VINAM JOINT STOCK COMPANY

Address: Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

****

CONSOLIDATED FINANCIAL STATEMENTS

Quarter III 2026

TAKISHITA AKIRA

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Ha Noi City, Oct 2026

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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Vinam Joint Stock Company (hereinafter referred to as "the Company") presents its Report and the Company's Consolidated Financial Statements for the Fourth Quarter.

Company Overview

Vinam Joint Stock Company was established under Business Registration Certificate No. 0102174005 initially issued by the Department of Planning and Investment of Hanoi City on 14 February 2007. During its operation, the Company has amended its Enterprise Registration Certificate 22 times. The 22nd amended Enterprise Registration Certificate of the joint stock company was issued by the Hanoi Department of Finance on 26 March 2026.

Charter capital under the 22st amended Enterprise Registration Certificate: VND 296,999,910,000
Fully paid charter capital as at 30 Sept 2026: VND 296,999,910,000

Head office:

Address : Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City
Telephone : 0243.6343085
Fax : 0243.5626613
Tax code : 0 1 0 2 1 7 4 0 0 5

Board of Directors and Management

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

Board of Directors	
Mr. Takishita Akira	Chairman of the Board
Mr. Le Van Tuan	Member
Mr. Le Van Manh	Member
Board of Directors	
Mr. Ngo Van Hung	Director

Legal representatle

The legal representatle of the Company during the accounting period and up to the time of this report is Mr. Ngo Van Hung - Director.

Responsibilities of the Board of Directors

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

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed. and all material discrepancies have been presented and explained in the Consolidated Financial Statements for the fourth quarter ;
- Prepare the consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;
- Establish and implement an effectle internal control system to minimize the risk of material misstatement due to fraud or error in the preparation and presentation of the quarterly consolidated financial statements. III .

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

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

Approval of Consolidated Financial Statements

Board of Directors approves the quarterly consolidated financial statements III attached. The consolidated financial statements for the fourth quarter have fairly and fairly reflected the consolidated financial situation of the Company as of Sept 30, 2026 , as well as the consolidated business results for the quarter III and consolidated cash flows for the period ended on the same date, in accordance with accounting standards, Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of the Consolidated Financial Statements for the quarter III .

On behalf of the Board of Directors

M.S.D.N: 0102174005 - C.T.C.P
CÔNG TY CỔ PHẦN VINAM
VIỆT NAM

Ngo Van Hung
Director
Ha noi,Oct 29 , 2026

VINAM JOINT STOCK COMPANY

Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

CONSOLIDATED FINANCIAL POSITION REPORT

As of Sept 30, 2026

Unit: VND

	ASSET	Code	Note	30/09/2026	01/01/2026
A/	**SHORT-TERM ASSETS**	**100**		**121 148 634 208**	**34 208 185 966**
I/	**Cash and cash equivalents**	**110**	5.1	**2 193 846 882**	**2 132 955 499**
1.	Cash	111		2 193 846 882	2 132 955 499
II/	**Short-term financial investment**	**120**		**1 000 000 000**	**1 000 000 000**
1.	Trading securities	121		35 799 713	35 799 713
2.	Provision for impairment of trading securities	122		(35 799 713)	(35 799 713)
3.	Held to maturity investment	123		1 000 000 000	1 000 000 000
III/	**Short-term receivables**	**130**		**109 253 495 605**	**15 938 803 898**
1.	Short-term trade receivables	131	5.2	27 386 863 000	18 339 824 456
2.	Short-term vendor advance	132	5.3	-	3 904 376 000
3.	Short-term loan receivable	135	5.4	91 285 416 105	639 988 442
4.	Other short-term receivables	136		(9 418 783 500)	(6 945 385 000)
IV/	**Inventory**	**140**	5.5	**7 837 740 422**	**14 185 541 058**
1.	Inventory	141		7 837 740 422	14 185 541 058
V/	**Short-term biological assets**	**150**		-	-
VI/	**Other short-term assets**	**160**		**863 551 299**	**950 885 511**
1.	VAT receivable	162		863 551 299	946 885 511
2.	Taxes reveivable from State Treasury	163	5.12	-	4 000 000
B/	**LONG-TERM ASSETS**	**200**		**317 842 980 754**	**428 891 054 680**
I/	**Long-term receivables**	**210**		-	-
II/	**Fixed assets**	**220**		**3 197 038 812**	**6 277 152 099**
1.	Tangible fixed assets	221	5.7.1	2 234 538 828	4 429 152 124
	- Original price	222		3 526 665 579	7 198 065 579
	- Accumulated depreciation	223		(1 292 126 751)	(2 768 913 455)
2.	Intangible fixed assets	227	5.7.2	962 499 984	1 847 999 975
	- Original price	228		4 620 000 000	6 160 000 000
	- Accumulated depreciation	229		(3 657 500 016)	(4 312 000 025)
III/	**Long-term biological assets**	**230**		-	-
IV/	**Investment real estate**	**240**		-	-
V/	**Long-term unfinished assets**	**250**		**9 051 563 865**	**9 450 092 047**
1.	Cost of unfinished basic construction	252	5.8	9 051 563 865	9 450 092 047
VI/	**Long-term financial investment**	**260**		**305 570 284 922**	**411 886 286 064**
1.	Investment in joint ventures and associat	262		281 833 899 403	371 933 117 111
2.	Investing in other entities	263		24 111 000 000	40 311 000 000
3.	Provision for losses on long-term investment	264		(374 614 481)	(357 831 047)
VII/	**Other long-term assets**	**270**		**24 093 155**	**1 277 524 470**
1.	Long-term prepaid expenses	271	5.6	24 093 155	1 277 524 470
				-	-
	TOTAL ASSET	**280**		**438 991 614 962**	**463 099 240 646**

VINAM JOINT STOCK COMPANY

Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

CONSOLIDATED FINANCIAL POSITION REPORT

As of Sept 30, 2026

Unit: VND

	CAPITAL	Code	Note	30/09/2026	01/01/2026
C/	**LIABILITIES PAYABLE**	**300**		**51 614 528 057**	**67 615 333 004**
I/	**Short-term debt**	**310**		**51 614 528 057**	**67 615 333 004**
1.	Short-term trade payables	311	5.9	10 457 468 380	12 011 780 275
2.	Short-term advance payment buyer	312		2 289 250 000	2 047 705 061
3.	Short-term taxes and amounts payable to state budget	314	5.12	380 671 699	1 005 603 349
4.	Payable to workers	315		580 555 854	290 905 238
5.	Short-term payable expenses	316	5.10	1 987 999 996	1 934 417 053
6.	Other short-term payables	320	5.11	708 489 172	680 779 072
7.	Short-term loans and finance leases	321	5.13	35 165 000 000	49 599 050 000
8.	Bonus and welfare fund	323		45 092 956	45 092 956
II/	**Long-term debt**	**330**		-	-
D/	**OWNER'S EQUITY**	**400**		**387 377 086 905**	**395 483 907 642**
I/	**Equity**	**410**		**387 377 086 905**	**395 483 907 642**
1.	Owner's equity	411	5.14	296 999 910 000	296 999 910 000
	- Common shares with voting rights	411a		296 999 910 000	296 999 910 000
2.	Capital surplus	412		18 918 962 963	18 918 962 963
3.	Development investment fund	418		195 900 595	195 900 595
4.	Undistributed profit after tax	420		61 616 267 824	69 606 962 391
	- Undistributed profit after tax accumulated to the	420a		69 383 095 108	78 425 791 771
	- Undistributed profit this period	420b		(7 766 827 284)	(8 818 829 380)
5.	Non-controlling interest	429		9 646 045 523	9 762 171 693
II/	**Other funding sources and funds**	430		-	-
	TOTAL CAPITAL	**440**		**438 991 614 962**	**463 099 240 646**

M.S.D.N: 0102174005 - C.T.C.P. CÔNG TY CỔ PHẦN VINAM VIỆT NAM

Ngo Van Hung	**Bui Thi Trang**	**PhamThi Bich Lien**
Director	**Chief Accountant**	**The chartist**

Ha Noi City Oct 29 , 2026

VINAM JOINT STOCK COMPANY

Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

CONSOLIDATED BUSINESS PERFORMANCE REPORT FOR THE FIRST QUARTER OF 2026

Quarter III 2026

Unit: VND

INDICATORS	Cod	Note	Quarter III		Cumulative figures from the beginning	
			This Year	Last Year	This Year	Last Year
1. Sales and service revenue	01	6.1	**1 175 233 155**	**1 062 695 851**	14 690 858 809	45 441 683 293
2. Revenue deductions	02		-	-	-	-
3. Net revenue from sales and services	10		**1 175 233 155**	**1 062 695 851**	**14 690 858 809**	**45 441 683 293**
4. Cost of goods sold	11	6.2	642 111 194	792 331 185	12 830 678 816	41 349 867 640
5. Gross profit from sales and service provision	20		**533 121 961**	**270 364 666**	**1 860 179 993**	**4 091 815 653**
6. Gain/loss from sale and disposal of investment property	21		-	-	-	-
7. Financial revenue	22	6.3	8 855 338	353 206 254	29 865 038	353 324 510
8. Financial costs	23	6.4	568 068 136	925 442 581	1 608 584 261	4 017 547 153
Including: interest expense	24		478 734 086	925 442 581	1 381 622 802	4 017 547 153
9. Cost of sales	25	6.5	193 810 419	265 921 917	654 942 015	266 209 419
10. Business management costs	26	6.6	556 270 952	446 451 125	4 313 289 980	2 766 259 327
11. Share of profit or loss from joint ventures and asso	27		(303 071 306)	(319 937 008)	(1 670 215 831)	(1 691 318 829)
12. Net operating profit	30		(1 079 243 514)	(1 334 181 711)	**(6 356 987 056)**	**(4 296 194 565)**
13. Other income	31	6.7	-	-	-	-
14. Other costs	32	6.8	538 936 940	568 116 607	1 524 673 136	586 867 723
15. Other profits	40		**(538 936 940)**	**(568 116 607)**	**(1 524 673 136)**	**(586 867 723)**
16. Total accounting profit before tax	50		**(1 618 180 454)**	**(1 902 298 318)**	**(7 881 660 192)**	**(4 883 062 288)**
17. Current corporate income tax expense	51		-	-	-	249 294 488
18. Deferred corporate income tax expense	52		-	-	-	-
19. Profit after corporate income tax	60		**(1 618 180 454)**	**(1 902 298 318)**	**(7 881 660 192)**	**(5 132 356 776)**
20. *Net profit after tax of the parent company*	61	6.9	(1 587 361 753)	(1 848 455 095)	(7 766 827 284)	(4 997 778 864)
21. *After-tax profit of non-controlling shareholders*	62	6.9	(30 818 701)	(53 843 223)	(114 832 908)	(134 577 912)
22. Basic Earnings Per Share	70		(54)	(64)	(262)	(173)
23. Dilute Earnings Per Share	71		(54)	(64)	(262)	(173)

M.S.D.N: 0102174005-C.T. CÔNG TY CỔ PHẦN VINAM VIỆT NAM

Ngo Van Hung
Director
Ha Noi City Oct 29, 2026

Bui Thi Trang
Chief Accountant

Pham Thi Bich Lien
The chartist

VINAM JOINT SOCK COMPANY
Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City

CONSOLIDATED STATEMENT OF CASH FLOWS

(By direct method)
Quarter III 2026

Unit: VND

INDICATORS	Code	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. Cash flow from operating activities			
1 Receipts from sales of goods and provision of services	01	2 257 545 724	81 058 736 123
2 Payments to suppliers	02	(8 967 079 899)	(38 148 747 856)
3 Payments to employees	03	(660 861 072)	(1 018 239 054)
4 Borrowing costs paid	04	(320 440 000)	(451 037 476)
5 Company income tax paid	05	(122 051 320)	(333 936 896)
6 Other receipts from operating activities	06	1 260 450 000	39 131 606 654
7 Other payments for operating activities	07	(2 191 672 050)	(30 251 623 139)
Lưu chuyển tiền thuần từ hoạt động kinh doanh	**20**	**(8 744 108 617)**	**49 986 758 356**
II. Cash flows from investing activities		-	-
1 Payments for additions to fixed assets and other long-term assets	21	-	(2 600 000)
2 Collections on disposals of fixed assets and other long-term assets	22	-	-
3 Granting loans, buying debt instruments of other entities	23	-	-
4 Recovery of loan given and disposals of debt instruments of other entities	24	-	-
5 Investments in equity of other entities	25	-	(34 715 553 270)
6 Withdrawals of investments in other entities	26	-	1 000 000 000
7 Interests, dividends and profits distributed	27	-	8 632 450 862
Net cash flows from investing activities	**30**	-	**(25 085 702 408)**
III. Cash flows from financing activities		-	-
1 Collection on share issuance and capital contributions from shareholders	31	-	-
2 Returning Owner's capital in cash and Purchasing Treasury Stocks	32	-	-
3 Receipts from borrowings	33	9 955 000 000	22 860 000 000
4 Payments to settle loan principals	34	(1 150 000 000)	(47 008 753 617)
5 Payments to settle financial lease principals	35	-	-
6 Dividends, profits distributed	36	-	-
Net cash flows from financial activities	**40**	**8 805 000 000**	**(24 148 753 617)**
Net cash flows during the year (50 = 20 + 30 + 40)	**50**	**60 891 383**	**752 302 331**
Cash and cash equivalent at the beginning of the year	**60**	**2 132 955 499**	**1 782 211 096**
Currency translation differences	61	-	-
Cash and cash equivalent at the end of the year (70 =	**70**	**2 193 846 882**	**2 534 513 427**

M.S.D.N: 0102174005-C.T.C.P
CÔNG TY CỔ PHẦN VINAM VIỆT NAM

Ngo Van Hung	**Bui Thi Trang**	**Pham Thi Bich Lien**
Director	**Chief Accountant**	**The chartist**

Ha Noi City Oct 29, 2026

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

1. PERFORMANCE FEATURES

1.1 Form of capital ownership

Vinam Joint Stock Company was established under Business Registration Certificate No. 0102174005 initially issued by the Department of Planning and Investment of Hanoi on 14 February 2007. During its operation, the Company has amended its Enterprise Registration Certificate 22 times. The 22nd amended Enterprise Registration Certificate of the joint stock company was issued by the Hanoi Department of Finance on 26 March 2026.

Charter capital under the 22st amended Enterprise Registration Certificate: VND 296,999,910,000
Actual contributed capital as at 30 Sept 2026: VND 296,999,910,000

Head Office:

Address : Lot BT5 - Plot No. 18, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City
Telephone : 0243.6343085
Fax : 0243.5626613
Tax code : 0 1 0 2 1 7 4 0 0 5

1.2 Business Field

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

1.3 Business Line

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

1.4 Normal production and business cycle

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

1.5 Statement on Comparability of Information in Financial Statements

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

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

a, Directly owned subsidiaries

Company Name	Head office Totalress	Owner ship ratio	Voting ratio	Main business lines

Vinam Saigon Company Limited	03 Phan Van Dat, Ben Nghe Ward, District 1, Ho Chi Minh City	81.2%	81.2%	Trading in solid, liquid, gaseous fuels and related products, operating general and specialized clinics.
G7 High Technology Joint Stock Company	Song Hau Industrial Park - Phase 1, Dong Phu Commune, Chau Thanh District, Hau Giang Province	98%	98%	Main activities are manufacturing, trading and processing of all kinds of pharmaceuticals and functional foods.

b, Associated companies:

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Golab Phap Van Testing Center Joint Stock Company	Floor 1, Lot BT 5, No. 18 Phap Van - Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Famicare Phap Van Joint Stock Company	Floor 1, Lot BT 5, No. 17 Phap Van - Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Hung Yen Testing Center Joint Stock Company	1st Floor, No. 588 Nguyen Van Linh Street, Pho Hien Ward, Hung Yen Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Hai Duong Testing Center Joint Stock Company	1st Floor, No. 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Tien Giang Testing Center Joint Stock Company	368A, Phuoc Hoa Hamlet, Trung An Ward, Dong Thap Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Quang Binh Testing Center Joint Stock Company	Cluster 1, Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Vinh Long Testing Center Joint Stock Company	Ground floor, No. 64/12C, Tran Phu Street, Hamlet 5, Phuoc Hau Ward, Vinh Long Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Tra Vinh Testing Center Joint Stock Company	Nguyen Dang Street, Hamlet 7, Nguyet Hoa Ward, Vinh Long Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab An Giang Testing Center Joint Stock Company	177 Ung Van Khiem Street, Long Xuyen Ward, An Giang Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Tuyen Quang Testing Center Joint Stock Company	Floor 1, No. 23, Hoa Lu Street, Group 01, Minh Xuan Ward, Tuyen Quang Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Ba Dinh Clinic Joint Stock Company	No. 37A Doc Phu San, De La Thanh Street, Lang Ward, Hanoi City, Vietnam	49.00%	49.00%	General, specialist, and dental clinics
Nghe An Clinic Joint Stock Company	1st Floor, No. 68 Ho Tong Thoc Street, Block 13, Vinh Phu Ward, Nghe An Province, Vietnam	49.00%	49.00%	General, specialist, and dental clinics
Golab Hai Phong Testing Center Joint Stock Company	No. 65 Tran Tat Van Street, Phu Lien Ward, Hai Phong City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Bac Ninh Testing Center Joint Stock Company	Dinh Street, Que Vo Ward, Bac Ninh Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Testing Center Joint Stock Company, District 5	26 Tan Thanh Street, Cho Lon Ward, Ho Chi Minh City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Famicare Dong Nai Joint Stock Company	No. 33 Dong Khoi Street, Ward 7, Tam Hiep Commune, Dong Nai Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Gia Lai Testing Center Joint Stock Company	Lot 58 Ton That Tung Street, Pleiku Ward, Gia Lai Province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Thanh Hoa Testing Center Joint Stock Company	1st Floor, 70 Hai Thuong Lan Ong Street, Hac Thanh Ward, Thanh Hoa Province, Vietnam	38.82%	38.82%	General, specialist, and dental clinics
Golab Vinh Phuc Testing Center Joint Stock Company	Floor 1, No. 52, Go Xoan area, Nhan My village, Hoi Thinh commune, Phu Tho province, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Kien Giang Testing Center Joint Stock Company	Ground floor, C31-P8, 3/2 Street, Rach Gia Ward, An Giang Province	21.00%	21.00%	General, specialist, and dental clinics
Golab Dong Thap Testing Center Joint Stock Company	No. 102 Nguyen Van Tre Extended Street, Dong Thap Hospital Residential Area, My Ngai Ward, Dong Thap Province	21.00%	21.00%	General, specialist, and dental clinics
Golab Ninh Binh Testing Center Joint Stock Company	Ground floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province	35.00%	35.00%	General, specialist, and dental clinics
Kien Giang Joint Stock Company	Floor 1, C31-P8, 3/2 Street, Rach Gia Ward, An Giang Province	33.48%	33.48%	General, specialist, and dental clinics

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Golab Quang Nam Testing Center Joint Stock Company	Ground floor, No. 196 Trung Nu Vuong Street, Ban Thach Ward, Da Nang City	34.68%	34.68%	General, specialist, and dental clinics
Golab Dak Nong Testing Center Joint Stock Company	Ground floor, No. 169 Hung Vuong Street, Dong Gia Nghia Ward, Lam Dong Province	24.27%	24.27%	General, specialist, and dental clinics
Golab Cao Bang Testing Center Joint Stock Company	Floor 1, No. 78, Dong Khe Street, Group 7, Tan Giang Ward, Cao Bang Province, Vietnam	23.04%	23.04%	General, specialist, and dental clinics
Golab Go Vap Testing Center Joint Stock Company	1st Floor, No. 178 Nguyen Thai Son Street, Ward 4, Go Vap District, Ho Chi Minh City, Vietnam	35.00%	35.00%	General, specialist, and dental clinics
Golab Ha Tinh Testing Center Joint Stock Company	127 Hai Thuong Lan Ong Street, Bac Ha Ward, Ha Tinh City, Ha Tinh Province	21.00%	21.00%	General, specialist, and dental clinics
Medicare Friendship Clinic Joint Stock Company	179 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District, Hanoi City	35.00%	35.00%	General, specialist, and dental clinics
Tan An Golab Testing Center Joint Stock Company	76 Nguyen Thong Street, Ward 3, Tan An City, Long An Province	35.00%	35.00%	General, specialist, and dental clinics
Famicare Quang Binh Joint Stock Company	Cluster 1, Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	33.48%	33.48%	General, specialist, and dental clinics

c, Investments in other entities

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Investments in other entities				
Famicare Hai Duong Joint Stock Company	2nd Floor, 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	15.22%	15.22%	General, specialty, and dental clinics
Golab Binh Duong Testing Center Joint Stock Company	634 Binh Duong Boulevard, Zone 5, Phu Loi Ward, Ho Chi Minh City, Vietnam	10.78%	10.78%	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	17.34%	17.34%	General, specialty, and dental clinics

Company name	Head office address	Ownership percentage	Voting ratio	Main business activities
Famicare Hai Phong Joint Stock Company	2nd Floor, 65 Tran Tat Van Street, Phu Lien Ward, Hai Phong City, Vietnam	10.00%	10.00%	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	10.00%	10.00%	General, specialty, and dental clinics
Famicare Binh Dinh Joint Stock Company	1st Floor, No. 191 Nguyen Hue, Quy Nhon Ward, Gia Lai Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare Soc Trang Joint Stock Company	2nd Floor, No. 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City	10.00%	10.00%	General, specialty, and dental clinics
Famicare Quang Ngai Joint Stock Company	115 Nguyen Trai, Group 4, Nghia Lo Ward, Quang Ngai Province	10.00%	10.00%	General, specialty, and dental clinics
Vinh Yen Golab Testing Center Joint Stock Company	1st Floor, No. 79 Ba Trieu Street, Vinh Phuc Ward, Phu Tho Province	6.74%	6.74%	General, specialty, and dental clinics
Famicare Da Nang Joint Stock Company	2nd Floor, No. 114 Hai Phong Street, Hai Chau District, Da Nang City	10.00%	10.00%	General, specialty, and dental clinics
Famicare Nghe An Joint Stock Company	No. 22 Ho Tong Thoc Street, Hamlet 15, Nghi Phu Commune, Vinh City, Nghe An Province	10.00%	10.00%	General, specialty, and dental clinics
Famicare 3/2 Joint Stock Company	484 3 Thang 2 Street, Ward 14, District 10, HCMC	10.00%	10.00%	General, specialty, and dental clinics
Da Nang Golal Testing Center Joint Stock Company	1st Floor, 114 Hai Phong Street, Thach Thang Ward, Hai Chau District, Da Nang City, Vietnam	10.00%	10.00%	General, specialty, and dental clinics

2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

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

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

3. ACCOUNTING STANDARDS AND REGIMES APPLIED

3.1 Applicable accounting regime

The Company applies the accounting regime issued under Circular No. 99/2025/TT-BTC of the Ministry of Finance replace Circular No 200/2024/TT-BTC of the Ministry of Finance and related amendments and supplements.

The Company consolidates its Financial Statements in accordance with Circular No 43/2026/TT-BTC of the Ministry of Finance alter Circular No 202/2014/TT-BTC of the Ministry of Finance, guidance on methods of preparing and presenting consolidated financial statements.

3.2 Statement on Compliance with Accounting Standards and Accounting Regime

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

3.3 Applicable accounting form

The company applies the general journal accounting method.

4. ACCOUNTING POLICIES APPLIED

4.1 Basis for preparing consolidated financial statements

Subsidiary

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

Consolidated basis

The Company's consolidated financial statements are prepared on the basis of consolidating the Company's separate financial statements and the financial statements of the Subsidiaries prepared for the fourth quarter II of 2026 .

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

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

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

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

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

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

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

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

In case a subsidiary raises additional capital contributions from owners, if the additional capital contribution ratio of the parties does not correspond to the current ratio, the difference between the additional capital contribution of the

Company and the increased ownership in the net assets of the subsidiary is recorded in the item "Undistributed profit after tax" on the Consolidated Balance Sheet.

4.2 Cash and cash equlalents

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

4.3 Accounts Recelable

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

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

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

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

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

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

4.4 Inventory

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

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

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

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

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

4.5 Fixed assets and depreciation of fixed assets

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

original cost of fixed assets includes all costs that the Company must spend to acquire fixed assets up to the time the asset is ready for use. Costs incurred after initial recognition are only recorded as an increase in the original

cost of fixed assets if these costs certainly increase future economic benefits from the use of that asset . Costs incurred that do not satisfy the above conditions are recorded as production and business costs in the period.

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

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

4.6 Prepaid expenses

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

4.7 Accounts Payable and Accrued Expenses

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

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

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

4.8 Loans and financial lease liabilities

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

4.9 Borrowing costs

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

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

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulatle costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the period, except for separate borrowings serving the purpose of forming a specific asset.

4.10 Equity

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

4.11 Profit Distribution

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

4.12 Revenue and income

Sales revenue

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

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

Service revenue

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

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

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

Financial revenue

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

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

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

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

4.13 Corporate income tax

Current income tax

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

4.14 Stakeholders

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

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

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

5.1 Cash and cash equlalents

	30/09/2026	01/01/2026
- Cash on hand	2 052 571 530	2 071 584 612
- Bank demand deposits	141 275 352	61 370 887
Total	**2 193 846 882**	**2 132 955 499**

5.2 Short-term trade receivables

	30/09/2026		01/01/2026	
	Value *VND*	Provision *VND*	Value *VND*	Provision *VND*
- Sara Phu Tho Joint stock company	3 651 958 000	-	-	-
- Kyoto F& B Co.,Ltd	13 455 405 000	(9 418 783 500)	13 450 770 000	(6 090 503 830)
- NBG Group Corporation	2 887 500 000	-	2 887 500 000	-
- Golab Lam Dong Testing Center Joint Stock	288 750 000	-	288 750 000	-
- Viet Tri Clinic Joint Stock Company	-	-	288 750 000	-
- Phu Tho Provincial Obstetrics and Pediatrics	-	-	811 074 020	-
- Nhat Medical Equipment Company Limited	-	-	268 881 000	-
- Hoa Binh Agricultural Machinery Trading and Investment Joint Stock Company	5 292 000 000	-	-	-
- Thanh Phat Medical Equipment Company Limited	-	-	-	-
- Sara Vietnam Joint Stock Company	1 811 250 000	-	-	-
- Other customers	-	-	55 349 436	-
	-			
Total	**27 386 863 000**	**(9 418 783 500)**	**18 339 824 456**	**(6 090 503 830)**

5.3 Short-term vendor advance

	30/09/2026		01/01/2026	
	Value VND	Provision VND	Value VND	Provision VND
- High-Tech Medical Environment Company Limited	-	-	220 000 000	(220 000 000)
- JWB Co.,Ltd	-	-	3 684 376 000	-
- Other suppliers	-	-	-	-
Total	**-**	**-**	**3 904 376 000**	**(220 000 000)**

5.4 Other recelables

	30/09/2026		01/01/2026	
	Value VND	Provision VND	Value VND	Provision VND
- Other receivables	34 308 455 437	-	196 894 138	-
- Vinam Software Manufacturing Joint Stock Company	55 735 839 076	-	-	-
- Vinam Software Manufacturing Joint Stock Company	180 998 304	-	180 998 304	-
- Advance	-	-	227 096 000	-
- Famicare Hoa Binh Joint Stock Company	60 123 288	-	35 000 000	-
Total	**90 285 416 105**	**-**	**639 988 442**	**-**

5.5 Inventor

	30/09/2026		01/01/2026	
	Value VND	**Provision** VND	**Value** VND	**Provision** VND
- Final goods	7 837 740 422	-	14 185 541 058	-
Total	**7 837 740 422**	**-**	**14 185 541 058**	**-**

5.6 Long-term prepaid expenses

	30/09/2026 VND	01/01/2026 VND
- Tools and Supplies	23 273 330	46 546 664
- Other Long-term Prepaid Expenses	819 825	1 230 977 806
	24 093 155	**1 277 524 470**

5.7 Increase or decrease in fixed assets

5.7.1 Increase or decrease in tangible fixed assets

	Machinery and Equipmen *VND*	Total *VND*
Original cost		
Balance as of 01/01/2026	**7 198 065 579**	**7 198 065 579**
Other reductions	(3 671 400 000)	(3 671 400 000)
Balance as of 30/06/2026	**3 526 665 579**	**3 526 665 579**
Depreciation value		
Balance as of 01/01/2026	**2 768 913 455**	**2 768 913 455**
- Depreciation in year	(1 476 786 704)	(1 476 786 704)
Balance as of 30/06/2026	**1 292 126 751**	**1 292 126 751**
Remaining value		
Balance as of 01/01/2026	**4 429 152 124**	**4 429 152 124**
Balance as of 30/06/2026	**2 234 538 828**	**2 234 538 828**

5.7.2 Increase or decrease of intangible fixed assets

	Software Program *VND*	Total *VND*
Original cost		
Balance as of 01/01/2026	**6 160 000 000**	**6 160 000 000**
Other reductions	(1 540 000 000)	(1 540 000 000)
Balance as of 30/06/2026	**4 620 000 000**	**4 620 000 000**
Depreciation value		
Balance as of 01/01/2026	**4 312 000 025**	**4 312 000 025**
- Depreciation in year	(654 500 009)	(654 500 009)
Balance as of 30/06/2026	**3 657 500 016**	**3 657 500 016**
Remaining value	-	-
Balance as of 01/01/2026	**1 847 999 975**	**1 847 999 975**
Balance as of 30/06/2026	**962 499 984**	**962 499 984**

5.8 Cost of unfinished basic construction

	30/09/2026	01/01/2026
	VND	*VND*
- Purchases	9 051 563 865	9 450 092 047
Total	**9 051 563 865**	**9 450 092 047**

5.9 Short-term trade payables

	30/09/2026	01/01/2026
	VND	*VND*
- Medicare Hau Giang Clinic Joint Stock Company	1 260 000 000	-
- Medicare Soc Trang Clinic Joint Stock Company	4 998 000 000	-
- Sara Hospital Investment Joint Stock Company	1 732 500 000	-
- Ha Long Kyoto High-Tech Development Joint Stock Company	2 226 000 000	2 226 000 000
- Hau Giang Maritime Services Co., Ltd..	-	91 285 950
Vietnam Japan Production Linkage Joint Stock Company	-	8 072 500 000
- Ha Long Osaka High-Tech Equipment Manufacturing Joint Stock Company	-	448 140 000
- ME77 Vietnam Joint Stock Company	-	103 027 502
- Japan Kanpeki Joint Stock Company	-	6 406 901
- Lou Investment Joint Stock Company	-	787 500 000
- Sara Vietnam Joint Stock Company	-	-
- Other Suppliers	240 968 380	276 919 922
	-	-
Total	**10 457 468 380**	**12 011 780 275**
	-	

5.10 Short-term payable expenses

	30/09/2026	01/01/2026
	VND	*VND*
- Requires payment to relevant parties.	-	-
- Payable to other organizations and individuals	1 987 999 996	1 934 417 053
Total	**1 987 999 996**	**1 934 417 053**

5.11 Other short-term payables

	30/09/2026	01/01/2026
	VND	*VND*
- Social insurance, health insurance, unemployment insurance, union funds	43 470 648	13 168 548
- Other payables	665 018 524	667 610 524
Total	**708 489 172**	**680 779 072**

5.12 Taxes and recelables, payable to the State

	Receivables at the beginning of the year *VND*	Amount payable at the beginning of the year *VND*	Amount payable during the year *VND*	Amount paid during the year *VND*	Ending balance receivables *VND*	Ending balance payable *VND*
- Value Added Tax on Domestic Sales	-	363 318 925	-	-	-	363 318 925
- Corporate Income Tax	-	620 684 094	-	620 684 094	-	-
- Personal Income Tax	-	21 600 330	14 858 334	19 105 890	-	17 352 774
- Fees, charges and other accounts	4 000 000	-	4 000 000	-	-	-
Total	**4 000 000**	**1 005 603 349**	**18 858 334**	**639 789 984**	**-**	**380 671 699**

5.13 Loans and financial leases

	30/09/2026		During the period		01/01/2026	
	Value	Solvency amount	Increase	Reduce	Value	Solvency amount
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
- Famicare Long An Joint Stock Company	2 860 000 000	2 860 000 000	-	-	2 860 000 000	2 860 000 000
- Gia Lam High-Tech Medical Clinic Joint Stock Company	12 000 000 000	12 000 000 000	-	-	12 000 000 000	12 000 000 000
- Ha Dong Clinic Joint Stock Company	6 000 000 000	6 000 000 000	-	-	6 000 000 000	6 000 000 000
- Medicare Nga Bay Clinic Joint Stock Company	5 000 000 000	5 000 000 000	-	-	10 842 050 000	10 842 050 000
- Leopard Solutions Joint Stock Company	500 000 000	500 000 000	-	-	3 000 000 000	3 000 000 000
- Famicare Hưng Yên Joint Stock Company	-	-	-	-	9 000 000 000	9 000 000 000
- Famicare Pháp Vân Joint Stock Company	-	-	-	-	5 897 000 000	5 897 000 000
- Sara Hospital Investment Joint Stock Company	8 805 000 000	8 805 000 000	8 805 000 000	-	-	-
- Borrow from other subjects	-	-	1 150 000 000	1 150 000 000	-	-
Total	**35 165 000 000**	**35 165 000 000**	**9 955 000 000**	**1 150 000 000**	**49 599 050 000**	**49 599 050 000**

5.14 Equity Equity Fluctuation Reconciliation Table

Table of Changes in Equity

	Owner's contributed capital	Share premium	Development Investment Fund	Retained earnings	Non-controlling interests	Total
	VND	*VND*	*VND*	*VND*	*VND*	*VND*
Balance as of 01/01/2025	**296 999 910 000**	**18 918 962 963**	**195 900 595**	**78 425 791 771**	**10 074 232 007**	**404 614 797 336**
Profit/Loss for the previous year	-	-	-	(8 818 829 380)	-	(8 818 829 380)
Other Increase/decrease	-	-	-	-	(312 060 314)	(312 060 314)
Balance as of 31/12/2025	**296 999 910 000**	**18 918 962 963**	**195 900 595**	**69 606 962 391**	**9 762 171 693**	**395 483 907 642**
	-	-	-	-	-	-
Balance as of 01/01/2026	**296 999 910 000**	**18 918 962 963**	**195 900 595**	**69 606 962 391**	**9 762 171 693**	**395 483 907 642**
Profit/Loss this year	-	-	-	(7 766 827 284)	(114 832 908)	(7 881 660 192)
Other Increase/decrease	-	-	-	(223 867 283)	(1 293 262)	(225 160 545)
Balance as of 30/09/2026	**296 999 910 000**	**18 918 962 963**	**195 900 595**	**61 616 267 824**	**9 646 045 523**	**387 377 086 905**

Capital transactions with owners and dividend distribution, profit sharing

	Quarter III 2026 *VND*	Quarter III 2025 *VND*
- Owner's Equity		
- Opening contributed capital	296 999 910 000	296 999 910 000
- Increase in Contributed Capital During the Year	-	-
- Decrease in Contributed Capital During the Year	-	-
- Contributed capital at the end of the year	296 999 910 000	296 999 910 000

Share

	30/09/2026 *Shares*	01/01/2026 *Shares*
- Number of shares registered to issue	29 699 991	29 699 991
- Number of shares sold to the public	29 699 991	29 699 991
Common shares	29 699 991	29 699 991
Preferred Shares	-	-
- Number of Repurchased Shares	-	-
- Number of outstanding shares	29 699 991	29 699 991
Common shares	29 699 991	29 699 991
Common shares	-	-
- Par value of outstanding shares (VND/Share)	10 000	10 000

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

6.1 Sales and service revenu

	Quarter III 2026	Quarter III 2025
	VND	*VND*
- Revenue from sale of goods and rendering of services	1 175 233 155	1 062 695 851
Total	**1 175 233 155**	**1 062 695 851**

6.2 Cost of goods sold

	Quarter III 2026	Quarter III 2025
	VND	*VND*
- Cost of goods sold and services rendered	642 111 194	792 331 185
Total	**642 111 194**	**792 331 185**

6.3 Financial revenue

	Quarter III 2026	Quarter III 2025
	VND	*VND*
- Interest on deposits and loans	8 855 338	353 206 254
Total	**8 855 338**	**353 206 254**

6.4 Financial costs

	Quarter III 2026	Quarter III 2025
	VND	*VND*
- Interest expense	478 734 086	605 505 573
- Investment reserve	89 334 050	319 937 008
Total	**568 068 136**	**925 442 581**

6.5 Cost of sales

	Quarter III 2026	Quarter III 2025
	VND	*VND*
- Employee expenses	193 810 419	265 921 917
Total	**193 810 419**	**265 921 917**

6.6 Business management costs

	Quarter III 2026 *VND*	Quarter III 2025 *VND*
- Employee expenses	329 248 004	179 096 515
- Taxes, fees and charges	4 420 000	803 000
- Outsourced service costs	211 066 980	69 244 067
- Other monetary expenses	11 535 968	197 307 543
Total	**556 270 952**	**446 451 125**

6.7 Other income

	Quarter III 2026 *VND*	Quarter III 2025 *VND*
Liquidation or sale of fixed assets	-	-
Other income	-	-
Total	**-**	**-**

6.8 Other expenses

	Quarter III 2026 *VND*	Quarter III 2025 *VND*
- Other expenses	538 936 940	568 116 607
	-	-
Total	**538 936 940**	**568 116 607**

6.9 Basic/Dilute earnings per share

	Quarter III 2026 *VND*	Quarter III 2025 *VND*
- Profit after corporate income tax	(7 766 827 284)	(4 997 778 864)
- Profit or (Loss) allocated to common shareholders	(7 766 827 284)	(4 997 778 864)
- Average common shares outstanding during the period (shares)	29 699 991	29 699 991
- Basic earnings per share	(262)	(109)
- Diluted earnings per share	(262)	(109)

7. FINANCIAL INSTRUMENTS

Types of financial instruments of the Company

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

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

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

Market risk

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

Interest rate risk

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

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

Commodity price risk

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

Stock price risk

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

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

Credit risk

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

Accounts recelable

The Company regularly monitors its outstanding recelables. For major customers, the Company reviews each customer for deterioration in credit quality at the reporting date. The Company seeks to maintain close control over outstanding recelables and has a credit control staff to minimize credit risk. Based on this and the fact that the

Company's trade recelables relate to a large number of different customers, there is no significant concentration of credit risk.

Bank deposit

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

Liquidity risk

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

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

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

Fair value

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

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

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

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

8. OTHER INFORMATION

8.1 Business with stakeholders

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

Key Management Members' Compensation:	This quarter this year *VND*	This quarter last year *VND*
- Mr Ngo Van Hung	6 600 000	-

8.2 Comparatle figures

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

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

8.3 Information on ongoing operations

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

8.4 Events occurring after the balance sheet date

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

Ngo Van Hung	**Bui Thị Trang**	**Pham Thi Bich Lien**
Director	**Chief Accountant**	**The chartist**

Ha Noi City Oct 29 , 2026