

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

Accounting period from October 1, 2024 to December 31, 2024

Hanoi, January 2025

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam.

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VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward,
Hoang Mai District, Hanoi City, Vietnam

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Vinam Joint Stock Company (hereinafter referred to as the 'Company') presents this report together with the Consolidated Financial Statements of the Company for the period from October 1, 2024, to December 31, 2024

Company

Vinam Joint Stock Company was established and operates under Enterprise Registration Certificate No. 0102174005, initially issued by the Hanoi Department of Planning and Investment on February 14, 2007, and amended for the 20th time on September 28, 2023

The Company's headquarters is located on the 1st Floor, Lot BT5 - Plot No. 36, Phap Van - Tu Hiep New Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

BOARD OF DIRECTORS, BOARD OF DIRECTORS AND BOARD OF SUPERVISORS

The members of the Company's Board of Directors and Management Board who managed the Company during the year and as of the date of this report include

Board of Directors

Mr	Takishita Akira	Chairman	Appointed on June 27, 2022
Mr	Le Van Tuan	Member	Appointed on June 21, 2022
Mr	Dang Viet Thang	Member	Appointed on June 21, 2022
	Management Board		
Mr	Le Van Manh	Director	Appointed on September 16, 2023

The Chief Accountant of the Company during the year and as of the date of this report is

Mr : Pham Xuan Lang	Chief Accountant	Appointed on February 13, 2023
Ms : Vu Thi Ngoc	Chief Accountant	Resigned on February 13, 2023

Supervisory Board

Ms	Nguyen Thi Thuong	Head of the Board	Appointed on June 21, 2022
Ms	Ngô Thi Tam	Member	Appointed on June 21, 2022
Ms	Tran Thi Duyen	Member	Appointed on June 21, 2022

TRÁCH NHIỆM CỦA BAN GIÁM ĐỐC

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

The Management Board of the Company is responsible for preparing the Consolidated Financial Statements that fairly and reasonably reflect the financial position, business performance, and cash flow of the Company during the year in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of consolidated financial statements. In preparing the Consolidated Financial Statements, the Management Board is required to

- Select appropriate accounting policies and apply these policies consistently
- Make reasonable and prudent judgments and estimates
- State whether the appropriate accounting principles have been followed, and whether there are any material deviations that need to be disclosed and explained in the Consolidated Financial Statements
- Prepare the Consolidated Financial Statements on a going concern basis, except where it is not possible to assume that the Company will continue its business operations; and
- Design and implement an effective internal control system for the purpose of preparing and presenting reasonable Consolidated Financial Statements to mitigate risks and fraud

The Management Board of the Company ensures that the accounting records are maintained to reflect the financial position of the Company, with a fair and reasonable degree at any given time, and ensures that the Consolidated Financial Statements for the accounting period from October 1, 2024, to December 31, 2024, comply with current regulations of the State. At the same time, they are responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraudulent activities and other violations

The Management Board of the Company commits that the Consolidated Financial Statements for the accounting period from October 1, 2024, to December 31, 2024, fairly and reasonably reflect the financial position of the Company as of December 31, 2024, the results of operations, and the cash flow as of December 31, 2024, in accordance with Accounting Standards, the Vietnamese Enterprise Accounting System, and in compliance with the relevant legal regulations related to the preparation and presentation of the financial statements for the accounting period from October 1, 2024, to December 31, 2024

APPROVAL OF FINANCIAL STATEMENTS

The Management Board approves the attached Interim Financial Statements. The Interim Financial Statements fairly and reasonably reflect the Company's Balance Sheet as of December 31, 2024, as well as the results of operations and cash flows for the year during this period, in accordance with Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant legal regulations related to the preparation and presentation of the Financial Statements

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward,
Hoang Mai District, Hanoi City, Vietnam

CAM KẾT KHÁC (Other commitments)

The Management Board commits that the Company complies with Decree No. 155/2020/ND-CP dated December 31, 2020, guiding corporate governance applicable to public companies, and that the Company does not violate the information disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, guiding information disclosure on the Securities Market

On behalf of and representing the Management Board



Le Van Manh

Manager

Hanoi, January 23, 2025

CONSOLIDATED BALANCE SHEET

As of December 31, 2024

Đơn vị: VND

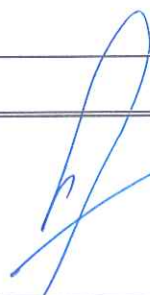
ASSET	Code	Explanation	31/12/2024	01/01/2024
A. CURRENT ASSETS	100	4	76 613 283 252	451 067 440 526
I. Cash and cash equivalents	110		3 482 211 096	26 994 133 341
1 Cash	111		3 482 211 096	6 994 133 341
2 Cash equivalents	112		-	20 000 000 000
II. Short-term financial investments	120	5	39 713	39 713
1 Trading securities	121		35 799 713	35 799 713
2 Provision for impairment of trading securities	122		(35 760 000)	(35 760 000)
III. Short-term receivables	130		59 397 772 693	378 672 730 104
1 Short-term receivables from customers	131	6	50 547 521 279	60 899 050 182
2 Short-term prepayments to suppliers	132	7	5 286 254 955	317 431 673 023
6 Other short-term receivables	136	8	3 563 996 459	342 006 899
IV. Inventories	140	9	12 981 355 064	43 178 559 446
1 Inventories	141		12 981 355 064	43 178 559 446
V. Other current assets	150		751 904 686	2 221 977 922
1 Short-term prepayments	151	13	-	65 680 982
2 Value-added tax (VAT) deductible	152		751 904 686	2 156 296 940
3 Taxes and other receivables from the State	153	15	-	-
B. LONG-TERM ASSETS	200		400 605 382 587	27 706 502 708
II. Fixed assets	220		8 189 620 070	13 198 236 166
1 Tangible fixed assets	221	11	5 263 620 087	8 167 569 510
- Cost price	222		7 157 465 579	9 557 465 579
- Accumulated depreciation	223		(1 893 845 492)	(1 389 896 069)
3 Intangible fixed assets	227	12	2 925 999 983	5 030 666 656
- Cost price	228		6 160 000 000	7 700 000 000
- Accumulated depreciation	229		(3 234 000 017)	(2 669 333 344)
IV. Long-term unfinished assets	240	10	9 462 538 343	12 917 200 616
2 Construction in progress	242		9 462 538 343	12 917 200 616
V. Long-term financial investments	250		381 598 761 964	-
2 Investments in joint ventures and associates	252		351 098 761 964	-
3 Investing in other entities	253		30 500 000 000	-

VI. Other non-current assets	260		1 354 462 210	1 591 065 926
1 Long-term prepayments	261	13	1 354 462 210	1 591 065 926
TOTAL ASSETS (270 = 100 + 200)	270		477 218 665 839	478 773 943 234

CAPITAL SOURCE	Co de	Explanation	31/12/2024	01/01/2024
C. LIABILITIES PAYABLE	300		67 980 466 024	74 140 651 302
I. Short-term debt	310		55 032 972 873	74 140 651 302
1 Short-term trade payables	311	14	8 878 364 296	32 975 626 874
3 Taxes and other payments to the State	313	15	1 046 759 952	197 330 304
4 Payable to workers	314		327 539 926	1 562 467 297
5 Short-term payable expenses	315		175 000 000	359 858 904
9 Other short-term payables	319	16	24 560 462 126	664 024 967
10 Short-term loans and finance leases	320		19 999 753 617	37 810 000 000
- <i>Short-term loans</i>			<i>19 999 753 617</i>	<i>37 810 000 000</i>
11 Provision for short-term payables	321	17	-	526 250 000
12 Bonus and welfare fund	322		45 092 956	45 092 956
	330		12 947 493 151	-
II. No long term	338		12 947 493 151	-
8 Long-term loans and financial leases	400			
D. EQUITY	410	18	409 238 199 815	404 633 291 932
I. Equity	411		409 238 199 815	404 633 291 932
1 Owner's equity	411		296 599 910 000	296 999 910 000
- <i>Common shares with voting rights</i>	<i>411a</i>		<i>296 599 910 000</i>	<i>296 999 910 000</i>
2 Capital surplus	412		18 918 962 963	18 918 962 963
8 Development investment fund	418		195 900 595	195 900 595
11 Undistributed profit after tax	421		83 072 100 083	77 569 402 392
- <i>Undistributed profit after tax accumulated to the end of previous period</i>	<i>421a</i>		<i>80 240 777 253</i>	<i>64 537 125 057</i>
- <i>Undistributed profit this period</i>	<i>421b</i>		<i>2 831 322 830</i>	<i>13 032 277 335</i>
13 Non-controlling interest	429		10 451 326 174	10 949 115 982
TOTAL CAPITAL (440 = 300+ 400)	440		477 218 665 839	478 773 943 234



Pham Thi Bich Lien
Prepared by
Hanoi, January 23, 2025



Pham Xuan Lang
Chief Accountant



Le Van Manh
Manager

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot B/T5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam
BÁO CÁO KẾT QUẢ HOẠT ĐỘNG KINH DOANH HỢP NHẤT

Consolidated financial statements
 For the accounting period from
 01/10/2024 to 31/12/2024

CONSOLIDATED STATEMENT OF PERFORMANCE

Kỳ kế toán từ ngày 01/10/2024 đến ngày 31/12/2024

Chi tiêu	Mã số	Thuyết minh	Đơn vị: VND			
			Quý IV/2024	Quý IV/2023	Từ 01/01/2024 đến 31/12/2024	Từ 01/01/2023 đến 31/12/2023
1 Sales and service revenue	01	19	53 568 842 724	28 845 476 122	95 730 274 466	106 358 579 866
3 Net revenue from sales and services (10=01-02)	10		53 568 842 724	28 845 476 122	95 730 274 466	106 358 477 411
4 Cost of goods sold	11	21	45 538 026 543	24 683 456 972	82 477 366 109	85 216 770 548
5 Gross profit from sales and service provision (20=10-11)	20		8 030 816 181	4 162 019 150	13 252 908 357	21 141 706 863
6 Financial revenue	21	22	325 578 612	472 194 836	871 282 717	2 528 573 687
7 Financial costs	22	23	2 764 471 124	1 075 702 203	4 844 498 451	2 495 503 261
<i>In which: Interest expense</i>	23		1 777 111 751	1 166 611 294	3 857 139 078	2 495 503 261
8 Profit or loss in joint ventures and associates	24		(1 045 969 254)		(1 236 238 036)	
9 Cost of sales	25	24	143 751	143 751	575 004	427 529 281
10 Business management costs	26	25	1 178 086 266	2 343 981 453	4 726 994 080	9 259 546 015
11 Net profit from business activities (30=20+(21-22)+24-(25+26)	30		3 367 724 398	1 214 386 579	3 315 885 503	11 487 701 993
12 Other income	31	26	-		330 130	2 426 280
13 Other costs	32	27	103 388 388	220 061 027	159 629 733	427 678 259
14 Other profit (40=31-32)	40		(103 388 388)	(220 061 027)	(159 299 603)	(425 251 979)

Chi tiêu	Số	Thuyết minh	Quý IV/2024	Quý IV/2023	A.M.V.A.I.V.A.I.V.M.V.M.T đến 31/12/2024	A.M.V.A.I.V.A.I.V.M.V.M.T đến 31/12/2023
15 Total accounting profit before tax (50=30+40)	50		3 264 336 010	994 325 552	3 156 585 900	11 062 450 014
16 Current corporate income tax expense	51	28	278 332 299	61 319 230	333 936 896	61 319 230
17 Deferred corporate income tax expense	52	28		20 640 908	-	20 640 908
18 Profit after corporate income tax (60=50-51-52)	60		2 986 003 711	912 365 414	2 822 649 004	10 980 489 876
19 Profit after tax of parent company	61		2 969 229 106	937 363 061	2 831 322 830	10 877 393 109
20 Profit after tax of non-controlling shareholders	62		16 774 605	(24 997 647)	(8 673 826)	103 096 767
21 Basic earnings per share (*)	70	29	101	31	95,04	463



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Pham Thi Bich Lien
Prepared by
Hanoi, January 23, 2025

Pham Xuan Lang
Chief Accountant

Le Van Manh
Manager

CONSOLIDATED STATEMENT OF CASH FLOWS

Accounting period from January 1, 2024 to December 31, 2024

(By indirect method)

(By indirect method) Đơn vị: VND

INDICATORS	Code	From 01/01/2024 to 31/12/2024	From 01/01/2023 to 31/12/2023
I. CASH FLOW FROM OPERATING ACTIVITIES			
1 Profit before tax	01	3 156 585 900	11 062 450 014
2 Adjustments for Items		-	-
- Depreciation of fixed assets and investment real estate	02	1 861 949 424	1 776 977 887
- Provisions	03	-	-
- Exchange rate differences and gains and losses due to revaluation of foreign currency monetary items	04	(706 574 220)	(90 125 000)
- Profit and loss from investment activities	05	(113 406 319)	(732 242 609)
- Interest expense	06	4 844 498 451	2 495 503 261
3 Operating profit before changes in working capital	08	9 043 053 236	14 512 563 553
- Increase, decrease receivables	09	276 634 772 929	(160 565 063 690)
- Increase, decrease inventory	10	25 143 604 382	(7 294 383 916)
- Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11	4 143 462 246	29 704 499 020
- Increase, decrease prepaid expenses	12	4 293 423	201 603 483
- Increase, decrease trading securities	13	-	-
- Interest paid	14	(2 285 715 750)	(2 430 644 356)
- Corporate income tax paid	15	(59 125 507)	(1 140 682 775)
Net cash flow from operating activities	20	312 624 344 959	(127 012 108 681)
II. CASH FLOW FROM INVESTING ACTIVITIES			
1 Cash paid for the purchase and construction of fixed assets and other long-term assets	21	-	(24 177 660)
2 Proceeds from liquidation and sale of fixed assets and other long-term assets	22	-	-
3 Cash spent on lending and purchasing debt instruments of other entities	23	(70 500 000 000)	(111 000 000 000)
4 Proceeds from loans and resale of debt instruments of other entities	24	70 500 000 000	91 000 000 000
5 Money spent on investment in other entities	25	(390 935 000 000)	-
6 Cash recovered from capital investment in other entities	26	67 150 000 000	24 599 285 468
7 Interest income, dividends and profits	27	17 584 038 327	987 667 116
Net cash flow from investing activities	30	(306 200 961 673)	5 562 774 924
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1 Proceeds from issuing shares, receiving capital contributions from owners	31	-	600 000 000
3 Proceeds from borrowing	33	45 744 131 761	37 810 000 000
4 Loan principal repayment	34	(52 810 000 000)	(310 000 000)
Net cash flow from financing activities	40	(7 065 868 239)	38 100 000 000
Net cash flow during the period (50=20+30+40)	50	(642 484 953)	(83 349 333 757)
Cash and cash equivalents at the beginning of the period	60	4 124 696 049	90 281 015 044
Impact of foreign exchange rate changes on foreign currency conversion	61	-	-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	3 482 211 096	6 931 681 287

Pham Thi Bich Lien
Prepared by
Hanoi, January 23, 2025

Pham Xuan Lang
Chief Accountant



Le Van Manh
Manager

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

These notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements

1 CHARACTERISTICS OF BUSINESS ACTIVITIES**Form of capital ownership**

(Vinam Joint Stock Company was established and operates under the Certificate of Business Registration of Joint Stock Company No. 0102174005 issued by the Hanoi Department of Planning and Investment for the first time on February 14, 2007, registered for the 20th change on September 28, 2023.

The Company's head office is located at Floor 1, Lot BT5 - Unit 36, Phap Van - Tu Hiep new urban area, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

The Company's registered charter capital is VND 296,999,910,000, the actual contributed charter capital as of December 31, 2024 is VND 296,999,910,000; equivalent to 29,699,991 shares, the par value of one share is VND 10,000.

The Company is listed on the Hanoi Stock Exchange with the stock code CVN according to the Official Dispatch dated July 29, 2010. The first trading date of CVN shares is August 6, 2010.

Total number of employees of the Parent Company as of December 31, 2024 is 07 people

Business Field

The Company's business areas are: industrial production, trade and services

Business sector

The Company's main activities are:

Architectural and related technical consulting activities

Details: - Prepare bidding documents, analyze and evaluate bidding documents, review technical designs, construction techniques for construction projects including: civil and industrial, transportation, irrigation, water supply and drainage. - Prepare and report feasibility studies, pre-feasibility reports and investment reports for projects; - Prepare, manage and organize the implementation of construction investment projects;

Retailing of food, beverages, cigarettes and tobacco accounts for a large proportion in general stores; Retailing of food in specialized stores

Real estate consulting, brokerage, auction, land use rights auction

Details: - Real estate brokerage, consulting, management services - Real estate trading floor services;

Retail sale of medicines, medical equipment, cosmetics and hygiene products in specialized stores

Details: - Retail sale of medical equipment in specialized stores;

Wholesale of electronic and telecommunication equipment and components

Details: - Wholesale of groceries, electronics, information technology, equipment, supplies, means of transport

Wholesale fabrics, garments, footwear

Details: Trading in textiles and garments;

CORPORATE STRUCTURE

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

Company Structure

Total number of subsidiaries:

- Number of direct subsidiaries consolidated: 03
- ist of joint ventures and associates as of December 31, 2024: 33 companies

Company Name	Contributed capital as of December 31, 2024	Voting ratio	Main business activities
	VND		
- Công ty CP Công Nghệ Cao Y Tế và Môi Trường Hạ Long Tokyo (1)	49 940 000 000	99.98%	Bán buôn nhiên liệu rắn, lỏng, khí và các sản phẩm liên quan Chi tiết: - Bán buôn xăng dầu và các sản phẩm liên quan; - Bán buôn khí đốt và các sản phẩm liên quan.
- Công ty TNHH Vinam Sài Gòn (2)	38 868 000 000	81.20%	Bán buôn khí dầu mỏ hóa lỏng (LPG), Khí thiên nhiên (CNG), khí thiên nhiên hóa lỏng (LNG), xăng, dầu lửa, dầu DO, dầu FO và các sản phẩm liên quan (không hoạt động tại trụ sở).
- Công ty CP Công nghệ cao G7 (3)	68 600 000 000	98.00%	Sản xuất thực phẩm khác chưa được phân vào đầu. khoa và nha khoa.
List of joint venture companies as of December 31, 2024			
Company Name	Contributed capital as of December	Voting ratio	Main business activities

11st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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CÔNG TY CỔ PHẦN PHÒNG KHÁM NGHỆ AN (2)	14 700 000 000	49.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB PHÁP VÂN (3)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN FAMICARE PHÁP VÂN (4)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HUNG YÊN (5)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI DƯƠNG (6)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN FAMICARE HUNG YÊN (7)	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG BÌNH (8)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TRÀ VINH (9)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH LONG (10)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB AN GIANG (11)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TIỀN GIANG (12)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE QUẢNG BÌNH (13)	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE HẢI DƯƠNG (14)	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TUYẾN QUANG (15)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB GIA LAI (16)	7 795 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

CÔNG TY CP FAMICARE ĐỒNG NAI (17)	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BẮC NINH (18)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB HẢI PHÒNG (19)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẬN 5 (20)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH DƯƠNG (21)	2 900 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TÂN AN	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB HÀ TĨNH	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP MEDICARE HỮU NGHỊ	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB GÒ VẤP	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH PHÚC	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB ĐỒNG THÁP	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE VĨNH LONG	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB KIẾN GIANG	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE KIẾN GIANG	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BẠC LIÊU	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

CÔNG TY CP PHÒNG KHÁM MEDICARE NINH BÌNH	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB ĐÀK NÔNG	6 000 000 000	20.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG NAM	6 000 000 000	20.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG TRỊ	6 000 000 000	20.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE TUYẾN QUANG	3 240 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TÂY NINH	7 500 000 000	25.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP HEALTHCARE QUẬN 12	13 500 000 000	45.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB KON TUM	7 500 000 000	25.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BIÊN HÒA	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
Danh sách các Công ty đầu tư khác tại ngày 30/12/2024			
CÔNG TY CP FAMICARE HÒA BÌNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE BÌNH ĐỊNH	3 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE QUẢNG NGÃI	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE SÓC TRĂNG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB VINH YÊN	1 800 000 000	6.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE AN GIANG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE HẢI PHÒNG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB ĐÀ NẴNG	3 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE AN ĐỒNG THÁP	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE GIA LAI	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE HÀ TĨNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE LONG AN	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP FAMICARE NINH BÌNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG NGÃI	5 700 000 000	19.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE TIỀN GIANG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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CÔNG TY CP FAMICARE TRÀ VINH	2 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE VĨNH PHÚC	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE ĐÀ NẴNG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE NGHỆ AN	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE 3/2	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE GÒ VẤP	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
Cộng	381 598 761 964		

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year

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

2 ACCOUNTING STANDARDS AND REGIMES APPLIED

Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance; Circular No. 75/2015/TT-BTC dated May 18, 2015 and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC. These consolidated financial statements are prepared in compliance with the provisions of Circular 202/2014/TT-BTC issued by the Ministry of Finance of Vietnam on December 22, 2014 guiding the method of preparing and presenting consolidated financial statements.

Statement on compliance with accounting standards and accounting regimes

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The Financial Statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the principal accounting policies applied by the Company in preparing its financial statements

Accounting estimates

The preparation of financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosure of contingent liabilities and assets at the date of the financial statements as well as the reported amounts of revenues and expenses during the financial year. Although accounting estimates are made to the best of the knowledge of the Board of Directors, the actual amounts incurred may differ from the estimates and assumptions made.

Basis of financial statement consolidation

The consolidated financial statements include the financial statements of the Company and the financial statements of the companies controlled by the Company (its subsidiaries) prepared up to 31 December. Control is achieved where the Company has the power to govern the financial and operating policies of an investee company so as to obtain benefits from its activities

The results of operations of subsidiaries acquired or sold during the year are presented in the Consolidated Statement of Income from the date of acquisition or up to the date of sale of the investment in that subsidiary

The financial statements of subsidiaries are prepared using accounting policies that are consistent with those of the Company. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those of the Company and its subsidiaries

All transactions and balances between companies within the same group are eliminated when consolidating the financial statements.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Non-controlling interests are the portion of the profits or losses and net assets of a subsidiary not held by the Company. Non-controlling interests consist of the amount of the non-controlling interests at the date of the original business combination and the non-controlling interest in changes in equity since the date of the combination. Losses incurred by the subsidiary are allocated to the non-controlling interest, even if the losses exceed the non-controlling interest in the net assets of the subsidiary.

Non-controlling interest

Lợi ích của các cổ đông không kiểm soát là phần lợi ích trong lãi, hoặc lỗ, và trong tài sản thuần của công ty con không được nắm giữ bởi Công ty.

Non-controlling interest is that portion of the profit or loss and net assets of a subsidiary that is not held by the Company.

Profit and loss when there is a change in ownership ratio in a subsidiary

In case the parent company, after divesting part of its capital and losing control over its subsidiary: The profit or loss recorded on the Consolidated Financial Statements is determined as the difference between the proceeds from the divesting and the value of the net assets transferred plus the amount of commercial advantages recorded as a reduction, which is the total amount of unallocated commercial advantages.

Financial instruments

Initial notes

Financial assets: At the date of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets include cash, cash equivalents, trade receivables, other receivables, deposits, financial investments and derivative financial instruments.

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost plus transaction costs directly attributable to the issuance of such financial liabilities. The Company's financial liabilities include trade payables, other payables, accrued expenses, finance lease liabilities, loans and derivative financial instruments

Re-evaluate after initial recording

Currently, there are no regulations on revaluation of financial instruments after initial recognition.

Foreign currency transactions

Foreign currency transactions during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following principles:

When buying and selling foreign currency, the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

When recording receivables, the purchase exchange rate is the commercial bank where the Company designates the customer to make payment at the time the transaction occurs;

When recording liabilities, the selling rate is the commercial bank where the Company plans to transact at the time the transaction occurs

The actual transaction exchange rate when re-evaluating foreign currency items at the time of preparing the Consolidated Financial Statements is determined according to the following principles:

For items classified as assets, apply the foreign currency buying rate of the commercial bank where the Company regularly conducts transactions;

For foreign currency deposits: apply the buying rate of the bank where the Company opens a foreign currency account

For items classified as liabilities: apply the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions

All actual exchange rate differences arising during the year and differences arising from revaluation of foreign currency monetary items at the end of the year are recorded in the financial results of the fiscal year

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value

Financial investments

Trading securities

Trading securities are securities held by the Company for trading purposes. Trading securities are recorded from the date the Company acquires ownership and are initially measured at the fair value of the payments at the time the transaction occurs plus costs related to the purchase of trading securities.

In subsequent accounting periods, securities investments are determined at original cost minus any reduction in the value of trading securities.

For investments in trading securities, the basis for setting up provisions is the difference between the original cost of the investments recorded in the accounting books and their market value at the time of setting up the provisions.

Accounts receivable

Accounts receivable are amounts that are recoverable from customers or others. Accounts receivable are stated at book value less allowance for doubtful debts

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Provision for doubtful debts is made for the following items: overdue receivables recorded in economic contracts, loan agreements, contractual commitments or debt commitments and receivables that have not yet reached maturity but are unlikely to be recovered. In particular, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, not taking into account debt extensions between the parties and receivables that have not yet reached maturity but the debtor has gone bankrupt or is in the process of dissolution, missing or absconding.

Inventory

Inventories are measured at the lower of cost and net realizable value. Cost includes direct materials, direct labor and, if any, those overheads that have been incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs to be incurred in marketing, selling and distribution.

Inventory value is determined by the weighted average method..

Inventories are accounted for using the perpetual inventory method.

The Company's inventory impairment provision is made in accordance with current accounting regulations. Accordingly, the Company is allowed to make an allowance for obsolete, damaged, or substandard inventory and in cases where the original cost of inventory is higher than the net realizable value at the end of the accounting period.

Transfers from owner-occupied property or inventories to investment property are made only when there is a change in use, such as when the owner ceases to use the property and begins to lease it to another party or at the end of the construction phase. Transfers from investment property to owner-occupied property or inventories are made only when there is a change in use, such as when the owner begins to use the property or develops it for sale. Transfers from investment property to owner-occupied property or inventories do not change the cost or carrying amount of the property at the date of transfer.

Cost of unfinished construction

Assets under construction for production, rental, administrative purposes or for other purposes are stated at cost. This cost includes service costs and related interest costs in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use..

Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses include prepaid office rent, tools and equipment issued for use and other prepaid expenses

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Other prepaid expenses include the value of tools, supplies, small components issued for use, advertising costs and training costs incurred in the period before the Company officially goes into operation and are considered to be able to bring future economic benefits to the Company. These costs are capitalized as prepayments and allocated to the Income Statement, using the straight-line method in accordance with current accounting regulations

Accounts Payable

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs..

Equity

Owner's equity is recorded according to the actual capital contributed by the owner.

Share premium reflects the difference between the par value, direct costs associated with the issuance of shares and the issue price of shares (including cases of re-issuance of treasury shares) and can be a positive surplus (if the issue price is higher than the par value and direct costs associated with the issuance of shares) or a negative surplus (if the issue price is lower than the par value and direct costs associated with the issuance of shares).

Differences in asset revaluation are reflected in the following cases: when there is a State decision on asset revaluation, when equitizing state-owned enterprises, and other cases as prescribed by law.

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. Profit distribution is made when the Company has undistributed profit after tax not exceeding the undistributed profit after tax on the Consolidated Financial Statements after excluding the impact of profits recorded from bargain purchases. In case of paying dividends, profits to owners exceeding the undistributed profit after tax are recorded as a decrease in contributed capital. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law..

The Company sets aside the following funds from the Company's net profit after corporate income tax upon the proposal of the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

Development investment fund: This fund is set aside to serve the Company's expansion of operations or in-depth investment.

Bonus and welfare fund and Executive Board bonus fund: This fund is set aside to reward, encourage materially, bring common benefits and improve welfare for employees and is presented as a liability on the Consolidated Financial Statements.

Cổ tức phải trả cho các cổ đông được ghi nhận là khoản phải trả trên Bảng Cân đối kế toán của Công ty sau khi có

Dividends payable to shareholders are recorded as payables on the Company's Balance Sheet after the dividend payment

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

Consolidated Financial Statements
For the period from 31/10/2024 to 31/12/2024

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

notice of the Company's Board of Directors and the dividend ex-dividend date notice of the Vietnam Securities Depository Center

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Revenue

Sales revenue

Sales revenue is recognized when all five (5) following conditions are satisfied:

The Company has transferred substantially all the risks and rewards of ownership of the goods or the Company no longer retains managerial involvement to the degree usually associated with ownership or effective control over the goods;

The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.

It is probable that the economic benefits associated with the transaction will flow to the Company; and

Identify the costs associated with a sales transaction

Service revenue

Xác định được phần công việc đã hoàn thành tại ngày của Bảng cân đối kế toán; và

Revenue from a transaction involving the rendering of services is recognised when the outcome of the transaction can be estimated reliably

The amount of revenue can be measured reliably;

It is probable that the economic benefits associated with the transaction will flow to the entity

The stage of completion of the transaction at the balance sheet date can be measured reliably; and

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

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recognized 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 relative certainty

Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

Cost of goods sold

Cost of goods sold in the period is recorded in accordance with the revenue generated in the period and ensures compliance with the principle of prudence. Cases of material loss exceeding the norm, costs exceeding the normal

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

norm, lost inventory after deducting the responsibility of the relevant collective or individual, etc. are fully and promptly recorded in the cost of goods sold in the year

Financial costs

Expenses recorded in financial expenses include:

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Costs or losses related to financial investment activities

Cost of borrowing

Losses from liquidation, transfer of short-term securities, transaction costs of selling securities

Provision for devaluation of trading securities, provision for loss on investment in other entities, loss arising from selling foreign currency, exchange rate loss

The above amounts are recorded at the total amount incurred during the year without offsetting against financial operating revenue

Tax

Corporate income tax represents the sum of current and deferred tax liabilities.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and it further excludes items that are not taxable or deductible.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority

Other taxes are applied according to current tax laws in Vietnam

Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to shareholders owning common shares of the Company (after adjusting for the Bonus and Welfare Fund and the Executive Board Bonus Fund) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the Bonus and Welfare Fund, the Executive Board Bonus Fund and dividends on convertible preference shares) by the weighted average number of ordinary shares that would be issued in the event that all the potential ordinary shares with a dilutive impact are converted into ordinary shares.

Parts information

The Company's main business activities during the year only take place within the territory of Vietnam, therefore the Company does not present segment reports by geographical area.

Stakeholders

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

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 associates;

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.

Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence on the Company.

In considering each possible related party relationship for the preparation and presentation of the consolidated financial statements, the Company pays attention to the substance of the relationship rather than the legal form

4 CASH AND CASH EQUIVALENTS

	<u>31/12/2024</u>	<u>01/01/2024</u>
Cash	3 146 849 381	6 563 294 359
Non-term bank deposits	335 361 715	430 838 982
Cộng	<u>3 482 211 096</u>	<u>6 994 133 341</u>

VINAM JOINT STOCK COMPANY AND SUBSIDIARIESConsolidated Financial Statements
For the period from 31/10/2024 to 31/12/20241st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai
District, Hanoi City, Vietnam**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS***Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất***5 FINANCIAL INVESTMENTS****Trading securities**

	30/09/2024		01/01/2024	
	<u>Original</u>	<u>Fair value</u>	<u>Original</u>	<u>Preventive</u>
Total stock value	35 799 713	39 713	35 799 713	39 713
Bac Giang Mineral Exploitation and Processing Joint Stock Company (30,000 shares)				(35 760 000)
(i)				
		39 713	35 799 713	39 713
		(35 760 000)		(35 760 000)

According to Circular 200/2014/TT/BTC dated December 22, 2014, the fair value of investments must be presented. However, the company can only evaluate investments with listed companies up to September 30, 2024. For unlisted companies, the company has not yet determined the fair value of financial investments because accounting standards and corporate accounting regimes do not have specific guidance on determining fair value.

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

Báo cáo tài chính liên kết
Kỳ kế toán từ ngày 01/01/2024 đến 31/12/2024

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

6 - SHORT-TERM TRECRE RECEIVABLES

	31/12/2024	01/01/2024
	Value	Value
Công ty Cổ phần Đầu tư Bệnh viện SARA (i)	-	6 128 007 720
Công ty Cổ phần trang thiết bị vật tư y tế Phương Nam	-	1 796 932 593
Công ty Cổ phần Omega Việt Nam	-	15 185 762 300
KYOTO F&B Co., LTD	13 039 800 000	18 309 564 000
Công ty Cổ phần Đầu tư Kỹ thuật cao Cần Thơ	-	5 072 285 369
Công ty TNHH Thương mại AT & T	-	5 405 400 000
Công ty TNHH Môi Trường Y Tế Kỹ Công Nghệ Cao Cần Thơ	-	
Công ty CP Trung Tâm Xét Nghiệm Golab Hà Tĩnh	940 000 000	
Công ty CP Trung Tâm Xét Nghiệm Golab Hưng Yên	40 000 000	
Công ty CP Trung Tâm Xét Nghiệm Golab Pháp Vân	31 200 000	
CÔNG TY CỔ PHẦN CÔNG NGHỆ CAO Y TẾ VÀ MÔI TRƯỜNG LANG SON	3 266 769 500	
CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE NINH BÌNH	600 000 000	
Công ty Cổ Phần Phòng khám Hà Đông	-	
Công ty Cổ Phần Phòng Khám Medicare Cần Thơ	385 129 072	
BỆNH VIỆN SẢN NHI TỈNH PHÚ THỌ	618 711 816	
CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH DƯỢC VÀ TRANG THIẾT BỊ Y TẾ VI	-	
CÔNG TY CỔ PHẦN PHÒNG KHÁM HÒA BÌNH	114 238 371	
CÔNG TY CỔ PHẦN ĐẦU TƯ KỸ THUẬT CAO CẦN THƠ	-	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH PHÚC	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB AN GIANG	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC KẠN	389 879 454	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẠC LIÊU	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC NINH	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH ĐỊNH	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH DƯƠNG	352 861 260	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB ĐẮK LẮK	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB ĐỒNG THÁP	365 626 635	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB GIA LAI	352 861 260	

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

Báo Consolidated Financial Statements
Kỳ kế toán: 01/01/2024 đến 31/12/2024

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HÀ GIANG	430 515 793
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI DƯƠNG	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI PHÒNG	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HÀ TĨNH	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HƯNG YÊN	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB KIÊN GIANG	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB PHÁP VÂN	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB QUẬN 5	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB Quảng Bình	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG TRỊ	450 325 818
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TÂN AN	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TIỀN GIANG	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TRÀ VINH	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TUYẾN QUANG	365 626 635
Công ty Cp TTXN Golab Vinh Long	365 626 635
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH YÊN	398 198 152
TRUNG TÂM Y TẾ HUYỆN HÀ HOÀ	11 800 000
Trung tâm y tế huyện Lâm Thao	-
Công ty TNHH Môi trường y tế Công nghệ Cao	-
Công ty cổ phần trang thiết bị vật tư y tế Phương Nam	520 093 720
CÔNG TY CP SX KD DƯỢC VÀ ITBYT VIỆT MỸ	37 717 730
Công ty cổ phần OMEGA Việt Nam	383 211 998
Công ty TNHH Thương mại AT & T	-
CÔNG TY CỔ PHẦN PHÒNG KHÁM TÁN TRIỀU	3 465 000 000
Trung Tâm Y Tế Huyện Thanh Ba	32 548 000
CÔNG TY CP TẬP ĐOÀN NGB	2 887 500 000
CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE NGÃ BẢY	21 000 000
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC NINH	3 500 000 000
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BIÊN HÒA	2 800 000 000
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI PHÒNG	3 500 000 000
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB Quảng Bình	2 800 000 000

CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HÀ GIANG

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

Consolidated Financial Statements

For the period from 31/10/2024 to 31/12/2024

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

CÔNG TY CP ỨNG DỤNG CÔNG NGHỆ CAO Y TẾ NHA TRANG

CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE HỮU NGHỊ

CTCP LKSX Việt Nam Nhật Bản

Công ty Cổ phần Đầu tư Lou

Other objects

-	-
1 500 000 000	-
-	8 508 102 000
-	492 996 200
50 547 521 279	60 899 050 182
-	-

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS*Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất***7 . SHORT TERM SELLER ADVANCE**

	01/01/2024	
	Giá trị	Dư phòng
	Giá trị	Dư phòng
Công ty CP Thực phẩm chế biến Nhật Phú Nguyễn	-	17 363 378 543
Công ty Cổ phần Kanpeki Nhật Bản	-	34 500 000 000
Công ty cổ phần đầu tư bệnh viện Sara	-	39 000 000 000
Công ty cổ phần Sara Việt Nam	1 380 750 000	
CÔNG TY TNHH JWB CO.LTD	3 684 376 000	
Công ty TNHH Môi trường Y tế Công nghệ cao	-	37 500 000 000
Công ty cổ phần trung tâm xét nghiệm và môi trường cân thờ	-	17 485 000 000
Công ty cổ phần đầu tư kỹ thuật cao cân thờ	-	21 888 000 000
Công ty TNHH Thiết bị Y Học Nhật	-	30 650 000 000
Công ty CP đầu tư LOU	-	17 000 000 000
Công ty CP Đầu tư Thương mại Máy nông nghiệp Hòa Bình	-	101 719 970 000
Other payables	221 128 955	325 324 480
	5 286 254 955	-
		317 431 673 023
		-

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City,
Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

8 OTHER SHORT-TERM RECEIVABLES	<u>31/12/2024</u>	<u>01/01/2024</u>
Advance		80 846 400
House deposit		15 000 000
Other receivables	3 563 996 459	246 160 499
Add	<u>3 563 996 459</u>	<u>342 006 899</u>
9 INVENTORY	<u>31/12/2024</u>	<u>01/01/2024</u>
Purchased goods are on the way		
Raw materials		58 867 815
Tools, instruments		
Work in progress		
Finished product		
Goods	12 981 355 064	43 119 691 631
Goods sent for sale		
Bonded warehouse goods		
Real estate goods		
Add	<u>12 981 355 064</u>	<u>43 178 559 446</u>
10 LONG-TERM ASSETS IN PROGRESS	<u>31/12/2024</u>	<u>01/01/2024</u>
Cost of unfinished construction		
Fixed asset purchases		
Pacs System – An Giang Regional General Hospital (i)	2 958 460 035	2 845 162 035
Pacs System – Tan Chau Regional General Hospital (ii)	6 090 503 830	6 090 503 830
Installation of machinery and equipment at Thanh Son Clinic (iii)		
Installation of machinery and equipment at Ba Dinh Clinic (iv)		3 454 662 273
Installation of machinery and equipment at Nguyen Thai Son Clinic (v)		
RCS-120 Food Sterilizer		
Purchase of other fixed assets	413 574 478	526 872 478
Add	<u>9 462 538 343</u>	<u>12 917 200 616</u>
11 TANGIBLE FIXED ASSETS	<u>31/12/2024</u>	<u>01/01/2024</u>

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

Consolidated Financial Statements
For the period from 31/10/2024 to 31/12/2024

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Original price		
As of 01/01/2024	7 157 465 579	12 767 422 606
Shopping	-	612 886 269
Other discounts	-	(3 822 843 296)
As of December 31, 2024	7 157 465 579	9 557 465 579
Accumulated depreciation		
As of 01/01/2024	1 109 896 076	757 332 057
Depreciation	783 949 416	943 949 412
Other discounts	-	(311 385 400)
As of December 31, 2024	1 893 845 492	1 389 896 069
Residual value		12 010 090 549
As of 01/01/2024		
As of December 31, 2024	5 263 620 087	8 167 569 510
12 INTANGIBLE FIXED ASSETS	31/12/2024	01/01/2024
Original price		
As of 01/01/2024	6 160 000 000	9 240 000 000
As of December 31, 2024	6 160 000 000	7 700 000 000
Accumulated depreciation		
As of 01/01/2024	2 156 000 009	1 591 333 331
Depreciation	1 078 000 008	1 078 000 013
As of December 31, 2024	3 234 000 017	2 669 333 344
Residual value		
As of 01/01/2024		7 648 666 669
As of December 31, 2024	2 925 999 983	5 030 666 656
13 OTHER SHORT AND LONG-TERM ASSETS	31/12/2024	01/01/2024
a) Short-term prepaid expenses		
Office rental costs		64 032 000
Export tools and equipment		
Borrowing costs		1 648 982
Other short-term prepaid expenses		
Add		65 680 982
b) Long-term prepaid expenses		
Cost of setting up a business		
Pre-Operating Costs/Preparation Costs		

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Relocation costs, business reorganization costs		
Land rent	1 354 462 210	1 290 334 605
Factory rental costs		109 080 154
Export tools and equipment		
Insurance costs		
Other long-term prepaid expenses		191 651 167
Add	1 354 462 210	1 591 065 926
14 SHORT-TERM PAYABLES	31/12/2024	01/01/2024
a) Short-term trade payables		
Công ty TNHH IVFTECH		81 160 000
Công ty TNHH Thương mại AT&T	-	
Công ty TNHH Thương mại Quốc tế Cysina Việt Pháp	-	1 254 956 000
Công ty Cổ phần Đầu Tư Bệnh Viện Việt Mỹ	-	7 217 100 000
Công ty TNHH thiết bị y học nhật	7 128 000 000	
Công ty cổ phần Kanpeki	-	
Công ty CP sản xuất kinh doanh dược và trang thiết bị y tế Việt Mỹ	1 417 500 000	19 471 000 000
Công ty cổ phần phòng khám Tân Triều	-	
Công ty Liên doanh Kho lạnh Panasato	-	
Công ty Cổ phần ME77 Việt Nam	318 475 302	
Công ty cổ phần Sara Việt Nam	-	2 881 440 000
KYOTO CO., LTD	-	
Công ty Cổ phần Chứng khoán ASEAN	-	
Các đối tượng khác	14 388 994	1 132 971 674
Add	8 878 364 296	32 038 627 674

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS*Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất giữa niên độ***15 TAXES AND STATE PAYABLES**

Types of taxes	Beginning of year	Amount payable at the	Amount payable during	Amount actually paid during	Ending receivables	Amount payable at the end of
	receivables	beginning of the period	the period	the period		the period
Value Added Tax			3 449 606 795	2 745 190 483		704 416 312
Corporate Income Tax			333 936 896			333 936 896
Personal Income Tax		61 113 402	38 624 660	91 331 318		8 406 744
Other taxes			-	-		-
Fees, charges and other payables			13 000 000	13 000 000		-
Cộng	-	61 113 402	3 835 168 351	2 849 521 801	-	1 046 759 952

The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions is susceptible to varying interpretations, the tax amounts presented in the Financial Statements may be subject to change at the discretion of the tax authorities.

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

16 OTHER SHORT-TERM PAYABLES

	<u>31/12/2024</u>	<u>01/01/2024</u>
Other short-term payables		
Social insurance	444 700	
Health insurance	-	6 782 443
Unemployment insurance	-	
Must return equitization		
Receive deposits, short-term bets		
Dividends, profits payable	770 930 023	474 000 000
Interest payable		
Other payables	23 789 087 403	183 242 524
Add	<u>24 560 462 126</u>	<u>664 024 967</u>
17 Provision for short-term payables		
Product warranty reserve		526 250 000
Add		<u>526 250 000</u>

18 EQUITY

	<u>31/12/2024</u>	<u>01/01/2024</u>
c) Capital transactions with owners and distribution of dividends and profits		
	<u>31/12/2024</u>	<u>01/01/2024</u>
Owner's equity	296 999 910 000	296 999 910 000
Beginning capital contribution		
Capital increase during the period		
Capital contribution decreased during the period		
Capital contribution at the end of this period	296 999 910 000	
		296 999 910 000

Share	<u>31/12/2024</u>	<u>01/01/2024</u>
Number of shares registered for issuance	29 699 991	29 699 991
Number of shares issued	29 699 991	29 699 991
<i>Common stock</i>	29 699 991	29 699 991

Number of shares repurchased (treasury shares)
Common stock

Preferred stock (classified as equity)

Number of shares outstanding	29 699 991	29 699 991
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VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

Consolidated Financial Statements
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1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Outstanding shares par value (VND)	10 000	10 000
Corporate funds	<u>31/12/2024</u>	<u>01/01/2024</u>
Development investment fund	195 900 595	195 900 595
Other equity funds		
Add	<u>195 900 595</u>	<u>195 900 595</u>
19 SALES AND SERVICE REVENUE	<u>31/10/2024</u>	<u>01/10/2023</u>
	<u>31/12/2024</u>	<u>31/12/2023</u>
Sales of finished products		
Sales revenue	53 568 842 724	28 845 476 122
Service revenue		
Add	<u>53 568 842 724</u>	<u>28 845 476 122</u>
20 REVENUE DEDUCTIONS	<u>31/10/2024</u>	<u>01/10/2023</u>
	<u>31/12/2024</u>	<u>31/12/2023</u>
Trade discount		
Returned goods		
Sales Discount		
Add		
21 COST OF GOODS SOLD	<u>31/10/2024</u>	<u>01/10/2023</u>
	<u>31/12/2024</u>	<u>31/12/2023</u>
Cost of finished goods sold		
Cost of goods sold	45 538 026 543	24 683 456 972
In which: Pre-deducted cost of goods and finished real estate products sold includes:		
Cost of services provided		
Add	<u>45 538 026 543</u>	<u>24 683 456 972</u>
22 FINANCIAL ACTIVITIES REVENUE	<u>31/10/2024</u>	<u>01/10/2023</u>
	<u>31/12/2024</u>	<u>31/12/2023</u>
Deposit interest, loan interest	325 578 612	472 194 836

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Payment discount, deferred sales interest		
Profit from sale of investments		
Dividends, profits shared		
Exchange rate difference profit arising during the year		
Exchange rate difference gain due to revaluation of year-end balance		
Add	325 578 612	472 194 836
FINANCIAL COSTS		
23	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
Loan interest	1 777 111 751	1 075 702 203
Payment discount, interest on purchases on credit		
Loss from liquidation of financial investments		
Exchange rate difference loss arising during the year		
Investment loss reserve	987 359 373	
Add	2 764 471 124	1 075 702 203
24 COST OF SALE		
	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
		143 751
Add	-	143 751
25 BUSINESS MANAGEMENT COSTS		
	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
Cost of raw materials, materials, tools, equipment	613 035 357	26 915 148
Labor costs	323 278 332	1 166 639 908
Fixed asset depreciation costs	144 706 024	569 654 022
Taxes, fees, charges	-	1 914 000
Provision expense/provision reversal	76 613 532	
Outsourcing service costs	20 453 021	

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

Consolidated Financial Statements
For the period from 31/10/2024 to 31/12/20241st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu
Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City,
Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Other expenses in cash		169 172 814
Add	1 178 086 266	2 343 981 453
26 OTHER INCOME		
	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
OTHER INCOME	-	-
Add		
27 OTHER EXPENSES		
	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
OTHER EXPENSES	103 388 388	220 061 027
Add	103 388 388	220 061 027
28 CURRENT CORPORATE INCOME TAX EXPENSES		
	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
<i>Corporate income tax from main business activities</i>		
Total accounting profit before tax	3 264 336 010	994 325 552
Current corporate income tax expense	278 332 299	61 319 230
29 BASIC EARNINGS PER SHARE		
The calculation of basic earnings per share attributable to the Company's ordinary shareholders is based on the following data:		
	31/10/2024	01/10/2023
	31/12/2024	31/12/2023
Lợi nhuận sau thuế Profit after tax	2 986 003 711	912 365 414
Các khoản điều chỉnh Adjustments		
<i>Preferred stock dividends</i>		
<i>Welfare bonus fund is deducted from after-tax profit.</i>		912 365 414
<i>Welfare bonus fund is deducted from after-tax profit.</i>		
Earnings attributable to common stock	2 986 003 711	

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Financial Statements
For the period from 31/10/2024 to 31/12/2024

912 365 414

23 714 831

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu
Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City,
Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Basic earnings per share 101 395

5 COMPARATIVE DATA

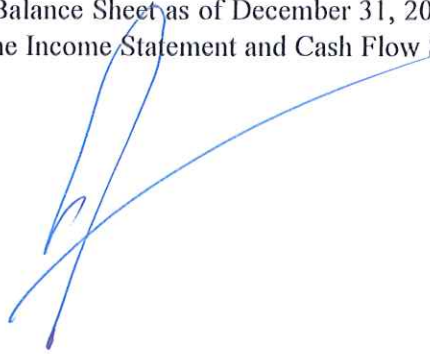
The comparative figures on the Balance Sheet as of December 31, 2024 are the audited figures of December 31, 2023 and the comparative figures on the Income Statement and Cash Flow Statement for the fourth quarter of 2024 prepared by the Company itself.



Pham Thi Bich Lien

Prepared by
Accountant

Hanoi, January 23, 2025



Pham Xuan Lang

Chief



Le Van Manh

Manager