SARA VIETNAM JOINT STOCK COMPANY

FINANCIAL STATEMENTS

SECOND QUARTER 2026

SARA VIETNAM JOINT STOCK COMPANY
Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

Tel: .... Fax: ....

From B 01-DN Issued under Circular 99/2025/TT-BTC
Issued under Circular 99/2025/TT-BTC 27 October 2025 of the Ministry of Finance

SEPARATE FINANCIAL STATEMENTS

QUARTER 2 2026

Target	Code No	Note	Final number	Number at the beginning of the
ASSET			0	
A. SHORT-TERM ASSETS	100		**30,372,617,447**	**27,664,680,253**
I. Cash and cash equivalents	110		1,497,270,223	1,205,763,474
1. Cash	111			
2. Cash exchangeable	112			
II. Short-term financial investments	120		**16,993,011,207**	**18,511,090,493**
1. Trading securities	121		-	-
2.Provision for diminution in value of trading securities	122		-	-
3. Held-to-maturity investments	123		124,000,000	124,000,000
4. Provision for diminution in value of short-term held-to-maturity investments	124		(5,488,988,793)	(3,970,909,507)
5. Other short-term investments	125		22,358,000,000	22,358,000,000
6. Provision for losses on other short-term investments	126		-	-
III. Short-term receivables	130		**11,711,864,017**	**7,700,709,672**
1. Short-term receivables from customers	131		2,178,642,758	660,001
2. Short-term receivables from customers	132		2,352,733,588	427,562,000
3. Short-term internal receivables	133		0	
4.Receivables based on construction contract schedule	134		0	
5. Other short-term receivables	135		7,180,487,671	7,272,487,671
6. Short-term allowances for doubtful debts.	136			
7. Assets pending resolution of shortage	137		0	
IV. Inventory	140		0	
1. Inventory	141		0	0
2. Provision for inventories	142		0	0
V. Short-term biological assets	150		0	0
1. Livestock raised for short-term, single-harvest products	151		0	0
2. Seasonal crops or crops grown for short-term, single-harvest products	152		0	0
3. Provision for losses on short-term biological assets (*)	153		0	0

VI. Short-term bearer livestock	**160**		**170,472,000**	**247,116,614**
1. Short-term prepaid expenses	**161**		19,003,814	110,603,213
2. VAT receivable	**162**		151,468,186	136,513,401
3. Taxes reveivable from State Treasury	**163**		0	0
4. Government bond repurchase transactions	**164**		0	0
4. Other short-term assets	**165**		0	0
B. LONG-TERM ASSETS	**200**		**603,908,284,243**	**604,232,452,988**
I. Long-term receivables	**210**		**0**	**0**
1. Long-term trade receivables	**211**		0	
2. Long-term prepayments to suppliers	**212**			
3. Working capital at dependent units	**213**		0	0
4. Long-term internal receivables	**214**		0	0
5. Other long-term receivables	**215**		0	0
6. Provision for long-term bad debts (*)	**216**		0	0
II. Fixed assets	**220**		**1,884,791,835**	**2,208,960,580**
1. Tangible fixed assets	**221**		1,884,791,835	2,208,960,580
- *Original price*	**222**		6,234,869,117	6,234,869,117
- *Accumulated depreciation*	**223**		(4,350,077,282)	(4,025,908,537)
2. Finance-leased fixed assets	**224**		0	0
- Historical cost	**225**		0	0
- Accumulated depreciation(*)	**226**		0	0
3. Intangible fixed assets	**227**		0	0
- *Original price*	**228**		0	0
- *Accumulated depreciation*	**229**		0	0
III. Long-term biological assets	**230**		0	0
1. Animals raised for periodic produce	**231**		0	0
a) Animals raised for periodic produce not yet at maturity	**232**		0	0
b) Animals raised for periodic produce at maturity	**233**		0	0
- Historical cost	**234**		0	0
- Accumulated depreciation (*)	**235**		0	0
2. Animals raised for single-harvest produce	**236**		0	0
3. Seasonal crops or crops for single-harvest produce	**237**		0	0
4. Provision for loss of long-term biological assets (*)	**238**		0	0
IV. Invested real estate	**240**		0	0
- Historical cost	**241**		0	0
- Accumulated depreciation (*)	**242**		0	0

V. Long-term unfinished assets	250		**1,005,992,408**	**1,005,992,408**
1. Long-term production and business costs in progress	251		0	
2. Cost of unfinished basic construction	252		1,005,992,408	1,005,992,408
VI. Long-term financial investments	260		**601,017,500,000**	**601,017,500,000**
1. Investment in subsidiaries	261		275,199,000,000	275,199,000,000
2. Investments in associates and joint ventures	262		325,818,500,000	325,818,500,000
3. Equity investments in other entities	263			
4.Allowance for impairment of long-term investments in other entities	264			
5.Long-term held-to-maturity investments	265		0	0
6. Allowance for impairment of long-term held-to-maturity investments	266		0	0
VII. Other long-term assets	270		0	0
1. Long-term prepaid expenses	271			
2. Deferred income tax assets	272		0	0
3. Long-term equipment, materials, and spare parts	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSSET	280		**634,280,901,690**	**631,897,133,241**
CAPITAL SOURCE			0	0
C. LIABILITIES PAYABLE	300		**31,660,248,652**	**29,456,903,758**
I. Short-term debt	310		**31,660,248,652**	**29,456,903,758**
1. Short-term accounts payable	311		7,460,786,305	5,459,434,152
2. Customers' advances	312		0	0
3. Dividends and profits payable	313			
4. Taxes and other payables to the State budget	314		20,165,357	27,755,741
5. Employee payables	315		33,477,321	33,477,321
6. Short-term accrued expenses	316		758379904	293282740
7. Short-term internal payables	317		0	0
8. Payables based on construction contract progress	318		0	0
9. Short-term deferred revenue	319		0	0
10. Other short-term payables	320		21,159,078,935	21,233,003,029
11. Short-term borrowings and finance lease liabilities	321		2,173,386,243	2,354,976,188
12. Short-term provisions	322		0	0
13. Bonus and welfare fund	323		54,974,587	54,974,587
14. Price stabilization fund	324		0	0
15.Government bond repurchase transactions	325		0	0
II. Long-term liabilities	330		0	0
1. Long-term trade payables	331		0	0

2. Long-term advances from customers	332		0	0
3. Long-term taxes and amounts payable to the State	333		0	0
4. Long-term accrued expenses	334		0	0
5. Internal payables regarding business capital	335		0	0
6.Long-term internal payables	336		0	0
7. Long-term unearned revenue	337		0	0
8. Other long-term payables	338		0	0
9. Long-term borrowings and finance lease liabilities	339		0	0
10. Convertible bonds	340		0	0
11.Preference shares	341		0	0
12. Deferred tax liabilities	342		0	0
13. Long-term provisions	343		0	0
14. Science and technology development fund	344		0	0
D. OWNER'S EQUITY	**400**		**602,620,653,038**	**602,440,229,483**
1. Owner's equity	411		431,999,740,000	431,999,740,000
- Common shares with voting rights	411a		431,999,740,000	431,999,740,000
- Preferred stock	411b		0	0
2. Capital surplus	412		(193,750,000)	(193,750,000)
3. Bond conversion option	413		0	0
4. Other owners' equity	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation surplus	416		0	0
7. Foreign exchange rate differences	417		0	0
8. Development investment fund	418		2,863,107,311	2,863,107,311
9. Other funds within owners' equity	419		0	0
10. Undistributed profit after tax	420		**167,951,555,727**	**167,771,132,172**
- Undistributed profit after tax accumulated to the end	420a		167,771,132,172	159,532,183,303
- Undistributed profit this period	420b		180,423,555	8,238,948,869
TOTAL CAPITAL	**440**		**634,280,901,690**	**631,897,133,241**

Hanoi, July 29, 2026

People who know	Accounting	Superintendence
Tran Thi Thanh Huong	**Pham Thi Minh Thu**	**Nguyen Minh Tam**

M.S.D.N: 0101476469 - C.T.C.P
CÔNG TY CP SARA VIỆT NAM
VIỆT NAM

SARA VIETNAM JOINT STOCK COMPANY
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From B 01-DN Issued under Circular 99/2025/TT-BTC
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27 October 2025 of the Ministry of Finance

REPORT ON BUSINESS RESULTS

QUARTER 2 2026

Target	Code No	Note	Q2/2026	Q2/2025	Accumulation 01/01/2026 to 30/06/2026	Accumulation 01/01/2025 to 30/06/2025
1. Revenue from sales and rendering of services (*)	01		2,074,269,292		2,074,269,292	19,976,426,375
2. Deductions from revenue	02					
3. Net revenue from sales and rendering of services (10 = 01 - 02)	10		2,074,269,292	-	2,074,269,292	19,976,426,375
4. Cost of goods sold	11		1,812,191,280		1,812,191,280	17,601,185,416
5. Gross profit from sales and rendering of services (20 = 10 - 11)	20		262,078,012	-	262,078,012	2,375,240,959
6. Financial income	21		3,500,005,055	5,000,132,806	3,500,005,055	5,000,346,377
7. Financial expenses	22		1,278,083,620	1,189,993,052	2,104,595,389	2,214,908,509
- Borrowing costs	23					
8. Selling expenses	25		48,273,150		128,606,592	
9. Chi phí quản lý doanh nghiệp	26		726,189,363	2,031,209,995	1,335,003,898	2,782,651,827
10. Lợi nhuận thuần từ hoạt động kinh doanh{30=20+21+22-(23+25+26)}	30		1,709,536,934	1,778,929,759	193,877,188	2,378,027,000
11. Other income	31		-	-	-	-
12. Other expenses	32		13,431,243	9,412,800	13,431,243	11,412,800
13. Other profit (40 = 31 - 32)	40		(13,431,243)	(9,412,800)	(13,431,243)	(11,412,800)
14. Total accounting profit before tax (50 = 30 + 40)	50		1,696,105,691	1,769,516,959	180,445,945	2,366,614,200
15. Current corporate income tax expense	51		-	929,865,690	-	929,865,690

16. Deferred corporate income tax expense	**52**		-	-	-	-
17. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		1,696,105,691	839,651,269	180,445,945	1,436,748,510
18. Basic earnings per share (*)	**70**		-	-	-	-
19. Diluted earnings per share (*)	**71**		-	-	-	-

Hanoi, July 29, 2026

People who know	Accounting	Superintendence
Huong		
Tran Thi Thanh Huong	**Pham Thi Minh Thu**	**Nguyen Minh Tam**

M.S.D.N: 0101476469 C.T.C CÔNG TY CP SARA VIỆT NAM VIỆT NAM

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From B 01-DN Issued under Circular 99/2025/TT-BTC
Issued under Circular 99/2025/TT-BTC 27 October 2025 of the Ministry of Finance

CASH FLOW STATEMENT

(Following the direct method)
QUARTER 2 2026

Target	Code No	Note	Accumulation 01/01/2026 to 30/06/2026	Accumulation 01/01/2025 to 30/06/2025
I. Cash flows from operating activities				0
1. Cash receipts from sales of goods, rendering of services, and other revenue	**01**		27,234	13,340,531,344
2. Cash payments to suppliers of goods and services	**02**		(2,217,722,953)	(34,497,779,560)
3. Cash payments to employees	**03**		-623697880	(373,741,799)
4. Interest paid	**04**		(121,418,939)	(86,368,066)
5. Corporate income tax paid	**05**		0	0
6. Other cash receipts from operating activities	**06**		42,850,000	204,317,848,897
7. Other cash payments for operating activities	**07**		(198,940,768)	(3,550,916,420)
Net cash flows from operating activities	**20**		***(3,118,903,306)***	***179,149,574,396***
II. Cash flows from investing activities				0
1. Cash payments to acquire or construct fixed assets and other long-term assets	**21**		0	0
2. Cash receipts from the disposal or sale of fixed assets and other long-term assets	**22**		0	0
3. Cash payments for loans granted or the purchase of debt instruments of other entities	**23**		0	0
4. Cash receipts from the collection of loans or the resale of debt instruments of other entities	**24**		3,592,000,000	0
5. Cash payments for capital contributions to other entities	**25**		0	(210,984,000,000)
6. Cash receipts from the recovery of capital contributions to other entities	**26**		0	4,316,000,000
7. Cash receipts from loan interest, dividends, and distributed profits	**27**		0	0
Net cash flows from investing activities	**30**		***3,592,000,000.00***	***(206,668,000,000)***

III. Cash flows from financing activities				
1. Proceeds from issuing shares or receiving capital contributions from owners	**31**		0	0
2. Payments to owners for capital contributions or repurchase of issued shares	**32**		0	0
3. Proceeds from borrowings	**33**		0	32,450,000,000
4. Repayment of loan principal	**34**		(181,589,945)	(4,247,151,783)
5. Repayment of finance lease principal	**35**		0	0
6. Dividends or profits paid to owners	**36**		0	0
Net cash flows from financing activities	**40**		***(181,589,945)***	***28,202,848,217***
Net cash flows during the period (50 = 20+30+40)	**50**		291,506,749	**684,422,613**
Cash and cash equivalents at the beginning of the period	**60**		**1,205,763,474**	**150,532,601**
Effect of exchange rate fluctuations on foreign currency translation	**61**		0	0
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**1,497,270,223**	**834,955,214**

Hanoi, July 29, 2026

People who know	Accounting	Superintendence
Tran Thi Thanh Huong	**Pham Thi Minh Thu**	**Nguyen Minh Tam**

M.S.D.N: 0101476469 C.T.C.P CÔNG TY CP SARA VIỆT NAM * VIỆT NAM

EXPLANATORY NOTES TO FINANCIAL STATEMENTS
AT 30 JUNE 2026

I. CHARACTERISTICSOF THE COMPANY'S ACTIVITIES

1. **Forms of capital 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, and medical chemicals;
   - Pollution treatment and other waste management activities;
   - Rental of machinery, equipment and other tangible utensils without an operator

   Details: Leasing medical machinery and equipment;
   - Trading in unprocessed frozen goods

   Details: Trading in frozen fish, pork ears

4. **Normal production and business cycle:** Within 12 months
5. **Enterprise Structure:**

5.1 Subsidiaries

Company Name	Head Office Address	Actual percentage of capital contribution	Main business scope
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Ba Che Commune, Quang Ninh Province, Vietnam	99%	Wholesale of medical machinery and equipment
Vietnam Japan Manufacturing Joint Stock Company	Song Hau Industrial Park - Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98,22%	Medical Supplies Manufacturing, Chemical Packaging
Viet Medical Software Manufacturing Joint Stock Company	35 BT5 Phap Van Urban Area, Yen So Ward, Hanoi, Vietnam	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	1st and 2nd Floor, No. 1 Phuc Thinh Street, Cau Buu, Kien Hung Ward, Hanoi City, Vietnam	98%	General Clinic, Diagnostic Imaging
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street No. 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam	98%	General Clinic, Diagnostic Imaging
Soc Trang Healthcare Clinic Joint Stock Company	Ground Floor, No. 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam	98%	General Clinic, Diagnostic Imaging

5.2 Affiliated Companies

Company Name	Head Office Address	Percentage of capital contribution	Main business scope
Golab Quang Binh Testing Center Joint Stock Company	Cluster 1, Residential Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	30%	Operation of general, specialty and dental clinics
Vinh Phuc Golab Testing Center Joint Stock Company	1st Floor, House No. 52, Go Xoan Area, Nhan My Village, Thinh Society, Phu Tho Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Phap Van Joint Stock Company	1st Floor, Lot BT 5, No. 17 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	30%	Operation of general, specialty and dental clinics
Phap Van Golab Testing Center Joint Stock Company	1st Floor, Lot BT 5, No. 18 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Vinh Long Joint Stock Company	1st Floor, No. 64/12C, Tran Phu Street, Hamlet 5, Phuoc Hau Ward, Vinh Long Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Bac Lieu Joint Stock Company	1st Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province, Vietnam	30%	Operation of general, specialty and dental clinics
Bac Lieu Golab Testing Center Joint Stock Company	Ground Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Quang Binh Joint Stock Company	Cluster 1, Residential Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Hai Duong Joint Stock Company	2nd Floor, 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Kien Giang Joint Stock Company	1st Floor, C31-P8, 3/2 Street, Rach Gia Ward, An Giang Province, Vietnam	30%	Operation of general, specialty and dental clinics
Golab Go Vap Testing Center Joint Stock Company	1st Floor, 178 Nguyen Thai Son, Hanh Thong Ward, Ho Chi Minh City, Vietnam	30%	Operation of general, specialty and dental clinics

Golab Testing Center Joint Stock Company District 5	26 Tan Thanh Street, Cho Lon Ward, Ho Chi Minh City, Vietnam	30%	Operation of general, specialty and dental clinics
Golab Kon Tum Testing Center Joint Stock Company	370 Ba Trieu Street, Kon Tum Ward, Quang Ngai Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Bac Ninh Joint Stock Company	Dinh Quarter, Que Vo Ward, Bac Ninh Province, Vietnam	45%	Operation of general, specialty and dental clinics
Famicare Ninh Binh Joint Stock Company	2nd Floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province, Vietnam	45%	Operation of general, specialty and dental clinics
Famicare Hoa Binh Joint Stock Company	2nd Floor, No. 83 Cu Chinh Lan Street, Group 13, Hoa Binh Ward, Phu Tho Province, Vietnam	42%	Operation of general, specialty and dental clinics
Famicare Soc Trang Joint Stock Company	2nd Floor, 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam	42%	Operation of general, specialty and dental clinics
Lang Son Golab Testing Center Joint Stock Company	1st Floor, 233/3 Tran Dang Ninh Street, Tam Thanh Ward, Lang Son Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Son La Testing Center Joint Stock Company	Land Plot No. 21a, 21b, Map Sheet No. 3/S-, Group 17, Chieng Sinh Ward, Son La Province, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Quang Nam Testing Center Joint Stock Company	Ground Floor, 196 Trung Nu Vuong, Ban Thach Ward, Da Nang City, Vietnam	31%	Operation of general, specialty and dental clinics
Dien Bien Golab Testing Center Joint Stock Company	1st Floor, No. 01, Residential Group 10, Muong Thanh Ward, Dien Bien Province, Vietnam	26%	Operation of general, specialty and dental clinics
Nam Dinh Golab Testing Center Joint Stock Company	1st Floor, No. 347, Phu Nghia Street, Thien Truong Ward, Ninh Binh Province, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Ha Giang Testing Center Joint Stock Company	1st Floor, 75D Nguyen Thai Hoc Street, Group 16, Ha Giang 2 Ward, Tuyen Quang Province, Vietnam	46%	Operation of general, specialty and dental clinics

Golab Thai Binh Testing Center Joint Stock Company	1st Floor, 109 Le Dai Hanh Street, Group 10, Tran Lam Ward, Hung Yen Province, Vietnam	46%	Operation of general, specialty and dental clinics
Dak Nong Golab Testing Center Joint Stock Company	Ground Floor, No. 169 Hung Vuong, Dong Gia Nghia Ward, Lam Dong Province, Vietnam	31%	Operation of general, specialty and dental clinics
Cao Bang Golab Testing Center Joint Stock Company	1st Floor, No. 78, Dong Khe Street, Group 7, Tan Giang Ward, Cao Bang Province, Vietnam	26%	Operation of general, specialty and dental clinics
Bac Giang Golab Testing Center Joint Stock Company	1st Floor, No. 585 Le Loi Street, Bac Giang Ward, Bac Ninh Province, Vietnam	26%	Operation of general, specialty and dental clinics
Famicare Son La Joint Stock Company	Land Plot No. 86, Map Sheet No. 106-96, Group 17, Ban Sang, Chieng Sinh Ward, Son La Province, Vietnam	46%	Operation of general, specialty and dental clinics
Famicare Binh Dinh Joint Stock Company	1st Floor, 191 Nguyen Hue Street, Quy Nhon Ward, Gia Lai Province, Vietnam	42%	Operation of general, specialty and dental clinics
Bac Kan Golab Testing Center Joint Stock Company	1st Floor, Land Plot No. 90, Map Sheet No. 8, Group 12, Duc Xuan Ward, Thai Nguyen Province, Vietnam	46%	Operation of general, specialty and dental clinics
Ninh Thuan Golab Testing Center Joint Stock Company	38 Truong Chinh, Ninh Chu Ward, Khanh Hoa Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Khanh Hoa Testing Center Joint Stock Company	Ground Floor, 59 Thai Nguyen Street, Nha Trang Ward, Khanh Hoa Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Vung Tau Testing Center Joint Stock Company	745 Vo Van Kiet Street, Tam Long Ward, Ho Chi Minh City, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Ca Mau Testing Center Joint Stock Company	Land Plot No. 28, Map Sheet No. 06, Street No. 13, Hamlet 6, Hoa Thanh Ward, Ca Mau Province, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Phu Yen Testing Center Joint Stock Company	Ground Floor, 04 Nguyen Hao Su, Binh Kien Ward, Dak Lak Province, Vietnam	46%	Operation of general, specialty and dental clinics

Famicare Vung Tau Joint Stock Company	1st Floor, 745 Vo Van Kiet, Tam Long Ward, Ho Chi Minh City, Vietnam	46%	Operation of general, specialty and dental clinics
Famicare Thai Binh Joint Stock Company	2nd Floor, 109 Le Dai Hanh Street, Group 10, Tran Lam Ward, Hung Yen Province, Vietnam	46%	Operation of general, specialty and dental clinics
Famicare Ninh Binh Joint Stock Company	2nd Floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province, Vietnam	45%	Operation of general, specialty and dental clinics
Thanh Hoa Golab Testing Center Joint Stock Company	1st Floor, 70 Hai Thuong Lan Ong, Hac Thanh Ward, Thanh Hoa Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Thai Nguyen Testing Center Joint Stock Company	2nd Floor, Land Plot No. 163, Map Sheet No. 68, Group 1, Quyet Thang Ward, Thai Nguyen Province, Vietnam	26%	Operation of general, specialty and dental clinics
Famicare Ha Giang Joint Stock Company	2nd Floor, 75D Nguyen Thai Hoc Street, Group 16, Ha Giang 2 Ward, Tuyen Quang Province, Vietnam	46%	Operation of general, specialty and dental clinics

Subsidiaries and associated companies are operating normally.

6. **Statement on the comparability of information on the financial statements:** The financial statements for the first quarter of 2026 ended December 31, 2026 are completely consistent and ensure comparability with the financial statements for the first quarter of 2025 for the fiscal year ended December 31, 2025.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING

1. Annual accounting period

The Company's annual accounting period starts from January 01 and ends on December 31 every year.

2. Currency used in accounting

Thecurrency used in accounting is the Vietnam Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

1. Applicable accounting regime

The company applies the Vietnam Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 to replace Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister Finance and related amendments and supplements

2. Statement 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 for Vietnamese Enterprises
Nam was issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 in place of TT

200/2014/TT-BTTC dated December 22, 2014 of the Minister of Finance and amending and supplementing documents
related.

3. Forms of accounting applied

The company uses the form of computerized general journal accounting.

IV. APPLICABLE ACCOUNTING POLICIES

1. Financial Statement Preparation Facility

Financial statements are made on the basis of accrual accounting (except for information related to cash flows).

2. Principles of recognition of monetary amounts and cash equivalents

Cash and cash support including cash, bank deposits, money in progress and short-term investments with a recovery period or maturity of no more than 3 months from the date of purchase, are easily converted into a specified amount of money and there is not much risk in converting into cash.

3. Accounting principles for financial investments

a) Investing in subsidiaries; joint venture or associate companies;

Investments in subsidiaries, joint ventures, associates, and investments contributing capital to other units shall be recorded at the cost price. Interest, dividends and profits of the periods before the investment is purchased shall be accounted for as a decrease in the value of the investment itself. Interest, dividends, and profits of the periods after the investment is purchased are recognized as revenue.

When making financial statements, the enterprise must determine the value of the lost investment in order to set aside a provision for investment losses.

4. Trade receivables and other receivables

Commercial receivables and other receivables shall be recorded according to the actual arising with sufficient and valid documents.

The provision 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 the Circular No. 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance guiding the regime of setting aside and using provisions for inventory price reduction. losses of financial investments and receivables.

5. Principles for recording inventory

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

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

Provisions for inventory devaluation are made at the end of the year when there is a decrease in the net realizable value compared to the original price of inventory. The establishment of inventory price reduction provisions is calculated according to each type of inventory materials, goods and products 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 inventory price reduction provisions, losses of financial investments, etc receivables...

6. Principles of recognition and depreciation of fixed assets

Tangible fixed assets are expressed at historical cost minus accumulated wear and tear. Historical cost of Tangible Fixed Assets includes all costs incurred by the Company to acquire Tangible Fixed Assets up to the time of making such assets ready for use. Expenses incurred after the initial recognition shall be recorded as an increase in the historical cost of a tangible fixed asset only if these expenses are certain to increase the future economic benefits resulting from the use of such asset. 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 written off, and any gains and losses incurred as a result of the liquidation are included in income or expenses for the year.

Tangible fixed assets are depreciated by the straight-line method based on the estimated useful life. The number of years of depreciation of Tangible Fixed Assets is as follows:

Types of fixed assets	Number of Nm
Machinery and Equipment	05

7. Accounting principles for prepaid expenses

Tools, tools

The tools and instruments that have been put into use shall be allocated to the expenses according to the straight-line method with an allocation time of not more than 2 năm.

8. Principles of accounting for liabilities

Liabilities are monitored in detail according to the payable term, payables, types of payable currency and other factors according to the management needs of the enterprise.

9. Principles of recognition of payable expenses

Amounts payable for goods and services received from sellers or supplied to buyers in the reporting period but not actually paid due to lack of invoices or insufficient accounting records and documents, and interest expenses payable on loans shall be recorded in production costs, 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 revenues and expenses incurred in the period. Actual expenses incurred must be settled with the payable expenses deducted in advance, the difference will be refunded or further accounted for in expenses.

10. Principles of recognition of equity

Principles of recognition of owner's contributed capital, surplus of share capital, appropriation of funds, distribution of dividends

Owner's investment capital

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

Undistributed profits

Recording business results (profits, losses) after corporate income tax and the distribution of profits or handling losses of the enterprise.

11. Principles and methods of revenue recognition

*a) **Sales Revenue***

Sales revenue is recognized when the following conditions are simultaneously satisfied:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively firmly;
- The company has collected or will obtain economic benefits from the sale;
- Identify costs related to sales transactions./.

*b) **Revenue from service provision***

Revenue from service provision is recognized when the following conditions are simultaneously satisfied:

- Revenue is determined relatively firmly;
- Capable of obtaining economic benefits from the provision of such services;

- Determination of the completed work on the date of making the balance sheet;
- Determine the costs incurred for the transaction and the cost to complete the transaction to provide such services./.

c) Revenue from financial activities

Revenue arising from interest, royalties, dividends, distributed profits and other revenues from financial activities shall be recognized when the following two (02) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from such transaction;
- Revenue is determined relatively firmly./.

12. Principles of accounting for 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 principle of prudence.

13. Accounting principles for selling expenses and business management expenses

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

Enterprise management expenses reflect the general management expenses of the enterprise, including expenses for 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, etc.); expenses in other currencies (reception of guests, customer conferences, etc.).

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

Corporate income tax expense is the current income tax, calculated based on taxable income. The difference between taxable income and accounting profit is due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward. The company is obliged to pay corporate income tax at the rate of 20%.

15. Financial assets

Classification of financial assets

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

Financial assets are recognized at fair value through the Income Statement

Financial assets are classified as recognized at fair value through the income statement if held for business or classified as reflected at fair value through the income statement 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 with a fixed maturity that the Company intends and is likely to hold to maturity.

Loans and receivables

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

Financial assets available for sale

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

Initial Book Value of Financial Assets
Financial assets are recorded at the date of purchase and stopped 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 asset.

16. Financial liabilities

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

Financial liabilities
The Company classifies financial liabilities into groups: financial liabilities are recognized at fair value through the Statement of Business Results, financial liabilities are determined according to the allocated value. The classification of financial liabilities 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 Income Statement
Financial liabilities are classified as recognized at fair value through the Income Statement if held for business purposes or classified as reflected at fair value through the Income Statement at the time of initial recognition.

Financial liabilities are classified into securities held for trading if:

- Issued or created primarily for the purpose of short-term redemption;
- The company intends to hold for the purpose of short-term gains;
- Derivative financial instruments (except for derivative financial instruments 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 the financial liabilities minus the principal repayments, plus or subtract the accumulated allocations calculated according to the effective interest rate method of the difference between the initial recognized value and the maturity value, subtract deductions (either directly or through the use of a reserve account) due to a decrease in value or irrecoverability.

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

Initial Carrying Value of Financial Liabilities
At the time of first recognition, financial liabilities are determined according to the issuance price plus expenses incurred directly related to the issuance of such financial debts.

Equity Instruments
An equity instrument is a contract that proves the residual interests in the Company's assets after deducting all obligations.

17. Stakeholders

Parties areconsidered involved if one party has the ability to control or have significant influenceover the other party in decision-making of financial and operational policies. Parties are also considered stakeholders if they are jointly under common control or have a common significant influence.

In considering the relationship of the parties involved, the nature of the relationship is given more emphasis than the legal form.

Transactions with related parties in the year are presented in Notebook VII.2.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

1. Cash and cash equivalents

	30/06/2026	01/01/2026
Cash	1,438,184,702	715,671,127
Demand bank deposits	59,085,521	490,092,347
Plus	**1,497,270,223**	**1,205,763,474**

2. Short-term receivables of customers

	30/06/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
Short-term receivables of customers				
Hoa Binh Agricultural Machinery Trading Investment Joint Stock Company	1.901.812.500			
Ha Long TOKYO Health and Environmental High Technology Joint Stock Company	276.170.257			
Other subjects	660,001		660,001	
Plus	**2.178.642.758**		**660.001**	

3. Upfront payment for short-term sellers

	30/06/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
Pay upfront to other merchants				-
Hung Thinh LS Co., Ltd.	224.162.000		224.162.000	
APG Securities Joint Stock Company			21.500.000	-
Vietnam Import-Export and Construction Joint Stock Corporation			21.500.000	
Can Tho Medicare Clinic Joint Stock Company	181.900.000		181.900.000	-
Vietnam Auditing and Valuation Co., Ltd.	1.944.000.000			
Others	2.671.588		22.641.239	
Plus	**2.352.733.588**		**472.762.239**	-

4. Other receivables

a) Short Term

	30/06/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
Receivables from related parties	*0*	-	*0*	-
				-
Receivables from other organizations and individuals				-
Vinfat Joint Stock Company		-		-
Escrow, escrow	60.200.000	-	10.200.000	-
Plus	**60.200.000**	-	**10.200.000**	-

b) Long-term

	30/06/2026		01/01/2026	
	Values	**Redundancy**	**Values**	**Redundancy**
Deposit (Vinfat car battery)	120.000.000		120.000.000	
Plus	**120.000.000**	-	**120.000.000**	-

5. Inventory

	30/06/2026		01/01/2026	
	Values	**Redundancy**	**Values**	**Redundancy**
Merchandise				
Plus	0	0	0	

6. Increase and decrease of tangible fixed assets

It is the value of machinery and equipment, details arising in the year as follows:

	Historical cost	**Cumulative wear and tear**	**Residual value**
Early Year Issue	6.234.869.117	4.025.908.537	2,075,918,914
Depreciation in the period		324.168.745	
Increase in the period			
Final issue	**6.234.869.117**	**4.350.077.282**	**1.884.791.835**

7. Long-term financial investment

7.1 Investments in subsidiaries

	30/06/2026		01/01/2026	
	Original price	**Redundancy**	**Original price**	**Redundancy**
Investing in a subsidiary	***275.199.000.000***	***(691,231,352)***	***275.199.000.000***	***(204.772.378)***
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company (a)	69.399.000.000	-	69.399.000.000	-
Vietnam Japan Manufacturing Joint Stock Company (b)	88.200.000.000	-	88.200.000.000	
Viet Medical Software Manufacturing Joint Stock Company (c)	29.400.000.000		29.400.000.000	
Tan Trieu Clinic Joint Stock Company. (d)	29.400.000.000		29.400.000.000	
Hau Giang Healthcare Clinic Joint Stock Company. €	29.400.000.000		29.400.000.000	
Soc Trang Healthcare Clinic Joint Stock Company. (f)	29.400.000.000		29.400.000.000	

7.2 Investment in capital contribution to other units

Huu Nghi Medicare Clinic Joint Stock Company (k)	4.640.000.000		4.640.000.000	
Ninh Binh Medicare Clinic Joint Stock Company (l)	4.800.000.000		4.800.000.000	
Ba Dinh Clinic Joint Stock Company (m)	4.700.000.000		4.700.000.000	

	30/06/2026		01/01/2026	
	Original price	**Redundancy**	**Original price**	**Redundancy**
Nghe An Clinic Joint Stock Company (n)	4.800.000.000		4.800.000.000	
Golab Vung Tau Testing Center Joint Stock Company	3.418.000.000		3.418.000.000	
Plus	**22.358.000.000**	***(744,726,958)***	**22.358.000.000**	***(33.356.579)***

(a) The investment in Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company under the Certificate of Business Registration of Joint Stock Company No. 5702075936 amended for the 2nd time on August 14, 2023. Accordingly, the Company contributed an amount of VND 69,399,000,000 equivalent to 99% of the charter capital.

(b) The investment in Vietnam Japan Manufacturing Joint Stock Company under the Certificate of Enterprise Registration of Joint Stock Company No. 6300345260 amended for the 3rd time dated November 17, 2023. Accordingly, the Company contributed an amount of VND 88,200,000,000, equivalent to 98.22% of the charter capital.

(c) It is an investment in Viet Health Software Manufacturing Joint Stock Company under the Business Registration Certificate No. 0109725491 issued by the Department of Planning and Investment of Hanoi City on August 02, 2021. By March 31, 2023, the Company has contributed VND 29,400,000,000 equivalent to 98% of charter capital.

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

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

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

(k) It is the investment of Sara Vietnam Joint Stock Company in Huu Nghi Medicare Clinic Joint Stock Company The amount of capital contribution is: 4,640,000,000 (Four billion six hundred and forty million VND./.).

(l) It is the investment of Sara Vietnam Joint Stock Company in Ninh Binh Medicare Clinic Joint Stock Company The amount of capital contribution is: 4,800,000,000 (Four billion six hundred and forty million VND./.).

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

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

7.3 Investing in joint ventures and associates

STT	Categories	Amount of capital contribution	Redundancy

1	Famicare Vinh Long Joint Stock Company	9,000,000,000	(54,272,331
2	Famicare Kien Giang Joint Stock Company	9,000,000,000	(129,762,636
3	FamiCare Phap Van Joint Stock Company	9,000,000,000	(60,819,593
4	Golab Phap Van Testing Center Joint Stock Company	9,000,000,000	(194,761,844
5	Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000	(394,588,993
6	Famicare Quang Binh Joint Stock Company	9,000,000,000	(82,464,493
7	Golab Vinh Phuc Testing Center Joint Stock Company	9,000,000,000	(57,035,278
8	Famicare Hai Duong Joint Stock Company	9,000,000,000	(74,557,574
9	Famicare Bac Lieu Joint Stock Company	9,000,000,000	(79,401,177
10	Golab Bac Lieu Testing Center Joint Stock Company	9,000,000,000	(112,237,013
11	Golab Go Vap Testing Center Joint Stock Company	9,000,000,000	(81,461,935
12	Golab Testing Center Joint Stock Company in District 5	9,000,000,000	(148,583,145
13	Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000	(31,715,441
14	Famicare Bac Ninh Joint Stock Company	4,500,000,000	(53,918,461
15	Famicare Ninh Binh Joint Stock Company	4,500,000,000	(131,780,977
16	Famicare Hoa Binh Joint Stock Company	4,200,000,000	(15,797,707
17	Famicare Soc Trang Joint Stock Company	4,200,000,000	(24,868,456
18	Famicare Binh Dinh Joint Stock Company	4,200,000,000	(67,772,745
19	Golab Quang Nam Testing Center Joint Stock Company	9,300,000,000	(100,552,663
20	Golab Dak Nong Testing Center Joint Stock Company	9,300,000,000	(41,516,411

21	Bac Kan Golab Testing Center Joint Stock Company	13,800,000,000	(106,151,389
22	Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000	(97,119,721
23	Famicare Ha Giang Joint Stock Company	4,600,000,000	(134,753,359
24	Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000	(73,754,998
25	Famicare Nam Dinh Joint Stock Company	4,600,000,000	(34,223,016
26	Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000	(196,866,950
27	Famicare Thai Binh Joint Stock Company	4,600,000,000	(87,964,775
28	Famicare Vung Tau Joint Stock Company	4,600,000,000	(91,646,198
29	Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000	(50,437,794
30	Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000	(79,272,626
31	Golab Son La Testing Center Joint Stock Company	10,500,000,000	(99,445,738
32	Famicare Son La Joint Stock Company	4,600,000,000	(59,356,671
33	Golab Khanh Hoa Testing Center Joint Stock Company	7,800,000,000	(245,848,466
34	Dien Bien Golab Testing Center Joint Stock Company	12,790,000,000	(76,566,461
35	Lang Son Golab Testing Center Joint Stock Company	7,800,000,000	(43,518,550
36	Bac Giang Golab Testing Center Joint Stock Company	7,800,000,000	(12,293,258
37	Thanh Hoa Golab Testing Center Joint Stock Company	5,054,000,000	(169,936,981
38	Golab Thai Nguyen Testing Center Joint Stock Company	2,074,500,000	(259,562,367
39	Ninh Thuan Golab Testing Center Joint Stock Company	7,800,000,000	(190,965,189
40	Golab Cao Bang Testing Center Joint Stock Company	7,800,000,000	(5,477,100

Total investment in PKLK	***325,818,500,000***	***-4,053,030,48:***

8. Payable to short-term sellers

	30/06/2026	01/01/2026
Payable to other suppliers		
Dong A Bank Securities Company	59.500.000	59.500.000
TB Technology and Conico Construction Inspection Joint Stock Company	53.000.000	53.000.000
3P Medical Equipment and Instruments Co., Ltd.	1.268.700.000	1.268.700.000
Hoa Binh Clinic Joint Stock Company	3.927.000.000	3.927.000.000
Kanpeki Japan Co., Ltd.	195.724.802	104.173.958
Vinam Joint Stock Company	1.811.250.000	
Other suppliers (CPN, VPP, VC....)	145.611.503	114.700.883
Plus	**7.460.786.305**	**5.459.434.152**

9. Buyer pays in advance

	30/06/2026	01/01/2026
	0	0
Plus	0	0

10. Taxes and amounts payable to the State

	Early Year Issue		Incurred during the period		Final issue	
	Must be submitted	Receivables	Payable amount	Amount submitted	Must be submitted	Receivables
VAT on goods sold domestically	5.067.587	-			5.067.587	-
Corporate Income Tax	10.853.245				10.853.245	
Personal Income Tax	11.834.909		2.695.560	10.285.944	4.244.525	-
Other taxes	-	-				-
Charges, fees and other payables			13.475.812	13.475.812		
Plus	**27.755.741**		**16.171.372**	**23.761.756**	**20.165.357**	**0**

Value Added Tax

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

- Revenue from sale of medical supplies and equipment	5%
- Revenue from providing testing, screening and imaging services in association with hospitals and unprocessed frozen food.	Not taxable
- Revenue from sales and other services	10%

Corporate Income Tax

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

Other taxes

The company declares and pays according to regulations.

11. Short-term expenses

	30/06/2026	01/01/2026
Interest Expenses Payable (PM YTV)	-	-
Investment Trust Fee	-	-
Other short-term expenses		
Plus		

12. Other short-term payables

	30/06/2025	01/01/2026
Trade union funding	9.608.573	9.608.573
Social Insurance	68.945.310	49.533.075
Health Insurance	14.565.690	6.770.250
Unemployment Insurance	6.473.640	2.973.600
Other short-term payables	21.222.208.441	21.147.628.936
Plus	**21.159.078.935**	**21.233.003.029**

13. Equity

	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit After tax Undistributed	Plus
Balance at the beginning of this year	431.999.740.000	(193.750.000)-	2.863.107.311	159,532,183,303	594,201,280,614
Previous Year Profit	-	-	-	8,238,948,869	8,238,948,869
Issuance of shares collected in cash			-	-	
Balance at the end of the previous year	**431.999.740.000**	**(193.750.000)**	**2.863.107.311**	**167,771,132,172**	**602,440,229,483**
Balance at the beginning of this year	431.999.740.000	(193.750.000)	2.863.107.311	167,771,132,172	**602,440,229,483**
Issuance of shares collected in cash			-	-	
Profit in this period	-	-	-	180,423,555	180,423,555
Balance at the end of this period	**431.999.740.000**	**(193.750.000)**	**2.863.107.311**	**167.951.555.727**	**602.620.653.038**

Stocks

	Final issue	Number of Items
Number of shares registered for issuance	43.199.974	43.199.974
Number of shares sold to the public	43.199.974	43.199.974
- Common Shares	*43.199.974*	*43.199.974*
- Preferred stock	-	-
Number of shares outstanding	43.199.974	43.199.974
- Common Shares	*43.199.974*	*43.199.974*
- Preferred stock	-	-

Par value of outstanding shares: 10,000 VND.

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

1. Revenue from sales and provision of services

	This quarter this year	This quarter last year
Revenue from sale of goods and provision of services		
Turnover deductions	2.074.269.292	
Plus	**2.074.269.292**	

2. Cost of goods sold

	This quarter this year	This quarter last year
Cost of goods sold	1.812.191.280	
Plus	**1.812.191.280**	

3. Revenue from financial activities

	This quarter this year	This quarter last year
Interest on deposits	5.055	132.806
Profit on stock investment		
Dividends and profits are distributed		5.000.000.000
Plus	**5.055**	**5.000.132.806**

4. Financing Costs

	This quarter this year	This quarter last year
Interest expense		
Financing Costs	1.278.083.620	1.189.993.052
Plus	**1.278.083.620**	**1.189.993.052**

5. Cost of Selling

	This quarter this year	This quarter last year
	48.273.150	
Plus	**48.273.150**	

6. Business Management Expenses

	This quarter this year	This quarter last year
	726.189.363	2.031.209.995
Plus	**726.189.363**	**2.031.209.995**

7. Other expenses

	This quarter this year	This quarter last year
Fines for late payment of taxes and insurance	13.431.243	9.412.800
Plus	**13.431.243**	**9.412.800**

8. Current corporate income tax expenses

	This quarter this year	**This quarter last year**
Total accounting profit before tax	1.696.105.691	1.769.516.959
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	0	0
- Upward adjustments	13.431.243	9.412.800
Fines for late payment of taxes and insurance	*13.431.243*	*9.412.800*
- Reduced adjustments	3.500.000.000	
Dividends and profits are distributed	*3.500.000.000*	
Taxable income		
Previous years' losses are carried forward		
Taxable income	(1.777.031.823)	1.778.929.759
Corporate income tax rates	20%	20%
Corporate income tax payable		
Adjustment of payable corporate income tax of previous years		
Current Corporate Income Tax Expenses		

VII. OTHER INFORMATION

1. None

Established on July 29, 2026

Scheduler	**Chief Accountant**	**General Director**
Tran Thi Thanh Huong	**Pham Thi Minh Thu**	**Nguyen Minh Tam**

CÔNG TY CP SARA VIỆT NAM
M.S.D.N: 0101476469