AMERICAN VIETNAMESE BIOTECH INC

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

ĐẶNG NHỊ NƯƠNG

Digitally signed by ĐẶNG NHỊ NƯƠNG
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REPORT OF THE BOARD OF MANAGEMENT

For the accounting period from 01 January 2026 to 30 June 2026

The Board of Management of American Vietnamese Biotech INC (hereinafter referred to as "the Company") presents this report together with the Interim Consolidated Financial Statements for the accounting period from 02 January 2026 to 30 June 2026, which have been reviewed by independent auditors.

1. General information

American Vietnamese Biotech INC (hereinafter referred to as "the Company") is a joint stock company incorporated and operating in Vietnam under Business Registration Certificate No. 3800237998, initially issued on 25 August 2002, and as amended for the 24th time on 17 August 2025, issued by the Department of Finance of Ho Chi Minh City.

2. Board of Directors, Board of Management and Board or Supervisors

The members of the Board of Directors, Board of Management and Board of Supervisors who managed the Company's operations during the accounting period and up to the date of this report are as follows:

Board of Directors

Name:	Position:
- Mr. Nakatani Yoshitaka	Chairman
- Mrs. Dang Nhi Nuong	Member
- Mr. Le Khanh Nguyen	Member

Board of Management and Chief Accountant

Name:	Position:
- Mrs. Dang Nhi Nuong	Director
- Mrs. Nguyen Thu Huyen	Chief Accoutant

Ban Kiểm soát

Name:	Position:
- Mrs. Le Thi Huong	Chair of the Board
- Mrs. Nguyen Huong Giang	Member
- Mr. Le Huu Tri	Member

3. Legal representative

The legal representative of the Company during the accounting period and up to the date of this report is Mrs. Dang Nhi Nuong - Company Director.

4. Head office

The Company's head office is located at: 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.

5. Unusual items and events occurring after the end of the accounting period

Up to the date of this report, the Board of Management of the Company considers that there have been no events which may cause the figures and information presented in the Company's reviewed Interim Consolidated Financial Statements to be materially misstated.

REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

6. Audit firm

PKF-TTG Audit and Consulting Company Limited has been appointed as the auditor to perform the review of the Company's Interim Consolidated Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

7. Statement of the Board of Management's responsibility for the Interim Financial Statements

The Board of Management of the Company is responsible for the preparation and presentation of the Interim Consolidated Financial Statements, ensuring that the Interim Consolidated Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026, as well as the results its separate results of operations and its separate cash flows for the 06-month accounting period then ended of the Company. In preparing these Interim Separate financial statements, the Board of Management confirms that it has complied with the following requirements:

- Established and maintained internal controls that the Board of Management considers necessary to ensure that the Interim Consolidated Financial Statements are free from material misstatement, whether due to fraud or error;
- Selected appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been complied with, subject to any material departures disclosed and explained in the Interim Separate Financial Statements;
- Prepared and presented the Interim Consolidated Financial Statements in accordance with prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprise, and the relevant statutory requirements applicable to the preparation and presentation of Interim Consolidated Financial Statements;
- Prepared the Interim Consolidated Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business operations.

The Board of Management is responsible for ensuring that proper accounting records are maintained and preserved so as to fairly reflect the Company's financial position at any time and to provide a basis for the preparation of the Interim Consolidated Financial Statements in compliance with the current regulations of the State. Moreover, the Board of Management is also responsible for safeguarding the assets of the Company and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that the Company has complied with Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities, and that the Company has not violated its information disclosure obligations as prescribed in Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market, and Circular No. 68/2024/TT-BTC dated 18 September 2024 amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC.

REPORT OF THE BOARD OF MANAGEMENT (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

8. Statement by the Board of Management

The Board of Management confirms that the accompanying reviewed Interim Consolidated Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, and of its operating results and cash flows for the six-month accounting period then ended, in accordance with prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprise, and the relevant statutory requirements applicable to the preparation and presentation of Interim Separate Financial Statements.

Ho Chi Minh, 28 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

DIRECTOR

M.S.D.N: 380023790 C.T.C.P
CÔNG TY
CỔ PHẦN
SẢN XUẤT
KINH DOANH DƯỢC VÀ
TRANG THIẾT BỊ Y TẾ
VIỆT MỸ
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No: 20 /2026/BCSX-TTG

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders**
The Board of Directors and the Board of Management
American Vietnamese Biotech INC

We have reviewed the accompanying Interim Consolidated financial statements of American Vietnamese Biotech INC (hereinafter referred to as the "Company"), which were prepared on 28 August 2026, and comprise: the Interim Consolidated of Financial Position as at 30 June 2026, the Interim Consolidated Statement of Income, the Interim Consolidated Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Interim Consolidated Financial Statements, presented on page 07 to 53.

These reviewed Interim Consolidated Financial Statements are not intended to present the financial position, results of operations or cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Responsibility of the Board of Management

The Board of Management is responsible for the preparation and fair presentation of the Company's Interim Consolidated Financial Statements in accordance with prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprise, and the relevant statutory requirements applicable to the preparation and presentation of Interim Consolidated Financial Statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Consolidated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

PKF - TTG is a member of PKF Global, the network of member firms of PKF International Limited, each of which is a separate and independent legal entity and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm(s).

Auditor's consolusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not give a true and fair view, in all material respects, of the consolidated financial position of American Vietnamese Biotech INC as at 30 June 2026, and of its consolidated results of operations and consolidated cash flows for the six-month accounting period then ended, in accordance with prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprise, and the relevant statutory requirements applicable to the preparation and presentation of Interim Consolidated Financial Statements.

Other matter

The Company's Consolidated Financial Statements for the financial year ended 31 December 2025 were audited by International Auditing and Valuation Company Limited, which issued an unmodified opinion on those Consolidated Financial Statements on 15 May 2026. The Company's Interim Consolidated Financial Statements for the accounting period from 01 January 2025 to 30 June 2025 were reviewed by Nhan Tam Viet Auditing Company Limited, which issued a qualified conclusion on those Interim Consolidated Financial Statements on 28 August 2025.

Hanoi, 28 August 2026

FOR AND ON BEHALF OF
PKF-TTG AUDITING AND CONSULTING COMPANY LIMITED

M.S.D.N: 0106679575 - C.T.T.N.H.H ★ CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN PKF-TTG ★ THÀNH PHỐ HÀ NỘI

Nguyen Hong Quang
Deputy General Director

Certificate of Registration for Audit Practice
No. 0576-2023-330-1

INTERRIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
CURRENT ASSETS	**100**		**815,873,000,355**	**661,718,343,088**
Cash and cash equivalents	**110**	**5.1**	**5,096,307,010**	**4,984,723,192**
Cash	111		5,096,307,010	4,984,723,192
Short-term financial investments	**120**	**5.2**	**79,407,350,000**	**79,407,350,000**
Short-term held-to-maturity investments	123		79,407,350,000	79,407,350,000
Short-term receivables	**130**		**654,336,427,442**	**521,400,171,210**
Short-term receivables from customers	131	5.3	138,480,146,654	132,460,330,183
Short-term advances to suppliers	132	5.4	194,873,114,022	53,595,633,936
Others short-term receivables	135	5.5	410,655,878,894	403,489,197,181
Allowance for doubtful short-term receivables (*)	136		(89,672,712,128)	(68,144,990,090)
Inventories	**140**	**5.7**	**72,370,021,293**	**51,866,919,209**
Inventories	141		72,370,021,293	51,866,919,209
Allowance for inventory write-down (*)	149		-	-
Short-term biological assets	**150**		-	-
Others short-term assets	**160**		**4,662,894,610**	**4,059,179,477**
Short-term prepaid expenses	161	5.11	203,479,892	235,635,831
Deductible value-added tax (VAT)	162		4,459,414,718	3,817,380,216
Taxes and other receivables from the State	163	5.14	-	6,163,430
NON-CURRENT ASSETS	**200**		**1,115,669,929,079**	**1,221,484,122,791**
Long-term receivables	**210**		**114,425,000,000**	**187,642,000,000**
Other long-term receivables	215	5.5	114,425,000,000	187,642,000,000
Fixed assets	**220**		**261,877,040,044**	**272,804,916,889**
Tangible fixed assets	221	5.9	151,903,015,472	163,457,614,566
- Cost	222		239,050,146,202	238,749,646,202
- Accumulated depreciation (*)	223		(87,147,130,730)	(75,292,031,636)
Intangible fixed assets	227	5.10	109,974,024,572	109,347,302,323
- Cost	228		153,514,036,393	146,714,016,337
- Accumulated amortization (*)	229		(43,540,011,821)	(37,366,714,014)
Long-term biological assets	**230**		-	-
Investment properties	**240**		-	-
Long-term work in progress	**250**		**20,201,831,553**	**26,445,368,646**
Long-term production and business costs in progress	251		-	-
Construction in progress	252	5.8	20,201,831,553	26,445,368,646
Long-term financial investments	**260**	**5.2**	**715,747,269,847**	**730,720,256,523**
Investments in subsidiaries	261		-	-
Investments in joint ventures and associates	262		714,840,929,229	729,810,590,431
Equity investments in other entities	263		913,000,000	913,000,000
Allowance for impairment of long-term equity investments in other entities (*)	264		(6,659,382)	(3,333,908)
Other non-current assets	**270**		**3,418,787,635**	**3,871,580,733**
Long-term prepaid expenses	271	5.11	3,309,621,836	3,752,490,770
Goodwill	279		109,165,799	119,089,963
TOTAL ASSETS	**280**		**1,931,542,929,434**	**1,883,202,465,879**

INTERRIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

RESOURCES	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
LIBIALITIES	**300**		**380,002,169,685**	**286,503,675,080**
Current liabilities	**310**		**376,002,169,685**	**286,503,675,080**
Short-term trade payables	311	5.13	62,649,948,446	20,725,343,083
Short-term advances from customers	312		536,205,818	324,126,900
Dividends and profits payable	313	5.15	76,672,800,561	76,672,800,561
Short-term taxes and other payables to the State	314	5.14	2,276,197,886	2,915,106,176
Employee payables	315		1,333,870,259	1,717,981,131
Short-term accrued expenses	316	5.16	35,112,100,416	31,095,911,058
Short-term deferred revenue	319		2,328,353,671	2,972,558,744
Other short-term payables	320	5.17	38,466,596,801	453,751,600
Short-term borrowings and finance lease liabilities	321	5.12	156,626,095,827	149,626,095,827
Long-term liabilities	**330**		**4,000,000,000**	-
Long-term borrowings and finance lease liabilities	339	5.12	4,000,000,000	-
EQUITY	**400**	**5.18**	**1,551,540,759,749**	**1,596,698,790,799**
Owners' contributed capital	411		1,311,056,500,000	1,311,056,500,000
- Ordinary shares with voting rights	411a		1,311,056,500,000	1,311,056,500,000
Share premium	412		(395,300,000)	(395,300,000)
Retained earnings	420		174,744,384,187	219,191,743,516
- Retained earnings accumulated up to the end of the previous period	420a		219,191,743,516	291,829,173,766
- Retained earnings for the current period	420b		(44,447,359,329)	(72,637,430,250)
TOTAL RESOURCES	**440**		**1,931,542,929,434**	**1,883,202,465,879**

Ho Chi Minh, 28 August 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
TRAN HANG NGA	NGUYEN THU HUYEN	DANG NHI NUONG

M.S.D.N: 38002...98 C.T.C.P
CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH DƯỢC VÀ TRANG THIẾT BỊ Y TẾ
VIỆT MỸ
VIỆT NAM

AMERICAN VIETNAMESE BIOTECH INC
Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai, Tan My Ward, Ho Chi Minh City

Form No. B 02 - DN/HN
(Attached to Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Minister of Finance)

INTERRIM CONSOLDATED INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 Jun 2026	From 01 Jan 2025 To 30 Jun 2025
Revenue from sales of goods and rendering of services	**01**	6.1	**44,611,323,194**	**102,051,725,225**
Revenue deductions	02	6.2	19,186,667	-
Net revenue from sales of goods and rendering of services	**10**		**44,592,136,527**	**102,051,725,225**
Cost of sales	11	6.3	43,627,288,233	86,256,150,530
Gross profit from sales of goods and rendering of services	**20**		**964,848,294**	**15,795,574,695**
Gain/loss from the sale and disposal of investment property	21		-	-
Finance income	22	6.4	1,203,437,173	1,423,192,902
Finance costs	23	6.5	11,868,619,492	9,289,043,525
- Of which: Borrowing costs	24		11,865,294,018	9,244,379,475
Selling expenses	25	6.8	189,009,011	281,472,526
General and administrative expenses	26	6.8	32,494,451,463	38,792,384,220
Share of profit or loss of associates and joint ventures	27		(2,666,661,202)	(2,628,486,384)
Net profit from operating activities	**30**		**(45,050,455,701)**	**(33,772,619,058)**
Other income	31	6.6	781	163,110,229
Other expenses	32	6.7	107,576,130	7,054,311,084
Other profit	**40**		**(107,575,349)**	**(6,891,200,855)**
Total accounting profit before tax	**50**		**(45,158,031,050)**	**(40,663,819,913)**
Current corporate income tax expense	51	6.9	-	342,276,614
Deferred corporate income tax expense	52	6.9	-	-
Profit after corporate income tax	**60**		**(45,158,031,050)**	**(41,006,096,527)**
PAT attributable to owners of the Corporation	61		(44,447,359,329)	(39,721,984,252)
PAT attributable to non-controlling interests	62		(710,671,721)	(1,284,112,275)
Basic earnings per share (*)	70		(339)	(303)
Diluted earnings per share (*)	71		(339)	(303)

Ho Chi Minh, 28 August 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
TRAN HANG NGA	NGUYEN THU HUYEN	DANG NHI NUONG

INTERRIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 Jun 2026	From 01 Jan 2025 To 30 Jun 2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	**01**		**(45,158,031,050)**	**(40,663,819,913)**
Adjustments for:				
- Depreciation and amortization	02		18,028,396,901	16,900,945,536
- Provisions	03		21,531,047,512	27,692,930,046
- Gains/losses from investing and financing activities	05		1,463,968,286	(1,563,192,902)
- Borrowing costs	06		11,865,294,018	9,244,379,475
Operating profit before changes in working capital	**08**		**7,730,675,667**	**11,611,242,242**
- Increase/decrease in receivables	09		(80,906,829,411)	311,448,621,350
- Increase/decrease in inventories	10		(20,503,102,084)	(18,636,741,134)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		78,271,218,912	2,836,018,678
- Increase/decrease in prepaid expenses	12		475,024,873	(179,153,604)
- Interest paid	14		(7,934,752,145)	(8,066,756,165)
- Corporate income tax paid	15		(560,249,143)	-
Net cash flows from operating activities	**20**		**(23,428,013,331)**	**299,013,231,367**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for acquisition and construction of fixed assets and other non-current assets	21		-	(1,493,644,562)
Payments for loans granted and purchases of debt instruments of other entities	23		-	(23,611,000,000)
Proceeds from collection of loans granted and disposal of debt instruments of other entities	24		-	7,023,950,000
Payments for equity investments in other entities	25		-	(320,004,500,000)
Proceeds from disposal of equity investments in other entities	26		12,303,000,000	40,533,658,509
Interest, dividends and profit distributions received	27		236,597,149	448,893,083
Net cash flows from investing activities	**30**		**12,539,597,149**	**(297,102,642,970)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33	7.1	137,500,000,000	46,991,222
Repayment of borrowings	34	7.2	(126,500,000,000)	(4,999,000,000)
Net cash flows from financing activities	**40**		**11,000,000,000**	**(4,952,008,778)**

INTERRIM CONSOLIDATED CASH FLOW STATEMENT (Continued)

(Indirect method)

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 Jun 2026	From 01 Jan 2025 To 30 Jun 2025
Net increase/(decrease) in cash and cash equivalents during the period	**50**		**111,583,818**	**(3,041,420,381)**
Cash and cash equivalents at the beginning of the period	**60**		**4,984,723,192**	**16,194,180,757**
Effects of exchange rate changes on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the period	**70**		**5,096,307,010**	**13,152,760,376**

Ho Chi Minh, 28 August 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
TRAN HANG NGA	NGUYEN THU HUYEN	DANG NHI NUONG

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01 January 2026 to 30 June 2026

1. THE COMPANY'S OPERATING CHARACTERISTICS

1.1. Form of ownership

American Vietnamese Biotech INC (hereinafter referred to as the "Company") is a joint stock company incorporated and operating in Vietnam under Business Registration Certificate No. 3800237998, initially issued on August 26, 2002, and as amended for the 24th time on August 17, 2025, issued by the Department of Finance of Ho Chi Minh City.

The Company's head office is located at: 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.

The Company's actual contributed charter capital according to its Business Registration Certificate as at 30 June 2026 is VND 1,311,056,500,000 divided into 131,105,650 shares with a par value of VND 10,000 per share.

1.2. Principal activities

The Company operates in the business sector of trading medical equipment and diagnostic reagents.

1.3. Business lines

During the period, the Company had the following activities:

- Retail sale of pharmaceuticals, medical equipment, cosmetics and toilet articles in specialized stores. Details: Trading in pharmaceuticals, purchase and sale of medical equipment, instruments, and diagnostic reagents;
- Manufacture of medical, dental, orthopedic, and rehabilitation equipment and instruments;
- Details: Manufacture of medical diagnostic instruments;
- Manufacture of basic pharmaceutical products, pharmaceutical preparations, and botanical products. Details: Manufacture and trading of vaccines and biological products;
- Manufacture of cosmetics, soap, detergents, cleaning and polishing preparations, and toilet preparations; Agents, brokers, and auctions. Details: Consignment agency, manufacture of plastic products;
- Real estate activities with own, leased, or rented property. Details: Real estate trading;
- Water collection, treatment, and supply; Sewerage and wastewater treatment; Waste recycling; Remediation activities and other waste management services;
- Other professional, scientific, and technical activities not elsewhere classified. Details: Technology transfer in other business sectors as specified in the Business Registration Certificate;

Principal business activity: Trading in medical equipment and diagnostic reagents.

1.4. Normal operating cycle

The Company's normal operating cycle is completed within 12 months.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

1.5. Corporate structure

The Company's head office is located at: 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan My Ward, Ho Chi Minh City.

American Vietnamese Biotech INC has investments in subsidiaries, associates, and dependent units as follows:

Consolidated subsidiaries:

No.	Company Name	Head Office Address	Ownership Interest	Voting Rights	Principal Activities
I	**Directly owned subsidiaries**				
1	Viet My Hospital Investment JSC	No. 307 Nguyen Du Extended Street, Nong Trang Ward, Phu Tho Province, Vietnam.	83.33%	83.33%	Pharma wholesale; machinery and medical equipment wholesal
2	Ha Long Kyoto Technology Development JSC	Lot A15, Nam Son Industrial Cluster, Ba Che Commune, Quang Ninh Province, Vietnam.	99.00%	99.00%	Pharma production; manufacture of ovens, furnaces, and furnace burners
3	Golab Uong Bi Testing Center JSC	Group 4, Zone 4, Bai Chay Ward, Quang Ninh Province.	98.00%	98.00%	Polyclinics, specialty clinics
4	Song Hau New Technology Application Research JSC	Song Hau Industrial Park - Phase 1, Chau Thanh District, Can Tho City, Vietnam.	98.00%	98.00%	Manufacture of ovens, furnaces, and furnace burners
5	Ha Dong Clinic JSC	3rd Floor, No. 1 Phuc Thinh, Buou Bridge, Kien Hung Ward, Ha Noi City, Vietnam.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
6	Hoa Binh Clinic JSC	1st Floor, No. 83 Cu Chinh Lan Street, Group 13, Hoa Binh Ward, Phu Tho Province, Vietnam.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
7	Viet Tri Clinic JSC	No. 307 Nguyen Du Extended Street, Nong Trang Ward, Phu Tho Province, Vietnam.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
8	Gia Lam High-Tech Clinic JSC	18 BT5, Phap Van - Tu Hiep Urban Area, Yen So Ward, Hanoi City, Vietnam	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
9	Medicare Can Tho Clinic JSC	No. 408 Nguyen Van Cu Street, An Binh Ward, Can Tho City, Vietnam.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

No.	Company Name	Head Office Address	Ownership Interest	Voting Rights	Principal Activities
10	Medicare Hau Giang Clinic JSC	No. 16, 1st Floor, Street No. 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
11	Medicare Soc Trang Clinic JSC	1st Floor, No. 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
12	Golab Nga Bay Testing Center JSC	No. 222, 30/4 Street, Area 5, Nga Bay Ward, Can Tho City.	98.00%	98.00%	Polyclinics, specialty clinics, and dental clinics
13	Leopard Solutions JSC	No. 34, Street 79, Dinh Hamlet, Cu Chi Commune, Ho Chi Minh City.	75.00%	75.00%	Computer programming
II	**Indirectly owned subsidiaries**				
1	Famicare Thu Duc JSC	28 Hien Vuong, Tang Nhon Phu Ward, Ho Chi Minh City, Vietnam	96.04%	96.04%	Polyclinics, specialty clinics, and dental clinics

Associates reflected in the consolidated financial statements under the equity method are disclosed in detail in Note 5.2

Dependent Accounting Units:

No.	Company Name	Head Office Address	Principal Activities
1	Representative Office of American Vietnamese Biotech INC	A30-A31 D1 Street, Tan Hai Minh Residential Area, Quarter 1, Thu Duc Ward, Ho Chi Minh City	Pharmaceuticals trading; medical equipment, instruments & diagnostic reagents
2	Branch of American Vietnamese Biotech INC	Vinaconex Diamond Building, No. 459 C Bach Mai, Bach Mai Ward, Ha Noi City, Vietnam	Pharmaceuticals trading; medical equipment, instruments & diagnostic reagents

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's annual accounting period begins on 01 January and ends on 31 December of the calendar year.

These Interim Consolidated Financial Statements have been prepared for the accounting period from 01 January 2026 to 30 June 2026.

The accounting currency used by the Company is the Vietnam Dong ("VND").

3. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1. Accounting Standards and Accounting System applied

The Consolidated Financial Statements are prepared in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-

BTC dated 27 October 2025 by the Ministry of Finance; Circular No. 202/2014/TT-BTC dated 22 December 2014 guiding the method of preparation and presentation of consolidated financial statements; and Circular No. 43/2026/TT-BTC dated 20 April 2026 by the Ministry of Finance amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014.

Accordingly, these Interim Consolidated Financial Statements are not intended to present the financial position, results of operations, and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

3.2. Adoption of new Guidance on the Corporate Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting system. Circular 99 became effective on 01 January 2026 and applies to financial years beginning on or after 01 January 2026. Circular 99 supersedes the following regulations:

- Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance ("Circular 200") providing guidance on the corporate accounting system;
- Circular No. 75/2015/TT-BTC dated 18 May 2015 of the Ministry of Finance amending Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance amending and supplementing a number of articles of Circular 200.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 ("Circular 202") guiding the method of preparation and presentation of consolidated financial statements.

According to the Board of Directors' assessment, the application of Circular 99 and Circular 43 in the current accounting period does not have any material impact on the Company's Interim Consolidated Financial Statements.

3.3. Statement of compliance with Vietnamese Accounting Standards and the Accounting System

The Board of Management confirms that the Company has fully complied with the requirements of prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprise, and the relevant statutory requirements applicable to the preparation and presentation of Interim Consolidated Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Company in the preparation and presentation of these Interim Consolidated Financial Statements.

The accounting policies adopted in the preparation and presentation of these Interim Consolidated Financial Statements are consistent with those applied in the preparation and presentation of the Company's most recent annual Financial Statements, except as disclosed in Note 3.2.

4.1. Accounting estimates

The preparation and presentation of the Interim Consolidated Financial Statements in conformity with prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprise, and the relevant statutory requirements applicable to the preparation and presentation of Interim Consolidated Financial Statements require the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the end of the accounting period, as well as the reported amounts of revenues and expenses during the accounting period.

Significant estimates and assumptions used in these Interim Consolidated Financial Statements include:

- Allowance for doubtful receivables;
- Allowance for inventory write-down;
- Estimates relating to the allocation of prepaid expenses;
- Useful lives of property, plant and equipment;
- Corporate income tax estimates;

These estimates and assumptions are regularly evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances and that may materially affect the Company's Interim Consolidated Financial Statements. Actual results may differ from these estimates and assumptions.

4.2. Basis of consolidation

The Interim Consolidated Financial Statements are prepared on the basis of consolidating the Interim Separate Financial Statements for the accounting period from 01 January 2026 to 30 June 2026 of American Vietnamese Biotech INC and the Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026 of the subsidiaries controlled by American Vietnamese Biotech INC. Control is achieved when the Company has the power to govern the financial and operating policies of an invested companies in order to obtain benefits from the activities of these companies.

The results of operations of subsidiaries are included in the Interim Consolidated Financial Statements from the date on which the Company obtains control of the subsidiary and cease to be consolidated from the date the Company actually loses control of the subsidiary. An investment in an enterprise is accounted for in accordance with the Accounting Standard on "Financial Instruments" from the date that enterprise is no longer a subsidiary and does not become a joint venture or an associate.

All significant intercompany transactions and balances between the Company and its subsidiaries are eliminated on consolidation in preparing the interim consolidated financial statements.

Non-controlling interests are presented in the consolidated balance sheet as a separate item within equity. The non-controlling interest in the profit or loss of the Group is also presented as a separate item in the interim consolidated income statement. Non-controlling interests in the net assets of consolidated subsidiaries consist of: non-controlling interests at the acquisition date, measured based on the fair value of net assets of the subsidiary at the acquisition date; non-controlling interests in movements of total equity from the acquisition date to the beginning of the accounting period; and non-controlling interests in movements of total equity arising during the accounting period. Losses applicable to the non-controlling interests in a subsidiary are allocated to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance.

Goodwill presented in the interim consolidated financial statements represents the excess of the cost of the business combination over the Company's interest in the net fair value of the identifiable assets, liabilities, and contingent liabilities of the subsidiary at the date of acquisition.

4.3. Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks.

Cash equivalents are short-term investments with an original maturity or remaining term to maturity of three months or less from the date of acquisition that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

4.4. Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent and ability to hold until maturity. Held-to-maturity investments include term deposits at banks and loans held-to-maturity.

Held-to-maturity investments are initially recognized at cost. After initial recognition, these investments are stated at recoverable amount. Interest income from held-to-maturity investments post-acquisition is recognized in the income statement on an accrual basis. Interest earned prior to the acquisition date is deducted from the initial cost of investment at the acquisition date.

When there is objective evidence that part or all of the investment may not be recoverable, the impairment loss is recognized in financial expenses in the year and directly reduces the carrying amount of the investment.

Investments in subsidiaries, joint ventures, and associates

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies, generally accompanying a shareholding of more than half of the voting rights. The assessment of control considers the existence and effect of potential voting rights currently exercisable or convertible.

Associates are entities over which the Company has significant influence, but not control, over the financial and operating policies of the entity. Joint ventures are entities over which the Company has joint control established by contractual agreement, requiring unanimous consent of the joint venture parties for strategic financial and operating decisions. Joint ventures and associates are typically entities in which the Company holds between 20% and 50% of the voting rights.

Investments in subsidiaries, joint ventures, and associates are initially recognized at cost, including purchase price and directly attributable transaction costs. After initial recognition, these investments are carried at cost less allowance for impairment. Allowance for impairment of investments is made when the investee incurs losses that may result in the Company losing its capital, unless there is evidence that the investment value is not impaired. The impairment allowance is reversed when the investee subsequently generates profits to offset the previously provisioned losses. The reversal is limited so that the carrying amount of the investment does not exceed the carrying amount that would have been determined had no impairment allowance been recognized.

In the event that the Company liquidates a subsidiary and merges all assets and liabilities of the subsidiary into the Company (where the Company inherits all rights and obligations of the subsidiary), the Company derecognizes the carrying amount of the investment in the subsidiary and recognizes all assets and liabilities of the dissolved subsidiary in the Company's separate financial statements at fair value as of the merger date. The difference between the carrying amount of the investment in the subsidiary and the net fair value of assets and liabilities acquired is recognized in financial income or financial expenses.

Other investments

Other investments are initially recognized at cost, including investments in equity instruments of other entities where the Company has neither control, joint control, nor significant influence over the investee; investments in Business Cooperation Contracts (BCC) where the entity does not have joint control but is entitled to benefits based on post-tax profits of the BCC; precious metals and gemstones not used as raw materials for production or purchased - sold as trading goods; and paintings, photos, documents, or collectibles not participating in ordinary operating activities.

When there is objective evidence that these investments have suffered a decline below market value, and the impairment amount can be measured reliably, the entity reduces the carrying amount of the investment and recognizes the loss in financial expenses.

4.5. Trade receivables

Receivables presented in the Interim Consolidated Financial Statements are carried at the amounts due from customers and other receivables, less the allowance for doubtful receivables at the reporting date:

- Receivables expected to be recovered or settled within one year (or within the normal operating cycle) are classified as current assets;
- Receivables expected to be recovered or settled after more than one year (or beyond the normal operating cycle) are classified as non-current assets.

The allowance for doubtful receivables represents the estimated losses arising from receivables outstanding at the end of the accounting period that are unlikely to be collected.

The allowance for doubtful receivables is recognized for receivables that have been overdue for more than six months, or for receivables where debtors are unlikely to settle their obligations due to liquidation, bankruptcy, or similar financial difficulties.

4.6. Inventories

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

The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The net realisable value of inventories is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company accounts for inventories under the transaction-by-transaction basis. The cost of inventories is determined using the following methods:

- Raw materials, tools and supplies, and merchandise — Weighted average cost

An allowance for inventory write-down is recognised for inventories whose cost exceeds their net realisable value in accordance with Vietnamese Accounting Standard No. 02 - Inventories, Circular No. 48/2019/TT-BTC dated 08 August 2019 of the Ministry of Finance providing guidance on the recognition and treatment of allowances for inventory write-downs, investment losses, doubtful receivables, and warranties for products, goods, services and construction works at enterprises.

4.7. Fixed assets and depreciation/amortization

Fixed assets are stated at historical cost less accumulated depreciation/amortization.

Tangible fixed assets

The cost of an item of tangible fixed asset comprises its purchase price and any directly attributable costs incurred in bringing the asset to its intended working condition for its intended use. The cost of self-constructed tangible fixed asset comprises construction costs, actual production costs incurred, together with installation and trial-run costs. Subsequent expenditure incurred to upgrade tangible fixed asset is capitalised and added to the carrying amount of the asset. Expenditure on repairs and maintenance is recognised in the Statement of Income when incurred. Upon disposal or retirement of tangible fixed asset, the cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised in the Statement of Income.

Depreciation of tangible fixed asset is calculated using the straight-line method over the estimated useful lives of the respective assets. The depreciation rates are determined to allocate the cost of the assets over their estimated useful lives and are in accordance with the guidance provided in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance on the management, use and depreciation of fixed assets, Circular No. 147/2016/TT-BTC dated 13 October 2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC, and Circular No. 28/2017/TT-BTC dated 12 April 2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC, Circular No. 30/2025/TT-BTC dated 30 May 2025 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The estimated useful lives of the Company's tangible fixed asset are as follows:

- Buildings and structures: 16 years
- Machinery and equipment: 06 - 10 years
- Motor vehicles and transmission equipment: 05 - 10 years

Intangible fixed assets

The historical cost of intangible fixed assets comprises their purchase price and any directly attributable expenses incurred in preparing the assets for their intended use. Costs of upgrading intangible fixed assets are capitalized into the historical cost; other expenses are charged to business operations during the period. When intangible fixed assets are sold or disposed of, their historical cost and accumulated amortization are derecognized, and any resulting gain or loss from disposal is recognized in the statement of income.

Amortization of intangible fixed assets is calculated on a straight-line basis, applied to assets at rates calculated to allocate their historical cost over their estimated useful lives. The amortization of intangible fixed assets complies with the guidance in Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding the management, use, and depreciation/amortization of fixed assets; Circular No. 147/2016/TT-BTC dated 13 October 2016 amending and supplementing certain articles of Circular No. 45/2013/TT-BTC; and Circular No. 28/2017/TT-BTC dated 12 April 2017 amending and supplementing certain articles of Circular No. 45/2013/TT-BTC, Circular No. 30/2025/TT-BTC dated 30 May 2025 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The estimated useful lives of intangible fixed assets of the Company are as follows:

- Computer software: 04 years

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

4.8. Business cooperation contracts

A Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to carry out economic activities jointly without establishing a separate legal entity. These activities may be jointly controlled, non-jointly controlled by the contributing parties, or controlled by one of the participating parties.

A BCC may be executed in the form of jointly constructing assets or cooperating in certain business operations. Participating parties in a BCC may agree to share revenues, share products, share post-tax profits based on the operating results of the BCC, or receive fixed profits regardless of the BCC's operating results.

In all cases, upon receiving cash or assets contributed by other parties for the BCC, the receiving party must account for them as liabilities and must not recognize them in owners' equity.

4.9. Prepaid expenses

Prepaid expenses include office repair and decoration expenses, as well as other short-term and long-term prepaid expenses. The allocation of prepaid expenses into production and operating expenses for each period is based on the nature and magnitude of each expense item, corresponding to its ability to generate economic benefits.

4.10. Trade payables and other payables

Trade payables and other payables are presented in the Interim Separate Financial Statements at the carrying amounts payable to suppliers and other creditors and are detailed by individual creditor. At the reporting date, if:

- Payables due within one year (or within the normal operating cycle) are classified as current liabilities;
- Payables due after more than one year (or beyond the normal operating cycle) are classified as non-current liabilities;

4.11. Dividends and profit distribution payable

Profit after corporate income tax is distributed to the shareholders after appropriations to the funds in accordance with the Company's Charter, the applicable laws and regulations, and the resolution of the General Meeting of Shareholders

Dividends are declared from retained earnings based on each shareholder's ownership interest and are recognised as a liability when approved by the General Meeting of Shareholders.

4.12. Accrued expenses

Accrued expenses represent expenses that have been recognised in operating expenses during the accounting period but have not yet been paid as at the end of the accounting period. When such expenses are actually incurred, any difference between the accrued amount and the actual amount is recognised by recording an additional expense or reversing the excess accrual, as appropriate.

4.13. Borrowing costs and capitalisation of borrowing costs

Borrowing costs comprise interest expense and other costs incurred in connection with borrowings. Such costs are recognised as finance costs in the accounting period, except where they are directly attributable to the acquisition, construction or production of qualifying assets, in which case they are capitalised as part of the cost of those assets in accordance with the accounting standard on borrowing costs.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

The capitalisation of borrowing costs is suspended during extended periods in which the construction or production of a qualifying asset is interrupted, unless such interruption is a necessary part of the process of preparing the asset for its intended use or sale. Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale have been completed. Borrowing costs incurred thereafter are recognised as finance costs in the accounting period.

The amount of borrowing costs capitalised during an accounting period shall not exceed the total borrowing costs incurred during that period. The amount of interest expense and the amortisation of discounts or premiums capitalised in each accounting period shall not exceed the actual interest expense incurred and the related amortisation recognised during that period.

4.14. Owner's equity

The initial invested capital of the Company is recognised at the value of the capital contributions made by the shareholders upon conversion into, or establishment of, the joint stock company. During the course of operations, the Company's invested capital is increased by additional capital contributions from shareholders.

Share premium is recognised as the difference between the reissue price and the par value of shares issued on initial or subsequent share issuances, the difference between the reissue price and the carrying amount of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs attributable to additional share issuances and the reissue of treasury shares are deducted from share premium.

When the Company repurchases its own shares, the consideration paid, including directly attributable transaction costs, is recognised as treasury shares and presented as a deduction from owners' equity. Upon reissue of treasury shares, the difference between the reissue price and the carrying amount of the treasury shares is recognised in Share Premium.

Profit after corporate income tax is distributed to the shareholders after appropriations to the funds in accordance with the Company's Charter, applicable laws and regulations, and the resolution of the General Meeting of Shareholders.

4.15. Taxes

Corporate income tax ("CIT"):

Taxable income is determined based on the results of operations for the accounting period and adjusted for expenses that are not deductible for tax purposes.

The Company's applicable corporate income tax rate for the accounting period is 20%.

Corporate income tax expense recognised during the accounting period comprises current corporate income tax expense.

Current income tax is the amount of income tax payable based on taxable income for the period and the applicable tax rate. Taxable income differs from accounting profit because of adjustments for temporary differences between tax accounting and financial accounting, as well as adjustments for income that is not taxable and expenses that are not deductible for tax purposes.

Deferred income tax represents corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

Other taxes: In accordance with current Vietnamese regulations

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions may be interpreted differently, the tax amounts presented in these Interim Financial Statements may subsequently be adjusted by the tax authorities.

4.16. Revenue

Revenue is recognised when the outcome of a transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

(i) Revenue from the sale of goods is recognised when substantially all the risks and rewards of ownership of the goods have been transferred to the buyer, the Company retains neither continuing managerial involvement nor effective control over the goods sold, and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(ii) Revenue from the rendering of services is recognised when substantially all the risks and rewards relating to the services have been transferred to the customer, the services have been rendered and accepted by the customer, and both the costs incurred and the costs to complete the service transaction can be measured reliably. Revenue from consulting services is recognised based on the value stated in the issued VAT invoices, the work completion acceptance minutes, and the customer's acceptance for payment.

(iii) Finance income comprises dividend income, profit distributions, interest income on deposits, foreign exchange gains, gains from deferred payment sales, and other finance income. Interest income is recognised on an accrual basis by reference to the outstanding deposit balances and the applicable interest rates. Foreign exchange gains and gains arising from customers' late payments are recognised based on the relevant contracts and confirmation minutes with customers. Dividend income and profit distributions are recognised when the Company's right to receive payment has been established. Share are recognised only by recording the additional number of shares received and no value is recognised for such shares.

4.17. Cost of sales

Cost of sales is recognised consistently with revenue from the sale of goods and the rendering of services and in accordance with the prudence principle.

Abnormal direct material costs, direct labour costs, and fixed manufacturing overheads that are not allocated to the cost of inventories are recognised immediately as cost of sales (after deducting any compensation received, if any), even if the related finished goods or merchandise have not yet been sold.

4.18. Finance cost

The Company's finance costs comprise interest expenses on borrowings incurred during the accounting period in accordance with applicable accounting regulations.

4.19. Selling expenses and general and administrative expenses

Selling expenses and general and administrative expenses comprise all expenses actually incurred in connection with the sale of goods, the rendering of services, and the general administration of the Company.

4.20. Financial íntruments

Initial recognition

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

Financial liabilities: Upon initial recognition, financial liabilities are recognised at cost plus transaction costs directly attributable to the issuance of the financial liabilities. The Company's financial liabilities comprise trade payables, other payables, accrued expenses, finance lease liabilities, borrowings and derivative financial instruments.

Subsequent measurement

Currently, there are no regulations governing the subsequent measurement of financial instruments after initial recognition under the applicable Vietnamese accounting regulations.

4.21. Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the net profit or loss attributable to ordinary equity holders (after deducting the bonus and welfare fund appropriated during the period) by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share is determined by adjusting the net profit or loss attributable to ordinary equity holders and the weighted average number of ordinary shares outstanding for the effects of all dilutive potential ordinary shares, including convertible bonds and share options.

4.22. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. Parties are considered to be related if:

- Enterprises, including parent companies, subsidiaries and associates, and individuals that, directly or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company.
- Associates; individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company; key management personnel of the Company; close family members of such individuals or related parties; and entities controlled or significantly influenced by such individuals.

In considering each possible related party relationship, the substance of the relationship is considered rather than merely its legal form.

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

		30 Jun 2026 (VND)	01 Jan 2026 (VND)
Cash on hand	(i)	4,589,193,702	2,322,261,587
Cash at banks	(ii)	507,113,308	2,662,461,605
Cash equivalents		-	-
Total		**5,096,307,010**	**4,984,723,192**

(i) Cash on hand balance as at the period end comprises:

	Original currency	VND
Foreign currency	-	-
Vietnam Dong		4,589,193,702
Total		**4,589,193,702**

(ii) Cash at bank balance as at the period ens comprises:

	Original currency	VND
Foreign currency	-	-
Vietnam Dong		**507,113,308**
Vietnam Technological and Commercial Joint Stock Bank		274,109,073
Tien Phong Commercial Joint Stock Bank		190,122,722
Other Banks		42,891,513
Total		**507,113,308**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.2. Financial investments

a. Held-to-maturity investments

	30 Jun 2026 (VND)			01 Jan 2026 (Restated) (VND)		
	Cost	Recoverable Amount	Allowance Value	Cost	Recoverable Amount	Allowance Value
Short-term	**79,407,350,000**	**79,407,350,000**	-	**79,407,350,000**	**79,407,350,000**	-
- **Term deposits over 03 months**	**98,300,000**	**98,300,000**	-	**98,300,000**	**98,300,000**	-
- **Loans (*)**	**79,309,050,000**	**79,309,050,000**	-	**79,309,050,000**	**79,309,050,000**	-
Golab Ca Mau Testing Center JSC	1,138,000,000	1,138,000,000	-	1,138,000,000	1,138,000,000	-
Golab Quang Ngai Testing Center JSC	1,677,000,000	1,677,000,000	-	1,677,000,000	1,677,000,000	-
Famicare Long An JSC	1,500,000,000	1,500,000,000	-	1,500,000,000	1,500,000,000	-
Famicare Kien Giang JSC	3,500,000,000	3,500,000,000	-	3,500,000,000	3,500,000,000	-
Vinam Sai Gon Co., Ltd.	1,000,000,000	1,000,000,000	-	1,000,000,000	1,000,000,000	-
Vietnam Japan Production Joint Venture JSC	13,500,000,000	13,500,000,000	-	13,500,000,000	13,500,000,000	-
Sara Vietnam JSC	20,651,000,000	20,651,000,000	-	20,651,000,000	20,651,000,000	-
G7 High Technology JSC	22,500,000,000	22,500,000,000	-	22,500,000,000	22,500,000,000	-
Ha Long Tokyo Medical and Environmental High Tech JSC	8,342,050,000	8,342,050,000	-	8,342,050,000	8,342,050,000	-
Long-term	-	-	-	-	-	-
Total	**79,407,350,000**	**79,407,350,000**	-	**79,407,350,000**	**79,407,350,000**	-

(*) These represent capital support advances; Collateral: Unsecured; Interest rates: In accordance with each capital support contract.

b. Investment in associates

	30 Jun 2026 (VND)				01 Jan 2026 (VND)			
	Cost	Fair Value	Owner ship	Voting Rights	Cost	Fair Value	Owner ship	Voting Rights
Golab Ca Mau Testing	14,700,000,000	14,630,053,249	49%	49%	14,700,000,000	14,656,573,937	49%	49%
Golab Ha Giang Testing Center JSC	14,700,000,000	14,596,546,384	49%	49%	14,700,000,000	14,621,850,350	49%	49%
Golab Kien Giang Testing Center JSC	14,700,000,000	14,602,387,986	49%	49%	14,700,000,000	14,609,086,766	49%	49%
Golab Dak Lak Testing Center JSC	14,700,000,000	14,580,486,422	49%	49%	14,700,000,000	14,596,450,045	49%	49%
Golab Dong Thap Testing Center JSC	14,700,000,000	14,630,893,926	49%	49%	14,700,000,000	14,592,584,365	49%	49%
Golab Bac Lieu Testing Center JSC	14,700,000,000	14,464,302,272	49%	49%	14,700,000,000	14,536,936,406	49%	49%
Golab Ninh Binh Testing Center JSC	14,700,000,000	14,441,582,126	49%	49%	14,700,000,000	14,506,328,779	49%	49%
Medicare Huu Nghi Clinic JSC	14,700,000,000	14,420,081,183	49%	49%	14,700,000,000	14,448,691,460	49%	49%
Golab Dien Bien Testing Center JSC	14,400,000,000	14,313,795,383	48%	48%	14,400,000,000	14,322,139,573	48%	48%
Golab Ha Tinh Testing Center JSC	14,700,000,000	14,060,390,967	49%	49%	14,700,000,000	14,312,063,175	49%	49%
Golab Binh Dinh Testing Center JSC	14,400,000,000	14,234,752,236	48%	48%	14,400,000,000	14,276,403,508	48%	48%
Golab Gia Lai Testing Center JSC	14,400,000,000	14,269,286,700	48%	48%	14,400,000,000	14,275,818,570	48%	48%
Golab Vung Tau Testing Center JSC	14,700,000,000	14,264,525,033	49%	49%	14,700,000,000	14,275,605,456	49%	49%
Golab Vinh Yen Testing Center JSC	14,700,000,000	13,855,595,893	49%	49%	14,700,000,000	14,233,161,536	49%	49%
Golab Cao bang Testing Center JSC	13,906,000,000	13,896,235,313	20%	20%	13,906,000,000	13,885,660,110	20%	20%
Golab Kon Tum Testing Center JSC	13,500,000,000	13,452,426,838	45%	45%	13,500,000,000	13,455,426,801	45%	45%
Golab Tay Ninh Testing Center JSC	13,500,000,000	13,423,896,864	45%	45%	13,500,000,000	13,429,896,864	45%	45%
Golab Da Nang Testing Center JSC	13,500,000,000	13,222,615,822	45%	45%	13,500,000,000	13,318,999,212	45%	45%
Golab Bac Giang Testing Center JSC	13,234,500,000	13,213,641,651	49%	49%	13,234,500,000	13,220,668,740	49%	49%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

	30 Jun 2026 (VND)				01 Jan 2026 (VND)			
	Cost	Fair Value	Owner ship	Voting Rights	Cost	Fair Value	Owner ship	Voting Rights
Famicare Hung Yen JSC	10,500,000,000	10,500,000,000	35%	35%	10,500,000,000	10,484,033,539	35%	35%
Golab Quang Ngai Testing Center JSC	10,500,000,000	10,446,384,242	35%	35%	10,500,000,000	10,458,919,395	35%	35%
Golab Tien Giang Testing Center JSC	10,500,000,000	10,436,345,662	35%	35%	10,500,000,000	10,449,630,981	35%	35%
Golab Bac Ninh Testing Center JSC	10,500,000,000	10,443,303,352	35%	35%	10,500,000,000	10,447,977,065	35%	35%
Golab Vinh Long Testing Center JSC	10,500,000,000	10,425,036,874	35%	35%	10,500,000,000	10,442,069,532	35%	35%
Famicare Tuyen Quang JSC	10,500,000,000	10,428,690,980	35%	35%	10,500,000,000	10,441,376,881	35%	35%
Golab Tuyen Quang Testing Center JSC	10,500,000,000	10,377,154,299	35%	35%	10,500,000,000	10,440,476,264	35%	35%
Golab Vinh Phuc Testing Center JSC	10,500,000,000	10,433,458,843	35%	35%	10,500,000,000	10,439,685,845	35%	35%
Famicare Phap Van JSC	10,500,000,000	10,429,043,808	35%	35%	10,500,000,000	10,438,267,649	35%	35%
Famicare Hai Duong JSC	10,500,000,000	10,413,016,164	35%	35%	10,500,000,000	10,431,006,704	35%	35%
Golab Tra Vinh Testing Center JSC	10,500,000,000	10,425,470,548	35%	35%	10,500,000,000	10,430,136,398	35%	35%
Golab Hung Yen Testing Center JSC	10,500,000,000	10,420,789,587	35%	35%	10,500,000,000	10,428,972,089	35%	35%
Golab Hai Duong Testing Center JSC	10,500,000,000	10,396,644,968	35%	35%	10,500,000,000	10,424,512,621	35%	35%
Golab Tan An Testing Center JSC	10,500,000,000	10,410,314,857	35%	35%	10,500,000,000	10,419,335,979	35%	35%
Golab Go Vap Testing Center JSC	10,500,000,000	10,404,961,076	35%	35%	10,500,000,000	10,410,545,374	35%	35%
Golab Binh Duong Testing Center JSC	10,500,000,000	10,393,207,000	35%	35%	10,500,000,000	10,398,580,539	35%	35%
Golab An Giang - Sai GonTesting Center JSC	10,500,000,000	10,363,430,796	35%	35%	10,500,000,000	10,388,067,355	35%	35%
Golab District 5 Testing Center JSC	10,500,000,000	10,326,652,997	35%	35%	10,500,000,000	10,372,349,952	35%	35%
Golab Bien Hoa Testing Center JSC	10,500,000,000	10,366,384,900	35%	35%	10,500,000,000	10,371,464,559	35%	35%
Nghe An Clinic JSC	10,500,000,000	10,323,636,009	35%	35%	10,500,000,000	10,371,197,861	35%	35%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

	30 Jun 2026 (VND)				01 Jan 2026 (VND)			
	Cost	Fair Value	Owner ship	Voting Rights	Cost	Fair Value	Owner ship	Voting Rights
Golab Phap Van Testing Center JSC	10,500,000,000	10,272,777,849	35%	35%	10,500,000,000	10,342,036,401	35%	35%
Golab Lam Dong Testing Center JSC	10,500,000,000	10,302,202,636	49%	49%	10,500,000,000	10,337,695,491	49%	49%
Golab Quang Binh Testing Center JSC	10,500,000,000	10,039,646,175	35%	35%	10,500,000,000	10,258,332,496	35%	35%
Golab Hai Phong Testing Center JSC	10,500,000,000	9,900,576,470	35%	35%	10,500,000,000	10,157,606,784	35%	35%
Golab Thai Binh Testing Center JSC	10,147,000,000	10,002,245,728	42%	42%	10,147,000,000	10,057,647,648	42%	42%
Ba Dinh Clinic JSC	10,500,000,000	9,628,474,511	35%	35%	10,500,000,000	9,766,828,953	35%	35%
Golab Dak Nong Testing Center JSC	9,417,900,000	9,375,857,268	30%	30%	9,417,900,000	9,381,105,376	30%	30%
Golab Lanng Sơn Testing Center JSC	8,900,000,000	8,850,344,218	49%	49%	8,900,000,000	8,860,251,740	49%	49%
Golab Quang Tri Testing Center JSC	-	-			7,520,000,000	7,459,286,403	25%	25%
Golab Yen Bai Testing Center JSC	6,273,000,000	6,193,324,010	25%	25%	6,273,000,000	6,225,747,093	25%	25%
Golab Thu Duc Testing Center JSC	6,400,000,000	6,181,687,319	21%	21%	6,400,000,000	6,209,249,032	21%	21%
Famicare Dong Thap JSC	4,900,000,000	4,864,184,425	49%	49%	4,900,000,000	4,870,912,969	49%	49%
Famicare Nam Dinh JSC	4,900,000,000	4,863,545,048	49%	49%	4,900,000,000	4,870,762,495	49%	49%
Famicare Vinh Phuc JSC	4,900,000,000	4,861,104,303	49%	49%	4,900,000,000	4,869,695,630	49%	49%
Famicare Gia Lai JSC	4,900,000,000	4,856,082,368	49%	49%	4,900,000,000	4,862,793,987	49%	49%
Famicare Tien Giang JSC	4,900,000,000	4,853,085,524	49%	49%	4,900,000,000	4,859,736,899	49%	49%
Famicare Kontum JSC	4,900,000,000	4,847,682,723	49%	49%	4,900,000,000	4,859,677,091	49%	49%
Famicare An Giang JSC	4,900,000,000	4,841,501,869	49%	49%	4,900,000,000	4,854,667,594	49%	49%
Famicare Tay Ninh JSC	4,900,000,000	4,842,571,152	49%	49%	4,900,000,000	4,850,428,464	49%	49%
Famicare Thu Dau Mot JSC	4,900,000,000	4,814,666,304	49%	49%	4,900,000,000	4,846,120,606	49%	49%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

	30 Jun 2026 (VND)				01 Jan 2026 (VND)			
	Cost	Fair Value	Owner ship	Voting Rights	Cost	Fair Value	Owner ship	Voting Rights
Famicare Tra Vinh JSC	4,900,000,000	4,830,493,371	49%	49%	4,900,000,000	4,845,846,554	49%	49%
Famicare Long An JSC	4,900,000,000	4,845,626,715	49%	49%	4,900,000,000	4,843,043,719	49%	49%
Famicare Ca Mau JSC	4,900,000,000	4,804,610,390	26%	26%	4,900,000,000	4,825,357,903	26%	26%
Famicare District 5 JSC	4,900,000,000	4,770,905,336	49%	49%	4,900,000,000	4,808,532,430	49%	49%
Famicare Huu Nghi JSC	4,900,000,000	4,774,714,685	49%	49%	4,900,000,000	4,806,550,388	49%	49%
Famicare Haa Binh JSC	4,800,000,000	4,781,945,477	48%	48%	4,800,000,000	4,796,896,603	48%	48%
Famicare Soc Trang JSC	4,800,000,000	4,771,578,907	48%	48%	4,800,000,000	4,777,996,949	48%	48%
Famicare Quang Ngai JSC	4,800,000,000	4,751,971,153	48%	48%	4,800,000,000	4,762,216,575	48%	48%
Famicare Binh Dinh JSC	4,800,000,000	4,722,548,435	48%	48%	4,800,000,000	4,744,161,434	48%	48%
Famicare Go Vap JSC	4,800,000,000	4,734,835,565	48%	48%	4,800,000,000	4,738,121,958	48%	48%
Famicare Quang Nam JSC	-	-			4,783,000,000	4,677,393,231	48%	48%
Famicare 3/2 JSC	4,800,000,000	4,645,718,892	48%	48%	4,800,000,000	4,671,784,347	48%	48%
Golab Phu Yen Testing Center JSC	4,652,000,000	4,616,540,744	31%	31%	4,652,000,000	4,624,667,069	31%	31%
Famicare Nghe An Testing Center JSC	4,500,000,000	4,439,214,211	45%	45%	4,500,000,000	4,454,762,970	45%	45%
Famicare Bac Ninh Testing Center JSC	4,500,000,000	4,446,081,539	45%	45%	4,500,000,000	4,450,148,388	45%	45%
Famicare Hai Phong Testing Center	4,500,000,000	4,421,116,186	45%	45%	4,500,000,000	4,438,072,290	45%	45%
Famicare Ha Tinh JSC	4,500,000,000	4,362,615,086	45%	45%	4,500,000,000	4,413,880,872	45%	45%
Famicare Ninh Binh JSC	4,500,000,000	4,368,219,023	45%	45%	4,500,000,000	4,381,153,833	45%	45%
Golab Thanh Hoa Testing Center JSC	4,400,000,000	4,252,053,281	28%	28%	4,400,000,000	4,370,377,028	28%	28%
Famicare Da Nang JSC	4,500,000,000	4,294,533,631	45%	45%	4,500,000,000	4,349,214,618	45%	45%

	30 Jun 2026 (VND)				01 Jan 2026 (VND)			
	Cost	Fair Value	Owner ship	Voting Rights	Cost	Fair Value	Owner ship	Voting Rights
Famicare Phu Yen JSC	4,200,000,000	4,130,691,055	45%	45%	4,200,000,000	4,141,810,612	45%	45%
Famicare Son La JSC	3,518,500,000	3,473,098,599	49%	49%	3,518,500,000	3,490,266,181	49%	49%
Famicare Dong Nai JSC	3,500,000,000	3,405,001,069	35%	35%	3,500,000,000	3,410,350,985	35%	35%
Golab Quang Nam Testing Center JSC	2,000,000,000	1,978,375,771	25%	25%	2,000,000,000	1,984,840,149	25%	25%
Golab Ninh Thuan Testing Center JSC	1,320,000,000	1,287,682,814	25%	25%	1,320,000,000	1,294,603,299	25%	25%
Golab Hue Testing Center JSC	1,200,000,000	1,189,358,497	25%	25%	1,200,000,000	1,192,888,256	25%	25%
Golab Thai Nguyen	700,000,000	612,415,687	25%	25%	700,000,000	652,116,403	25%	25%
Total	**726,068,900,000**	**714,840,929,229**			**738,371,900,000**	**729,810,590,431**		

The associates operate normally in the field of general, specialized, and dental polyclinics.

c. **Investments in other entities**

	30 Jun 2026 (VND)			01 Jan 2026 (VND)		
	Cost	Recoverable Amount	Allowance Value	Cost	Recoverable Value	Allowance Value
Short-term	-		-	-	-	-
Long-term	**913,000,000**	**906,340,618**	**(6,659,382)**	**913,000,000**	**909,666,092**	**(3,333,908)**
Golab Ben Testing Center JSC	913,000,000	906,340,618	(6,659,382)	913,000,000	909,666,092	(3,333,908)
Total	**913,000,000**	**906,340,618**	**(6,659,382)**	**913,000,000**	**909,666,092**	**(3,333,908)**

5.3. Trade receivables

	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Carrying Amount	Allowance Vlaue	Carrying Amount	Allowance Value
a. Short-term trade receivables	**138,480,146,654**	**(2.794.325.128)**	**132,460,330,183**	**(294,325,128)**
Sara Hospital Investment JSC	20,525,000,000	-	1,100,000,000	-
Hoa Binh Agricultural Machinery Commercial Investment JSC	13,377,000,000	-	13,377,000,000	-
Lou Investment JSC	11,381,000,000	-	26,114,352,706	-
Vinam JSC	6,258,000,000	-	-	-
Nhat Medical Equipment Co., Ltd.	705,000,000	-	9,323,000,000	-
Other trade receivables	86,234,146,654	(2.794.325.128)	82,545,977,477	(294,325,128)

c. Trade receivables from related parties are disclosed in detail in Note 8.3

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.4. Prepayments to suppliers

		30 Jun 2026 (VND)		01 Jan 2026 (VND)	
		Cost	Allowance Value	Cost	Allowance Value
a.	**Short-term Prepayments to suppliers**	**194,873,114,022**	**-**	**53,595,633,936**	**-**
	Kanpeki Japan JSC	61,073,366,038	-	8,920,601,792	-
	Lou Investment JSC	63,597,260,000	-	7,719,000,000	-
	High Tech Medical Environment Co., Ltd.	27,957,000,000	-	3,430,000,000	-
	Can Tho High Tech Engineering Investment JSC	35,076,500,000	-	13,136,500,000	-
	Hoa Binh Agricultural Machinery Commercial Investment JSC	-	-	10,472,170,000	-
	Prepayments to other suppliers	7,168,987,984	-	9,917,362,144	-

b. **Prepayments to related suppliers are disclosed in detail in Note 8.3**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.5. Other recivables

		30 Jun 2026 (VND)		01 Jan 2026 (VND)	
		Carrying Amount	Allowance Vlaue	Carrying Amount	Allowance Vlaue
a.	**Short-term**	**410,655,878,894**	**(86,878,387,000)**	**403,489,197,181**	**(67,850,664,962)**
	Interest receivables	3,532,495,146	-	2,566,399,379	-
	Advances	6,709,324,100	-	999,607,855	-
	Receivables from advances paid	240,760,410,000	(86,878,387,000)	236,629,910,000	(67,850,664,962)
	Receivables from capital transfer	129,009,000,000	-	116,706,000,000	-
	Phu Tho Obstetrics and Pediatrics Hospital (*)	26,000,000,000	-	43,000,000,000	-
	Short-term deposits and mortgages	3,772,408,685	-	1,650,535,141	-
	Others	872,240,963	-	1,936,744,806	-
b.	**Long-term**	**114,425,000,000**	**-**	**187,642,000,000**	**-**
	Phu Tho Obstetrics and Pediatrics Hospital (*)	114,227,000,000	-	125,727,000,000	-
	Sara Vung Tau JSC	-	-	61,717,000,000	-
	Long-term deposits and mortgages	198,000,000	-	198,000,000	-
	Total	**525,080,878,894**	**(86,878,387,000)**	**591,089,491,604**	**(67,850,664,962)**

c. **Other receivables from related parties are disclosed in detail in Note 8.3**

(*) According to Contract No. 01/2025/HDCN/SARA-VIETMY dated 15 February 2025, the Company acquired the capital contribution of Sara Vietnam Joint Stock Company in Phu Tho Provincial General Hospital to invest in the construction of the Obstetrics and Pediatrics Center under Phu Tho Provincial General Hospital (currently Phu Tho Provincial Obstetrics and Pediatrics Hospital) valued at VND 204,227,000,000 for a transfer price of VND 204,227,000,000.

However, pursuant to Resolution of the Board of Directors No. 1604/NQ-HDQT dated 16 April 2025, the Company decided to withdraw capital prematurely from Phu Tho Obstetrics and Pediatrics Hospital. On 21 April 2025, the Company and Phu Tho Obstetrics and Pediatrics Hospital executed Contract Addendum No. 05 regarding premature capital withdrawal. Accordingly, the Hospital will refund the contributed amount to the Company following a schedule from 2025 to 2028.

5.6. Bad debts

	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Total value of receivables and loans past due or overdue but unlikely to be recovered				
Trade receivables	**5,294,325,128**	**2,500,000,000**	**294,325,128**	-
- National Lung hospital	*171,239,842*	-	*171,239,842*	-
- Hau Giang Tuberculosis and Lung Disease Hospital	*35,168,802*	-	*35,168,802*	-
- Gia Rai Town Medical Center	*27,496,482*	-	*27,496,482*	-
- Phu Tho Provincial General Hospital	*25,420,002*	-	*25,420,002*	-
- Minh Dung Medical Equipment Co., Ltd.	*35,000,000*	-	*35,000,000*	-
- Golab Bien Hoa Testing Center JSC	*5,000,000,000*	*2,500,000,000*	-	-
Other receivables	**172,167,035,128**	**82,494,323,000**	**167,712,710,000**	**99,862,045,038**
- Sara Hospital Investment JSC	*16,515,000,000*	*8,257,500,000*	*17,055,000,000*	*10,743,385,805*
- Dai Viet Container Co., Ltd.	*110,160,000*	*33,048,000*	*110,160,000*	*33,048,000*
- Lou Investment JSC	*25,226,000,000*	*12,613,000,000*	*25,226,000,000*	*17,538,200,000*
- Can Tho High-Tech Investment JSC	*16,312,000,000*	*8,156,000,000*	*16,612,000,000*	*11,011,259,233*
- Can Tho Testing and Environment Center JSC	*17,100,000,000*	*5,130,000,000*	*17,100,000,000*	*6,567,400,000*
- High-Tech Medical Environment Co., Ltd.	*36,472,000,000*	*18,236,000,000*	*36,472,000,000*	*25,530,400,000*
Total	**172,167,035,128**	**82,494,323,000**	**168,007,035,128**	**99,862,045,038**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.7. Iventories

	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Cost	Allowance Value	Cost	Allowance Value
Raw materials	1,644,652,356	-	1,561,821,918	-
Tools and supplies	274,340,881	-	259,206,437	-
Merchandise	70,451,028,056	-	50,045,890,854	-
Cộng	**72,370,021,293**	**-**	**51,866,919,209**	**-**

5.8. Construction in progress

	30 Jun 2026 (VND)		01 Jan 2026 (VND)	
	Cost	Recoverable Amount	Cost	Recoverable Amount
Purchases	19,853,339,735	19,853,339,735	26,096,876,828	26,096,876,828
- PACS system hardware equipment	*820.362.562*	*820.362.562*	*1.164.438.553*	*1.164.438.553*
- PACS system software	*13.027.977.173*	*13.027.977.173*	*18.927.438.275*	*18.927.438.275*
- Procurement of other machinery and equipment	*6.005.000.000*	*6.005.000.000*	*6.005.000.000*	*6.005.000.000*
Capital construction	348,491,818	348,491,818	348,491,818	348,491,818
- Ba Che workshop	*348,491,818*	*348,491,818*	*348,491,818*	*348,491,818*
Total	**20,201,831,553**	**20,201,831,553**	**26,445,368,646**	**26,445,368,646**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.9. Increase/ Decrease in tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Total VND
HISTORICAL COST				
Opening balance	10,894,525,377	227,610,580,825	244,540,000	238,749,646,202
- Purchase	-	300,500,000	-	300,500,000
- Disposals or transfer	-	-	-	-
Closing balance	**10,894,525,377**	**227,911,080,825**	**244,540,000**	**239,050,146,202**
DEPRECIATION				
Opening balance	3,622,520,979	71,424,970,657	244,540,000	75,292,031,636
- Charge for the period	330,545,658	11,524,553,436	-	11,855,099,094
- Disposals or transfer	-	-	-	-
Closing balance	**3,953,066,637**	**82,949,524,093**	**244,540,000**	**87,147,130,730**
NET BOOK VALUE				
Opening balance	**7,272,004,398**	**156,185,610,168**	**-**	**163,457,614,566**
Closing balance	**6,941,458,740**	**144,961,556,732**	**-**	**151,903,015,472**

- Net book value of tangiles fixed assets used to pledge, mortgage: VND 24,853,243,009.

- Historical cost of tangible fixed assets fully depreciated but still in use at period-end: VND 8,914,611,862.

- Tangible fixed assets awaiting disposal at period-end: None

- Details of tangible fixed assets currently held representing 10% or more of the total value of tangible fixed assets:

Asset	Historical Cost	Status
Machinery system at AMV - Parent Company	38,916,611,293	In use
Machinery system leased by Viet My Hospital Investment JSC	37,014,516,450	In use
Machinery and equipment for rental	26,373,752,380	In use
Machinery system invested in Phu Tho Provincial Obstetrics and Pediatrics Hospital	36,542,408,459	In use

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.10. Increase/ Decrease in intangible fixed assets

	Software VND	Total VND
HISTORICAL COST		
Opening balance	146,714,016,337	146,714,016,337
- Purchases during the periods	6,500,025,735	6,500,025,735
- Other increases	299,994,321	299,994,321
Closing balances	**153,514,036,393**	**153,514,036,393**
AMORTIZATION		
Opening balance	37,366,714,014	37,366,714,014
- Charge for the period	6,173,297,807	6,173,297,807
- Impairment charge	-	-
Closing balance	**43,540,011,821**	**43,540,011,821**
NET BOOK VALUE		
Opening balance	**109,347,302,323**	**109,347,302,323**
Closing balances	**109,974,024,572**	**109,974,024,572**

- Net book value of intangible fixed assets used to pledge, mortgage to secure loans at period-end: None

- Intangible fixed assets fully amortized but still in use: None

- Details of intangible fixed assets currently held representing 10% or more of the total value of intangible fixed assets:

Asset	Historical Cost	Status
Software System at Viet My Hospital Investment Joint Stock Company	18,873,500,000	In use

5.11. Prepaid expenses

		30 Jun 2026 (VND)	01 Jan 2026 (VND)
a.	**Short-tern**	**203,479,892**	**235,635,831**
	Tools and suppliers	91,181,119	83,994,195
	Others	112,298,773	151,641,636
b.	**Long-term**	**3,309,621,836**	**3,752,490,770**
	Land rentral expenses	1,196,754,797	1,211,839,941
	Staff training expenses	762,778,277	849,619,915
	Others	1,350,088,762	1,691,030,914
	Total	**3,513,101,728**	**3,988,126,601**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.12. Borrowings and finance lease liabilities

		01 Jan 2026 (VND)	Increase during the period (VND)	Decarease during the period (VND)	30 Jun 2026 (VND)
a.	**Short-term borrowings**	**-**	**133,500,000,000**	**-**	**133,500,000,000**
(1)	Capella Group JSC	-	133,500,000,000	-	133,500,000,000
b.	**Long-term borrowings**	**149,626,095,827**	**4,000,000,000**	**126,500,000,000**	**27,126,095,827**
(2)	Viet Capital Commercial Joint Stock Bank - Hanoi Branch	23,126,095,827	-	-	23,126,095,827
(3)	Mr. Vu Tien Dung	-	2,000,000,000	-	2,000,000,000
(4)	Mrs. Nguyen Van Anh	-	2,000,000,000	-	2,000,000,000
	Bonus bonds	126,500,000,000	-	126,500,000,000	-
	Total	**149,626,095,827**	**137,500,000,000**	**126,500,000,000**	**160,626,095,827**

		30 Jun 2026 (VND)	01 Jan 2026 (VND)
c.	**Current portion of long-term loans principal at the reporting date**	**23,126,095,827**	**149,626,095,827**
	Viet Capital Commercial Joint Stock Bank - Hanoi Branch	23,126,095,827	23,126,095,827
	Bonus bonds	-	126,500,000,000
d.	**Balance as at the reporting date**	**160,626,095,827**	**149,626,095,827**
d.1	Short-term borrowings and lease liabilities (d.1 = a + c)	156,626,095,827	149,626,095,827
d.2	Long-term borrowings and lease liabilities (d.2 = b - c)	4,000,000,000	-

e. **Details of loan agreements as at 30 Jun 2026:**

(1) Loan from Capella Group JSC under Loan Agreement No 31,12/NV/HDVV-CPG dated 31 December 2025:

- Loan amount: 133,500,000,000 VND.
- Loan term: From the date of receipt of the first loan disbursement to 30 September 2026.
- Loan purpose: To supplement working capital of the Company.
- Interest rate: 13%/year.
- The loan is secured by the Company's right to early capital withdrawal relating to the capital contribution at Phu Tho Obstetrics and Pediatrics Hospital and all legally owned assets of the Company, including cash and cash equivalents, machinery, factories, equipment, land use rights and assets attached to land, investments, capital contributions, shares, and receivables.

5.12. Borrowings and finance lease liabilities (Continued)

(2) Loan from Viet Capital Commercial Joint Stock Bank - Hanoi Branch under Specific Credit Agreement No. 0041900059900 dated 28 November 2019.

- Loan amount: VND 40,000,000,000.
- Loan purpose: To purchase machinery and medical equipment serving business activities.
- Loan term: 48 month from the disbursement date of 28 November 2019; maturity date is 28 November 2023; grace period for principal repayment is 06 months
- Initial lending interest rate: 11.5%/year. From the 13th month, the interest rate is adjusted by the Bank equal to the Bank's base rate at the adjustment serving business activities
- The loan is secured by machinery and medical equipment formed from the loan under Mortgage Agreement on Movable Assets No. 0041900060000 dated 28 November 2019. As at 30 Jun 2026, the net book value of the pledged assets is VND 19,793,072,189.

At the date of report issuance, this debt is past due for repayment. The requested extension period according to Official Letter No. 05/2024/CV-AMV of the Company is October 2024, which was approved by Viet Capital Commercial Joint Stock Bank under Official Letter No. 212/2024/BVbanWCV-QL&THN dated 09 April 2024. However, as of the present date, the Company has not fully repaid the aforementioned principal balance, and the Company is continuing to work with the Bank to request a debt extension.

(3) Loan from Mr. Vu Tien Dung under Business Loan Agreement No. 259/2025/HDVV dated 25 September 2025.

- Loan amount: VND 2,000,000,000.
- Loan term: 60 months.
- Loan purpose: Additional working capital for the Company.
- Interest rate: Fixed at 20%/year.

(4) Loan from Ms. Nguyen Van Anh under Business Loan Agreement No. 217/2025/HDVV dated 21 July 2025.

- Loan amount: VND 2,000,000,000.
- Loan term: 36 months.
- Loan purpose: Additional working capital for the Company.
- Interest rate: Fixed at 20%/year.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.13. Trade payables

		30 Jun 2026 (VND)	01 Jan 2026 (VND)
a.	**Short-term trade payables**	**62,649,948,446**	**20,725,343,083**
	Aiko International Group JSC	23,100,000,000	4,725,000,000
	Vietnam Japan Production Linkage JSC	20,086,500,000	-
	Sara Hospital Investment JSC	6,426,000,000	5,616,000,000
	Hong Anh Engineering Co., Ltd.	5,121,859,377	5,121,859,377
	Can Tho Testing and Environment Center JSC	1,324,900,000	1,324,900,000
	Other trade payables	6,590,689,069	3,937,583,706

b. **Trade payables to related parties are disclosed in detail in Note 8.3**

5.14. Taxes and amounts due from/to the State

		01 Jan 2026 (VND)	Payable during the period	Paid during the period	30 Jun 2026 (VND)
a.	**Short-term taxes payable**				
	Value-added tax	656,930,109	444,921,275	552,017,428	549,833,956
	Import Duty	-	12,400,302	12,400,302	-
	Corporate income tax	2,088,809,445	-	560,249,143	1,528,560,302
	Personal income tax	169,366,622	217,150,233	188,713,227	197,803,628
	Total	**2,915,106,176**	**674,471,810**	**1,313,380,100**	**2,276,197,886**
b.	**Tax receivables**				
	Personal income tax	2	2	-	-
	Charges, fee, and other payables	6,163,428	6,163,428	-	-
	Total	**6,163,430**	**6,163,430**	-	-

The Company's tax finalization is subject to examination by tax authorities. Because tax laws and regulations applied to different transactions can be interpreted in various ways, the tax amounts presented in the Interim Separate Financial Statements may be subject to change upon final decision of the tax authorities.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

5.15. Dividends and Profits Payable

	30 Jun 2026 (VND)	01 Jan 2026 (Reclassified) (VND)
Dividends and profits payable of the Parent Company (*)	75,924,090,000	75,924,090,000
Dividends and profits payable of subsidiaries	748,710,561	748,710,561
Total	**76,672,800,561**	**76,672,800,561**

(*) 2019 dividends payable to shareholders according to the finalized shareholder list as at 12 January 2021. Resolution of the Board of Directors No. 1901/2026/NQ-HDQT dated 19 January 2026 regarding the change in payment schedule of 2019 dividends. Accordingly, the payment schedule is as follows: 1st tranche payment on 28 January 2027, 2nd tranche payment on 28 July 2027.

Reason for change: The Company is actively expanding production and business activities and investing in equipment and machinery for critical projects. To ensure project progress, the Company uses available capital to place orders for necessary equipment.

5.16. Accrued Expenses

		30 Jun 2026 (VND)	01 Jan 2026 (VND)
a.	**Short-term**	**35,112,100,416**	**31,095,911,058**
	Accrued loan interest	34,886,183,344	24,004,662,125
	Bond interest payable	4,714,032	6,955,693,378
	Other accrued expenses	221,203,040	135,555,555
b.	**Long-term**	-	-
	Total	**35,112,100,416**	**31,095,911,058**

5.17. Other payables

		30 Jun 2026 (VND)	01 Jan 2026 (Restated) (VND)
a.	**Short-term**	**38,466,596,801**	**453,751,600**
	Social, Health, Unemployment, and Occupational Accident Insurance	190,981,439	115,680,000
	Kanpeki Japan Joint Stock Company	37,481,000,000	-
	Other payables and statutory obligations	794,615,362	338,071,600
b.	**Long-term**	-	-
	Total	**38,466,596,801**	**453,751,600**

5.18. Owmer's equity

Reconciliation of changes in equity

	Owner's contributed capital (VND)	Share premium (VND)	Undistributed earnings (VND)	Non-controlling interests (VND)	Total (VND)
Prior year openning balance	**1,311,056,500,000**	**(395,300,000)**	**291,829,173,766**	**70,219,436,558**	**1,672,709,810,324**
Loss for prior year	-	-	(72,637,430,250)	(1,858,989,756)	(74,496,420,006)
Dividends and profits distributed	-	-	-	(347,129,374)	(347,129,374)
Decrease due to loss of control over subsidiary	-	-	-	(1,167,470,145)	(1,167,470,145)
Current period openning balance	**1,311,056,500,000**	**(395,300,000)**	**219,191,743,516**	**66,845,847,283**	**1,596,698,790,799**
Loss for current period	-	-	(44,447,359,329)	(710,671,721)	(45,158,031,050)
Current period closing balance	**1,311,056,500,000**	**(395,300,000)**	**174,744,384,187**	**66,135,175,562**	**1,551,540,759,749**

Capital Transactions with Owners and Distribution of Dividends/Profits

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Owners' contributed capital		
Opening balance	1,311,056,500,000	1,311,056,500,000
Capital contributions during the period	-	-
Capital reductions during the period	-	-
Closing balance	1,311,056,500,000	1,311,056,500,000
Dividends and profits distributed	-	-

Shares

	30 Jun 2026 (VND)	01 Jan 2026 (VND)
Number of shares authorized for issuance	**131,105,650**	**131,105,650**
Number of shares issued	**131,105,650**	**131,105,650**
Ordinary shares	131,105,650	131,105,650
Preference shares	-	-
Number of shares outstanding	**131,105,650**	**131,105,650**
Ordinary shares	131,105,650	131,105,650
Preference shares	-	-

Par value per outstanding share: VND 10,000/share

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

6.1. Revenue from Sales of Goods and Rendering of Services

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Revenue from sales goods and rendering of services	44,611,323,194	102,051,725,225
Total	**44,611,323,194**	**102,051,725,225**

6.2. Revenue deductions

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Sales returns	19,186,667	-
Total	**19,186,667**	-

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

6.3. Cost of goods sold

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Cost of goods and services rendered	43,627,288,233	86,256,150,530
Total	**43,627,288,233**	**86,256,150,530**

6.4. Financial income

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Interest on deposits and loans	1,203,437,173	1,005,229,999
Dividends are distributed profits	-	417,962,903
Total	**1,203,437,173**	**1,423,192,902**

6.5. Financial expense

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Interest expense	11,865,294,018	9,244,379,475
Provision for investment impairment	3,325,474	44,664,050
Total	**11,868,619,492**	**9,289,043,525**

6.6. Other income

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Proceeds from fines	-	22,868,493
Gains from disposals and derecognitions of fixed assets	-	140,000,000
Other income	781	241,736
Total	**781**	**163,110,229**

6.7. Other expenses

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Penalties for late tax and insurance payments	20,728,743	163,780,154
Depreciations	84,753,138	6,793,848,255
Other expenses	2,094,249	96,682,675
Total	**107,576,130**	**7,054,311,084**

6.8. Selling expenses and General and administrative expenses

		From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
a.	**General and administrative expenses**	**32,494,451,463**	**38,792,384,220**
	Administrative staff cost	4,239,323,025	4,509,093,379
	Depreciation of fixed assets	4,928,376,474	4,403,741,162
	Outsources service expenses	1,369,698,508	1,372,113,095
	Provisions	21,527,722,038	27,648,265,996
	Amortization of Goodwill	9,924,164	28,848,328
	Other cash expenses	419,407,254	830,322,260
b.	**Selling expenses**	**189,009,011**	**281,472,526**
	Staff cost	26,666,664	133,333,326
	Outsources service expenses	7,720,187	2,080,000
	Other cash expenses	154,622,160	146,059,200
	Total	**32,683,460,474**	**39,073,856,746**

6.9. Corporate income tax expense

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Corporate income tax expense	-	342,276,614
Current corporate income tax expense	-	342,276,614
Deferred corporate income tax expense	-	-
Corporate income tax expense (*)	-	342,276,614

(*) Estimated Corporate Income Tax expense for the accounting period is based on taxable income and is subject to adjustments upon tax audit.

6.10. Operating expenses by nature

	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Raw materials and consumables	832,728,617	609,623,626
Labor costs	6,498,255,718	6,863,428,541
Depreciation and amortisation	18,028,396,901	16,880,083,914
Provisions	21,527,722,038	27,648,265,996
Outsourced services	1,779,038,606	1,111,184,603
Other cash expenses	323,075,851	1,089,457,128
Cộng	**48,989,217,731**	**54,202,043,808**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

7. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM CONSOLIDATED CASH FLOW STATEMENT

7.1 Proceeds from Borrowings

	From 01 Jan 2026 to 30 Jun 2026 (VND)
Proceeds from borrowings under loan agreements	137,500,000,000
Proceeds from other borrowings	-

7.2 Repayment of borrowings

	From 01 Jan 2026 to 30 Jun 2026 (VND)
Principal repayments on ordinary bonds	126,500,000,000
Principal repayments on other borrowings	-

8. Other information

8.1. Financial instruments

The Company is exposed to the following risks arising from the use of financial instruments: market risk, credit risk and liquidity risk.

Management has overall responsibility for establishing and overseeing the Company's financial risk management framework. The Board of Management establishes policies to identify and analyse the risks faced by the Company, sets appropriate risk limits and controls, and monitors risks and compliance with risk limits. The risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The Board of Management has reviewed and approved the following risk management policies:

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises four types of risk: interest rate risk, currency risk, commodity price risk and other price risk.

Interest rate Rrsk

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

The Company manages interest rate risk by analysing market conditions in order to obtain favourable borrowing rates while maintaining its exposure within acceptable risk limits.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in foreign exchange rates. The Company is exposed to exchange rate risk arising directly from its operating activities.

The Company is exposed to foreign currency risk through purchase and sale transactions denominated in currencies other than the Company's accounting currency.

Credit Risk

Credit risk is the risk that one party to a financial instrument or contractual arrangement will fail to perform its obligations, resulting in a financial loss to the other party. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including bank deposits, loans and other financial instruments.

Trade Receivables

The Company regularly monitors outstanding trade receivables. For significant customers, the Company assesses any deterioration in credit quality at the reporting date. The Company seeks to maintain strict control over outstanding receivables and has established credit control procedures to minimise credit risk. As the Company's trade receivables relate to a large number of customers, credit risk is not significantly concentrated with any individual customer.

The Company establishes impairment provisions to reflect estimated losses on trade receivables, other receivables and investments. These provisions mainly comprise specific losses relating to individually impaired customers.

Bank Deposits

The Company mainly maintains deposits with reputable banks in Vietnam. Credit risk relating to bank deposits is managed by the Company's treasury department in accordance with approved policies. The maximum credit exposure relating to these balance sheet items at the reporting date equals their carrying amounts as disclosed in Note 5,1. The Company considers the concentration of credit risk relating to bank deposits to be low

Liquibity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to a shortage of funds. The Company's liquidity risk mainly arises from mismatches in the maturities of financial assets and financial liabilities.

The Company manages liquidity risk by maintaining sufficient cash, cash equivalents and available bank borrowings to meet its operating requirements and minimise the effects of fluctuations in cash flows.

The following table analyses the Company's non-derivative financial assets and financial liabilities into relevant maturity groupings based on the remaining period from the reporting date to the contractual maturity date. The amounts presented represent undiscounted contractual cash flows. The disclosure of non-derivative financial assets is necessary to understand the Company's liquidity risk management, as liquidity is managed on a net asset and liability basis.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

	Under 1 year	Over 1 years	Total
As at 30 Jun 2026			
Carrying amount:			
Cash and cash equivalents	5,096,307,010	-	5,096,307,010
Trade receivables	138,480,146,654	-	138,480,146,654
Other receivables	403,946,554,794	114,425,000,000	518,371,554,794
Held-to-maturity investments	79,407,350,000	-	79,407,350,000
Investments in other entities	-	913,000,000	913,000,000
Less			
Provision for doubtful debts	(89,672,712,128)	-	(89,672,712,128)
Provision for impairment of investments	-	(6,659,382)	(6,659,382)
Total financial assets	**537,257,646,330**	**115,331,340,618**	**652,588,986,948**
Borrowings and debts	156,626,095,827	4,000,000,000	160,626,095,827
Trade payables	62,649,948,446	-	62,649,948,446
Other payables and accrued expenses	150,251,497,778	-	150,251,497,778
Total financial liabilities	**369,527,542,051**	**4,000,000,000**	**373,527,542,051**
Net liquidity gap	**167,730,104,279**	**111,331,340,618**	**279,061,444,897**
As at 01 Jan 2026			
Carying amount:			
Cash and cash equivalents	4,984,723,192	-	4,984,723,192
Trade receivables	132,460,330,183	-	132,460,330,183
Other receivables	403,489,197,181	187,642,000,000	591,131,197,181
Held-to-maturity investments	79,407,350,000	-	79,407,350,000
Investments in other entities	-	913,000,000	913,000,000
Less			
Provision for doubtful debts	(68,144,990,090)	-	(68,144,990,090)
Provision for impairment of investments	-	(3,333,908)	(3,333,908)
Total financial assets	**552,196,610,466**	**188,551,666,092**	**740,748,276,558**
Borrowings and debts	149,626,095,827	-	149,626,095,827
Trade payables	20,725,343,083	-	20,725,343,083
Other payables and accrued expenses	108,222,463,219	-	108,222,463,219
Total financial liabilities	**278,573,902,129**	-	**202,649,812,129**
Net liquidity gap	**273,622,708,337**	**188,551,666,092**	**462,174,374,429**

The Company considers the concentration of debt repayment risk to be low and believes that it has adequate access to the necessary funding sources.

(i) Fair value

The carrying amounts, net of allowance, of short-term receivables, bank deposits, trade payables and other payables approximate their respective fair values.

	Carrying amount		Fair value	
	30 Jun 2026	**01 Jan 2026**	**30 Jun 2026**	**01 Jan 2026**
Financial Assets				
Held-to-maturity investments	79,407,350,000	79,407,350,000	79,407,350,000	79,407,350,000
Loans and receivables	656,851,701,448	723,591,527,364	567,178,989,320	655,446,537,274
Trade receivables	*138,480,146,654*	*132,460,330,183*	*116,658,099,488*	*132,166,005,055*
Other receivables	*518,371,554,794*	*591,131,197,181*	*450,520,889,832*	*523,280,532,219*
Available-for-sale financial assets	6,009,307,010	5,897,723,192	6,002,647,628	5,894,389,284
Investments in other entities	*913,000,000*	*913,000,000*	*906,340,618*	*909,666,092*
Cash and cash equivalents	*5,096,307,010*	*4,984,723,192*	*5,096,307,010*	*4,984,723,192*
Total	**742,268,358,458**	**808,896,600,556**	**652,588,986,948**	**740,748,276,558**
Financial Liabilities				
Financial Liabilities	373,527,542,051	278,573,902,129	373,527,542,051	278,573,902,129
Borrowings	*160,626,095,827*	*149,626,095,827*	*160,626,095,827*	*149,626,095,827*
Trade payables	*62,649,948,446*	*20,725,343,083*	*62,649,948,446*	*20,725,343,083*
Other payables	*150,251,497,778*	*108,222,463,219*	*150,251,497,778*	*108,222,463,219*
Total	**373,527,542,051**	**278,573,902,129**	**373,527,542,051**	**278,573,902,129**

The fair values of the Company's financial assets and financial liabilities were not formally determined as at 30 June 2026 and 01 January 2026. However, the Board of Management believes that the carrying amounts of these financial assets and financial liabilities approximate their fair values at the reporting dates and that any differences are not material.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

8.2. Events after the End of the Accounting Period

As at the date of this report, the Board of Management believes that there have been no events occurring after the end of the accounting period that would materially affect or require adjustment to the amounts and disclosures presented in the Company's interim financial statements.

8.3. Related Party Information

Related parties of the Company include: key management personnel, individuals related to key management personnel, and other related parties.

List of other related parties with the Company during the accounting period and as at the end of the accounting period:

Related party	Relationship
Viet My Hospital Investment JSC	Subsidiary
Ha Long Kyoto Technology Development JSC	Subsidiary
Golab Uong Bi Testing Center JSC	Subsidiary
Song Hau New Technology Research and Application JSC	Subsidiary
Ha Dong Clinic JSC	Subsidiary
Hoa Binh Clinic JSC	Subsidiary
Viet Tri Clinic JSC	Subsidiary
Gia Lam High-Tech Clinic JSC	Subsidiary
Medicare Can Tho Clinic JSC	Subsidiary
Medicare Hau Giang Clinic JSC	Subsidiary
Medicare Soc Trang Clinic JSC	Subsidiary
Golab Nga Bay Testing Center JSC	Subsidiary
Leopard Solutions JSC	Subsidiary
Famicare Thu Duc JSC	Indirect subsidiary
Associates as disclosed in Note 5,2	Associate

As at 30 June 2026, balances with related parties are as follows

Related party	30 Jun 2026 (VND)	01 Jan 2026 (VND)
Short-term trade receivables	**57,031,127,482**	**64,151,497,482**
Golab Hai Phong Testing Center JSC	1,120,000,000	1,120,000,000
Golab District 5 Testing Center JSC	1,120,000,000	1,120,000,000
Golab Da Nang Testing Center JSC	3,525,440,000	3,525,440,000
Golab Hai Duong Testing Center JSC	2,060,000,000	2,060,000,000
Golab Thai Binh Testing Center JSC	1,120,000,000	1,120,000,000
Golab Vinh Yen Testing Center JSC	1,252,791,156	1,252,791,156
Golab Ninh Binh Testing Center JSC	1,156,172,300	1,156,172,300

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)
For the accounting period from 01 January 2026 to 30 June 2026

Related party	30 Jun 2026 (VND)	01 Jan 2026 (VND)
Golab Thanh Hoa Testing Center JSC	1,393,000,000	1,393,000,000
Nghe An Clinic JSC	2,067,746,851	2,067,746,851
Golab Ha Tinh Testing Center JSC	1,149,807,175	1,149,807,175
Golab Quang Binh Testing Center JSC	1,120,000,000	1,120,000,000
Golab Binh Dinh Testing Center JSC	1,125,000,000	1,120,000,000
Golab Thai Nguyen Testing Center JSC	1,488,750,000	288,750,000
Golab Phap Van Testing Center JSC	1,125,000,000	1,120,000,000
Golab An Giang - Sai GonTesting Center JSC	1,120,000,000	1,120,000,000
Golab Hue Testing Center JSC	3,045,000,000	3,045,000,000
Golab Quang Nam Testing Center JSC	1,326,000,000	1,326,000,000
Golab Quang Ngai Testing Center JSC	2,920,330,000	2,920,330,000
Golab Ninh Thuan Testing Center JSC	273,000,000	273,000,000
Golab Cao Bang Testing Center JSC	2,514,750,000	2,514,750,000
Golab Cao Bang Testing Center JSC	1,120,000,000	1,166,660,000
Golab Ha Giang Testing Center JSC	-	273,000,000
Golab Yen Bai Testing Center JSC	2,836,750,000	3,634,750,000
Golab Lam Dong Testing Center JSC	4,299,750,000	4,299,750,000
Golab Bien Hoa Testing Center JSC	5,000,000,000	5,600,660,000
Golab Dak Nong Testing Center JSC	273,000,000	273,000,000
Ba Dinh Clinic JSC	2,073,750,000	2,073,750,000
Golab Kon Tum Testing Center JSC	1,500,330,000	1,500,330,000
Golab Go Vap Testing Center JSC	3,715,660,000	3,715,660,000
Golab Bac Lieu Testing Center JSC	2,268,660,000	2,268,660,000
Golab Quang Tri Testing Center JSC	1,920,440,000	1,920,440,000
Golab Binh Phuoc Testing Center JSC	-	1,926,300,000
Golab Nam Dinh Testing Center JSC	-	273,000,000
Golab Khanh Hoa Testing Center JSC	-	3,193,750,000
Golab Son La Testing Center JSC	-	1,219,000,000
Short-term prepayments to suppliers	**-**	**46,660,000**
Golab Tuyen Quang Testing Center JSC	-	46,660,000
Short-term other receivables	**216,346,946**	**305,923,932**
Golab Quang Ngai Testing Center JSC	75,831,192	75,831,192
Golab Hai Duong Testing Center JSC	71,423,260	71,423,260
Famicare Long An JSC	39,410,959	26,465,754
Golab Ca Mau Testing Center JSC	29,681,535	10,039,343

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

Related party	30 Jun 2026 (VND)	01 Jan 2026 (VND)
Famicare Kien Giang JSC	-	122,164,383
Held-to-Maturity Investment (Loan)	**4,315,000,000**	**7,815,000,000**
Golab Ca Mau Testing Center JSC	1,138,000,000	1,138,000,000
Golab Quang Ngai Testing Center JSC	1,677,000,000	1,677,000,000
Famicare Long An JSC	1,500,000,000	1,500,000,000
Famicare Kien Giang JSC	-	3,500,000,000
Short-term trade payables	**2,940,000,000**	-
Golab Ha Tinh Testing Center JSC	2,940,000,000	-

During the accounting period from 01 January 2026 to 30 June 2026, major transactions with related parties were as follows:

Related party	From 01 Jan 2026 to 30 Jun 2026 (VND)
Purchases of goods and services	**2,800,000,000**
Golab Ha Tinh Testing Center JSC	2,800,000,000
Sales of goods and rendering of services	**1,200,000,000**
Golab Thai Nguyen Testing Center JSC	1,200,000,000
Proceeds from divestment in other entities	**12,303,000,000**
Golab Quang Tri Testing Center JSC	7,520,000,000
Famicare Quang Nam JSC	4,783,000,000
Loan interest receivable	**32,587,397**
Golab Ca Mau Testing Center JSC	19,642,192
Famicare Long An JSC	12,945,205

Salary, remuneration, bonus, and other benefits of key management personnel:

	Position	From 01 Jan 2026 to 30 Jun 2026 (VND)	From 01 Jan 2025 to 30 Jun 2025 (VND)
Mrs. Dang Nhi Nuong	Director	121,000,000	121,000,000
Total		**121,000,000**	**121,000,000**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)

For the accounting period from 01 January 2026 to 30 June 2026

8.4. Segment reporting

During the accounting period from 01 January 2026 to 30 June 2026, the Company's business activities primarily consisted of trading medical equipment and medical testing reagents; therefore, the Company does not present primary segment reporting.

Geographical segment reporting (secondary report): Geographical segment reporting is based on the location of customers generating revenue for the segment. During the accounting period from 01 January 2026 to 30 June 2026, the Company's business activities were mainly generated domestically, so the Company does not prepare secondary segment reporting (by geographical area).

8.5. Comparatvie inormation

Comparative figures on the interim consolidated statement of financial position and related notes are taken from the financial statements for the fiscal year ended 31 December 2025 of American Vietnamese Biotech INC, which were audited by International Assessment and Auditing Company Limited.

Comparative figures on the interim consolidated statement of income, interim consolidated cash flow statement, and related notes are taken from the interim consolidated financial statements for the accounting period from 01 January 2025 to 30 June 2025 of American Vietnamese Biotech INC, which were reviewed by Nhan Tam Viet Auditing Company Limited.

As disclosed in Note 3.2, starting from 01 Jan 2026, the Company applies Circular No. 99/2025/TT-BTC retrospectively. Certain comparative figures have been reclassified to conform with the provisions of Circular No. 99/2025/TT-BTC relating to the presentation of interim consolidated financial statements. The comparison table of figures presented in the prior period before and after reclassification is as follows:

Interim Statement of Financial Position

Item	Circular 43		Circular 202	
	Code	01 Jan 2026 (VND) (Reclassified)	Mã số	31 Dec 2025 (VND) (As per audited FS)
Short-term held-to-maturity investments	123	79,407,350,000	123	98,300,000
Short-term loan receivables			135	79,309,050,000
Dividends and profits payable	313	76,672,800,561		
Other short-term payables	320	453,751,600	319	77,126,552,161

Ho Chi Minh, 28 August 2026

PREPARER	CHIEF ACCOUTANT	DIRECTOR
TRAN HANG NGA	NGUYEN THU HUYEN	DANG NHI NUONG

M.S.D.N: 3800 ... CÔNG TY CỔ PHẦN SẢN XUẤT KINH DOANH DƯỢC VÀ TRANG THIẾT BỊ Y TẾ VIỆT MỸ VIỆT NAM