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REVIEWED FINANCIAL STATEMENTS

For the first 6 months of the year 2026

**TAM DUC CARDIOLOGY HOSPITAL
JOINT STOCK COMPANY**



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REPORT OF THE BOARD OF DIRECTORS

For the first 6 months of the year 2026

Board of Directors has the honor of submitting this report and the reviewed financial statements for the first 6 months of the year 2026.

1. General information of the Company

Establishment

Tam Duc Cardiology Hospital Joint-Stock Company (Hereinafter referred to as "The Company") is a Joint-Stock Company which is operating under the Business Registration Certificate No. 4103001109 issued by the Department of Planning and Investment of Ho Chi Minh City on July 16, 2002. Through various amendments to the business registration certificate, the Company is currently operating under the Business Registration Certificate No. 0302668322, amended for the 18th time on July 14, 2026, regarding increase in charter capital.

The company was granted Medical Examination and Treatment Operation License No. 23/BYT-GPHĐ for Tam Duc Cardiology Hospital by the Minister of Health, and it was updated on December 24, 2025.

Structure of ownership

The Company is a large public joint stock company established and operating in accordance with the Law on Enterprises of Vietnam.

The Company's principal activities

Medical examination and treatment services; Hospital; Sale of medicine.

English name: TAM DUC CARDIOLOGY HOSPITAL JOINT STOCK COMPANY.

Short name: TAM DUC CO.

Securities code: TTD (Registered for trading on UpCom).

Head office: No. 04, Quarter 1, Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City.

2. Financial position and results of operation

The Company's financial position and results of operation in the period are presented in the attached financial statements.

3. Board of Directors, Board of Supervisors, Board of Management and Chief Accountant

Board of Directors, Board of Supervisors, Board of Management, and Chief Accountant during the period and as of the date of the financial statements include:

Board of Directors

Dr. Nguyen Ngoc Chieu, MD, PhD	Chairman
Dr. Chu Trong Hiep, MD, PhD	Member
Pham Anh Dung, MBA	Member
Dr. Pham Bich Xuan, Specialist Level 1	Member
Dr. Phan Kim Phuong, MSc	Member

Board of Supervisors

Nguyen Duc Tuan, BA	Chief Supervisor
Ms. Bui Thuy Kieu	Member
Dr. Le Thi Huyen Trang	Member

REPORT OF THE BOARD OF DIRECTORS

For the first 6 months of the year 2026

3. Board of Directors, Board of Supervisors, Board of Management and Chief Accountant (cont.)

Board of Management and Chief Accountant

Dr. Do Van Buu Dan, Specialist Level 2	General Director
Dr. Ton That Minh, MD, PhD	Hospital Director
Dr. Dinh Duc Huy, MD, PhD	Director of Internal Cardiology
Dr. Chu Trong Hiep, MD, PhD	Director of Cardiac Surgery
Assoc. Prof. Dr. Nguyen Thi Bich Dao, MD, PhD	Deputy Director of Endocrinology and Nutrition
Dr. Nguyen Huynh Khuong, MSc	Deputy Director of Interventional Cardiology and Vascular Diseases
Dr. Ly Huy Khanh, Specialist Level 2	Deputy Director of General Planning
Dr. Ngo Thị Kim Anh, MSc	Deputy Director of Outpatient Examination and Treatment
Dr. Thai Minh Thien, Specialist Level 2	Deputy Director of Emergency and Cardiovascular Intensive Care
Nguyen Ngoc An Khoi, BA	Deputy Director of Brand Development
Nguyen Ngoc Nhu Anh, BA	Corporate Governance Director - Person in charge of Corporate governance (until Jul.03, 2026)
Tran Thi Thanh Nhan, BA	Deputy Director of Administration - Human Resources Organization
Nguyen Van Chung, MBA	Deputy Director of Information Technology
Phan Thi Thanh Nga, MBA	Chief Financial Officer and concurrently Chief Accountant

Legal representative of the Company in the year and to the reporting date are:

Dr. Nguyen Ngoc Chieu, MD, PhD Chairman

PhD., Dr. Nguyen Ngoc Chieu has authorized the General Director to sign the financial report for the first 6 months of the year 2026, according to the Power of Attorney dated June 8, 2021.

4. Other information

Pursuant to Resolution No. 01.2026/NQ-ĐHCĐ dated 24 April 2026 of the 2026 Annual General Meeting of Shareholders, the General Meeting of Shareholders approved Proposal No. 02/TTr-HĐQT dated 30 March 2026 submitted by the Board of Directors regarding the issuance of shares to increase the Company's charter capital in 2026.

5. Independent Auditor

Moore AISC Auditing and Informatics Services Company Limited (MOORE AISC) has been selected as an independent auditor for the first 6 months of the year 2026.

REPORT OF THE BOARD OF DIRECTORS

For the first 6 months of the year 2026

6. Statement of the responsibility of the Board of Management in respect of the Financial Statements

The Board of Management of the Company are responsible for the preparation of the financial statements which give a true and fair view of the financial position of the Company as at June 30, 2026 as well as its results of operation and cash flows for the first 6 months of the year 2026. In order to prepare these financial statements, the Board of Management have considered and complied with the following matters:

- Selected appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- The interim financial statements of the Company are prepared on a going concern basis unless it is inappropriate to presume that the Company will continue in business.
- Disclosed the identities of the Company's related parties and all related party relationships and transactions that have arisen in full.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements are prepared in compliance with the accounting policies stated in the Notes to the Financial Statements. The Board of Management is also responsible for safeguarding the assets of the Company and thus taking reasonable steps for the prevention and detection of fraud and other irregularities. The Board of Management is not aware of any information relating to fraud or suspected fraud that may affect the Company and relate to: the Board of Directors, the Board of Management of the Company; employees with important roles in internal control; or other matters where fraud may have a material impact on the interim financial statements.

7. Approval of the Financial Statements

Accordingly, we approve that the accompanying interim financial statements give a true and fair view, in all material respects, of the financial position of the Company as at June 30, 2025, as well as the results of its operations and cash flows for the first 6 months of the year 2025 then ended, in compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other statutory requirements relevant to the preparation and presentation of interim financial statements.

The financial statements of the Company are prepared in compliance with Accounting Standards, Vietnamese Corporate Accounting System.

Approved, August 12, 2026

For and on behalf of the Board of Directors



Dr. Nguyen Ngoc Chieu, MD, PhD
Chairman

No.: B0626210-SXR/MOORE AISC-DN2

AUDITOR'S REVIEWED ON INTERIM OF FINANCIAL STATEMENTS**TO: SHAREHOLDERS, BOARD OF DIRECTORS AND BOARD OF MANAGEMENT****TAM DUC CARDIOLOGY HOSPITAL JOINT STOCK COMPANY**

We have reviewed the financial statements of **Tam Duc Cardiology Hospital Joint Stock Company** (hereinafter referred to as "the Company") consisting of Statement of financial position as at June 30, 2026, Income Statement, Cash Flow Statement for the first 6 months of the year 2026 and Notes to the Financial Statements as set out on page 06 to page 39, which were prepared on August 12, 2026.

The Board of Management's responsibility

The Company's Board of Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other statutory requirements relevant to the preparation and presentation of the interim financial statements and also for the internal control that the Board of Management considers necessary for the preparation and fair presentation of interim 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 the interim 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.

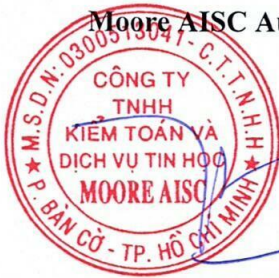
The review of the interim financial information covers inquiries, primarily of persons responsible for financial and accounting matters and performance of analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards and consequently does not enable us to obtain the assurance that we would become aware of all significant matters that might be identified in an audit and that accordingly no audit opinion is expressed.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material aspects, the **Tam Duc Cardiology Hospital Joint Stock Company's** financial position as at June 30, 2026 as well as the results of its operation and its cash flows for the first 6 months of the year 2026. The interim financial statements are prepared in accordance with the prevailing Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other statutory requirements relevant to the preparation and presentation of the interim financial statements.

HCM City, August 12, 2026

Moore AISC Auditing and Informatics Services Company Limited



Duong Thi Phuong Anh

Deputy General Director

Certificate of Audit Practice Registration

No.: 0321-2023-005-1

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

ASSETS	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
A. CURRENT ASSETS	100		270,330,322,171	277,970,712,697
I. Cash and cash equivalents	110	V.1	18,247,310,749	57,871,807,645
1. Cash	111		18,247,310,749	27,623,533,672
2. Cash equivalents	112		-	30,248,273,973
II. Short-term financial investments	120	V.2	166,049,359,872	159,047,005,373
1. Held-to-maturity investments	123		166,049,359,872	159,047,005,373
III. Short-term accounts receivables	130		20,162,051,222	12,291,175,178
1. Current trade accounts receivables	131	V.3	3,711,182,996	4,000,108,643
2. Current prepayments to suppliers	132	V.4	215,583,344	357,180,879
3. Other current receivables	135	V.5a	17,807,353,391	9,505,954,165
4. Provision for current doubtful debts	136	V.6	(1,572,068,509)	(1,572,068,509)
IV. Inventories	140	V.7	64,774,852,044	46,637,903,079
1. Inventories	141		64,774,852,044	46,637,903,079
V. Current biological assets	150		-	-
VI. Other current assets	160		1,096,748,284	2,122,821,422
1. Short-term prepaid expenses	161	V.8a	1,096,748,284	2,122,821,422
B. LONG-TERM ASSETS	200		163,731,515,426	164,806,815,718
I. Long-term receivables	210		476,209,540	222,244,540
1. Other long-term receivables	215	V.5b	476,209,540	222,244,540
II. Fixed assets	220		153,992,762,696	154,958,362,342
1. Tangible fixed assets	221	V.9	146,634,247,652	150,189,290,768
Cost	222		409,943,176,040	405,718,019,166
Accumulated depreciation	223		(263,308,928,388)	(255,528,728,398)
2. Intangible fixed assets	227	V.10	7,358,515,044	4,769,071,574
Cost	228		11,710,152,472	9,007,952,472
Accumulated depreciation	229		(4,351,637,428)	(4,238,880,898)
III. Non-current biological assets	230		-	-
IV. Investment Properties	240		-	-
V. Long-term work in progress	250		-	-
VI. Long-term investments	260		-	-
VII. Other long-term assets	270		9,262,543,190	9,626,208,836
1. Long-term prepaid expenses	271	V.8b	9,262,543,190	9,626,208,836
TOTAL ASSETS (100+200)	280		434,061,837,597	442,777,528,415

STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

RESOURCES	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
C. LIABILITIES	300		89,394,947,991	83,110,341,129
I. Current liabilities	310		89,364,947,991	83,080,341,129
1. Short-term trade payables	311	V.11	68,212,017,342	57,041,183,905
2. Prepayments from customers	312	V.12	3,413,541,226	2,142,322,479
3. Dividends and profits payable	313	V.13	208,292,001	70,288,001
4. Taxes and other payables to the State Budget	314	V.14	5,017,913,772	5,642,285,047
5. Payables to employees	315		5,330,000,000	12,053,630,532
6. Short-term accrued expenses	316	V.15	2,351,211,358	2,493,835,641
7. Other short-term payables	320	V.16a	2,908,797,292	3,515,370,524
8. Bonus and welfare fund	323	V.17	1,923,175,000	121,425,000
II. Long-term liabilities	330		30,000,000	30,000,000
1. Other long-term payables	338	V.16b	30,000,000	30,000,000
D. OWNERS' EQUITY	400	V.18	344,666,889,606	359,667,187,286
1. Contributed capital	411		155,520,000,000	155,520,000,000
<i>Ordinary shares with voting rights</i>	411a		155,520,000,000	155,520,000,000
2. Share premium	412		1,407,488,000	1,407,488,000
3. Investment and development fund	418		16,603,467,737	16,603,467,737
4. Other funds	419		1,679,541,783	2,638,700,638
5. Undistributed earnings	420		169,456,392,086	183,497,530,911
<i>Undistributed earnings accumulated to the end of prior period</i>	420a		145,845,320,911	111,079,136,805
<i>Undistributed earnings in this period</i>	420b		23,611,071,175	72,418,394,106
TOTAL RESOURCES (300+400)	440		434,061,837,597	442,777,528,415

Approved, August 12, 2026

p.p. LEGAL REPRESENTATIVE

GENERAL DIRECTOR

PREPARED BY - THE CHIEF ACCOUNTANT



Phan Thi Thanh Nga, MBA



Dr. Do Van Bui Dan, Specialist Level 2

INCOME STATEMENT

For the first 6 months of the year 2026

Unit: VND

ITEMS	Code	Notes	The first 6 months of 2026	The first 6 months of 2025
1. Revenue from sale of goods and rendering of services	01	VI.1	399,385,963,597	400,174,065,479
2. Deductions	02	VI.2	66,769,995	92,255,121
Net revenue from sale of goods and rendering of 3. services	10	VI.3	399,319,193,602	400,081,810,358
(10 = 01 - 02)				
4. Cost of goods sold	11	VI.4	321,395,872,544	311,672,860,635
5. Gross profit	20		77,923,321,058	88,408,949,723
(20 = 10 - 11)				
6. Gain/(loss) from disposal of investment properties	21		-	-
7. Financial income	22	VI.5	4,689,406,107	3,176,992,453
8. Financial expenses	23	VI.6	16,338,096	-
<i>In which: borrowings expenses</i>	24		-	-
9. Selling expenses	25	VI.7	6,975,175,878	6,778,421,509
10. General & administration expenses	26	VI.8	38,419,023,509	34,511,263,869
11. Operating profit	30		37,202,189,682	50,296,256,798
(30 = 20 + 21 + 22 - (23 + 25 + 26))				
12. Other income	31	VI.9	4,092,362,515	809,035,638
13. Other expenses	32	VI.10	2,173,589,585	219,455,708
14. Other profit/loss	40		1,918,772,930	589,579,930
(40 = 31 - 32)				
15. Net accounting profit before tax	50		39,120,962,612	50,885,836,728
(50 = 30 + 40)				
16. Corporate income tax - current	51	VI.12	4,375,038,156	5,598,241,624
17. Corporate income tax - deferred	52		-	-
18. Net profit after corporate income tax	60		34,745,924,456	45,287,595,104
(60 = 50 - 51 - 52)				
19. Earnings per share	70	VI.13	2,041	2,695
20. Diluted earnings per share	71	VI.14	2,041	2,695

Approved, August 12, 2026

p.p. LEGAL REPRESENTATIVE

GENERAL DIRECTOR

PREPARED BY - THE CHIEF ACCOUNTANT



Phan Thi Thanh Nga, MBA



Dr. Do Van Bui Dan, Specialist Level 2

CASH FLOW STATEMENT

(Under indirect method)

For the first 6 months of the year 2026

Unit: VND

ITEMS	Code	Notes	The first 6 months of 2026	The first 6 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		39,120,962,612	50,885,836,728
2. Adjustments for				
Depreciation of fixed assets and investment properties	02	V.9	10,707,404,189	10,049,551,249
Provisions	03		-	-
Gain/losses from foreign exchange differences upon revaluation of monetary assets denominated in foreign currencies	04	VI.6	16,338,096	(154,102,712)
Gain/losses from investing activities	05	VI.5	(4,679,371,584)	(2,952,817,352)
Interest expense	06		-	-
Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital			45,165,333,313	57,828,467,913
Increase (-)/ decrease (+) in receivables	09		(8,141,941,044)	(5,055,870,025)
Increase (-)/ decrease (+) in inventories	10		(18,136,948,965)	(4,136,366,071)
Increase (-)/ decrease (+) in payables (Other than payables, income tax)	11		10,929,076,274	28,699,951,997
Increase (-)/ decrease (+) in prepaid expenses	12		1,389,738,784	1,291,309,623
Increase (-)/ decrease (+) in trading securities	13		-	-
Interest paid	14		-	-
Corporate income tax paid	15	V.14	(5,525,060,359)	(3,382,945,231)
Other receipts from operating activities	16		-	3,503,079
Other payments on operating activities	17		(10,883,632,910)	(5,134,800,000)
Net cash inflows/(outflows) from operating activities	20		14,796,565,093	70,113,251,285
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(14,577,569,501)	(21,645,312,008)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	28,477,778
3. Loans granted, purchases of debt instruments of other entities	23		(7,002,354,499)	-
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		-	10,000,000,000
5. Investments in other entities	25		-	-
6. Proceeds from divestment in other entities	26		-	-
7. Dividends and interest received	27	VI.5	4,689,406,107	3,022,889,741
Net cash inflows/(outflows) from investing activities	30		(16,890,517,893)	(8,593,944,489)

CASH FLOW STATEMENT

(Under indirect method)

For the first 6 months of the year 2026

Unit: VND

ITEMS	Code	Notes	The first 6 months of 2026	The first 6 months of 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issue of shares and capital contribution	31		-	-
2. Payments for shares returns and repurchases	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayments of borrowings	34		-	-
5. Payments for finance lease liabilities	35		-	-
6. Dividends paid	36		(37,514,206,000)	(37,741,846,000)
Net cash inflows/(outflows) from financing activities	40		(37,514,206,000)	(37,741,846,000)
Net cash inflows/(outflows) (50 = 20 + 30 + 40)	50		(39,608,158,800)	23,777,460,796
Cash and cash equivalents at the beginning of the period	60		57,871,807,645	76,764,812,048
Effect of foreign exchange differences	61	VI.6	(16,338,096)	154,102,712
Cash and cash equivalents at the end of the period (50+60+61)	70	V.1	<u>18,247,310,749</u>	<u>100,696,375,556</u>

Approved, August 12, 2026

PREPARED BY - THE CHIEF ACCOUNTANT



Phan Thi Thanh Nga, MBA

p.p. LEGAL REPRESENTATIVE
GENERAL DIRECTOR

Dr. Do Van Bui Dan, Specialist Level 2

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***I. BUSINESS HIGHLIGHTS****1. Establishment**

Tam Duc Cardiology Hospital Joint-Stock Company (Hereinafter referred to as "The Company") is a Joint-Stock Company which is operating under the Business Registration Certificate No. 4103001109 issued by the Department of Planning and Investment of Ho Chi Minh City on July 16, 2002. Through various amendments to the business registration certificate, the Company is currently operating under the Business Registration Certificate No. 0302668322, amended for the 18th time on July 14, 2026, regarding increase in charter capital.

The company was granted Medical Examination and Treatment Operation License No. 23/BYT-GPHĐ for Tam Duc Cardiology Hospital by the Minister of Health, and it was updated on December 24, 2025.

English name: TAM DUC CARDIOLOGY HOSPITAL JOINT STOCK COMPANY

Short name: TAM DUC CO.

Securities code: TTD (Registered for trading on UpCom).

Head office: No. 04, Quarter 1, Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City.

2. Business sector

The Company is a large public joint stock company established and operating in accordance with the Law on Enterprises of Vietnam.

3. Principal activities

Medical examination and treatment services; Hospital; Sale of medicine.

4. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning from January 01 and ending on December 31.

5. Operations in the fiscal year affecting the financial statements:

Not applicable.

6. Number of employees at period-end

Total employees to June 30, 2026: 534 employees. (December 31, 2025: 537 employees).

7. Disclosure on comparability of information in the interim financial statements

During the six-month accounting period ended 30 June 2026, the Company changed the basis for the preparation and presentation of its financial statements from the accounting regime prescribed under Circular No. 200/2014/TT-BTC to Circular No. 99/2025/TT-BTC, which became effective from 1 January 2026. The comparative figures for the prior period have been restated to reflect the aforementioned changes, thereby ensuring consistency and comparability between the periods presented, as disclosed in Note X.5 – Comparative information.

8. The financial statements have been prepared on a going concern basis

The financial statements have been prepared on the assumption that the Company will continue as a going concern for the foreseeable future. The Board of Directors has assessed the Company's ability to continue as a going concern based on information available as at the end of the accounting period and concluded that the application of the going concern basis is appropriate. The Board of Directors is not aware of any material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***9. Other information required by law**

Given the nature of its operations in the healthcare sector, the Company is subject to relevant industry-specific laws and regulations. These regulations may affect the recognition and presentation of certain items in the financial statements. Relevant matters, if any, have been disclosed in the corresponding notes to the financial statements.

II. ACCOUNTING PERIOD AND REPORTING CURRENCY**1. Fiscal year and accounting period**

The fiscal year is from January 01 and ended December 31 annually.

2. Reporting currency

Vietnam Dong (VND) is used as a currency unit for accounting records.

III. ADOPTION OF ACCOUNTING STANDARDS AND POLICIES**1. Applicable Accounting Standards and Corporate Accounting**

The Company applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Systems issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance "Circular 99" and other relevant regulations on the preparation and presentation of the Financial Statements

2. Disclosure of compliance with Vietnamese Accounting Standards and the Vietnamese Accounting System

The Company ensures that the Financial Statements have been prepared and presented in accordance with Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Systems and other statutory legal regulations. These Financial Statements present fairly, in all material respects, the financial position, the results of operations and the cash flows of the Company.

IV. APPLIED ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT REGULATIONS**1. Foreign exchange rate applicable in accounting**

Foreign currency transactions are translated using the actual exchange rates or the accounting exchange rates, depending on the nature of the transactions and in accordance with the provisions of Circular No. 99 and prevailing accounting standards. Tax obligations arising from foreign currency transactions are accounted for in accordance with applicable tax regulations.

Actual exchange rates: The actual exchange rate used at the transaction date is the average of the buying and selling transfer rates. The use of an approximate exchange rate must ensure that it does not have a material impact on the Financial Statements.

Exchange rates upon revaluation of monetary items denominated in foreign currencies

Monetary items denominated in foreign currencies are items that are collected or settled in foreign currencies, including: Bank deposits.

At the end of the accounting period, the Company revalues the balances of monetary items denominated in foreign currencies using the average of the buying and selling transfer rates quoted by the bank where the Company regularly conducts transactions. For foreign currency deposits, the revaluation exchange rates are determined based on the exchange rates quoted by the banks where the Company maintains its accounts.

Foreign exchange differences arising from foreign currency transactions during the period are recognised in finance income or finance costs. Foreign exchange differences arising from the retranslation of foreign currency-denominated monetary items at the end of the accounting period are determined on a net basis between foreign exchange gains and losses and recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***2. Principles for recording cash and cash equivalents**

Cash includes cash on hand, demand deposit.

Cash equivalents comprise term deposits and other short-term investments with an original maturity of three months or less, highly liquid, readily convertible to known amount of cash and subject to an insignificant risk of changes in value.

Cash and cash equivalents are recognised at their actual amounts. Foreign currency-denominated balances are translated and retranslated using the actual transaction exchange rates in accordance with applicable regulations.

3. Principles for accounting financial investments**Principles for accounting held-to-maturity investment**

Held-to-maturity investments comprise term deposits. These investments do not include financial instruments held for trading purposes. At the end of the accounting period, investments are classified as current or non-current assets based on the remaining term to maturity.

Held-to-maturity investments are initially recognised at cost, comprising the purchase price and transaction costs. Subsequent to initial recognition at cost, these investments are adjusted for interest income recognised over the holding period.

Interest income is recognised in finance income on an accrual basis, based on the time outstanding and the effective interest rate.

4. Principles for recording trade receivables and other receivables

Receivables represent the Company's rights to receive cash or economic benefits from counterparties arising from completed transactions. Receivables are initially recognised at cost and are monitored in detail by counterparties and payment terms. At the end of the accounting period, receivables are presented at cost less any allowance for doubtful debts (if any).

Receivables are classified as short-term or long-term based on the nature of the receivables and the expected collection period of no more than or more than 12 months from the end of the accounting period.

The Company's receivables include:

Trade receivables represent receivables arising from sales of products, where the collection of cash is only subject to the passage of time.

Other receivables comprise receivables arising outside the Company's ordinary activities of sales, provision of services and internal relationships, including payments made on behalf of and collections on behalf of other parties, and other receivables in accordance with applicable regulations. For material other receivables, the Company monitors and provides detailed disclosures of the nature of the transactions, amounts, dates of origination, repayment/recovery terms, overdue status, if any, and other relevant terms in accordance with applicable regulations.

Allowance for doubtful debts: The Company assesses the recoverability of receivables based on objective evidence, such as the overdue status of receivables, the financial capacity of debtors and other indicators of impairment of payment ability. Allowances are made for overdue receivables or receivables not yet due where there is evidence indicating that part or all of the amounts may not be recoverable. The amount of allowance is determined based on the overdue period or the estimated unrecoverable amount for each receivable in accordance with prevailing regulations. The allowance is recognised in administrative expenses during the period. The allowance is reversed when the required allowance is lower than the existing allowance balance recorded in the accounting records.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***5. Principles for recording inventories**

Inventories comprise assets purchased for production or for sale in the ordinary course of business, including raw materials, tools, supplies and finished goods.

Recognition of inventories: Inventories are recognised at historical cost, comprising purchase costs, conversion costs, non-refundable taxes and other directly attributable costs incurred to bring the inventories to their present location and condition, after deducting discounts and rebates. At the end of the accounting period, inventories are presented at the lower of cost and net realisable value.

Raw materials, tools, goods: includes purchasing costs and other directly related costs incurred to get inventory at its current location and condition.

Inventory costing method: Inventories are valued using the first-in, first-out ("FIFO") method. This method is applied consistently across accounting periods.

Inventory accounting method: Inventories are accounted for using the perpetual inventory system, whereby inventory purchases, issues and balances are recorded continuously and systematically in the accounting records.

Method of making provision for decline in value of inventories: Provision for decline in value of inventories is made when the net realisable value of inventories is lower than their original cost. Net realisable value is determined based on the estimated selling price in the ordinary course of business less estimated costs to complete the products and estimated costs necessary to make the sale. The provision is recognised in cost of goods sold during the period. The provision is made and reversed based on the comparison between the required provision amount and the provision balance already recognised.

6. Principles for recording fixed assets and construction in progress**Principles for recording tangible fixed assets**

Tangible fixed assets are physical assets held by the Company for use in its production and business activities, which satisfy all recognition criteria prescribed by prevailing regulations, including: it is probable that future economic benefits associated with the assets will flow to the Company, the cost of the assets can be measured reliably, the assets have a useful life of more than one year and meet the value threshold prescribed by prevailing regulations.

Tangible fixed assets are stated at original cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises all expenditures of bringing the asset to its working condition and location for its intended use. The expenditures incurred after initial recognition are only capitalized as an additional cost of tangible fixed assets when they have resulted in an increase in the future economic benefits expected to be obtained from the use of those tangible fixed assets. The expenditures which do not meet the above conditions are charged to the expenses in the year.

When tangible fixed assets are sold or disposed, their cost and accumulated depreciation are derecognised, and any resulting gain or loss arising from the disposal is recognised in income or expenses during the period.

Determination of original costs of tangible fixed assets:

The cost of acquired tangible fixed assets comprises the purchase price, net of trade discounts and rebates, non-refundable taxes arising on the acquisition of the assets, and directly attributable costs incurred to bring the assets to the location and condition necessary for them to be capable of operating in the manner intended by the Company. Such costs include site preparation, transportation, handling, installation, testing and other directly attributable costs. For property assets, the value of land use rights and the assets constructed on the land are determined and recognised separately in accordance with applicable laws and regulations.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***6. Principles for recording fixed assets and construction in progress (cont.)**

Where a tangible fixed asset is acquired together with products, equipment, spare parts or other assets, the Company determines the cost of the principal tangible fixed asset and the accompanying assets by allocating the total purchase price based on the respective fair values of the assets at the acquisition date, or recognises the accompanying assets separately at their fair values and deducts such fair values from the purchase price to determine the cost of the principal tangible fixed asset, depending on the method that appropriately reflects the substance of the transaction and is applied consistently.

Where the accompanying assets comprise specialised equipment or spare parts that can only be used in conjunction with the principal tangible fixed asset and have no independent use after the principal tangible fixed asset is disposed of or sold, or reaches the end of its useful life, the Company does not recognise such assets separately. Instead, the Company maintains detailed records of their quantities and types and discloses them in the Notes to the financial statements in accordance with applicable regulations.

Principles for recording intangible fixed assets

Intangible fixed assets are identifiable non-monetary assets without physical substance held by the Company for use in production, business activities, provision of services or for rental purposes, which satisfy the recognition criteria prescribed by prevailing regulations.

Intangible fixed assets are stated at cost less accumulated amortization. The original cost of a intangible fixed asset comprises all costs of owning the asset to the date it is put into operation as expected. Subsequent expenditures incurred after initial recognition are recognised as expenses in the period, unless they increase future economic benefits and can be measured reliably, in which case they are capitalised into the cost of the assets.

When an intangible fixed asset is derecognised upon disposal or retirement, its cost and accumulated amortisation are derecognised. The difference between the proceeds from disposal and the carrying amount of the asset is recognised in income or expenses for the period.

Principles for recording intangible fixed assets

Determine the original price in each case:

The cost of separately acquired intangible fixed assets comprises the purchase price, net of trade discounts and rebates, non-refundable taxes, and directly attributable costs incurred to bring the assets to the condition necessary for them to be capable of operating in the manner intended by the Company.

Land use right

Land use rights are all actual expenses the Company has paid that are directly related to the use of land, including: the payment made to obtain the land use right, compensatory payments for site clearance, expenses for leveling the ground, registration fees, etc. When land use rights are purchased together with buildings or structures on the land, the value of the land use rights must be separately identified and recognized as an intangible fixed asset.

Software

Costs related to computer software programs that are not an integral part of the related hardware are capitalized. The original price of computer software is all expenses that the Company has spent up to the time the software is put into use.

Method of depreciating fixed assets

Tangible fixed assets used in production, business activities or for rental are depreciated in accordance with applicable regulations. Depreciation expense is recognised in production and business expenses for the period.

The Company applies depreciation methods for tangible fixed assets in accordance with prevailing regulations. The straight-line method is applied to allocate the depreciable amount of assets evenly over their useful lives. The depreciation periods are determined in accordance with the prescribed range of the Ministry of Finance and the Company's actual conditions of use.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

6. Principles for recording fixed assets and construction in progress (cont.)*The estimated useful life for assets is as follows:*

Buildings and structures	12 - 30 years
Machinery and equipment	5 - 15 years
Transportation and facilities	9 - 10 years
Office equipment	7 - 12 years
Intangible fixed assets	
<i>Land use rights (*)</i>	42 years
<i>Software</i>	2 - 10 years

(*) Land use rights with a term are amortized in accordance with the term on the land use rights certificate.

7. Prepaid expense recognition principle**Deferred expenses** are all expenses that actually incurred but relate to the operating result of several accounting periods, which are insurances, tools and supplies, prepaid amount for ground clearance and other expenses.

Method of allocating deferred expenses: The determining and allocating of prepaid expenses into costs of production and doing business of each period is on a straight-line basis. Based on the nature and level of each expense, the term of allocation is defined as follows:

Tools and equipment are amortised over their estimated useful lives.**Costs of periodic repairs and maintenance of fixed assets** are amortised over the period up to the next scheduled repair or maintenance.**8. Principles for recording liabilities**

Liabilities are recognised when the Company has a present obligation arising from past transactions or events and settlement of such obligation is expected to result in an outflow of the Company's economic resources. Liabilities are recognised when the obligation is probable to arise and the amount can be measured reliably.

At the end of the accounting period, liabilities are classified as short-term or long-term based on the remaining settlement period of the obligations in accordance with prevailing accounting standards and regulations.

Liabilities must be kept records in detail according to payment schedule, creditor and other factors according to requirements of the enterprise, are performed in accordance with the following principles:

Trade payables represent the Company's obligations to settle payments to suppliers of goods and services and other related parties in accordance with contractual terms. These payables are monitored in detail by each supplier, including advances paid to suppliers. Discounts and rebates, if any, are separately accounted for in accordance with applicable regulations.**Other payables** comprise non-trade payables and amounts payable that do not arise directly from the purchase of goods or provision of services, including social insurance, health insurance, unemployment insurance and trade union fee payables; deposits received; collections made on behalf of other parties; assets received as grants or donations subject to conditions; and other payables and statutory obligations in accordance with applicable regulations. Differences arising from sale and leaseback transactions involving finance leases or operating leases are also included in other payables. These balances are monitored and recorded in detail by counterparty and by the nature of the underlying payable.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***9. Employee benefits**

Employee benefits comprise salaries, wages, bonuses, compulsory insurance contributions and other benefits that the Company is obliged to pay to employees in accordance with laws, employment contracts, collective labour agreements or the Company's regulations in exchange for services rendered by employees. Employee benefits are recognised as expenses in the period when employees have rendered services that give rise to the Company's present obligation. Unpaid employee benefits at the end of the accounting period are recognised as payables to employees or other related payables and obligations in accordance with applicable regulations.

Salaries, wages and other payroll-related amounts payable to employees are recognised as expenses in the period based on the employees' working time or the volume of work completed in accordance with employment contracts and other relevant regulations of the Company.

Compulsory insurances include social insurance, health insurance, unemployment insurance and other statutory contributions, are recognised as expenses in the period in accordance with applicable laws and recognised as payables until settlement with the relevant authorities.

Deductions from employees' salaries in accordance with applicable laws or agreements are recognised as payables to or obligations due to the relevant parties until settlement.

Bonuses and other employee benefits (if any) are recognised when the Company has a present obligation arising from past events, an outflow of cash is probable, and the amount of the obligation can be measured reliably.

10. Dividends and profit payable principle

Dividends and profit payable represent dividends and profits that the Company is obligated to pay to shareholders and capital-contributing members in cash or other assets in accordance with the relevant resolutions or decisions on profit distribution and applicable laws and regulations. The payable is recognised when the Company has an obligation to make the payment and no longer has the right to refuse such payment to the shareholders or capital-contributing members.

11. Principles for recording accrued expenses

Accrued expenses represent actual expenses incurred or expenses that are certain to be incurred in relation to the Company's production and business activities during the period but, at the date of preparation of the Financial Statements, have not yet been fully supported by sufficient documentation, paid or become due for payment. Such expenses are recognised on the basis of matching revenue and expenses, ensuring that expenses are recognised in the appropriate accounting period in which they are incurred. The accrual of expenses must be based on reasonable and reliable grounds and estimated appropriately in accordance with the expected actual expenses to be incurred.

Accrued expenses include items such as interest expenses in relation to the Company's production and business activities and exclude provisions for liabilities.

12. Principle of equity recognition

Owners' Equity is recognised based on the actual contributed capital and does not include committed capital contributions or amounts receivable from owners.

The owners' capital is the amount that is initially contributed and supplemented by shareholders. The owners' capital will be recorded at the actual contributed capital by cash or assets in the early establishment period or additional mobilization to expand operation.

Share premium reflects the difference between the par value and the issue price of shares (including cases of reissuing treasury shares) and may represent a positive premium (where the issue price is higher than the par value) or a negative premium (where the issue price is lower than the par value).

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***12. Principle of equity recognition (cont.)**

Other funds represent the existing balances and movements of funds established from undistributed after-tax profits in accordance with applicable laws and regulations, the Company's charter or decisions of the owner. The appropriation and utilisation of other funds belonging to equity are carried out in accordance with the prevailing financial mechanism applicable to each type of enterprise or as decided by the owner.

Undistributed profit

Undistributed profit reflect the Company's after-tax business performance and the distribution of profits in accordance with applicable laws and the Company's Charter.

Profit distribution is made based on the Company's undistributed profit after considering its financial position, cash flows and restrictions prescribed by applicable laws, the Company's Charter and resolutions of the General Meeting of Shareholders.

When distributing profits, the Company considers the effects of non-monetary items that may affect its ability to pay dividends or distribute profits, including gains arising from the revaluation of assets contributed as capital, revaluation of foreign currency-denominated monetary items, revaluation of financial instruments and other non-monetary items.

13. Principles for recording revenues and other income

Revenue from sale of goods should be recognised when all the five (5) following conditions have been satisfied:

1. The enterprise has transferred to buyer the significant risks and rewards of ownership of the goods;
2. The enterprise retains neither continuing managerial involvement as an owner nor effective control over the goods sold;
3. The amount of revenue can be measured reliably;
4. The economic benefits associated with the transaction has flown or will flow to the enterprise;
5. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the rendering of services is recognised when all four of the following conditions are satisfied:

1. The revenue can be measured reliably. Where a contract provides the customer with the right to return the services purchased subject to specified conditions, the Company recognises revenue only when such specified conditions no longer exist and the customer no longer has the right to return the services provided;
2. It is probable that the economic benefits associated with the transaction will flow to the Company;
3. The stage of completion of the transaction at the reporting date can be measured reliably; and
4. The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Financial income

Income arising from interests of the enterprises shall be recognized if they simultaneously satisfy the two (2) conditions below: 1. It is possible to obtain economic benefits from the concerned transactions; 2. Income is determined with relative certainty.

Financial incomes include interests, foreign exchange gains.

Interest income is recognised on an accrual basis and determined based on the balances of bank deposits and the effective interest rates applicable in each period.

14. Principles and method of recording cost of goods sold

Cost of goods sold is the cost of products related to trading activities and other expenses recorded in the cost of goods sold or recorded a decrease in the cost of goods sold in reporting period. The cost of goods sold is recorded at the date the transaction incurs or likely to incur in the future regardless payment has been made or not. The cost of goods sold and revenue shall be recorded simultaneously on conformity principles. Expenses exceeding normal consumption level are recorded immediately to the cost of goods sold on prudent rules.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***15. Principles and method of recording financial expenses**

Financial expenses include borrowing cost, loss from sale of foreign currencies, loss from foreign exchange and other financial expenses.

Financial expenses are recorded in details by their content and determined reliably when there are sufficient evidences on these expenses.

16. Principles selling expenses and general and administrative expenses

Selling expenses: comprise actual costs incurred in the course of selling the Company's products and goods and rendering services. Selling expenses include sales staff costs; costs of materials and packaging; costs of tools and equipment; depreciation expenses of fixed assets used by the sales department; warranty costs for products, goods and construction works; outsourced service costs, including advertising, marketing, transportation and sales commissions; and other cash expenses.

General and administration expenses: represent general management costs incurred for the entire Company. General and administration expenses comprise management personnel costs (salaries, salary-related contributions and insurances); office supplies; tools and supplies; depreciation expenses of fixed assets used for management purposes; taxes, fees and duties (including business licence tax and land rental expenses that do not qualify for capitalisation); provision expenses for doubtful debts; services bought from outsiders and other sundry expenses by cash incurred by the office department.

Recognition principle: General and administration expenses are recognised in the Income statement in accordance with the matching principle and accrual basis at the time they are incurred, regardless of the actual timing of cash payments. Expenses that are not considered deductible expenses under the Corporate Income Tax Law but have adequate invoices and accounting documents are still fully recognised as accounting expenses in the period and are excluded when determining taxable income for corporate income tax purposes.

17. Principles for the disposal and retirement of fixed assets and investment properties

The Company derecognises an asset when control over the asset is transferred to the transferee or when the asset is disposed of, dismantled or demolished.

For fixed assets, proceeds from disposal or sale are recognised as other income, while the carrying amount of the assets and related costs are recognised as other expenses.

18. Principles and methods of recording taxes

Corporate income tax includes current corporate income tax and deferred corporate income tax incurred in the period and set basis for determining operating result after tax in current fiscal year.

Current income tax represents the amount of corporate income tax payable (or refundable) determined based on taxable income and the applicable corporate income tax rate for the year. Taxable income is determined based on accounting profit after adjusting for differences in accordance with the regulations on corporate income tax, including non-deductible expenses, tax-exempt or non-taxable income, tax losses carried forward in accordance with regulations and other adjustments.

The Company's tax obligations are declared and determined based on the prevailing tax regulations. Due to differences in the application and interpretation of tax regulations, the Company's tax filings may be subject to examination and reassessment by the tax authorities. Any differences (if any) between the tax amounts recognised and the amounts determined by the tax authorities' conclusions will be recognised in the Financial Statements in the period when official decisions or conclusions are issued by the tax authorities.

Tax policy under the conditions prescribed for the current year company is as follows:

Taxable income from medical examination and treatment services enjoys a preferential tax rate of 10% throughout the operating period, while income other than medical examination and treatment services is subject to the normal tax rate of 20%.

The company was inspected for tax settlement until 2016.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***19. Principle of recording earnings per share**

Earnings per share is calculated by dividing the profit or loss attributable to the Company's common stockholders after deducting the Bonus and Welfare Fund, Other Funds established during the period by the weighted average number of common shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for dividends on convertible preference shares) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

20. Related parties

According to accounting standard No. 26 - Information about related parties at the Company is as follows:

- (i) Individuals who have direct or indirect voting power in reporting enterprises that results in significant influence over the enterprise, including close family members of such individuals. Close family members of an individual are those who can influence or be influenced by that person when dealing with the enterprise such as: Father, mother, wife, husband, children, brother and sister;
- (ii) Key management employees have the rights and responsibilities for planning, managing and controlling the activities of the reporting enterprise, including leaders and management staff of the company and close family members of these individuals;
- (iii) Enterprises in which the individuals referred to in (i) or (ii) directly or indirectly hold a substantial part of the voting rights or over which such person is able to exercise significant influence. This includes enterprises owned by directors or major shareholders of the reporting enterprise and enterprises that have a key management member in common with the reporting enterprise.

21. Principles for the presentation of assets, revenue and results by segment

Business segments comprise business segments by line of business and geographical segments.

A business segment is a distinguishable component of the Company that engages in the production or provision of individual products or services, or a group of related products or services, and that is subject to risks and returns that are different from those of other business segments.

22. Accounting estimates

The preparation of the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations relating to the preparation and presentation of separate financial statements requires the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities and contingent assets at the end of the financial year, as well as the reported amounts of revenues and expenses throughout the financial year. These estimates and assumptions are regularly reviewed based on historical experience and other factors, including future assumptions that have a material impact on the Company's separate financial statements and are considered reasonable by the Board of Management.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

	Jun. 30, 2026	Jan. 01, 2026
Cash on hand	549,508,880	750,159,442
Demand deposit	17,697,801,869	26,873,374,230
+ VND	14,550,878,689	23,710,782,876
Argibank	1,073,997,724	1,104,896,138
Vietcombank	2,399,949,453	12,186,347,141
Vietinbank	11,076,931,512	10,419,539,597
+ Foreign currency	3,146,923,180	3,162,591,354
Vietcombank - USD	2,476,164,281	2,473,585,728
Vietcombank - EUR	670,758,899	689,005,626
Cash equivalents	-	30,248,273,973
Bank term deposits with original maturities of three months or less	-	30,000,000,000
Interest income	-	248,273,973
Total	18,247,310,749	57,871,807,645

2. Held to maturity investment (see Notes page 36).

3. Trade receivables

Short-term

	Jun. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Trade receivables	3,711,182,996	(1,572,068,509)	4,000,108,643	(1,572,068,509)
Short-term				
Children Action Foundation	228,978,287	-	-	-
Understanding the Heart Foundation	126,648,175	-	109,000,000	-
VietNam Children's Fund Social Enterprise Company Limited	71,407,480	-	145,162,760	-
Other customers	3,284,149,054	(1,572,068,509)	3,745,945,883	(1,572,068,509)
Total	3,711,182,996	(1,572,068,509)	4,000,108,643	(1,572,068,509)

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

4. Prepayments to suppliers

	Jun. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Prepayments to suppliers	215,583,344	-	357,180,879	-
Hoang Phuc Entec Co., Ltd	-	-	162,000,000	-
Tramat Co.,Ltd	72,500,000	-	-	-
Other suppliers	143,083,344	-	195,180,879	-
Total	215,583,344	-	357,180,879	-

5. Other receivables

	Jun. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
a. Short-term	17,807,353,391	-	9,505,954,165	-
Receivables from employees	351,737,400	-	194,125,000	-
Deposits	7,105,000	-	243,965,000	-
Disbursements on behalf of Health Insurance (*)	17,422,853,495	-	9,043,080,853	-
Other receivables	25,657,496	-	24,783,312	-
b. Long-term	476,209,540	-	222,244,540	-
Deposits	476,209,540	-	222,244,540	-
Total	18,283,562,931	-	9,728,198,705	-

(*) These are the medical examination and treatment expenses for patients using Health Insurance cards. This receivable amount will be recovered after the settlement with the Ho Chi Minh City Social Insurance Agency.

6. Overdue receivables with provisions (see Notes page 37).**7. Inventory**

	Jun. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Raw materials	40,890,908,996	-	28,236,425,586	-
Tools and Instrument	1,389,718,386	-	1,334,787,743	-
Goods	22,494,224,662	-	17,066,689,750	-
Total	64,774,852,044	-	46,637,903,079	-

- Value of inactive, deteriorated inventories which are not possibly consumed at the period end: Not applicable.
- The carrying amount of inventories pledged as security for liabilities: Not applicable.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

8. Deferred expenses

	Jun. 30, 2026	Jan. 01, 2026
a. Short-term deferred expenses	1,096,748,284	2,122,821,422
Software maintenance, insurance,...	1,096,748,284	2,122,821,422
b. Long-term deferred expenses	9,262,543,190	9,626,208,836
Tools and supplies awaiting allocation	1,919,466,945	2,256,870,941
Machinery maintenance, repairing hospital facilities, ...	7,343,076,245	7,369,337,895
Total	10,359,291,474	11,749,030,258

9. Increase, decrease in tangible fixed assets (see Notes page 38).

10. Increase, decrease in intangible fixed assets

Item	Land use rights (*)	Software	Total
Original cost			
Opening balance	6,970,212,772	2,037,739,700	9,007,952,472
<i>Purchased in the period</i>		2,702,200,000	2,702,200,000
Closing balance	6,970,212,772	4,739,939,700	11,710,152,472
Accumulated depreciation			
Opening balance	2,489,361,660	1,749,519,238	4,238,880,898
<i>Charge for the period</i>	82,978,722	29,777,808	112,756,530
Closing balance	2,572,340,382	1,779,297,046	4,351,637,428
Net book value			
Opening balance	4,480,851,112	288,220,462	4,769,071,574
Closing balance	4,397,872,390	2,960,642,654	7,358,515,044

* Ending carrying value of intangible fixed assets pledged/mortgaged as loan security: Not applicable.

* Ending original costs of intangible fixed assets—fully depreciated but still in use: VND 1,662,739,700.

* Other changes in intangible fixed assets: Not applicable.

* According to the Certificate of Land Use Rights No, CT 35912, the area of Area 1 is 10,000 m2, address No. 04 Nguyen Luong Bang, Quarter 1, Tan My Ward, Ho Chi Minh City. Expiry date until May 02, 2053.

* Other significant information affecting intangible assets: Not applicable.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

11. Trade payables

	Jun. 30, 2026	Jan. 01, 2026
Short-term trade payables	68,212,017,342	57,041,183,905
Anh Huy Me Co., Ltd	3,903,030,000	3,847,472,000
Trading Scientific - Technological Materials Company Limited	-	3,496,500,000
National Phytopharma Joint Stock Company	7,800,388,381	6,594,438,354
Trieu Giang Pharmaceutical Co., Ltd	7,742,680,485	6,251,688,043
Other suppliers	48,765,918,476	36,851,085,508
Total	68,212,017,342	57,041,183,905

12. Prepayments from customers

	Jun. 30, 2026	Jan. 01, 2026
Short-term prepayments from customers	3,413,541,226	2,142,322,479
Advances from patients	2,243,182,347	731,562,180
An Nhan Association	503,141,972	795,961,490
Other local customers	667,216,907	614,798,809
Total	3,413,541,226	2,142,322,479

13. Dividends and profits payable

	Jun. 30, 2026	Jan. 01, 2026
Dividends and profits payable	208,292,001	70,288,001
Total	208,292,001	70,288,001

14. Taxes and payables to the State Budget**Payables**

Item	Jan. 01, 2026	Payable amount	Paid amount	Jun. 30, 2026
Short-term	5,642,285,047	13,357,169,784	13,981,541,059	5,017,913,772
Value added tax	303,230,471	877,747,473	743,762,921	437,215,023
Corporate income tax	3,841,103,122	4,375,038,156	5,525,060,359	2,691,080,919
Personal income tax	1,497,951,454	8,104,384,155	7,712,717,779	1,889,617,830
Total	5,642,285,047	13,357,169,784	13,981,541,059	5,017,913,772

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

14. Taxes and payables to the State Budget (cont.)

Explain how to determine the taxes, fees, and charges that must be paid

Value added tax

The company pays value added tax using the deduction method. Value added tax rate are as follows:

	Tax rate
- VAT rate on outpatient medical examination and treatment, inpatient hospital fees	Not taxable
- VAT rate on medicine	5%
- VAT rate other than outpatient medical examination and treatment services and medicine	10%

The company is eligible for the VAT (GTGT) reduction to 8% under Resolution No. 174/2024/QH15 dated June 30, 2025 applicable from 01 July 2025 to December 31, 2026.

Corporate income tax

Taxable income from medical examination and treatment services enjoys a preferential tax rate of 10% throughout the operating period, while income from other medical examination and treatment services is still subject to the normal tax rate of 20%.

Land rental fee

The Company must pay land rent for the land it is using at the following rental rates:

Land location	Rent rate
Nguyen Dong Chi Street, Tan My Ward, Ho Chi Minh City (5.000 m ²)	414,180 VND/m ²

Other taxes

The company declares and pays according to regulations.

	Jun. 30, 2026	Jan. 01, 2026
15. Accrued expenses		
Short-term accrued expenses	2,351,211,358	2,493,835,641
Cost of medical waste and household waste treatment	175,694,400	233,543,520
Cost of sending test samples	313,310,000	320,974,000
Expenses payable (electricity, water, testing, specialized machine maintenance, received goods without invoices...)	1,862,206,958	1,939,318,121
Total	2,351,211,358	2,493,835,641
16. Other payables		
a. Short-term	2,908,797,292	3,515,370,524
SHUI, trade union fees	14,716,109	19,718,567
Keeping patient support funds of organizations and individuals	1,329,166,857	1,227,166,857
Collection and payment on behalf of sponsored research contracts and conferences	552,759,276	1,246,130,050
Other payables	1,012,155,050	1,022,355,050
b. Long-term	30,000,000	30,000,000
Receipt of long-term deposits and guarantees	30,000,000	30,000,000
Total	2,938,797,292	3,545,370,524

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

17. Bonus and Welfare Fund

	Jun. 30, 2026	Jan. 01, 2026
Beginning balance	121,425,000	98,225,000
Increase from appropriation of profit	3,500,000,000	3,500,000,000
Other increases	529,825,000	2,278,375,000
Utilisation of the fund	(2,228,075,000)	(5,755,175,000)
Ending balance	<u>1,923,175,000</u>	<u>121,425,000</u>

18. Owners' equity

1. Comparison schedule for changes in Owner's Equity (see Notes page 39).

	Capital contribution	Jun. 30, 2026	Jan. 01, 2026
2. Details of owners' shareholding			
Ms. Nguyen Thi Hanh	10.00%	15,552,000,000	15,552,000,000
Ms. Nguyen Thi Thu Hong	7.94%	12,350,000,000	12,350,000,000
An Viet Hung Investment Joint Stock Company	10.71%	16,661,600,000	12,062,600,000
Capital contributions from other investors	71.35%	110,956,400,000	115,555,400,000
Total	100.00%	<u>155,520,000,000</u>	<u>155,520,000,000</u>

3. Capital transactions with owners and distribution of dividends, profits

	Jun. 30, 2026	Jan. 01, 2026
Owners' capital		
At the beginning of the period	155,520,000,000	155,520,000,000
At the end of the period	155,520,000,000	155,520,000,000
Dividends, profit distributed	<u>37,652,210,000</u>	<u>37,652,210,000</u>

4. Shares

	Jun. 30, 2026	Jan. 01, 2026
Number of shares registered to be issued	15,552,000	15,552,000
Number of circulating shares	15,552,000	15,552,000
Ordinary share	15,552,000	15,552,000
Number of shares outstanding	15,552,000	15,552,000
Ordinary share	15,552,000	15,552,000
Par value: VND/share	<u>10,000</u>	<u>10,000</u>

5. Funds

	Jun. 30, 2026	Jan. 01, 2026
Investment and development fund	16,603,467,737	16,603,467,737
Other Funds	1,679,541,783	2,638,700,638
Total	<u>18,283,009,520</u>	<u>19,242,168,375</u>

* Purpose of appropriating and using funds

Investment and development fund is established from the profit after tax of the enterprise and used for expanding the operating scale or investing further in the enterprise.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

19. Off balance sheet items

Jun. 30, 2026

Jan. 01, 2026

a. Assets held under trust

Unit

Quantity

Consigned materials

Jun. 30, 2026

Jan. 01, 2026

Amplatez/Coil

Pcs

16

19

Amplatez/Coil

Set

8

7

Anneaux

Pcs

22

22

Ballon

Pcs

352

365

Electrophysiology Instruments

Pcs

60

71

Electrophysiology Instruments

Set

32

14

Pacemaker

Pcs

17

20

Pacemaker

Set

4

5

Stent

Pcs

424

412

Valve

Pcs

39

49

Medical Instruments

Set

20

11

Medical Instruments

Pcs

50

53

Total

1,044

1,048

b. Foreign currencies

Jun. 30, 2026

Jan. 01, 2026

Original currency

Value (VND)

Original currency

Value (VND)

USD

\$ 94,850.39

2,476,164,281

\$ 94,856.99

2,473,585,728

EUR

€ 22,730.37

670,758,899

€ 22,702.97

689,005,626

Total

3,146,923,180

3,162,591,354

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Revenue from sale of goods and rendering of services

The first 6
months of 2026The first 6
months of 2025

Revenue from medical examinations and treatments

282,003,954,413

295,603,094,767

Revenue from drug sales

114,631,671,448

104,258,711,454

Other revenues

2,750,337,736

312,259,258

Total

399,385,963,597

400,174,065,479

2. Sales deductions

The first 6
months of 2026The first 6
months of 2025

Sales returns

66,769,995

92,255,121

Total

66,769,995

92,255,121

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***3. Net sales**

	The first 6 months of 2026	The first 6 months of 2025
Revenue from medical examinations and treatments	282,003,954,413	295,603,094,767
Revenue from drug sales	114,564,901,453	104,166,456,333
Other revenues	2,750,337,736	312,259,258
	399,319,193,602	400,081,810,358

4. Cost of goods sold

	The first 6 months of 2026	The first 6 months of 2025
Cost of medical examination and treatment services	219,177,389,905	220,546,970,950
Cost of drug sales	100,130,138,152	91,038,389,685
Cost of other activities	2,088,344,487	87,500,000
Total	321,395,872,544	311,672,860,635

5. Financial income

	The first 6 months of 2026	The first 6 months of 2025
Interest	4,689,406,107	3,022,889,741
Unrealised foreign exchange gains	-	154,102,712
Total	4,689,406,107	3,176,992,453

6. Financial expenses

	The first 6 months of 2026	The first 6 months of 2025
Unrealised foreign exchange loss	16,338,096	-
Total	16,338,096	-

7. Selling expenses

	The first 6 months of 2026	The first 6 months of 2025
Salaries	2,876,634,713	2,617,859,153
Materials and packaging	545,373,443	524,177,276
Tools and supplies	4,629,998	1,168,000
Depreciation	6,131,940	6,131,940
Services bought from outsiders	3,188,124,978	3,110,968,702
Other sundry expenses by cash	354,280,806	518,116,438
Total	6,975,175,878	6,778,421,509

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***8. General and administration expenses**

	The first 6 months of 2026	The first 6 months of 2025
Salaries	21,865,917,194	20,485,195,263
Materials and packaging	570,179,278	483,227,686
Tools and supplies	723,960,320	675,089,015
Depreciation	3,100,361,964	3,104,974,073
Taxes, fees and duties	1,035,450,000	1,038,450,000
Services bought from outsiders	7,495,822,016	6,360,293,902
Other sundry expenses by cash	3,627,332,737	2,364,033,930
Total	38,419,023,509	34,511,263,869

9. Other income

	The first 6 months of 2026	The first 6 months of 2025
Disposal and transfer of fixed assets and tools & equipment.	110,335,847	700,000
Income from leasing shops, convenience store premises, halls, etc.	811,236,446	692,546,694
Proceeds from sponsorship of the 10th Cardiovascular Scientific Conference	1,756,481,480	-
Other income	1,414,308,742	115,788,944
Total	4,092,362,515	809,035,638

10. Other expenses

	The first 6 months of 2026	The first 6 months of 2025
Residual value and disposal fixed assets and tools & equipment	-	70,772,389
Disposal of damaged or expired medicines and supplies	34,644,280	7,748,531
Fine amount	-	435,720
Expenses for the 10th Cardiovascular Scientific Conference	1,605,803,249	-
Other expenses	533,142,056	140,499,068
Total	2,173,589,585	219,455,708

11. Costs of production and doing business by factors

	The first 6 months of 2026	The first 6 months of 2025
Raw materials	218,592,267,842	216,724,869,079
Labour cost	95,733,544,222	89,088,584,890
Depreciation and amortization, prepaid expenses	10,707,404,189	10,049,551,249
Services bought from outsiders	19,835,844,710	18,917,707,577
Other sundry cash expense	21,921,010,968	18,181,833,218
Total	366,790,071,931	352,962,546,013

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

12. Current corporate income tax

Current corporate income tax payables in the period is estimated as follow:

1. Corporate income tax liabilities calculated on taxable income of current year

2. Total Current corporate income tax

The first 6 months of 2026	The first 6 months of 2025
4,375,038,156	5,598,241,624
4,375,038,156	5,598,241,624

13. Earning per share

Accounting profit after corporate income tax

Increase or decrease adjustments

Decrease adjustments

Bonus, welfare and other funds

Profit or loss attributable to common stockholders

Average common stock outstanding during the year

Earnings per share

The first 6 months of 2026	The first 6 months of 2025
34,745,924,456	45,287,595,104
(3,000,853,281)	(3,380,353,424)
(3,000,853,281)	(3,380,353,424)
(3,000,853,281)	(3,380,353,424)
31,745,071,175	41,907,241,680
15,552,000	15,552,000
2,041	2,695

14. Diluted earning per share

Profit or loss allocated to shareholders owning ordinary shares

Profit or loss allocated to shareholders owning ordinary shares after adjusting dilution factors

Average outstanding ordinary shares in the period

Average outstanding ordinary shares in the period after adjusting dilution factors

Diluted earnings per share

The first 6 months of 2026	The first 6 months of 2025
31,745,071,175	41,907,241,680
31,745,071,175	41,907,241,680
15,552,000	15,552,000
15,552,000	15,552,000
2,041	2,695

VII. OBJECTIVES AND FINANCIAL RISKS MANAGEMENT POLICIES

The Company is exposed to financial risks arising from its operating and investing activities, including market risk, credit risk and liquidity risk. The Board of Management regularly monitors these risks and implements appropriate risk management measures to mitigate their potential adverse effects.

1. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices.

1.1. Interest rate risk

Interest rate risk mainly arises from the Company's interest-bearing borrowings and deposits. The Company manages this risk by monitoring movements in market interest rates, balancing its capital structure and maintaining an appropriate level of liquidity.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***1. Market risk (cont.)****1.2. Foreign exchange risk**

Foreign currency risk arises from the Company's foreign currency-denominated transactions and balances. Fluctuations in foreign exchange rates may affect the value of monetary items and the Company's results of operations.

The Company manages foreign currency risk by monitoring movements in exchange rates, balancing foreign currency-denominated inflows and outflows, and controlling foreign currency-denominated items to mitigate the impact of exchange rate fluctuations on its operations.

As at the end of the accounting period, the Company did not use any derivative financial instruments to hedge foreign currency risk.

2. Credit risk

Credit risk is the risk that one party to a financial instrument or customer contract fails to perform its obligations, resulting in a financial loss. The Company is exposed to credit risk arising from its operating activities and financial activities, including trade receivables and bank deposits.

3. Liquidity risk

Liquidity risk arises when the Company does not have sufficient financial resources to meet its payment obligations when they fall due. This risk mainly relates to mismatches in the timing between cash inflows from financial assets and payment obligations arising from liabilities. The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents and regularly monitoring cash flows and capital utilisation plans to ensure its ability to meet financial obligations as they fall due.

The Board of Management assesses that the Company has sufficient access to funding sources and maintains existing credit facilities to meet its working capital requirements and future payment obligations.

4. Legal and compliance risks

The Company manages legal and compliance risks by regularly updating its knowledge of applicable laws and regulations, reviewing compliance, and implementing appropriate control measures to mitigate potential risks.

VIII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT: None.

IX. OTHER INFORMATION**1. Contingent liabilities, commitments and other information**

Non-cancellable operating lease commitments:

The Company entered into a land lease agreement No.6389/HĐ-TNMT-QHSDĐ with Ho Chi Minh City People's Committee on 8 August 2008 for a land area of 5,000 square metres located on Nguyen Dong Chi Street, Tan My Ward, Ho Chi Minh City. The land lease term is until 2 May 2053. The land rental is payable annually at the rental rate prescribed by the relevant authorities.

2. Subsequent events

Pursuant to Official Letter No. 6115/UBCK-QLCP dated 2 July 2026, the State Securities Commission of Vietnam ("SSC") notified that the number of TTD shares issued by the Company to existing shareholders for increasing its share capital from equity sources was 15,552,000 shares.

On 14 July 2026, the Company officially received the 18th amended Enterprise Registration Certificate issued by the Department of Planning and Investment, reflecting an increase in the Company's charter capital from VND 155.552 billion to VND 311.040 billion.

Except for the event mentioned above, there were no other events arising after the end of the accounting period that require adjustment to or disclosure in the Company's separate financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

3. Related party transactions*Details of the definition of related parties are presented in Note IV.20 to the financial statements.*

Details of the principal related parties and their relationships with the Company are presented as follows:

Members of the Board of Directors, Board of Supervisors, Board of Management, Chief Accountant, and their respective close family members.

The Board of Management represents that it has fully disclosed the identities of the Company's related parties and all related party relationships and transactions of which the Company is aware. The Company undertakes to comply with the regulations on determining the prices of related party transactions based on the arm's length principle.

3. a. Compensation of the Company's key management personnel

Key management personnel comprise members of the Board of Directors and members of the Board of Supervisors, including the Board of Management and Chief Accountant. Related parties of key management personnel comprise their close family members.

The remuneration of the Board of Directors and the Board of General Directors represents their total income before personal income tax, including salaries, bonuses, allowances arising from their management positions, and remuneration from their direct involvement in medical examination and treatment activities, as follows:

Related party	Position	Nature of remuneration	The first 6 months of 2026	The first 6 months of 2025
1. The Board of Directors			1,339,335,306	983,218,938
Dr. Nguyen Ngoc Chieu, MD, PhD	Chairman	Salaries and bonus	703,437,870	743,218,938
Dr. Chu Trong Hiep, MD, PhD	Member	Salaries and bonus	184,615,384	60,000,000
Pham Anh Dung, MBA	Member	Salaries and bonus	133,333,334	60,000,000
Dr. Pham Bich Xuan, Specialist Level 1	Member	Salaries and bonus	133,333,334	60,000,000
Dr. Phan Kim Phuong, MSc	Member	Salaries and bonus	184,615,384	60,000,000
2. The Board of Supervisors			443,527,193	351,488,099
Nguyen Duc Tuan, BA	Chief Supervisor	Salaries and bonus	194,127,193	47,858,932
Vuong Thi Quynh Anh, BA		Salaries and bonus	-	74,729,167
Ms. Bui Thuy Kieu	Member	Salaries and bonus	159,400,000	138,900,000
Dr. Le Thi Huyen Trang	Member	Salaries and bonus	90,000,000	90,000,000

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

Related party	Position	Nature of remuneration	The first 6 months of 2026	The first 6 months of 2025
3. Board of Management			13,516,698,789	12,227,768,117
Dr. Do Van Buu Dan, Specialist Level 2	General Director	Salaries and bonus	1,503,701,986	1,397,030,171
Dr. Ton That Minh, MD, PhD	Hospital Director	Salaries and bonus	2,374,363,081	2,436,286,179
Dr. Chu Trong Hiep, MD, PhD	Director of Cardiac Surgery	Salaries and bonus	1,650,183,246	1,521,544,747
Dr. Dinh Duc Huy, MD, PhD	Director of Internal Cardiology	Salaries and bonus	1,413,922,475	1,311,393,391
Assoc. Prof. Dr. Nguyen Thi Bich Dao, MD, PhD	Deputy Director of Endocrinology and Nutrition	Salaries and bonus	681,521,829	635,412,335
Dr. Nguyen Huynh Khuong, MSc	Deputy Director of Interventional Cardiology and Vascular Diseases	Salaries and bonus	1,045,033,435	993,998,871
Dr. Ly Huy Khanh, Specialist Level 2	Deputy Director of General Planning Deputy Director of	Salaries and bonus	560,586,807	536,535,805
Dr. Ngo Thi Kim Anh, MSc	Outpatient Examination and Treatment	Salaries and bonus	635,668,296	594,177,562
Dr. Thai Minh Thien, Specialist Level 2	Deputy Director of Emergency and Cardiovascular Intensive Care	Salaries and bonus	892,129,947	860,994,160
Nguyen Ngoc An Khoi, BA	Deputy Director of Brand Development Corporate Governance	Salaries and bonus	482,107,334	441,439,496
Nguyen Ngoc Nhu Anh, BA	Director - Person in charge of Corporate	Salaries and bonus	417,415,637	383,719,035
Tran Thi Thanh Nhan, BA	Deputy Director of Administration - HR Organization	Salaries and bonus	488,621,534	447,143,496
Nguyen Van Chung, MBA	Deputy Director of Information Technology	Salaries and bonus	653,855,881	-
Phan Thi Thanh Nga, MBA	Chief Financial Officer and concurrently Chief Accountant	Salaries and bonus	717,587,301	668,092,869

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***4. Presentation of segment asset, revenue and operating result**

The Board of Management determines that the Company's management decisions are primarily based on the types of products and services offered, rather than the geographical areas in which the Company provides those products and services. Therefore, the primary reporting of the Company is by business segment.

1. Major segment reporting: by business sector**1.a. Segment report by business sector for the six-month period ended 30 June 2026**

As at 30 June 2026, The company reports its activities by business segments: the pharmaceutical sales segment, the medical examination and treatment services segment, and other segments. The company analyzes revenue and cost of goods sold by business segment as follows:

Segment	Net revenue	Cost of goods sold	Gross profit
Segment of Medical examinations and treatments	284,754,292,149	221,265,734,392	63,488,557,757
Segment of drug sales	114,564,901,453	100,130,138,152	14,434,763,301
Total	399,319,193,602	321,395,872,544	77,923,321,058

1.b. Segment report by business sector for the six-month period ended 30 June 2025

As at 30 June 2025, The company reports its activities by business segments: the pharmaceutical sales segment, the medical examination and treatment services segment, and other segments. The company analyzes revenue and cost of goods sold by business segment as follows:

Segment	Net revenue	Cost of goods sold	Gross profit
Segment of Medical examinations and treatments	295,915,354,025	220,634,470,950	75,280,883,075
Segment of drug sales	104,166,456,333	91,038,389,685	13,128,066,648
Total	400,081,810,358	311,672,860,635	88,408,949,723

2. Minor segment reporting by geographical region

The company operates solely at its headquarters located in Ho Chi Minh City and has no branches. Therefore, the company does not present notes for segment reporting by geographical region.

5. Comparative information**Effects of the adoption of the new accounting regulations.**

As presented in Note III.1 to the financial statements, effective from 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated 31 December 2025 issued by the Ministry of Finance providing guidance on the accounting regime for enterprises. The Board of General Directors has assessed the impact of the adoption of Circular No. 99/2025/TT-BTC on the Company's financial statements. The principal changes primarily relate to the classification, presentation and disclosure of certain items in the financial statements. The adoption of this Circular does not have any material impact on the Company's financial position, results of operations or cash flows.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

5. Comparative information (cont.)

The effects of the adoption of the new accounting regulations on the comparative information in the financial statements are as follows:

Item	Code	Jan. 01, 2026		Differences arising from reclassification
		Presented under Circular 200	Presented under Circular 99	
Statement of Financial Position				
1. Cash and cash equivalents	110	30,000,000,000	30,248,273,973	248,273,973
2. Held-to-maturity investments	123	157,570,805,331	159,047,005,373	1,476,200,042
3. Other current receivables	135	11,230,428,180	9,505,954,165	(1,724,474,015)
4. Dividends and profits payable	313	-	70,288,001	70,288,001
5. Other short-term payables	320	3,585,658,525	3,515,370,524	(70,288,001)
Total		202,386,892,036	202,386,892,036	-

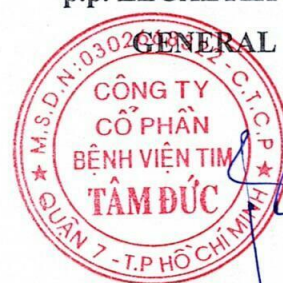
6. Information on going-concern operation: The Company will continue its operation in the future.

Approved, August 12, 2026

p.p. LEGAL REPRESENTATIVE

PREPARED BY - THE CHIEF ACCOUNTANT

GENERAL DIRECTOR


Phan Thi Thanh Nga, MBA


Dr. Do Van Bui Dan, Specialist Level 2

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

2. Financial investments

Held-to-maturity investments	Jun. 30, 2026			Jan. 01, 2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Term deposits (*)	166,049,359,872	166,049,359,872	-	159,047,005,373	159,047,005,373	-
Bank	166,049,359,872	166,049,359,872	-	159,047,005,373	159,047,005,373	-
Argibank	70,000,000,000	70,000,000,000	-	80,000,000,000	80,000,000,000	-
Vietcombank	62,689,819,030	62,689,819,030	-	47,570,805,331	47,570,805,331	-
Vietinbank	30,000,000,000	30,000,000,000	-	30,000,000,000	30,000,000,000	-
Accrued interest on term deposit contracts	3,359,540,842	3,359,540,842	-	1,476,200,042	1,476,200,042	-
Total	166,049,359,872	166,049,359,872	-	159,047,005,373	159,047,005,373	-

(*) As at 30 June 2026, cash equivalents comprise three-month term deposit contracts placed with joint-stock commercial banks, bearing interest rates ranging from 4.8% to 7.8% per annum.

NOTES TO THE FINANCIAL STATEMENTS*For the first 6 months of the year 2026**Unit: VND***6. Overdue receivables with provisions**

Item	Jun. 30, 2026			Jan. 01, 2026		
	Original cost	Recoverable amount	Debt aging	Original cost	Recoverable amount	Debt aging
Short-term trade and other receivables	1,777,831,884	1,572,068,509		1,777,831,884	1,572,068,509	
Short-term trade receivables	1,510,687,819	1,304,924,444		1,510,687,819	1,304,924,444	
Dang Van Van	110,539,626	110,539,626	Over 3 years	110,539,626	110,539,626	Over 3 years
Dum Nan	262,697,893	262,697,893	Over 3 years	262,697,893	262,697,893	Over 3 years
Nguyen Ngoc Khanh Linh	198,304,565	198,304,565	Over 3 years	198,304,565	198,304,565	Over 3 years
Nguyen Cao Bach	297,349,715	297,349,715	Over 3 years	297,349,715	297,349,715	Over 3 years
Van Thi Hong Tam	129,525,751	129,525,751	Over 3 years	129,525,751	129,525,751	Over 3 years
Nguyen Thi Hoang My	100,743,518	100,743,518	Over 3 years	100,743,518	100,743,518	Over 3 years
David Alan Cross	391,437,443	195,718,722	Over 1 year less than 2 years	391,437,443	195,718,722	Over 1 year
Ho Minh Duong	20,089,308	10,044,654	Over 1 year less than 2 years	20,089,308	10,044,654	Over 1 year
Other customers	267,144,065	267,144,065	Over 3 years	267,144,065	267,144,065	Over 3 years
Total	1,777,831,884	1,572,068,509		1,777,831,884	1,572,068,509	

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

9. Increase, decrease in tangible fixed assets

Item	Buildings & structures	Machinery & equipment	Transportation & facilities	Office equipment	Others	Total
Original cost						
Opening balance	141,341,591,435	253,508,887,888	7,317,333,068	2,670,366,014	879,840,761	405,718,019,166
New purchases	885,416,150	1,458,977,360	3,830,858,889	759,286,667	115,100,000	7,049,639,066
Liquidation and disposal		(1,244,482,192)	(1,580,000,000)			(2,824,482,192)
Closing balance	142,227,007,585	253,723,383,056	9,568,191,957	3,429,652,681	994,940,761	409,943,176,040
Accumulated depreciation						
Opening balance	79,122,023,336	168,454,620,180	5,382,613,692	1,809,026,844	760,444,346	255,528,728,398
Charge for the year	2,354,685,172	7,762,896,379	246,699,701	82,248,876	148,117,531	10,594,647,659
Liquidation and disposal		(1,234,447,669)	(1,580,000,000)			(2,814,447,669)
Reclassify	(23,535,000)	23,535,000				-
Closing balance	81,453,173,508	175,006,603,890	4,049,313,393	1,891,275,720	908,561,877	263,308,928,388
Net book value						
Opening balance	62,219,568,099	85,054,267,708	1,934,719,376	861,339,170	119,396,415	150,189,290,768
Closing balance	60,773,834,077	78,716,779,166	5,518,878,564	1,538,376,961	86,378,884	146,634,247,652

* Ending net book value of tangible fixed assets pledged/mortgaged as loan security: Not applicable.

* Ending original costs of tangible fixed assets-fully depreciated but still in use: VND 89,798,477,761.

* Ending original costs of tangible fixed assets-waiting to be disposed: Not applicable.

* Other changes in tangible fixed assets: Not applicable.

* Commitments on tangible fixed assets acquisitions, sales of large value: Not applicable.

NOTES TO THE FINANCIAL STATEMENTS

For the first 6 months of the year 2026

Unit: VND

18. Owners' equity

1. Comparison schedule for changes in Owner's Equity

Item	Owners' paid-in capital	Share premium	Undistributed earnings	Investment and Development Fund	Other funds	Total
Balance as at Jan. 01, 2025	155,520,000,000	1,407,488,000	148,731,346,805	16,603,467,737	1,855,123,878	324,117,426,420
Profit			45,287,595,104			45,287,595,104
Appropriation to funds			(5,130,353,424)		1,630,353,424	(3,500,000,000)
Dividends distributed			(37,652,210,000)			(37,652,210,000)
Other reduction					(1,663,000,000)	(1,663,000,000)
Balance as at Jun. 30, 2025	155,520,000,000	1,407,488,000	151,236,378,485	16,603,467,737	1,822,477,302	326,589,811,524
Balance as at Jan. 01, 2026	155,520,000,000	1,407,488,000	183,497,530,911	16,603,467,737	2,638,700,638	359,667,187,286
Profit			34,745,924,456			34,745,924,456
Dividends distributed (*)			(4,750,853,281)		1,250,853,281	(3,500,000,000)
Dividends distributed			(37,652,210,000)			(37,652,210,000)
Other reduction			(6,384,000,000)		(2,210,012,136)	(8,594,012,136)
Balance as at Jun. 30, 2026	155,520,000,000	1,407,488,000	169,456,392,086	16,603,467,737	1,679,541,783	344,666,889,606

(*) Based on Resolution 01.2026/NQ-ĐHCD dated April 24, 2026, the Company has implemented the distribution of profits, allocated funds for 2025, and temporarily allocated funds for the year 2026, and distributed dividends for 2025 as follows:

The first 6 months of 2026

- Provisioning

+ Provisional allocation to the operating fund of the Board of Directors and the Supervisory Board for the year 2026	1,250,853,281
+ Provisional allocation to the bonus and welfare fund for the year 2026 according to the profit distribution plan	3,500,000,000
	<u>4,750,853,281</u>

- Dividend distribution

+ Distribution of the second dividend installment for 2025 based on Resolution No. VII.10/NQ-HĐQT dated January 15, 2026	16,370,526,000
+ Distribution of the third dividend installment for 2025 according to Resolution No. 01.2026/NQ-ĐHCD dated April 24, 2026	21,281,684,000
	<u>37,652,210,000</u>

- Other reduction

+ Rewards to employees on the occasion of the 20th anniversary of the Company's establishment, pursuant to Resolution No. 01.2026/NQ-ĐHCD dated 24 April 2026.	6,384,000,000
	<u>6,384,000,000</u>