
SARA VIETNAM JOINT STOCK COMPANY
CONSOLIDATED FINANCIAL STATEMENTS

QUARTER IV 2024

CONSOLIDATED FINANCIAL STATEMENTS*As of December 31, 2024*

Unit: VND

ASSET	Code	Commentary	31/12/2024	01/01/2024
(1)	(2)	(3)	(4)	(5)
A - SHORT-TERM ASSETS	100		93.385.477.026	401.825.528.865
I. Money and cash equivalents	110		2.817.138.369	7.697.651.659
1. Money	111		2.817.138.369	7.697.651.659
2. Cash equivalents	112		0	0
II. Short-term financial investment	120		0	40.000.000.000
1. Short-term investment	121		0	0
2. Provision for depreciation of trading securities (*)	122		0	0
1. Invest to maturity	123		0	40.000.000.000
III. Short-term receivables	130		71.673.994.920	303.400.157.648
1. Short-term receivables of customers	131	V.02	64.404.298.634	27.288.144.973
2. Upfront payment to short-term sellers	132	V.03	11.471.089.086	270.559.163.327
3. Short-term internal receivables	133		0	0
4. Receivable according to the construction contract plan schedule	134		0	0
5. Short-term loan receivables	135		0	6.296.140.000
6. Other short-term receivables	136	V.04a	31.000.000	1.311.709.348
7. Provision for short-term bad receivables (*)	137		(4.232.392.800)	(2.055.000.000)
IV. Inventory	140	V.05	17.998.747.385	48.266.948.311
1. Inventory	141		17.998.747.385	49.806.948.311
2. Provision for inventory price reduction	149		0	(1.540.000.000)
V. Other short-term assets	150		895.596.352	2.460.771.247
1. Short-term upfront costs	151	V.06	35.636.120	84.094.553
2. Deductible VAT	152		859.960.232	2.376.676.694
3. Taxes and other amounts receivable by the State	153		0	0
4. Other short-term assets	155		0	0

ASSET	Code	Commentary	31/12/2024	01/01/2024
(1)	(2)	(3)	(4)	(5)
B - LONG-TERM ASSETS	200		644.724.243.872	255.736.824.351
I. Long-term receivables	210		175.000.000	10.118.899.930
1. Long-term receivables of customers	211		0	0
2. Upfront payment for long-term sellers	212		0	0
3. Business capital of affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
1. Long-term loan receivables	215		0	0
2. Other long-term receivables	216	V.4b	175.000.000	10.118.899.930
7. Provision for long-term bad debts (*)	219		0	
II. Fixed assets	220		4.537.209.624	1.990.766.895
1. Tangible fixed assets	221	V.07	4.537.209.624	1.990.766.895
- Historical cost	222		11.642.111.287	4.858.389.287
- Cumulative wear value (*)	223		(7.104.901.663)	(2.867.622.392)
2. Fixed assets leased finance	224		0	0
- Historical cost	225		0	0
- Cumulative wear value (*)	226		0	0
2. Intangible fixed assets	227		0	0
- Historical cost	228		0	0
- Cumulative wear value (*)	229		0	0
III. Investment real estate	230		0	0
- Historical cost	231		0	0
- Cumulative wear value (*)	232		0	0
IV. Long-term unfinished assets	240		20.192.026.448	38.152.336.818
1. Long-term unfinished production and business expenses	241		0	0
2. Expenses for unfinished capital construction	242	V.08	20.192.026.448	38.152.336.818
V. Long-term financial investment	250		618.627.828.523	204.227.000.000
1. Invest in subsidiaries	251		0	0
2. Investment in joint ventures and associates	252		391.300.000.000	0

ASSET	Code	Commentary	31/12/2024	01/01/2024
(1)	(2)	(3)	(4)	(5)
1. Investment in capital contribution to other units	253	V.09	228.231.000.000	204.227.000.000
2. Long-term financial investment provisions (*)	254		(903.171.477)	0
5. Investment held to maturity	255		0	0
VI. Other long-term assets	260		1.192.179.277	1.247.820.708
1. Long-term upfront costs	261		1.192.179.277	1.247.820.708
2. Goodwill Advantage	269		0	0
TOTAL ASSETS (270 = 100 + 200)	270		738.109.720.898	657.562.353.216
C - LIABILITIES	300		72.318.057.633	23.236.683.388
I. Short-term debt	310		72.318.057.633	23.236.683.388
1. Must be paid to short-term sellers	311	V.10	26.533.066.206	9.011.980.036
2. Short-term upfront buyer	312		1.380.750.000	0
3. Taxes and amounts payable to the State	313	V.11	393.211.578	55.025.204
4. To pay employees	314		1.790.887.078	1.048.075.524
5. Short-term expenses	315	V.12	159.484.932	97.397.260
6. Short-term internal payments	316		0	0
7. To be paid according to the schedule of the construction contract plan	317		0	0
8. Short-term unrealized revenue	318		0	0
9. Other short-term payables	319	V.13	15.869.721.440	852.430.777
10. Short-term financial lease loans and debts	320		26.135.961.812	10.000.000.000
11. Short-term payable provisions	321		0	2.116.800.000
12. Reward and welfare funds	322		54.974.587	54.974.587
II. Long-term debt	330		0	0
1. Must be paid to long-term sellers	331		0	0
2. Long-term upfront buyers	332		0	0
3. Long-term financial loans and leases	338		0	0
4. Long-term payable provisions	342		0	0
5. The Science and Technology Development Fund	343		0	0
D – EQUITY	400		665.791.663.265	634.325.669.828

ASSET	Code	Commentary	31/12/2024	01/01/2024
(1)	(2)	(3)	(4)	(5)
I. Equity	410	V.14	665.791.663.265	634.325.669.828
1. Owner's contributed capital	411		431.999.740.000	431.999.740.000
- Voting common shares	411a		431.999.740.000	431.999.740.000
- Preferred stock	411b		0	0
2. Surplus of share capital	412		(193.750.000)	(193.750.000)
3. Development Investment Fund	418		2.863.107.311	2.863.107.311
4. Other funds belonging to equity	420		0	0
5. Undistributed after-tax profits	421		225.221.577.029	194.024.695.283
- Accumulated undistributed profit by the end of the previous period	421a		194.024.695.283	189.062.566.594
- Profits have not been distributed in this period	421b		31.196.881.746	4.962.128.689
6. Sources of investment capital for construction	422		0	0
7. Non-controlling shareholder interests	429		5.900.988.925	5.631.877.234
II. Other funding sources and funds	430		0	0
1. Funding sources	431		0	0
2. Funding sources for the formation of fixed assets	432		0	0
TOTAL FUNDING (440 = 400 + 400)	440		738.109.720.898	657.562.353.216

Established, January 23, 2025

PERFORMERS

Tran Thi Thanh Huong

CHIEF ACCOUNTANT

Nguyen Thi Bich Ngoc

GENERAL DIRECTOR



Nguyen Minh Tam

CONSOLIDATED INCOME STATEMENT

QUARTER IV 2024

Quota	Code	Comme ntary	Quarter IV/2024	Quarter IV/2023	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
(1)	(2)	(3)	(4)	(4)	(5)	(6)
1. Revenue from sales and provision of services	01	VI.01	97.745.492.876	5.680.582.419	145.814.892.811	40.803.491.146
2. Turnover deductions	02	VI.02	9.951.739	699.372	30.385.547	28.819.074
3. Net revenue from sales and provision of services	10		97.735.541.137	5.679.883.047	145.784.507.264	40.774.672.072
4. Cost of goods sold	11	VI.03	62.481.443.412	2.780.020.732	103.242.137.238	32.044.218.063
5. Gross profit on sales and service provision	20		35.254.097.725	2.899.862.315	42.542.370.026	8.730.454.009
6. Revenue from financial activities	21	VI.04	(2.690.666)	406.936.932	596.007.509	4.834.865.003
7. Financial costs	22	VI.05	(10.989.759.932)	(233.284.834)	1.411.686.797	1.311.174.715
- <i>In which: Interest expense</i>	23		-	-	-	1.158.745.103

Quota	Code	Commentary	Quarter IV/2024	Quarter IV/2023	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
(1)	(2)	(3)	(4)	(4)	(5)	(6)
8. Profits or losses in joint ventures or associates	24		(637.163.187)	(52.229.822)	(950.603.338)	-
9. Cost of sales	25	VI.06	454.440.302	306.065.776	793.523.334	1.267.098.917
10. Business management expenses	26	VI.07	(146.921.283)	1.489.561.462	8.951.921.284	7.937.658.105
11. Net profit from business activities	30		45.296.484.785	1.692.227.021	31.030.642.782	3.049.387.275
12. Other incomes	31		-	2.068.901	243.463.282	2.142.748.891
13. Other expenses	32	VI.08	5.522.715	6.178.050	77.224.318	226.264.942
14. Other Profits	40		(5.522.715)	(4.109.149)	166.238.964	1.916.483.949
15. Total accounting profit before tax	50		45.290.962.070	1.688.117.872	31.196.881.746	4.965.871.224
16. Current CIT expenses	51	VI.09	5.370.677.870	50.761.791	3.301.159.865	3.742.535
17. Deferred CIT expenses	52		-	-	-	-
18. Total profit after corporate income tax	60		39.920.284.200	1.637.356.081	27.895.721.881	4.962.128.689
19. Profit after tax of the parent company	61		39.920.284.200	1.637.356.081	27.895.721.881	4.884.724.338
20. After-tax profit of non-controlling shareholders	62		-	-	-	77.404.351

Quota	Code	Commen- ntary	Quarter IV/2024	Quarter IV/2023	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
(1)	(2)	(3)	(4)	(4)	(5)	(6)
21. Basic earnings per share (*)	70	VI.10	924	38	646	113
22. Declining earnings per share (*)	71		924	38	646	113

Established, January 23, 2025

PERFORMERS



Tran Thi Thanh Huong

CHIEF ACCOUNTANT



Nguyen Thi Bich Ngoc

GENERAL DIRECTOR



Nguyen Minh Tam

CONSOLIDATED STATEMENT OF CASH FLOWS
QUARTER IV 2024

Quota	Code	Commentary	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
I. Cash flow from business activities				
1. Revenues from sales, provision of services and other revenues	01		132.875.784.674	72.464.883.117
2. Payments to suppliers of goods and services	02		(105.681.092.635)	(236.612.182.018)
3. Payments to employees	03		(3.861.899.748)	(3.143.127.688)
4. Interest paid on loans	04		(1.705.848.073)	(2.045.575.215)
5. Paid corporate income tax	05		(17.618.659)	(672.633.333)
6. Other revenues from business activities	06		351.553.534.117	155.713.506.878
7. Other expenses for business activities	07		(21.339.177.312)	(27.579.799.330)
Net cash flow from business activities	20		351.823.682.364	(41.874.927.589)
II. Cash flow from investment activities				
1. Expenses for procurement and construction of fixed assets and other long-term assets	21		(40.000.000)	
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22			
3. Expenses for loans and purchases of debt instruments of other units	23			(266.400.000.000)
4. Proceeds from recovery of loans and resale of debt instruments of other units	24		48.296.140.000	262.000.000.000
5. Expenses for investment in capital contribution to other units	25		(405.504.000.000)	
6. Money recovered from capital contribution to other units	26			10.001.000.000
7. Proceeds from loan interest, dividends and profits to be distributed	27			
Net cash flow from investment activities	30		(357.247.860.000)	5.601.000.000
III. Cash flow from financial activities				
1. Proceeds from the issuance of stocks and receipt of capital contributions from owners	31			59.900.000.000
2. Money for return of contributed capital to owners or repurchase of shares of the issued enterprise	32			
3. Proceeds from borrowing	33		90.384.128.480	22.500.000.000
4. Loan principal repayment	34		(74.248.166.668)	(21.150.000.000)
5. Repayment of principal of financial lease	35		(15.000.000.000)	(24.000.000.000)
6. Dividends and profits paid to owners	36			
Net cash flow from financial activities	40		1.135.961.812	37.250.000.000

Quota	Code	Commentary	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
Net cash flow during the period (50 = 20 + 30 + 40)	50		(4.288.215.824)	976.072.411
Cash and cash equivalents at the beginning of the period	60		7.105.354.193	6.725.774.689
Effects of changes in foreign currency exchange rates	61			
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		2.817.138.369	7.701.847.100

PERFORMERS

Tran Thi Thanh Huong

CHIEF ACCOUNTANT

Nguyen Thi Bich Ngoc

Established, January 23, 2025



GENERAL DIRECTOR

Nguyen Minh Tam

SARA VIETNAM JOINT STOCK COMPANY

Address: Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City

CONSOLIDATED FINANCIAL STATEMENTS FOR THE FOURTH QUARTER OF 2024

for the 2024 financial reporting period

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOURTH QUARTER OF 2024****I. CHARACTERISTICS OF THE COMPANY'S ACTIVITIES****Forms of capital**1. **ownership** Joint Stock Company.2. **Business Areas** Trade and Services.3. **Business Scope**

- Wholesale of machinery, equipment and other machine parts;

Details: - Wholesale of medical machinery and equipment;

- Trading in consumables, films, medical chemicals;

- Pollution treatment and other waste management activities;

- Rental of machinery, equipment and other tangible items without a driver

Details: Rental of medical machinery and equipment.

4. **Normal production and business cycle:** Within 12 months5. **List of consolidated subsidiaries:****Subsidiaries:**

Company Name	Head Office Address	Actual capital contribution ratio	Main Business Scope
Ha Long Osaka Hi-tech Equipment Manufacturing Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Nam Son Commune, Ba Che District, Quang Ninh Province	99%	Wholesale of medical machinery and equipment
Vietnam Japan Manufacturing Joint Stock Company	Song Hau Industrial Park – Phase 1, Dong Phu Commune, Chau Thanh District, Hau Giang Province	98%	Manufacturing of medical supplies, chemical packaging
Viet Medical Software Manufacturing Joint Stock Company	35 BT5 Phap Van Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	No. 1 Phuc Thinh, Cau Buu, Kien Hung Ward, Ha Dong District, Hanoi.	98%	Orthopedic Diagnostic General Clinic
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street No. 4, Area 4, Ward III, Vi Thanh City, Hau Giang Province.	98%	Orthopedic Diagnostic General Clinic

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 CONSOLIDATED FINANCIAL STATEMENTS FOR THE FOURTH QUARTER OF 2024
 for the 2024 financial reporting period

Soc Trang Healthcare Clinic Joint Stock Company	Ground floor No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City.	98%	Orthopedic Diagnostic General Clinic
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Affiliated Companies:

Company Name	Head Office Address	Actual capital contribution ratio	Main Business Scope
Golab Quang Binh Testing Center Joint Stock Company	Cluster 1, Residential Group 14, Nam Ly Ward, Dong Hoi City, Quang Binh Province	30%	Operation of polyclinics, specialties and dentistry
Vinh Phuc Golab Testing Center Joint Stock Company	Phu Thuong residential group, Lap Thach town, Lap Thach district, Vinh Phuc province	30%	Operation of polyclinics, specialties and dentistry
Famicare Phap Van Joint Stock Company	1st Floor, Lot BT 5, No. 18 Phap Van - Tu Hiep New Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City	30%	Operation of polyclinics, specialties and dentistry
Phap Van Golab Testing Center Joint Stock Company	1st Floor, Lot BT 5, No. 17 Phap Van - Tu Hiep New Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City	30%	Operation of polyclinics, specialties and dentistry
Famicare Vinh Long Joint Stock Company	1st Floor, No. 64/12C, Tran Phu Street, Ward 4, Vinh Long City, Vinh Long Province	30%	Operation of polyclinics, specialties and dentistry
Famicare Bac Lieu Joint Stock Company	1st Floor, No. 210, Ba Trieu Street, Ward 3, Bac Lieu City, Bac Lieu Province	30%	Operation of polyclinics, specialties and dentistry
Bac Lieu Golab Testing Center Joint Stock Company	Ground Floor No. 210, Ba Trieu Street, Ward 3, Bac Lieu City, Bac Lieu Province	30%	Operation of polyclinics, specialties and dentistry
Famicare Quang Binh Joint Stock Company	Cluster 1, Residential Group 14, Nam Ly Ward, Dong Hoi City, Quang Binh Province	30%	Operation of polyclinics, specialties and dentistry
Famicare Hai Duong Joint Stock Company	274 Nguyen Luong Bang Street, Hai Duong City	30%	Operation of polyclinics, specialties and dentistry
Famicare Kien Giang Joint Stock Company	1st Floor, No. C31-P8, 3/2 Street, An Hoa Ward, Rach Gia City, Kien Giang Province	30%	Operation of polyclinics, specialties and dentistry

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for the 2024 financial reporting period

Go Vap Golab Testing Center Joint Stock Company	755 Nguyen Kiem Street, Ward 3, Go Vap District, Ho Chi Minh City	30%	Operation of polyclinics, specialties and dentistry
Golab Testing Center Joint Stock Company District 5 (Cho Ray Hospital)	26 Tan Thanh Street, Ward 12, District 5, Ho Chi Minh City, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Company Name	Head Office Address	Actual capital contribution ratio	Main Business Scope
Golab Kon Tum Testing Center Joint Stock Company	370 Ba Trieu Street, Quang Trung Ward, Kon Tum City, Kon Tum Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Bac Ninh Joint Stock Company	Dinh Quarter, Pho Moi Ward, Que Vo Town, Bac Ninh Province, Vietnam	45%	Operation of polyclinics, specialties and dentistry
Famicare Ninh Binh Joint Stock Company	House No. 128, Tue Tinh Street, Nam Thanh Ward, Ninh Binh City, Ninh Binh Province, Vietnam	45%	Operation of polyclinics, specialties and dentistry
Famicare Hoa Binh Joint Stock Company	2nd Floor, No. 83 Cu Chinh Lan Street, Dong Tien Ward, Hoa Binh City, Hoa Binh Province, Vietnam	42%	Operation of polyclinics, specialties and dentistry
Famicare Soc Trang Joint Stock Company	2nd Floor, 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City, Soc Trang Province, Vietnam	42%	Operation of polyclinics, specialties and dentistry
Ha Tinh Golab Testing Center Joint Stock Company	127 Hai Thuong Lan Ong Street, Bac Ha Ward, Ha Tinh City, Ha Tinh Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Hai Duong Testing Center Joint Stock Company	1st Floor, No. 274 Nguyen Luong Bang, Viet Hoa Ward, Hai Duong City, Hai Duong Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Tuyen Quang Joint Stock Company	2nd Floor, No. 23, Hoa Lu Street, Group 01, Phan Thiet Ward, Tuyen Quang City, Tuyen Quang Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Hung Yen Joint Stock Company	2nd Floor, No. 588 Nguyen Van Linh, Hien Nam Ward, Hung Yen City, Hung Yen Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Bac Ninh Testing Center Joint Stock Company	Dinh Quarter, Pho Moi Ward, Que Vo Town, Bac Ninh Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry

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for the 2024 financial reporting period

Golab Hai Phong Testing Center Joint Stock Company	65 Tran Tat Van Street, Phu Lien Ward, Kien An District, Hai Phong City, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Binh Duong Testing Center Joint Stock Company	634 Binh Duong Boulevard, Zone 5, Hiep Thanh Ward, Thu Dau Mot City, Binh Duong Province, Vietnam	45%	Operation of polyclinics, specialties and dentistry
Famicare Da Nang Joint Stock Company	2nd Floor, 114 Hai Phong Street, Thach Thang Ward, Hai Chau District, Da Nang City, Vietnam	45%	Operation of polyclinics, specialties and dentistry
Famicare Hai Phong Joint Stock Company	2nd Floor, 65 Tran Tat Van Street, Phu Lien Ward, Kien An District, Hai Phong City, Vietnam	45%	Operation of polyclinics, specialties and dentistry
Famicare Joint Stock Company District 5	26 Tan Thanh, Ward 12, District 5, Ho Chi Minh City. HCM	45%	Operation of polyclinics, specialties and dentistry
Tra Vinh Golab Testing Center Joint Stock Company	Nguyen Dang Street, Hamlet 7, Ward 7, Tra Vinh City, Tra Vinh Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Vinh Long Golab Testing Center Joint Stock Company	No. 64/12C Tran Phu Street, Ward 4, Vinh Long City, Vinh Long Province	30%	Operation of polyclinics, specialties and dentistry
Dong Thap Golab Testing Center Joint Stock Company	No. 102 Nguyen Van Tre Street Extension, Dong Thap Hospital Residential Area, My Tan Commune, Cao Lanh City, Dong Thap Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab An Giang Testing Center Joint Stock Company	177 Ung Van Khiem Street, My Phuoc Ward, Long Xuyen City, An Giang Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Tien Giang Testing Center Joint Stock Company	368A, Phuoc Hoa Hamlet, Phuoc Thanh Commune, My Tho City, Tien Giang Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Kien Giang Testing Center Joint Stock Company	Ground Floor, C31-P8, 3/2 Street, An Hoa Ward, Rach Gia City, Kien Giang Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Bien Hoa Testing Center Joint Stock Company	No. 33, Dong Khoi Street, Group 23, Quarter 3, Tam Hoa Ward, Bien Hoa City, Dong Nai Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Golab Da Nang Testing Center Joint Stock Company	1st Floor, No. 114 Hai Phong Street, Thach Thang Ward, Hai Chau District, Da Nang City, Vietnam	45%	Operation of polyclinics, specialties and dentistry

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Famicare 3/2 Joint Stock Company	484 3/2 Street, Ward 14, District 10, Ho Chi Minh City, Vietnam	42%	Operation of polyclinics, specialties and dentistry
Famicare Go Vap Joint Stock Company	755 Nguyen Kiem Street, Ward 3, Go Vap District, Ho Chi Minh City, Vietnam	42%	Operation of polyclinics, specialties and dentistry
Quang Ngai Golab Testing Center Joint Stock Company	115 Nguyen Trai, Group 4, Quang Phu Ward, Quang Ngai City, Quang Ngai Province, Vietnam	46%	Operation of polyclinics, specialties and dentistry
District 12 Healthcare Clinic Joint Stock Company	402 Tan Thoi Hiep 07 Street, Quarter 4, Tan Thoi Hiep Ward, District 12, Ho Chi Minh City, Vietnam	33%	Operation of polyclinics, specialties and dentistry
Golab Binh Dinh Testing Center Joint Stock Company	No. 191 Nguyen Hue, Tran Phu Ward, Quy Nhon City, Binh Dinh Province	42%	Operation of polyclinics, specialties and dentistry
Tay Ninh Golab Testing Center Joint Stock Company	572A 30/4 Street, Quarter 5, Ward 3, Tay Ninh City, Tay Ninh Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Ha Tinh Joint Stock Company	No. 127, Hai Thuong Lan Ong Street, Bac Ha Ward, Ha Tinh City, Ha Tinh Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Nghe An Joint Stock Company	No. 22 Ho Tong Thoc Street, Hamlet 15, Nghi Phu Commune, Vinh City, Nghe An Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Quang Ngai Joint Stock Company	115 Nguyen Trai, Group 4, Quang Phu Ward, Quang Ngai City, Quang Ngai Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Dong Thap Joint Stock Company	Ground Floor, No. 102, Nguyen Van Tre Street Extension, Group 1, Hamlet 3. Discharge My Tan. Cao Lanh City, T Dong Thap.	41%	Operation of polyclinics, specialties and dentistry
Famicare Vinh Phuc Joint Stock Company	Phu Thuong residential group, Lap Thach town, Lap Thach district, Vinh Phuc province	42%	Operation of polyclinics, specialties and dentistry
Famicare Tien Giang Joint Stock Company	177 Ung Van Khiem Street, Phuoc My Ward, Long Xuyen City, An Giang Province	42%	Operation of polyclinics, specialties and dentistry
Golab Tan An Testing Center Joint Stock Company	76 Nguyen Thong Street, Ward 3, Tan An City, Long An Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry

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Company Name	Head Office Address	Actual capital contribution ratio	Main Business Scope
Famicare Dong Nai Joint Stock Company	No. 33, Dong Khoi Street, Group 23, Quarter 3, Tam Hoa Ward, Bien Hoa City, Dong Nai Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare Gia Lai Joint Stock Company	1st Floor, Lot 58, Ton That Tung, Pleiku City-Gia Lai	42%	Operation of polyclinics, specialties and dentistry
Famicare Kon Tum Joint Stock Company	1st Floor, 370 Ba Trieu Street, Quang Trung Ward, Kon Tum City, Kon Tum Province, Vietnam	42%	Operation of polyclinics, specialties and dentistry
Golab Tuyen Quang Testing Center Joint Stock Company	1st Floor, No. 23, Hoa Lu Street, Group 01, Phan Thiet Ward, Tuyen Quang City, Tuyen Quang Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Hung Yen Golab Testing Center Joint Stock Company	1st Floor, No. 588 Nguyen Van Linh, Hien Nam Ward, Hung Yen City, Hung Yen Province, Vietnam	30%	Operation of polyclinics, specialties and dentistry
Famicare An Giang Joint Stock Company	Ground Floor, 177 Ung Van Khiem Street, My Phuoc Ward, Long Xuyen City, An Giang Province, Vietnam	42%	Operation of polyclinics, specialties and dentistry
Famicare Huu Nghi Joint Stock Company	177 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi City)	41%	Operation of polyclinics, specialties and dentistry
Famicare Tra Vinh Joint Stock Company	Land Plot No. 795, Map No. 9, Nguyen Dang Street, Hamlet 7, Ward 7, Tra Vinh City, Tra Vinh Province	41%	Operation of polyclinics, specialties and dentistry
Famicare Long An Joint Stock Company	76 Nguyen Thong, Ward 3, Tan An City, Long An	42%	Operation of polyclinics, specialties and dentistry
Dak Lak Golab Testing Center Joint Stock Company	Basement, No. 161 Tran Quy Cap, Tu An Ward, Ho Chi Minh City. Buon Ma Thuot, Dak Lak Province, Vietnam	41%	Operation of polyclinics, specialties and dentistry

Subsidiaries and associated companies are operating business normally.

II. ACCOUNTING PERIODS, MONETARY UNITS USED IN ACCOUNTING**1. Annual Accounting Period**

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

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2. Currency used in accounting

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

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

1. Applicable accounting regime

The Company applies the Vietnam Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance.

2. Declaration on compliance with accounting standards and accounting regimes

The Board of Directors has ensured that it has complied with the requirements of accounting standards and the Accounting regime of Vietnam issued under the Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance in the preparation of financial statements.

3. Applicable forms of accounting

The company uses the form of computerized general journal accounting.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparation of consolidated financial statements

Consolidated financial statements shall be prepared on the basis of accrual accounting (except for information related to cash flows).

The consolidated financial statements include the financial statements of Sara Vietnam Joint Stock Company (the parent company) and its subsidiaries. A subsidiary is a unit under the control of the parent company. Control exists when the parent company has the ability to directly or indirectly influence the financial policies and operations of its subsidiaries in order to derive economic benefits from these activities. When evaluating control, take into account the potential voting rights that are currently in force or will be converted.

The results of business operations of subsidiaries that are acquired or sold during the year are presented in the Consolidated Income Statement from the date of purchase or until the date of sale of the investment in that subsidiary.

In case the accounting policy of the subsidiary is different from the accounting policy of the uniform application in the Group, the financial statements of the subsidiary shall have appropriate adjustments before being used for the preparation of the consolidated financial statements.

The balance of accounts on the balance sheet between companies in the same Group, internal transactions and unrealized internal profits arising from these transactions are excluded when making the consolidated financial statements. Unrealized losses arising from internal transactions are also eliminated unless the cost of incurring the loss is irreversible.

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Non-controlling shareholder interests represent the portion of the subsidiary's net profits and assets not held by the parent company's shareholders and are presented in separate sections on the Consolidated Statement of Business Results and the Consolidated Balance Sheet. The minority shareholder's interest includes the value of the minority shareholder's interests at the date of the initial business combination and the minority shareholder's share of the minority shareholder's interest in the fluctuation of the equity from the date of the business combination. Losses corresponding to the minority shareholder's share of capital in excess of their share of the subsidiary's equity are deducted from the Group's share of interest unless the minority shareholder has a binding obligation and is able to offset such loss.

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

The company has transactions in foreign currency JPY; USD.

Exchange rate differences arising in the year and exchange rate differences due to the revaluation of monetary items of foreign currency origin at the end of the year shall be recorded in income or expenses in the year. The exchange rate difference due to the revaluation of the balance of foreign currency origin at the end of the year shall comply with the guidance of Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

Transactions arising in foreign currencies shall be converted at the exchange rate on the date of occurrence of the transaction. The balance of monetary items of foreign currency origin at the end of the year shall be converted at the exchange rate at the end of the fiscal year.

Exchange rate differences arising in the year from transactions in foreign currencies of currency items of foreign currency origin and exchange rate differences due to the revaluation of currency items of foreign currency origin at the end of the year after clearing the increase and decrease differences are recorded in the revenue of financial activities or financial expenses.

The exchange rate used to convert transactions arising in foreign currency is the actual exchange rate at the time of the transaction of the commercial bank where the Company has the arising transaction. The exchange rate used for revaluation of the balance of currency items of foreign currency origin at the end of the year is the purchase rate of commercial banks or the average purchase rate of commercial banks where the Company opens accounts announced at the end of the fiscal year.

3. Principles for recording amounts and cash equivalents

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

4. Commercial receivables and other receivables

Commercial receivables and other receivables recorded according to actual arising documents are fully reasonable and valid.

Provisions for bad debts shall be made for each bad debt based on the overdue age of the debts or the expected level of possible losses as prescribed in Circular No. 48/2019/TT-BTC dated August 8, 2019

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of the Ministry of Finance guiding the regime of setting up and using provisions for inventory price reduction, losses of financial investments and receivables.

5. Principles for recording inventory

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

The original price of inventory is calculated according to the weighted average method and is accounted according to the regular declaration method.

Provisions for inventory depreciation are made at the end of the year when there is a decline in the net realizable value compared to the original price of inventory. The provision for inventory price reduction is calculated according to each type of supplies, goods and products in inventory according to the provisions of Circular No. 48/2019/TT-BTC dated August 08, 2019 of the Ministry of Finance guiding the regime of setting up and using provisions for inventory price reduction, losses of financial investments, etc receivables...

6. Principles for recognition and depreciation of tangible fixed assets

Tangible fixed assets are expressed at historical cost minus accumulated wear and tear. The historical cost of a Tangible Fixed Asset includes all costs incurred by the Company to acquire a Tangible Fixed Asset up to the time of putting it in a ready-to-use state. Expenses incurred after the initial recognition shall only be recorded as an increase in the historical cost of a tangible fixed asset if these expenses are certain to increase future economic benefits due to the use of such assets. Expenses that do not satisfy the above conditions shall be immediately recorded in the expenses.

When a Tangible Fixed Asset is sold or liquidated, the historical cost and accumulated depreciation are wiped out and any gains and losses incurred as a result of the liquidation are included in the income or expenses for the year.

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

<u>Fixed Asset Types</u>	<u>Number of years</u>
Machinery and equipment	05

7. Principles of upfront cost accounting

Tools and tools

Tools and instruments that have been put into use shall be allocated to the cost according to the straight-line method with an allocation period of not more than 2 years.

8. Principles of accounting for liabilities

Payables are tracked in detail according to the payable term, payables, payable currency and other factors according to the management needs of the enterprise.

9. Principles for recording expenses payable

Amounts payable for goods and services received from the seller or supplied to the buyer in the reporting period but actually unpaid due to the lack of invoices or insufficient accounting records and

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documents, and the expense of interest on loans payable shall be recorded in the production cost, business of the reporting period.

The accounting of payable expenses into production and business expenses in the period must comply with the principle of consistency between turnover and expenses incurred in the period. The actual expenses incurred must be settled with the pre-deducted payables, the difference will be refunded or further accounted into the expenses.

10. Principles of recognition of equity:

Principles for recording the owner's contributed capital, surplus of share capital, setting up funds, dividends

Owner's investment capital

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

Undistributed profit

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

11. Principles and methods of revenue recognition

a) Sales revenue

Sales revenue is recognized when the following conditions are satisfied at the same time:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- A subsidiary company holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively certainly;
- The company has collected or will obtain economic benefits from the sale transaction;
- Determine costs related to sales transactions./.

b) Revenue from service provision

Revenue from provision of services shall be recognized when the following conditions are satisfied at the same time:

- Revenue is determined relatively certainly;
- Capable of deriving economic benefits from the transaction of providing such services;
- Identify the part of the work completed on the date of making the Balance Sheet;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide such services./.

c) Revenue from financial activities

Revenue arising from interest, royalties, dividends, divided profits and other revenues from financial activities shall be recorded when the following two (02) conditions are satisfied at the same time:

- Ability to derive economic benefits from such transaction;
- Revenue is determined relatively certainly./.

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12. Accounting principles for the cost of goods sold.

The cost of goods sold in the year is recorded in accordance with the revenue generated in the period and ensures compliance with the prudential principle.

13. Accounting principles for selling expenses and business management expenses

Selling expenses reflect actual expenses incurred in the process of selling products, goods or providing services, including expenses for product offering, product introduction, product advertising, sales commissions, product and goods warranty expenses (except for construction and installation activities), the cost of preservation, packaging, transportation, etc.

Enterprise management expenses reflect the general management expenses of the enterprise, including expenses on salaries of employees of the enterprise management department (salaries, wages, allowances,...); social insurance, health insurance, trade union funding, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion...); other monetary expenses (reception, customer conferences, etc.).

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

Corporate income tax expenses are the current income tax, which is calculated based on taxable income. The difference between taxable income and accounting profits is due to the adjustment of temporary differences between taxes and accounting, non-deductible expenses as well as adjustments for non-taxable income and forwarded losses.

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

15. Financial assets

Financial Asset Classification

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

Financial assets are recognized at fair value through the Statement of Business Results

Financial assets are classified as recognized at fair value through the Statement of Business Results if they are held for business purposes or are classified as reflected at fair value through the Statement of Business Results at the time of initial recognition.

Investments held to maturity

Investments held to maturity are non-derivative financial assets with fixed or identifiable payments and have a fixed maturity that the Company intends and is likely to hold until the maturity date.

Loans and receivables

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

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Financial assets ready for sale

Ready-to-sell financial assets are non-derivative financial assets that are determined to be ready for sale or are not classified as financial assets recognized at fair value through the Statement of Results of Business, investments held to maturity or loans and receivables.

Initial book value of financial assets

Financial assets are recorded at the date of purchase and stop recorded at the date of sale. At the time of initial recognition, financial assets are determined according to the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of such financial assets.

16. Financial liabilities

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

Financial liabilities

The company classifies financial liabilities into groups: financial liabilities are recorded at fair value through the Statement of Business Results, financial liabilities are determined according to the allocation value. The classification of financial debts depends on the nature and purpose of the financial debt and is decided at the time of initial recognition.

Financial liabilities are recognized at fair value through the Statement of Business Results

Financial liabilities are classified as recognized at fair value through the Statement of Business Results if they are held for business purposes or are classified as reflected at fair value through the Statement of Business Results at the time of initial recognition.

Financial liabilities are classified as securities held for business if:

- Issued or created primarily for the purpose of short-term acquisition;
- The company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are defined as a financial guarantee contract or an effective hedging instrument).

Financial liabilities are determined according to the allocation value

Financial liabilities are determined according to the allocation value determined by the initial recognized value of financial liabilities minus principal repayments, plus or minus accumulated allocations calculated by the actual interest rate method of the difference between the original recognized value and the maturity value, deductions (either directly or through the use of a backup account) due to a decrease in value or due to irrevocable.

The effective interest rate method is a method of calculating the allocation value of one or a group of financial liabilities and allocating interest income or interest expense in the relevant period. The effective interest rate is the interest rate that discounts the estimated cash flows that will be paid or received in the future over the expected life of the financial instrument or, if necessary, a return to the net present book value of the financial liabilities.

Initial book value of financial liabilities

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At the time of initial recognition, financial liabilities are determined according to the issuance price plus expenses directly related to the issuance of such financial debts.

Equity Instruments

Equity instrument is a contract that proves the remaining interests in the Company's assets after deducting all obligations.

17. Reporting by Department

The division by line of business is a separately identifiable part that is involved in the production process

exporting or providing products and services and having other risks and economic benefits than other business segments.

A geographical division is a separately identifiable part that is involved in the production or provision of products and services within a specific economic environment and has different economic risks and benefits than business divisions in other economic environments.

18. Related Parties

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

In considering the relationship of stakeholders, the nature of the relationship is more focused than the legal form.

Transactions with relevant parties during the year are set out in Exhibit VII.2.

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

1. Cash and cash equivalents

	31/12/2024	01/01/2024
	<i>VND</i>	<i>VND</i>
Cash	641.941.032	7.058.616.617
Demand bank deposits	2.175.197.337	639.035.042
Plus	2.817.138.369	7.697.651.659

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2. Short-term receivables of customers

	31/12/2024 (VND)		01/01/2024 (VND)	
	Value	Redundancy	Value	Redundancy
<i>Receivables from other customers</i>				
HUU NGHI MEDICARE CLINIC JOINT STOCK COMPANY	4.500.324.500	-	-	-
GOLAB HAI PHONG TESTING CENTER JOINT STOCK COMPANY	6.885.324.500	-	-	-
NHAT PHU NGUYEN FOOD PROCESSING JSC	-	-	5.012.280.000	-
GOLAB HUNG YEN TESTING CENTER JOINT STOCK COMPANY	2.375.000.000	-	-	-
TAN AN GOLAB TESTING CENTER JOINT STOCK COMPANY	1.785.000.000	-	-	-
GOLAB BAC NINH TESTING CENTER JOINT STOCK COMPANY	1.785.000.000	-	-	-
MEDICARE NINH BINH CLINIC JOINT STOCK COMPANY	6.285.324.500	-	-	-
GO VAP GOLAB TESTING CENTER JOINT STOCK COMPANY	2.800.000.000	-	-	-
GOLAB AN GIANG TESTING CENTER JOINT STOCK COMPANY	1.785.000.000	-	-	-
GOLAB BIEN HOA TESTING CENTER JOINT STOCK COMPANY	1.785.000.000	-	-	-
PHAP VAN GOLAB TESTING CENTER JOINT STOCK COMPANY	2.800.000.000	-	-	-
HA TINH GOLAB TESTING CENTER JOINT STOCK COMPANY	1.785.000.000	-	-	-
GOLAB TUYEN QUANG TESTING CENTER JOINT STOCK COMPANY	4.585.000.000	-	-	-
GOLAB VINH PHUC TESTING CENTER JOINT STOCK COMPANY	1.785.000.000	-	-	-
CAN THO HI-TECH INVESTMENT JOINT STOCK COMPANY	5.353.000.000	-	6.850.000.000	-
JWB CO.,LTD	8.508.559.598	-	3.606.791.099	-

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	31/12/2024 (VND)		01/01/2024 (VND)	
	Value	Redundancy	Value	Redundancy
KYOTO F&B CO., LTD	8.521.748.003	-	8.067.763.200	-
TOKYO HA LONG HEALTH AND ENVIRONMENT HI-TECH JOINT STOCK COMPANY	-	-	2.881.440.000	-
OTHER CUSTOMERS	1.080.017.533	-	869.870.674	-
Plus	64.404.298.634	-	27.288.144.973	-

3. Upfront payment to short-term sellers

	31/12/2024 (VND)		01/01/2024 (VND)	
	Value	Redundancy	Value	Redundancy
<i>Upfront to other sellers</i>				
KANPEKI JAPAN CORPORATION	641.230.000	-	72222337918	-
JAPAN MEDICAL EQUIPMENT CO., LTD	-	-	95.380.000.000	-
CAN THO HI-TECH INVESTMENT JOINT STOCK COMPANY	-	-	38.000.000.000	-
LOU INVESTMENT JOINT STOCK COMPANY	-	-	27.000.000.000	-
CAN THO TESTING AND ENVIRONMENT CENTER JOINT STOCK COMPANY	-	-	8.500.000.000	-
JWB CO.,LTD	7.487.886.000	-		-
HIGH-TECH MEDICAL ENVIRONMENT CO., LTD	-	-	28.000.000.000	-
OTHER SUPPLIERS	3341973086	-	1.456.825.409	-
Plus	11.471.089.086	-	270.559.163.327	-

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4. Other receivables**a) Short-term**

	31/12/2024 (VND)		01/01/2024 (VND)	
	Value	Redundancy	Value	Redundancy
<i>Receivables from other organizations and individuals</i>				
Advance	-	-	73.338.000	-
Deposit, Margin	31.000.000	-	56.000.000	-
Other short-term receivables	-	-	1.182.371.348	-
Plus	31.000.000	-	1.311.709.348	-

b) Long-term

	31/12/2024 (VND)		01/01/2024 (VND)	
	Value	Redundancy	Value	Redundancy
Sara Vung Tau Joint Stock Company(*)	-	-	6.171.700.000	-
Sara Phu Tho Joint Stock Company(**)	-	-	3.922.199.930	-
Plus	-	-	10.093.899.930	-

(*) As an investment in business cooperation with Sara Vung Tau Joint Stock Company in the Project "Centralized treatment area of medical waste by negative pressure - smokeless incineration technology in Ba Ria Vung Tau province" under the Business Cooperation Contract No. 02/2020/HDHT/SRAVN-SRAVT dated June 05, 2020, contract appendix No. 01/PLHD/1203/2021/SRA-SRAVT dated March 12, 2021.

The total estimated capital of the Project is 123,434,000,000 VND, of which Sara Vietnam Joint Stock Company contributes 6,171,700,000 VND equivalent to 5% of the total capital, 50 years, the ratio of capital contribution and profit sharing is 95:5.

(**) As an investment in business cooperation with Sara Phu Tho Joint Stock Company in the project "Centralized treatment area of medical waste by smokeless negative pressure incineration technology" under the Business Cooperation Contract No. 1808/2016/HDHTKD-SRAPT dated November 15, 2016, the total expected capital of the Project is 78,443,998,595 VND, in which, Sara Vietnam Joint Stock Company contributed 3,922,199,930 VND, equivalent to 5% of the total capital; For 50 years, the ratio of capital contribution and profit sharing is 5:95.

5. Inventory

	31/12/2024 (VND)		01/01/2024 (VND)	
	Value	Redundancy	Value	Redundancy
Tools and tools	-	-	-	-
Unfinished in the period	107.909.008	-	-	-
Commodities	17.819.233.797	-	49.705.284.611	-
Ingredients	71.604.580	-	101.663.700	-
Plus	17.998.747.385	-	49.806.948.311	-

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6. Upfront costs

	31/12/2024	01/01/2024
	VND	VND
Upfront costs	1,227.815.397	1.331.915.261
Plus	1,227.815.397	1.331.915.261

7. Increase or decrease in tangible fixed assets

	Machinery and Equipment	Means of transport and transmission	Plus
Original cost			
New Year's Numbers	4.858.389.287	-	4.858.389.287
Decrease due to divestment			
Decrease due to liquidation			
Final Numbers	11.642.111.287	-	11.642.111.287
<i>In which:</i>			
<i>Fully depreciated but still in use</i>	-	-	-
Wear value			
New Year's Numbers	2.867.622.392	-	2.867.622.392
Depreciation in the period	-	-	-
Decrease due to divestment	-	-	-
Decrease due to liquidation	-	-	-
Final Numbers	7.104.901.663	-	7.104.901.663
Residual value			
New Year's Numbers	1.990.766.895	-	1.990.766.895
Final Numbers	4.537.209.624	-	4.537.209.624

8. Costs of unfinished capital construction

		Arising in the period	Carryover to fixed assets	Final Numbers
Unfinished assets	38.152.336.818	17.960.310.370	-	20.192.026.448
Plus	38.152.336.818	17.960.310.370	-	20.192.026.448

It is the cost of purchasing unfinished assets for clinic companies.

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9. Investing in contributing capital to other units**9.1. Investment in capital contribution to other units:**

	31/12/2024 (VND)		01/01/2024 (VND)	
	Original price	Redundancy	Original price	Redundancy
PHU THO PROVINCIAL GENERAL HOSPITAL (a)	204.227.000.000		204.227.000.000	-
MEDICARE CLINIC NINH BINH JOINT STOCK COMPANY (b)	4.640.000.000		-	-
HUU NGHI MEDICARE CLINIC JOINT STOCK COMPANY (c)	4.764.000.000		-	-
NGHE AN CLINIC JOINT STOCK COMPANY (d)	4.800.000.000		-	-
BA DINH CLINIC JOINT STOCK COMPANY (e)	4.700.000.000		-	-
Plus	223.131.000.000	11.925.397.709	204.227.000.000	-

- (a) As an investment in PHU THO PROVINCIAL GENERAL HOSPITAL to invest in the construction of the Obstetrics and Pediatrics Center of Phu Tho Provincial General Hospital under the capital contribution contract No. 01/2019/HD/BV DKPT-SRA dated September 24, 2019 and Appendix No. 02 dated October 29, 2019, the capital contribution amount is VND 204,227,000,000, the contribution term is 36 years. The company is granted a capital contribution certificate corresponding to each capital contribution. By June 30, 2021, the Company has contributed capital to Phu Tho Provincial General Hospital of VND 204,227,000,000. Up to now, the Obstetrics and Pediatrics Center has been put into operation.
- (b) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in MEDICARE NINH BINH CLINIC JOINT STOCK COMPANY. The capital contribution amount is 4,800,000,000 VND (Four billion eight hundred million VND./.).
- (c) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in HUU NGHI MEDICARE CLINIC JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (d) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in NGHE AN CLINIC JOINT STOCK COMPANY. The capital contribution amount is 4,800,000,000 VND (Four billion eight hundred million VND./.). Complete capital contribution on 06/08/2024.
- (e) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in BA DINH CLINIC JOINT STOCK COMPANY. The capital contribution amount is 4,800,000,000 VND (Four billion eight hundred million VND./.).

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9.2. Investment in capital contribution in associated companies:

	31/12/2024 (VND)		01/01/2024 (VND)	
	Original price	Redundancy	Original price	Redundancy
GOLAB QUANG BINH TESTING CENTER JOINT STOCK COMPANY (1)	9.000.000.000	-	-	-
GOLAB VINH PHUC TESTING CENTER JOINT STOCK COMPANY (2)	9.000.000.000	-	-	-
FAMICARE PHAP VAN JSC (3)	9.000.000.000	-	-	-
PHAP VAN GOLAB TESTING CENTER JOINT STOCK COMPANY (4)	9.000.000.000	-	-	-
FAMICARE VINH LONG JSC (5)	8.500.000.000	-	-	-
FAMICARE BAC LIEU JOINT STOCK COMPANY (6)	5.000.000.000	-	-	-
BAC LIEU GOLAB TESTING CENTER JOINT STOCK COMPANY (7)	9.000.000.000	-	-	-
FAMICARE QUANG BINH JSC (8)	8.180.000.000	-	-	-
FAMICARE HAI DUONG JSC (9)	8.170.000.000	-	-	-
FAMICARE KIEN GIANG JSC (10)	3.000.000.000	-	-	-
GO VAP GOLAB TESTING CENTER JSC (11)	9.000.000.000	-	-	-
GOLAB TESTING CENTER JOINT STOCK COMPANY IN DISTRICT 5 (CHO RAY HOSPITAL) (12)	9.000.000.000	-	-	-
GOLAB KON TUM TESTING CENTER JSC (13)	9.000.000.000	-	-	-
FAMICARE BAC NINH JSC (14)	4.500.000.000	-	-	-
FAMICARE NINH BINH JSC (15)	4.500.000.000	-	-	-
FAMICARE HOA BINH JSC (16)	4.200.000.000	-	-	-
FAMICARE SOC TRANG JSC (17)	4.200.000.000	-	-	-
GOLAB HA TINH TESTING CENTER JSC (18)	9.000.000.000	-	-	-
GOLAB HAI DUONG TESTING CENTER JSC (19)	9.000.000.000	-	-	-

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	Original price	Redundancy	Original price	Redundancy
FAMICARE TUYEN QUANG JSC (20)	3.000.000.000	-	-	-
FAMICARE HUNG YEN JSC (21)	3.000.000.000	-	-	-
GOLAB BAC NINH TESTING CENTER JOINT STOCK COMPANY (22)	9.000.000.000	-	-	-
GOLAB HAI PHONG TESTING CENTER JOINT STOCK COMPANY (23)	9.000.000.000	-	-	-
GOLAB BINH DUONG TESTING CENTER JSC (24)	13.500.000.000	-	-	-
FAMICARE DA NANG JSC (25)	4.500.000.000	-	-	-
FAMICARE HAI PHONG JSC (26)	4.500.000.000	-	-	-
FAMICARE DISTRICT 5 (27)	2.100.000.000	-	-	-
GOLAB TRA VINH TESTING CENTER JOINT STOCK COMPANY (28)	9.000.000.000	-	-	-
GOLAB VINH LONG TESTING CENTER JOINT STOCK COMPANY (29)	9.000.000.000	-	-	-
DONG THAP GOLAB TESTING CENTER JSC (30)	9.000.000.000	-	-	-
GOLAB AN GIANG TESTING CENTER JSC (31)	9.000.000.000	-	-	-
TIEN GIANG GOLAB TESTING CENTER JSC (32)	9.000.000.000	-	-	-
KIEN GIANG GOLAB TESTING CENTER JSC (33)	9.000.000.000	-	-	-
GOLAB BIEN HOA TESTING CENTER JSC (34)	9.000.000.000	-	-	-
GOLAB DA NANG TESTING CENTER JSC (35)	13.500.000.000	-	-	-
FAMICARE 3/2 JSC (36)	4.200.000.000	-	-	-
FAMICARE GO VAP JSC (37)	4.200.000.000	-	-	-
GOLAB QUANG NGAI TESTING CENTER JOINT STOCK COMPANY (38)	13.800.000.000	-	-	-

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	Original price	Redundancy	Original price	Redundancy
DISTRICT 12				
HEALTHCARE CLINIC JSC (39)	9.900.000.000	-	-	-
GOLAB BINH DINH TESTING CENTER JSC (40)	6.300.000.000	-	-	-
GOLAB TAY NINH TESTING CENTER JOINT STOCK COMPANY (41)	9.000.000.000	-	-	-
FAMICARE HA TINH JSC (42)	4.500.000.000	-	-	-
FAMICARE NGHE AN JSC (43)	4.500.000.000	-	-	-
FAMICARE QUANG NGAI JSC (44)	4.200.000.000	-	-	-
FAMICARE DONG THAP JSC (45)	4.100.000.000	-	-	-
FAMICARE VINH PHUC JSC (46)	4.100.000.000	-	-	-
FAMIARE TIEN GIANG JSC (47)	1.760.000.000	-	-	-
TAN AN GOLAB TESTING CENTER JOINT STOCK COMPANY (48)	9.000.000.000	-	-	-
FAMICARE DONG NAI JSC (49)	3.000.000.000	-	-	-
FAMICARE GIA LAI JSC (50)	3.950.000.000	-	-	-
FAMICARE KON TUM JSC (51)	3.000.000.000	-	-	-
GOLAB TUYEN QUANG TESTING CENTER JOINT STOCK COMPANY (52)	9.000.000.000	-	-	-
GOLAB HUNG YEN TESTING CENTER JOINT STOCK COMPANY (53)	9.000.000.000	-	-	-
FAMICARE AN GIANG JSC (54)	2.500.000.000	-	-	-
FAMICARE HUU NGHI JSC (55)	4.100.000.000	-	-	-
FAMICARE TRA VINH JSC (56)	4.100.000.000	-	-	-
FAMICARE LONG AN JSC (57)	1.140.000.000	-	-	-
DAK LAK GOLAB TESTING CENTER JSC (58)	6.600.000.000	-	-	-
	391.300.000.000	-	-	-

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- (1) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in GOLAB QUANG BINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 19/07/2024.
- (2) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in GOLAB VINH PHUC TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 29/06/2024.
- (3) Being an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE PHAP VAN JSC. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 29/06/2024.
- (4) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in GOLAB PHAP VAN TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 29/06/2024.
- (5) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE VINH LONG JOINT STOCK COMPANY. The capital contribution amount is 8,500,000,000 VND (Three billion VND./.).
- (6) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE BAC LIEU JSC. The capital contribution amount is 5,000,000,000 VND (Three billion VND./.).
- (7) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in BAC LIEU GOLAB TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 18/07/2024.
- (8) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE QUANG BINH JSC. The capital contribution amount is 8,180,000,000 VND (Three billion VND./.).
- (9) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMIARE HAI DUONG JOINT STOCK COMPANY. The capital contribution amount is 8,170,000,000 VND (Three billion VND./.).
- (10) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE KIEN GIANG JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.).
- (11) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in GOLAB GO VAP TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 29/06/2024.
- (12) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in GOLAB TESTING CENTER JOINT STOCK COMPANY IN DISTRICT 5 (Cho Ray Hospital). The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 20/08/2024.
- (13) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in GOLAB KON TUM TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 22/08/2024.
- (14) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE BAC NINH JSC. The capital contribution amount is 4,500,000,000 VND (Four billion five hundred million VND./.). Complete capital contribution on 05/09/2024.
- (15) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE NINH BINH JSC. The capital contribution amount is 4,500,000,000 VND (Four billion five hundred million VND./.). Complete capital contribution on 23/08/2024.
- (16) Being an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICARE HOA BINH JSC. The capital contribution amount is 4,200,000,000 VND (Four billion two hundred million VND./.). Complete capital contribution on 20/09/2024.

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- (17) It is an investment of SARA VIETNAM JOINT STOCK COMPANY in FAMICAR SOC TRANG JOINT STOCK COMPANY. The capital contribution amount is 4,200,000,000 VND (Four billion two hundred million VND./.). Complete capital contribution on 30/09/2024.
- (18) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in GOLAB HA TINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 29/06/2024.
- (19) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in GOLAB HAI DUONG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on August 15, 2024.
- (20) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in FAMICARE TUYEN QUANG JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.). Complete capital contribution on 08/08/2024.
- (21) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in FAMICARE HUNG YEN JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.). Complete capital contribution on 09/08/2024.
- (22) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in GOLAB BAC NINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 08/08/2024.
- (23) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in HAI PHONG GOLAB TESTING CENTER JSC. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 08/08/2024.
- (24) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in GOLAB BINH DUONG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 13,500,000,000 VND (Thirteen billion, five hundred million VND./.). Complete capital contribution on 16/09/2024.
- (25) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in FAMICARE DA NANG JSC. The capital contribution amount is 4,500,000,000 VND (Four billion, five hundred million VND./.). Complete capital contribution on 16/09/2024.
- (26) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in FAMICARE HAI PHONG JSC. The capital contribution amount is 4,500,000,000 VND (Four billion, five hundred million VND./.). Complete capital contribution on 22/08/2024.
- (27) It is an investment of HA LONG OSAKA HI-TECH EQUIPMENT MANUFACTURING JOINT STOCK COMPANY in FAMIARE JOINT STOCK COMPANY DISTRICT 5. The capital contribution amount is 2,100,000,000 VND (Two billion, one hundred million VND./.).
- (28) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB TRA VINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 02/08/2024.
- (29) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB VINH LONG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 19/07/2024.

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- (30) It is an investment of Vietnam Japan Production Joint Stock Company in GOLAB DONG THAP TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 17/07/2024.
- (31) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB AN GIANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 05/08/2024.
- (32) It is an investment of Vietnam Japan Manufacturing Joint Stock Company in TIEN GIANG GOLAB TESTING CENTER JSC. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 02/08/2024.
- (33) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB KIEN GIANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 02/08/2024.
- (34) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB BIEN HOA TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 18/09/2024.
- (35) It is an investment of Vietnam Japan Manufacturing Joint Stock Company in GOLAB DA NANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 13,500,000,000 VND (Thirteen billion five hundred million VND./.). Complete capital contribution on 27/08/2024.
- (36) It is an investment of VIETNAM JAPAN MANUFACTURING JOINT STOCK COMPANY in FAMICARE 3/2 Joint Stock Company. The capital contribution amount is 4,200,000,000 VND (Four billion two hundred million VND./.). Complete capital contribution on 09/09/2024.
- (37) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in FAMICARE GO VAP JSC. The capital contribution amount is 4,200,000,000 VND (Four billion two hundred million VND./.). Complete capital contribution on 18/09/2024.
- (38) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB QUANG NGAI TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 13,800,000,000 VND (Six billion nine hundred and thirty million VND./.). Complete capital contribution on 30/12/2024.
- (39) It is an investment of Vietnam Japan Manufacturing Joint Stock Company in HEALTHCARE CLINIC JOINT STOCK COMPANY IN DISTRICT 12. The capital contribution amount is 9,900,000,000 VND (Nine billion nine hundred million VND./.). Complete capital contribution on 05/08/2024.
- (40) It is an investment of Vietnam Japan Manufacturing Joint Stock Company in GOLAB BINH DINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 6,300,000,000 VND (Six billion, three hundred million VND./.). Complete capital contribution on 30/12/2024.
- (41) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in GOLAB TAY NINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 27/08/2024.
- (42) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE HA TINH JSC. The capital contribution amount is 4,500,000,000 VND (Four billion five hundred million VND./.). Complete capital contribution on 18/09/2024.
- (43) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE NGHE AN JSC. The capital contribution amount is 4,500,000,000 VND (Four billion five hundred million VND./.). Complete capital contribution on 06/09/2024.

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- (44) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE QUANG NGAI JOINT STOCK COMPANY. The capital contribution amount is 4,200,000,000 VND (Two billion six hundred and sixty million VND./.). Complete capital contribution on 03/10/2024.
- (45) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE DONG THAP JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.). Complete capital contribution on 01/11/2024.
- (46) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE VINH PHUC JSC. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.). Complete capital contribution on 04/10/2024.
- (47) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in famicare tien giang Joint Stock Company. The capital contribution amount is 1,760,000,000 VND (One billion, seven hundred and sixty million VND./.).
- (48) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in GOLAB TAN AN TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 09/08/2024.
- (49) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE DONG NAI JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.). Complete capital contribution on 05/09/2024.
- (50) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE GIA LAI JOINT STOCK COMPANY. The capital contribution amount is 3,950,000,000 VND (Three billion, nine hundred and fifty million VND./.). Complete capital contribution on October 28, 2024.
- (51) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE KON TUM JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.). Complete capital contribution on October 30, 2024.
- (52) It is an investment of TAN TRIEU CLINIC JOINT STOCK COMPANY in GOLAB TUYEN QUANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on August 15, 2024.
- (53) It is an investment of TAN TRIEU CLINIC JOINT STOCK COMPANY in GOLAB HUNG YEN TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.). Complete capital contribution on 28/06/2024.
- (54) It is an investment of TAN TRIEU CLINIC JOINT STOCK COMPANY in FAMICARE AN GIANG JOINT STOCK COMPANY. The capital contribution amount is 2,500,000,000 VND (Two billion, five hundred million VND./.).
- (55) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE HUU NGHI JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.). Complete capital contribution on 03/10/2024.
- (56) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE TRA VINH JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.). Complete capital contribution on 03/10/2024.
- (57) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE LONG AN JSC. The capital contribution amount is 1,140,000,000 VND (One billion, one hundred and forty million VND./.).

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(58) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in DAK LAK GOLAB TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 6,600,000,000 VND (Six billion, six hundred million VND./.).

10. Payable to short-term sellers

	<u>31/12/2024 (VND)</u>	<u>01/01/2024 (VND)</u>
VIET MY HOSPITAL INVESTMENT JSC	672.420.000	701.000.000
JWB CO.,LTD	545.601.488	
HA LONG TOKYO HEALTH AND ENVIRONMENT HIGH INDUSTRY JSC	3.465.000.000	
NGA BAY MEDICARE CLINIC JOINT STOCK COMPANY	1.276.000.000	1.276.000.000
KANPEKI JAPAN CORPORATION	11.549.515.632	
3P MEDICAL EQUIPMENT AND INSTRUMENTS CO., LTD	1.268.700.000	1.268.700.000
MEDICARE CAN THO CLINIC JOINT STOCK COMPANY	2.887.500.000	2.887.500.000
HOA BINH CLINIC JOINT STOCK COMPANY	1.386.000.000	
OTHER SUPPLIERS	3.482.329.086	2.878.780.036
Plus	<u>26.533.066.206</u>	<u>9.011.980.036</u>

11. Taxes and amounts payable to the State

	<u>01/01/2024 (VND)</u>		<u>Arising in the period</u>			<u>31/12/2024 (VND)</u>	
	Payable	Receivables	Payable amount	Submitted number	Decrease due to divestment	Payable	Receivables
VAT on goods sold domestically	-	-	5.721.519.033	5.362.201.196	-	359.317.837	-
VAT on imported goods	-	-	825.018.297	825.018.297	-	-	-
Corporate Income Tax	3.742.535	-	13.876.124	17.618.659	-	-	-
Personal Income Tax	50.982.669	-	73.257.573	90.346.501	-	33.893.741	-
Other taxes	300.000	-	69.211	369.211	-	-	-
Plus	<u>55.025.204</u>	<u>-</u>	<u>6.633.740.238</u>	<u>6.295.553.864</u>	<u>-</u>	<u>393.211.578</u>	<u>-</u>

Value Added Tax

The company pays VAT by the deduction method. The value-added tax rates are as follows:

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- Revenue from the sale of medical supplies and equipment	5%
- Revenue from providing testing, screening and imaging services in association with hospitals	Not taxable
- Revenue from sales and provision of other services	10%
- Export revenue	0%

Corporate Income Tax

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

Other taxes

The company declares and submits according to regulations.

12. Expenses to be paid:**- Short-term expenses:**

	31/12/2024 (VND)	01/01/2024 (VND)
Other short-term costs	159.484.932	97.397.260
Plus	159.484.932	97.397.260

- Long-term expenses:

	31/12/2024 (VND)	01/01/2024 (VND)
Other long-term costs	-	2.116.800.000
Plus	-	2.116.800.000

13. Other short-term payables

	31/12/2024 (VND)	01/01/2024 (VND)
Trade union funding	9.608.573	9.608.573
Social Insurance	-	3.830.814
Health Insurance	-	676.026
Unemployment Insurance	-	300.456
Other short-term payables	15.860.112.867	838.014.908
Plus	15.869.721.440	852.430.777

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14. Equity

	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit After tax Not yet distributed	Benefits of non-controlling shareholders	Plus
Balance at the beginning of the previous year	431.999.740.000	(193.750.000)	2.863.107.311	189.517.049.225	5.736.114.606	629.922.261.142
Profit in the previous year	-	-	-	4.884.724.338	77.404.351	4.962.128.689
Other Rise	-	-	-	-	(525.290.883)	(525.290.883)
Capital Raising Costs	-	-	-	-	(33.429.120)	(33.429.120)
Dividends	-	-	-	(377.078.280)	377.078.280	-
Other Discounts	-	-	-	-	-	-
Balance at the end of the previous year	431.999.740.000	(193.750.000)	2.863.107.311	194.024.695.283	5.631.877.234	634.325.669.828
Balance at the beginning of this year	431.999.740.000	(193.750.000)	2.863.107.311	194.024.695.283	5.631.877.234	634.325.669.828
Profit in the period	-	-	-	31.196.881.746	-	31.196.881.746
Increase and decrease due to changes in ownership ratio	-	-	-	-	-	-
Capital Raising Costs	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Increase and decrease due to consolidation	-	-	-	-	269.111.690	269.111.690
Ending balance	431.999.740.000	(193.750.000)	2.863.107.311	225.221.577.029	5.900.988.924	665.791.663.264

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<i>Stock</i>	<u>31/12/2024 (VND)</u>	<u>01/01/2024 (VND)</u>
Number of shares registered for issuance		
Number of shares sold to the public	43.199.974	43.199.974
- <i>Common stock</i>	43.199.974	43.199.974
- <i>Preferred stock</i>		
Number of shares outstanding	43.199.974	43.199.974
- <i>Common stock</i>	43.199.974.	43.199.974.
- <i>Preferred stock</i>		-
Par value of outstanding shares: 10,000 VND		

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VI. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE CONSOLIDATED STATEMENT OF BUSINESS RESULTS**1. Revenue from sales and provision of services**

	This quarter this year VND	This quarter last year VND
Revenue from sales of goods and services	97.745.492.876	5.680.582.419
Turnover deductions	(20.716.781.369)	(699.372)
Plus	77.028.711.507	5.679.883.047

2. Cost of goods sold

	This quarter this year VND	This quarter last year VND
Cost of goods sold	62.481.443.412	2.780.020.732
Plus	62.481.443.412	2.780.020.732

3. Revenue from financial activities

	This quarter this year VND	This quarter last year VND
Interest on demand deposits	217.533	138.141
Revenue from other financial activities	(2.908.199)	406.798.791
Plus	(2.690.666)	406.936.932

4. Financial Costs

	This quarter this year VND	This quarter last year VND
Financial Costs	(10.989.759.932)	(233.284.834)
Plus	(10.989.759.932)	(233.284.834)

5. Cost of sales

	This quarter this year VND	This quarter last year VND
Cost of sales	454.440.302	306.065.776
Plus	454.440.302	306.065.776

6. Business management expenses

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	This quarter this year VND	This quarter last year VND
Business management expenses	(146.921.283)	1.489.561.462
Plus	(146.921.283)	1.489.561.462
7. Other expenses		
	This quarter this year VND	This quarter last year VND
Other expenses	5.522.715	6.178.050
Plus	5.522.715	6.178.050
8. Current corporate income tax expenses		
The payable corporate income tax in the year is estimated as follows:		
	This quarter this year VND	This quarter last year VND
Total accounting profit before tax	24.584.132.440	1.688.117.872
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:		
- Increased adjustments	-	-
<i>Penalties for late payment of taxes and insurance</i>		-
<i>Profit and loss due to consolidation</i>		
- Downward adjustments	-	-
<i>Profit dividends distributed</i>		
Taxable income	24.584.132.440	1.688.117.872
Losses of the parent company are settled separately	-	-
Tax-free income at subsidiaries		-
Taxable income	-	-
Corporate income tax rate	20%	20%
Payable corporate income tax	-	-
<i>Corporate income tax is exempted and reduced</i>	-	-
<i>Adjustment of payable corporate income tax of previous years</i>	-	-
Current Corporate Income Tax Expenses	-	-
1. Underlying earnings per share		

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	This quarter this year VND	This quarter last year VND
Accounting profit after corporate income tax	24.584.132.440	1.637.356.081
Earnings on basis per share	24.584.132.440	1.637.356.081
Weighted average number of common shares outstanding in the year	43.199.974	43.199.974
Underlying earnings per share	569	38

The average outstanding common stock in the year is calculated as follows:

	This quarter this year VND	This quarter last year VND
Common shares in circulation at the beginning of the year	43.199.974	43.199.974
Effect of shares issued in the year	-	-
Impact of capital increase from after-tax profits	-	-
Common shares are circulating on average in the year	43.199.974	43.199.974

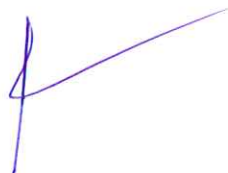
Published, January 23, 2025

PERFORMERS



Tran Thi Thanh Huong

CHIEF ACCOUNTANT



Nguyen Thi Bich Ngoc

GENERAL DIRECTOR



Nguyen Minh Tam