CÔNG TY CỔ PHẦN ĐẦU TƯ VÀ PHÁT TRIỂN Y TẾ VIỆT NHẬT
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JAPAN VIETNAM MEDICAL INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Period from 01/07/2026 to 30/09/2026

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of VietNam Medical And Pharmaceutical Investment Joint Stock Company (the "Company") presents its report and the Company's Interim Consolidated Financial statements period from 01/07/2026 to 30/09/2026.

THE COMPANY

The Company was established under Enterprise Registration Certificate No. 0101178800 for a joint stock company, first issued by the Hanoi Department of Finance on September 27, 2010, and most recently amended for the 25th time on August 13, 2026

The Company's head office is located at: 24th Floor, Icon4 Building, 243A De La Thanh Street, Lang Ward, Hanoi, Vietnam.

BOARD OF MANAGEMENT, BOARD OF DIRECTORS AND BOARD OF SUPERVISION

The members of the Board of Directors during the fiscal period and to the reporting date are:

Mr. Pham Thanh Nam	Chairman	(Since 21/04/2026)
Mr. Vu Van Toan	Vice Chairman	(Since 21/04/2026)
Mr. Vu Khanh Din	Chairman	
Mr. Nguyen Van Chi	Member of BOD	
Mr. Le Tuan	Member of BOD	(Since 03/11/2025)

The member of the Board of Management during the fiscal period and to the reporting date are:

- Mr. Nguyen Ngoc Cuong	CEO	(Since 21/04/2026)
- Mr. Nguyen Dai Nam	Deputy General Manager	(Since 20/01/2026)
- Mr. Nguyen Dai Nam	Deputy General Manager	(To 15/10/2026)

The members of the Board of Supervision are:

Mr. Do Duc Hiep	Head	(To 10/08/2026)
Ms. Dang Thi Ha Giang	Member	(To 10/08/2026)
Ms. Nguyen Vu Y Tan	Member	(To 10/08/2026)
Mr. Nguyen Duc Huy	Head	(Since 10/08/2026)
Ms. Do Thi Mai	Member	(Since 10/08/2026)
Ms. Ha Huyen Luong	Member	(Since 10/08/2026)

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The Board of General Management is responsible for the Interim Consolidated Financial statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the year. In preparing those Interim Consolidated Financial statements, the Board of Management is required to:

- Establish and maintain internal control systems that the Board of Management and the Company's governance bodies determine as necessary to ensure that the preparation and presentation of the Interim Consolidated Financial Statements are free from material misstatements due to fraud or error;
- Select suitable accounting policies and then apply them consistently;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Consolidated Financial statements;
- Prepare and present the Interim Consolidated Financial statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Consolidated Financial statements;
- Prepare the Interim Consolidated Financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Consolidated Financial statements comply with the registered accounting system. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Company's Board of Management affirms that the interim consolidated financial statements present fairly and accurately the Company's financial position as at 30/09/2026, and its results of operations and cash flows for the quarterly accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Regime, and relevant legal regulations governing the preparation and presentation of interim consolidated financial statements

Other commitments

The Board of Management affirms that the Company complies with Decree No. 155/2020/ND-CP dated December 31, 2020 on corporate governance applicable to public companies, and that the Company has not violated its information disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance, which provides guidance on information disclosure in the securities market

On behalf of the Board of Management

Nguyen Ngoc Cuong
General Director
Ha Noi, 30 October 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of 30 September 2026

Unit: VND

ASSETS	Codes	Notes	30/09/2026	01/01/2026
A - CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	**100**		**535,846,292,299**	**733,205,120,320**
I. Cash and cash equivalents	**110**	**5**	**10,352,304,027**	**29,227,915,103**
Cash	111		10,352,304,027	27,807,915,103
Cash equivalents	112			1,420,000,000
II. Short-term investments	**120**		**10,650,622,633**	**13,815,882,222**
Investments held to maturity	123	6.1	10,650,622,633	13,815,882,222
III. Short-term receivables	**130**		**394,975,847,210**	**566,284,917,111**
Short-term trade receivables	131	7	237,873,705,143	275,976,707,917
Short-term advances to suppliers	132	8	24,113,184,936	133,866,766,117
Other short-term receivables	136	9	156,230,440,741	275,102,054,268
Allowance for doubtful debts	137	10	(23,241,483,610)	(118,660,611,191)
IV. Inventories	**140**	**11**	**118,254,460,025**	**121,431,088,449**
Inventories	141		136,365,149,718	141,882,388,719
Allowance for devalutaion of inventories	149		(18,110,689,693)	(20,451,300,270)
V. Other current assets	**150**		**1,613,058,404**	**2,445,317,435**
Short-term prepaid expenses	151	12	1,605,556,982	2,283,810,987
Value added tax deductibles	152		7,494,015	161,506,448
B - NON-CURRENT ASSETS (200 = 210 + 220 + 230 + 240 + 250 + 260)	**200**		**488,494,921,485**	**338,745,558,961**
I. Long-term receivables	**210**		**1,078,071,420**	**1,041,608,920**
Other long-term receivables	216	9	1,078,071,420	1,041,608,920
II. Fixed assets	**220**		**103,396,785,268**	**121,165,962,842**
Tangible fixed assets	221	13	102,289,481,794	120,145,134,270
Historical cost	*222*		*590,859,413,833*	*609,207,009,403*
Accumulated depreciation	*223*		*(488,569,932,039)*	*(489,061,875,133)*
Intangible fixed assets	227	14	1,107,303,474	1,020,828,572
Historical cost	*228*		*5,555,999,620*	*5,313,999,620*
Accumulated depreciation	*229*		*(4,448,696,146)*	*(4,293,171,048)*
IV. Long-term assets in progress	**240**		**14,571,902,208**	**2,242,430,972**
Construction in progress	242	15	14,571,902,208	2,242,430,972
V. Long-term financial investments	**250**		**359,135,218,168**	**197,401,391,492**
Investments in associates	252		750,000,000	750,000,000
Other long-term investments	253	6.3	354,260,000,000	192,800,000,000
Allowance for long-term investments	254		(750,000,000)	(750,000,000)
Investments held to maturity	255	6.2	4,875,218,168	4,601,391,492
VI. Other long-term assets	**260**		**10,312,944,421**	**16,894,164,735**
Long-term prepaid expenses	261	12	8,613,137,343	14,662,957,492
Deferred tax assets	262		1,699,807,078	2,231,207,243
TOTAL ASSETS (270 = 100 + 200)	**270**		**1,024,341,213,784**	**1,071,950,679,281**

CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)
As of 30 September 2026

Unit: VND

RESOURCES	Codes	Notes	30/09/2026	01/01/2026
C - LIABILITIES (300 = 310 + 330)	**300**		**360,178,214,603**	**445,319,045,730**
I. Current Liabilities	**310**		**337,048,970,356**	**413,377,257,994**
Short-term trade payables	311	**16**	56,816,951,549	83,627,756,622
Short-term prepayments from customers	312	**17**	34,417,792,307	14,255,217,259
Short-term taxes and other amounts payable to the State	313	**18**	11,405,440,917	14,821,776,806
Payables to employees	314		5,616,843,580	7,610,747,282
Short-term accured expenses	315	**20**	11,692,903,601	10,582,285,624
Other short-term payables	319	**21**	4,046,550,556	4,562,199,358
Short-term loans and finance leases	320	**19**	206,863,705,780	271,202,965,201
Provison for short-term payables	321		6,188,782,066	6,714,309,842
II. Non-current liabilities	**330**		**23,129,244,247**	**31,941,787,736**
Long-term loans and finance leases	338	**19**	21,881,707,238	31,879,052,238
Deferred Tax Liabilities	341		1,247,537,009	62,735,498
D - EQUITY (400 = 410)	**400**		**664,162,999,181**	**626,631,633,551**
I. Owner's equity	**410**	**22**	**664,162,999,181**	**626,631,633,551**
Owner's contributed capital	411		1,125,001,710,000	1,125,001,710,000
- *Ordinary shares with voting rights*	*411a*		*1,125,001,710,000*	*1,125,001,710,000*
Share premium	412		402,288,328,850	402,288,328,850
Investment and development funds	418		19,211,235,252	19,211,235,252
Retained earnings	421		(918,863,691,861)	(957,124,525,653)
- *Retained earnings until last period*	*421a*		*(957,124,525,653)*	*(1,007,069,805,417)*
- *Retained earnings of this period*	*421b*		*38,260,833,792*	*49,945,279,764*
Non-controlling interest	429		36,525,416,940	37,254,885,102
TOTAL RESOURCES (440 = 300 + 400)	**440**		**1,024,341,213,784**	**1,071,950,679,281**

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Thi Lua	Nguyen Ngoc Cuong

CONSOLIDATED INCOME STATEMENT

For the period from 1 July 2026 to 30 September 2026 and the accumulated period from 1 January 2026 to 30 September 2026

Unit: VND

	ITEMS	Codes	Notes	Quarter III 2026	Quarter III 2025	Accumulated from the beginning to the end of this quater (This year)	Accumulated from the beginning to the end of this quater (Last year)
1.	**Revenue from goods sold and services rendered**	01	23	158,447,695,049	161,198,165,632	474,567,202,032	478,451,991,050
2.	Revenue deduction	02	24	134,057,142	-	14,753,370,126	151,076,190
3.	**Net Revenue from goods sold and services rendered**	**10**		**158,313,637,907**	**161,198,165,632**	**459,813,831,906**	**478,300,914,860**
4.	Cost of goods sold	11	25	116,820,275,606	123,412,424,368	325,445,449,641	364,370,298,447
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**41,493,362,301**	**37,785,741,264**	**134,368,382,265**	**113,930,616,413**
6.	Financial income	21	26	1,463,364,113	588,255,352	5,752,261,623	4,960,342,638
7.	Financial expenses	22	27	5,831,819,750	4,993,620,423	20,190,522,770	11,740,138,745
	Of which: interest expense	*23*		5,518,854,147	4,988,065,423	19,141,096,193	4,681,121,092
9.	Selling expenses	25	28	13,440,739,776	12,271,616,405	40,293,074,071	37,320,481,208
10.	General and Administration expenses	26	29	9,448,470,835	8,150,792,945	35,531,115,427	29,515,063,455
11.	**Operating profit (30=20+(21-22)+24-(25+26))**	**30**		**14,235,696,053**	**12,957,966,843**	**44,105,931,620**	**40,315,275,643**
12.	Other income	31	30	151,368,388	2,737,801,935	6,010,474,983	10,173,229,855
13.	Other expenses	32	31	559,030,852	58,625	1,075,898,543	699,052,457
14.	**Profit from other activities (40=31-32)**	**40**		**(407,662,464)**	**2,737,743,310**	**4,934,576,440**	**9,474,177,398**
15.	**Accounting profit before tax (50=30+40)**	**50**		**13,828,033,589**	**15,695,710,153**	**49,040,508,060**	**49,789,453,041**
16.	Current coporate income tax	51		3,119,222,939	2,898,916,538	9,792,940,752	10,925,652,270
17.	Deferred coporate income tax expense	52		381,634,719	173,539,288	1,716,201,677	(876,631,270)

JAPAN VIETNAM MEDICAL INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY
CONSOLIDATED INCOME STATEMENT
For the period from 1 July 2026 to 30 September 2026 and the accumulated period from 1 January 2026 to 30 September 2026

Unit: VND

ITEMS	Codes	Notes	Quarter III 2026	Quarter III 2025	Accumulated from the beginning to the end of this quater (This year)	Accumulated from the beginning to the end of this quater (Last year)
18. Profit after tax (60=50-51-52)	60		10,327,175,931	12,623,254,327	37,531,365,631	39,740,432,041
19. Profit after tax of Parent Company	61		10,258,547,338	12,288,804,483	38,260,833,792	39,734,635,155
20. Profit after tax of Non-Controlling Interest	62		68,628,593	5,149,570	(729,468,161)	5,796,886
21. EPS	70		92	112.21	334	353

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Thi Lua	Nguyen Ngoc Cuong

CONSOLIDATED STATEMENT OF CASH FLOWS

Period from 01/07/2026 to 30/09/2026

(Indirect Method)

ITEMS	Codes	Notes	This period	Last period
I. Cash flows from operating activities				
Profit before tax	***01***		***49,040,508,060***	***49,789,453,041***
Adjustment for				
Depreciation and amortization and goodwill	02		18,094,654,282	18,440,292,922
Allowance and provisions	03		(1,425,720,361)	8,289,211,234
Foreign exchange gain (loss) upon revaluation of monetary items denominated in foreign currency	04		(255,608,867)	260,293,890
Gain/Loss from investing activities	05		(3,736,092,210)	(6,469,517,964)
Interest expenses	06		19,141,096,193	9,669,186,515
Operating profit before working capital movements	***08***		***80,858,837,097***	***79,978,919,638***
Increase, decrease in receivables	09		170,083,281,621	(142,095,678,518)
Increase, decrease in inventories	10		5,517,239,001	15,732,115,612
Increase, decrease in payables (exclude interest expensex, CIT)	11		(9,457,695,490)	(30,936,290,878)
Increase, decrease prepayments	12		6,728,074,154	1,166,745,135
Interest paid	14		(18,555,036,178)	(9,457,077,729)
Coporate income tax paid	15		(12,508,675,840)	(15,655,827,218)
Net cash from operating activites	***20***		***222,666,024,365***	***(101,267,093,958)***
II. Cash flows from investing activities				
Acquisition of fixed assets and other long-term assets	21		(12,806,670,144)	(37,939,606,516)
Proceeds from disposals of fixed assets and	22		450,500,000	3,760,575,000
Cash outflow for lending, acquiring debt instruments of other entities	23		(500,000,000)	(498,350,000,000)
Cash recovered from lending, selling debt instruments of other entities	24		3,130,000,000	505,522,368,422
Cash outflow for investments in other entities	25		(369,318,737,500)	(99,726,000,000)
Cash recovered from investments in other entities	26		207,858,737,500	46,926,000,000
Interest earned, dividend an profit received	27		3,981,139,124	11,932,718,121
Net cash from investing activities	***30***		***(167,205,031,020)***	***(67,873,944,973)***
III. Cash flows from financial activities				
Proceeds from borrowings	33		342,082,727,205	500,259,496,909
Repayment for borrowings	34		(416,419,331,626)	(329,963,630,693)
Net cash from financial activities	***40***		***(74,336,604,421)***	***170,295,866,216***

JAPAN VIETNAM MEDICAL INVESTMENT AND DEVELOPMENT JOINT STOCK COMPANY **B03a-DN**

CONSOLIDATED STATEMENT OF CASH FLOWS

Period from 01/07/2026 to 30/09/2026

(Indirect Method)

ITEMS	Codes	Notes	This period	Last period
Net cash during the period	**50**		**(18,875,611,076)**	**1,154,827,285**
Cash and cash equivalents at the beginning	**60**		**29,227,915,103**	**19,581,608,627**
Cash and cash equivalents at the ending	**70**		**10,352,304,027**	**20,736,435,912**

Ha Noi, 30 October 2026

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Thi Lua	Nguyen Ngoc Cuong

I. GENERAL INFORMATION

1.1 Structure of ownership

Japan Vietnam Medical Investment and Development Joint Stock Company ("the Company") operated under the Certificate of Business Registration No. 0101178800 dated 27 September 2010 issued by the Hanoi Department of Planning and Investment and registered for the 25th time on August 13, 2026.

The Company's head office is located at Floor 24, Icon4 Building, No. 243A De La Thanh Street, Lang Ward, Hanoi City, Viet Nam

The Company's chartered capital is VND 1,125,001,710,000 equivalent to 112,500,171 shares, per value per share is VND 10,000.

Total employees of the group as at 30/09/2026 was 168 (at 01/01/2026 was 165)

1.2. Operating industry and principal activities

The Company's principal activities include:

- Wholesale of medical equipment and instruments;
- Lease of medical equipment and instruments;
- Associate investment medical equipments;
- General clinic, specialits clinic and dental clinic;
- Pharmaceutical business.

1.3. Normal production and business cycle

The Company's normal course of business cycle is no more than 12 months

1.4. Corporate structure

The Company have a branch located at No. 218 Tran Hung Dao Street, Cho Lon Ward, Ho Chi Minh City which operating in wholesales of medical machinery and equipments.

As at 30/09/2026, the Company have 03 subsidiaries and 01 associate company as follow:

Subsidiaries	Principal activites	Address	Ownership ratio	Voting right ratio
- Kyoto Medical Science Company Limited.,	Traing medical equipments	Floor 24, Icon4 Building, No. 243A De La Thanh Street, Lang Ward, Hanoi City.	100.00%	100%
- Vietnam Japan Medical Technology Investment Joint Stock Company	General clinic, specialits clinic and dental clinic	Floor 1, No. 163 Hoang Cau Street, Dong Da Ward, Ha Noi City.	99.00%	99%
- Vietnam Pharmaceutical Investment And Trading Joint Stock Company	Pharmaceutical business activities	Floor 24, Icon4 Building, No. 243A De La Thanh Street, Lang Ward, Hanoi City.	85.20%	85.2%

Subsidiaries	Principal activites	Address	Ownership ratio	Voting right ratio
- Viet Tin Medical Equipment Joint Stock Company	Traing medical equipments	No. 19 Vo Van Tan Street, 6 Ward, Ho Chi Minh City	25.00%	25%

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 The Company's fiscal year begins on 01 Jan and ends on 31 Dec of the following year

2.2 The currency unit used in accounting
The currency unit used in accounting period is Vietnam Dong (VND)

3 ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

The Consolidated Financial Statements are presented in Vietnamese Dong (VND) and are prepared in accordance with accounting principles prescribed under Circular No. 99/2025/TT-BTC dated October 27, 2025 issued by the Ministry of Finance, the Vietnamese Corporate Accounting System promulgated under the same Circular, the Vietnamese Accounting Standards, and other relevant statutory requirements relating to the preparation and presentation of consolidated financial statements.

4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements, are as follows:

4.1. Basis of consolidation

The consolidated financial statements are prepared on the accrual basis (except for the information related to cash flows) under historical cost principle, based on the assumption of going concern.

The consolidated financial statements include the separate financial statements of the Company and the financial statements of entities controlled by the Company (its subsidiaries) prepared for the financial year ended 30/09/2026. Control is achieved when the Company has the ability to govern the financial and operating policies of the investees in order to obtain benefits from their activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

Non-controlling interests (NCIs) are presented in the consolidated balance sheet within equity, seperately from the equity of the owners of the parent. NCIs in net assets of subsidiaries include: NCIs are recorded at the fair value of identifiable assets and liabilities at the acquisition date, NCIs in changes of equity from acquisition date up to the beginning of the current period and NCIs in changes of equity during current period. NCIs in the consolidated income statement is also seperately presented.

4.2. Estimates

The preparation of consolidated financial statements in conformity with Vietnamese accounting standards, the Vietnamese corporate accounting system, and the relevant statutory requirements applicable to consolidated financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The actual number incurred may differ from the estimates and assumptions.

4.3. Cash and cash equivalent

Cash reflects the full existing amount of the Company at the end of the accounting period, comprising cash on hand, demand deposits and cash in transit.

Cash equivalents include short-term investments with maturity less than 03 months since the date of investment, which can be converted easily into a certain amount of cash without any risk in conversion into cash at the reporting date and recorded following Vietnamese Accounting Standard No. 24 - Cash flow statement.

4.4. Conversion of foreign currencies

During the period, transactions arising in foreign currencies are converted into VND at exchange rates ruling at the transaction dates or accounting book exchange rate. Foreign exchange differences arising from these transactions are recognized in financial income (if gain) and financial expense (if loss). Monetary items denominated in foreign currencies are translated using exchange rate ruling at the balance sheet date. Foreign exchange differences arising from revaluation are reflected in the foreign exchange rate differences account and the balance of this account is transferred to the financial income (if profit) or financial expense (if loss) at the end of the accounting period.

4.5. Held to maturity investment

Reflecting the investments that the Company has intention and ability to hold to maturity with remaining maturity not exceeding 12 months (short-term) and more than 12 months (long-term) from the reporting date (except trading securities), including time deposits (including treasury bills, promissory notes), bonds, commercial papers, preference stocks which the issuer is obliged to buy at a certain time in the future, held-to-maturity loans for the purpose of collecting periodic interest, other kinds of debt securities (e.g. investment in buying bad debts, etc.) and other held-to-maturity investments, not including those already presented in the items such as "cash equivalents", "receivables from short-term borrowings" and "receivables from long-term borrowings".

Held-to-maturity investments are initially recognized at cost, including purchase price and expenses related to the purchase of investments such as brokerage fees, transaction, advisory, tax fees and bank charges ... After initial recognition, these investments are recorded at recoverable value.

Interest incurred after the date of purchase of held-to-maturity investments, profit upon disposals or sale of held-to-maturity investments are recorded in financial income. Interest received before the investment date is deducted from the cost at the date of purchase.

The Company bases on the remaining term from the reporting date to classify held-to-maturity investments as long-term or short-term and perform revaluation of monetary items denominated in foreign currencies under the principle presented in note No. 4.4.

When having strong evidence indicating part or all of the investments may not be recoverable and the losses can be measured reliably, these losses are recorded in financial expenses in the year and reduced directly to the value of the investments. Provision for held-to-maturity investments is similar to receivables unlikely to recover, is made similarly to bad debts according to note No. 4.7.

4.6 *Receivables and provision for doubtful debts*

Receivables are monitored detailed under the original terms, remaining terms at the reporting date, the receivable objects, receivable foreign currencies and other factors for the Company's management purpose. The classification of receivables comprised of trade receivables, and other receivables shall comply with the principles:

- Trade receivables include commercial receivables incurred from purchase-sale transactions, including receivables from sale of exported goods under the trust for other entities;
- Other receivables include non-commercial or non-trading receivables, including: receivables from loan interests, deposit interests, amount paid on behalf of another party; receivables which the export trustor must collect from the trustee; receivables from penalties, compensation; advances; pledges, collaterals, deposits, assets lending...

The company bases on the remaining term at the reporting date receivables to classify as long-term or short-term and the revaluation of monetary items denominated in foreign currencies according to the principles as presented in the note No. 4.4.

Receivables are recognised not exceeding the recoverable value. Provision for doubtful debts is made for receivables that are overdue for six months or more, or when the debtor is in difficulty of solvency due to dissolution, bankruptcy, or similar difficulties in accordance with the prevailing corporate accounting system.

4.7 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises purchase price, processing cost and other direct attributable expenses that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution. Cost is calculated using the weighted average method. Inventories are recorded by perpetual method.

The provision for the devaluation of inventories is the excess of the inventories' cost over their net realizable value at the accounting year end and made in accordance with prevailing corporate accounting system.

4.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Tangible fixed assets are recognized under the historical cost.

The costs of tangible fixed assets arising from purchases and self-constructions comprise all costs of bringing the tangible fixed assets to their working condition for their intended use.

The cost of self-construction or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Costs incurred after initial recognition are recorded as increase in the historical cost of assets if they actually improve the current status in comparison with the initial standard status of the assets, such as:

- Parts of the tangible fixed asset are modified to extend their useful life or to increase their capacity; or
- Parts of the tangible fixed asset are upgraded to substantially increase product quality; or
- New technology process is applied to reduce operation expenses of the assets in comparison with before.

The costs incurred for repairs and maintenance aims to restore or maintain the ability to bring the economic benefits of the assets according to the initial standard status, do not meet one of the above conditions, are recognized in the operation costs during the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives in accordance with Circular No. 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance. The estimated useful lives are as follows:

	Years
Buildings and structures	5
Machinery and equipment	03-12
Motor vehicles	06-10
Office equipment	03-06

Loss or gain resulting from sales and disposals of tangible fixed assets is the diffirence between proceed from sales or disposals of assets and their residual valuwes and is recognized in the income statement.

4.9 *Intangible assets and amortisation*

Intangible assets comprise software and are stated at cost less accumulated amortization. Software is measured initially at purchase cost and is amortized on a straight-line basis over an estimated useful life from 03 years to 06 years.

4.10 *Construction in progress*

The construction in progress is recorded at cost, including expenses directly related to (including borrowing costs by the Company's accounting policy) properties in the course of construction for production, equipment installed for the purpose of manufacturing, rental and management as well as related expenses to repairs of fixed assets. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

4.11 *Prepaid expenses*

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods. The Company's prepaid expenses include the value of tools and supplies, cost of repairing Machinery and Equipments and others.

Payables

The payables are monitored detailed under the original terms, the remaining terms at the reporting date, the payable objects, type of payables denominated in foreign currency and other factors according to the Company's management purpose. The classification of payables such as trade payables, other payables must be implemented the following principles:

- Trade payables include commercial payables incurred from purchase-sale transactions, including payables when imported goods under the trust;
- Other payables include non-commercial or non-trading payables, including: payables for loan interest, dividend and earning payables; payables for financial investments; amount paid for the third party; amount which the truster receives from relevant parties to pay under the entrusted import-export transactions; asset borrowings; payables for penalties, compensation; surplus assets without reason; payables for social insurance, medical insurance, unemployment insurance, trade union; collaterals, deposits received, etc.

The company bases on the remaining terms of payables at the reporting date to classify as long-term or short-term and perform revaluation of monetary items denominated in foreign currencies according to the principles as presented in the note No. 4.4.

The payables are recorded not less than the payment obligations. In the case of there is evidence that a loss likely occurs, the Company recognizes immediately a payable under the prudent principle.

4.12 *Payables Provisions*

Provision for liabilities is recognized only if the following conditions are fulfilled: The Company is responsible for current liabilities (legal liability or joint liability) due to consequences of any happened event; Possible decrease in economic benefits requires the settlement of liabilities; and Provide a reliable estimation of liabilities' value.

Provision for liabilities is recorded at the best estimate of the amount paid for current liabilities as at the end of the accounting period.

4.13 Loans and finance lease liabilities

The loans and finance lease liabilities are monitored detailed for each loan object, loan agreement, and loan asset; for the term of loan and finance lease liabilities and type of foreign currency (if any). The loans and finance lease liabilities with the remaining term more than 12 months from the reporting date are presented as long-term loans and finance lease liabilities. The due loans and finance lease liabilities within the next 12 months from the reporting date are presented as short-term loans and finance lease liabilities.

4.14 Borrowing costs

Borrowing costs include interests and other costs incurred directly related to the loans.

Borrowing cost is charged to operating expenses during the period when incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets with appropriate time (more than 12 months) to put into use for the intended purposes or sales, which recorded in the value of capitalized assets whether it is subject to the fulfillment of certain conditions of Vietnamese Accounting Standard No. 16 - Borrowing cost. Borrowing costs directly attributable to the construction of fixed assets, investment properties can be capitalized even though the construction is less than 12 months.

4.15 Revenue recognition

Revenue from the sale of goods shall be recognized if it simultaneously meets the following conditions:

a) The Company has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer

b) The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

c) revenue has been determined with relative certainty. When contracts define that buyers are entitled to return products, goods purchased under specific conditions, the Company shall only record turnovers if such specific conditions no longer exist and buyers are not entitled to return products, goods (unless the customer is entitled to return the goods under the form of exchange for other goods or services);

d) The Company has gained or will gain economic benefits from the good sale transaction; and

e) It is possible to determine the costs related to the goods sale transaction.

Revenue recognition from services rendered if simultaneously satisfying the following conditions:

a) Revenue is measured reliably. When the contracts define that the customers are entitled to return service purchased under specific conditions, the Company shall only record revenue if such specific conditions do not exist and the customers are not entitled to return services provided;

b) The Company received or will receive economic benefits from the sale transactions;

c) The completed work is determined at the reporting date; and

d) Incurred costs for the transaction and the costs to complete the transaction of providing such services is determined.

Revenue from financial activities includes: comprises deposit interest, profit from bond investment, profit from financial investment cooperation contract, discounted payments, gains from foreign exchange differences and others (if any).

Other income reflects income arising from the events or separate transactions with normal business operations of the Company, besides the above revenue.

4.16 Taxation

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

Current tax payable is calculated based on taxable income for the year. Taxable income differs from profit before tax as reported in the Statement of Profit or Loss because taxable income excludes items of income or expenses that are taxable or deductible in other years (including carried-forward losses, if any) and also excludes items that are not subject to tax or are not deductible.

Deferred tax expenses reflect the excess of reverted deferred tax assets and arisen deferred tax assets or the excess of arisen deferred tax payables and reverted deferred tax payables during the year. Deferred tax income reflects the excess of arisen deferred tax assets and reverted deferred tax assets or the excess of reverted deferred tax payables and arisen deferred tax payables during the year.

Deferred tax is recognized on significant differences between carrying amounts and the corresponding tax bases of assets and liabilities in the financial statements, tax losses, and unused tax incentives. Deferred tax liabilities are generally recognized for all temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Corporation intends to settle its current tax assets and liabilities on a net basis.

The determination of the Company's corporate income tax is based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of corporate income tax is dependent upon the assessment by the competent tax authorities.

Projects under construction and development for future mixed-use purposes—such as property, plant and equipment, investment property, and assets held for sale (inventories)—are classified as construction in progress and are carried at cost until construction or development is completed or the cost of these assets can be reliably determined. At that point, they are reclassified and subsequently recognized as property, plant and equipment, investment property, or inventories, as presented in the relevant accounting policies in the respective notes.

Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

4.17 Related parties

The parties are regarded as related parties of the Company if they have the ability to control or exercise significant influence over the Company in making financial and operating decisions or have the same key management personnel or jointly managed by another Company.

Individuals with the direct or indirect voting rights can impact significantly to the Company, including close family members of these individuals (parents, spouses, children, siblings).

Key management personnel have authority and responsibility for planning, managing and controlling the operation of the Company: the directors, the managers of the Company and close family members of these individuals.

The companies managed by these individuals mentioned above with direct or indirect voting rights or through these rights they can have a significant impact on the Company, including the companies owned by the leaders or major shareholders of the Company and the companies have the same key management personnel.

5 Cash and cash equivalents

	30/09/2026	01/01/2026
Cash on hand	1,013,568,319	602,325,859
Cash in bank	9,338,735,708	27,205,589,244
Total	**10,352,304,027**	**27,807,915,103**
Cash equivalents		1,420,000,000
Total Cash and cash equivalents	**10,352,304,027**	**29,227,915,103**

(*): Cash equivalents comprise deposits placed with commercial banks and financial institutions with original maturities ranging from 7 days to less than 3 months, bearing interest rates ranging from 2.9% to 4.55% per annum.

6 Financial investments

6.1 Short-term investments held to maturity

	30/09/2026	01/01/2026
Bank deposits with original terms of more than 3 months and less than 1 year	*10,650,622,633*	*13,815,882,222*
Total	**10,650,622,633**	**13,815,882,222**

6.2 *Short-term investments held to maturity*

	30/09/2026		01/01/2026	
	Value	*Provision*	*Value*	*Provision*
TAM AN INVESTMENT AND TRADING JSC	4,875,218,168		4,601,391,492	
Total	**4,875,218,168**		**4,601,391,492**	

6.3 *Other short-term investments*

	30/09/2026		01/01/2026	
	Value	*Provision*	*Value*	*Provision*
Investments in other entities	***354,260,000,000***		***192,800,000,000***	
TNG Investment and	*140,000,000,000*		*140,000,000,000*	
Other entities	*214,260,000,000*		*52,800,000,000*	
Total	**354,260,000,000**		**192,800,000,000**	

Investments in associates

	30/09/2026		01/01/2026	
	Value	*Provision*	*Value*	*Provision*
Investments in joint ventures	***750,000,000***	***(750,000,000)***	***750,000,000***	***(750,000,000)***
- Viet Tin Medical Devices JSC	*750,000,000*	*(750,000,000)*	*750,000,000*	*(750,000,000)*

7 Short-term trade receivables

	30/09/2026	01/01/2026
A1 Investment JSC		9,061,795,788
Huong Dong Comercial JSC		48,693,747,216
Triet Ton Tien Medical Devices JSC		10,492,501,970
16A Ha Dong Ltd Company		9,920,595,600
Cho Ray Hospital		19,344,278,750
TASCO Biological and Pharmaceutical Company Ltd	593,833,032	
Kien An Hospital		25,474,050,000
Geriatric and Rehabilitation Hospital		11,259,500,000
Hop Luc General Hospital Company Limited		10,253,010,000
Hoan My Technology Development Investment	52,504,022,649	
VIP 12 Medical Joint Stock Company		33,643,020,795
Other Customers	184,775,849,462	97,834,207,798
Total	**237,873,705,143**	**275,976,707,917**

8 Short-term advances to suppliers

	30/09/2026	01/01/2026
An Thanh Phat Medical Devices Ltd, Company	12,240,360,000	12,240,360,000
Cong Ly Toan Dan Law Company Limited		2,889,424,958
Hai Phat Medical Equipment Company Limited	3,395,000,000	93,818,635,996
NIPON Vietnam Co., Ltd.		
Other Customers	8,477,824,936	24,918,345,163
Total	**24,113,184,936**	**133,866,766,117**

9 Other receivables

	30/09/2026	01/01/2026
Short-term		
Advances	33,368,903,339	3,706,542,472
Deposit	500,232,452	
Receivables from financial investment cooperation	41,026,000,000	3,025,000,000
Others	81,335,304,950	268,370,511,796
Total	**156,230,440,741**	**275,102,054,268**
Long -term		
Deposit	1,078,071,420	1,041,608,920
Others		
Total	**1,078,071,420**	**1,041,608,920**

10 DOUBTFUL DEBTS

Receivables that are overdue or not yet due but are doubtful of collection

	30/09/2026			01/01/2026		
	Historical cost	*Allowance*	*Recoverable Amount*	*Historical cost*	*Allowance*	*Recoverable Amount*
Short-term receivables						
A1 Investment JSC				9,061,795,788	(9,061,795,788)	
Huong Dong Comercial JSC				48,693,747,216	(48,693,747,216)	
Triet Ton Tien Medical Devices JSC				10,492,501,970	(10,492,501,970)	
16A Ha Dong Ltd Company				9,920,595,600	(9,920,595,600)	
Huu nghi Viet Duc Hospital	3,231,100,000	(2,261,770,000)	969,330,000			
Song Viet Ltd. Company	1,896,450,000	(1,896,450,000)				
Other Customers	6,279,743,074	(3,797,978,652)	2,481,764,422	12,496,170,087	(7,397,095,831)	5,099,074,256
Advance payments to suppliers						
An Thanh Phat Medical Devices Co.,Ltd	12,240,360,000	(12,240,360,000)		12,240,360,000	(12,240,360,000)	
Toan Dan Law Firm Co., Ltd.	2,889,424,958	(2,889,424,958)		2,889,424,958	(2,889,424,958)	
Other Customers				30,013,973	(30,013,973)	

Total value of overdue other receivables						
Other Customers	155,500,000	(155,500,000)		17,935,075,855	(17,935,075,855)	
Total	**26,692,578,032**	**(23,241,483,610)**	**3,451,094,422**	**123,759,685,447**	**(118,660,611,191)**	**5,099,074,256**

11 Inventories

	30/09/2026		01/01/2026	
	Historical cost	*Allowance*	*Historical cost*	*Allowance*
Goods in transit	10,312,776,760		22,558,224,202	
Goods for sales	106,825,879,304	(18,054,576,426)	107,968,918,534	(20,384,051,734)
Goods on consignment	19,226,493,654	(56,113,267)	11,355,245,983	(67,248,536)
Total	**136,365,149,718**	**(18,110,689,693)**	**141,882,388,719**	**(20,451,300,270)**

12 Short-term prepaid expenses awaiting allocation, Long-term prepaid expenses

	30/09/2026	01/01/2026
Short-term prepaid expenses awaiting allocation		
Dispatched tools and supplies	1,527,593,063	1,349,952,205
Others	77,963,919	933,858,782
Total	**1,605,556,982**	**2,283,810,987**
Long-term prepaid expenses		
Dispatched tools and supplies	397,562,062	8,253,080,596
Spare parts and replacement components	2,038,035,383	3,342,212,537
Others	6,177,539,898	3,067,664,359
Total	**8,613,137,343**	**14,662,957,492**

13 Tangible fixed assets

Notes in accordance with Appendix No. 01

14 Intangible fixed assets

Notes in accordance with Appendix No. 02

15 Assets in progress

	30/09/2026	01/01/2026
Construction in progress	14,571,902,208	2,242,430,972
Total	**14,571,902,208**	**2,242,430,972**

16 Short-term trade payables

	30/09/2026		01/01/2026	
	Outstanding balance	*Repayment capability amount*	*Outstanding balance*	*Repayment capability amount*
FujiFilm Vietnam Co.,Ltd	11,380,513,778	11,380,513,778	40,241,235,896	40,241,235,896
Konica Minolta, Inc			6,596,080,524	6,596,080,524
United Imaging Healthcare Hong Kong Limited (UI) - USD	9,420,202,600	9,420,202,600	12,397,190,000	12,397,190,000
Microvention Inc	18,340,795,605	18,340,795,605	18,802,669,307	18,802,669,307
Others	17,675,439,566	17,675,439,566	5,590,580,895	5,590,580,895
Total	**56,816,951,549**	**56,816,951,549**	**83,627,756,622**	**83,627,756,622**

17 Prepayments from customers

	30/09/2026	01/01/2026
HA CAO MEDICAL EQUIPMENT CO., LTD	7,695,000,000	
199 HOSPITAL OF THE MINISTRY OF PUBLIC SECURITY	10,016,700,000	
Khoi Nguyen Health Company Limited	4,116,000,000	
K Hospital		3,593,400,000
Bach Mai Hospital		5,287,900,000
Hoan My Da Nang General Hospital Joint Stock Company		2,038,950,000
Others	12,590,092,307	3,334,967,259
Total	**34,417,792,307**	**14,255,217,259**

18 Taxes and other payables to State Budget

Notes in accordance with Appendix No. 03

19 Loans and finance leases

Notes in accordance with Appendix No. 04

20 Short-term Accrued Expenses

	30/09/2026	01/01/2026
Profesional consulting expense	5,303,255,718	5,303,255,718
Business Commission expense	5,973,596,102	4,687,880,677
Interest Expense	235,548,972	289,343,680
Others	180,502,809	301,805,549
Total	**11,692,903,601**	**10,582,285,624**

21 Other payables

Short-term other payables	30/09/2026	01/01/2026
Trade union fee, SHUI	244,252,923	13,601,686
Deposits and collaterals received	28,000,000	28,000,000
Others	3,774,297,633	4,520,597,672
Total	**4,046,550,556**	**4,562,199,358**

22 Equity

	30/09/2026		01/01/2026	
	VND	*%*	*VND*	*%*
Contributed capital	1,125,001,710,000	100%	1,125,001,710,000	100%
Total	**1,125,001,710,000**	**100%**	**1,125,001,710,000**	**100%**

Capital transactions with owners and dividend distribution, profit sharing:

	30/09/2026	01/01/2026
Paid-in equity		
+ Opening balance	1,125,001,710,000	1,125,001,710,000
+ Ending balance	**1,125,001,710,000**	**1,125,001,710,000**

Devidend, profit distributed

	30/09/2026	01/01/2026
	VND	VND
Number of outstanding shares	**112,500,171**	**112,500,171**
Common shares	*112,500,171*	*112,500,171*
Par Value of outstanding shares	10.000 VND	10.000 VND

23 Revenue from goods sold and services rendered

	This period	Last period
Revenue from goods sold	137,198,374,500	138,255,553,515
Revenue from services rendered	7,738,291,641	5,579,923,680
Other revenue	13,511,028,908	17,362,688,437
Total	**158,447,695,049**	**161,198,165,632**

24 Revenue deduction

	This period	Last period
Revenue deduction	134,057,142	
Total	**134,057,142**	-

Revenue from related parties

	This period	Last period
- Tasco Joint Stock Company	55,515,096	23,083,200

25 Cost of goods sold and services rendered

	This period	Last period
Cost of goods sold	105,393,298,285	113,029,236,854
Cost of services rendered	3,700,478,731	553,916,251
Cost of leasing investment properties	7,836,136,825	9,201,427,585
Allowance for devalutaion of inventories	(109,638,235)	627,843,678
Total	**116,820,275,606**	**123,412,424,368**

26 Financial Income

	This period	Last period
Bank and loan interest	907,895,330	245,975,620
Profit from financial investment cooperation contract	92,290,411	-
Profit from bond investment	69,908,207	312,160,231
Gain con foreign exchange difference	393,270,165	30,119,501
Unrealized foreign exchange gain		
Total	**1,463,364,113**	**588,255,352**

27 Financial Expenses

	This period	Last period
Interest expense	5,518,854,147	4,988,065,423
Loss on foreign exchange difference	382,281,742	5,555,000
Other financial expenses	(69,316,139)	
Total	**5,831,819,750**	**4,993,620,423**

28 Selling expenses

	This period	Last period
Raw materials	287,345,450	104,663,518
Labour expenses	6,845,601,303	5,280,491,668
Depreciation expenses	732,030,238	1,074,632,733
Provision/Reversal of provision for product warranty	33,609,775	1,022,691,485
Expenses of outsourcing services	4,251,500,644	3,676,255,583
Other expenses in cash	1,290,652,366	1,112,881,418
Total	**13,440,739,776**	**12,271,616,405**

29 Administrative expenses

	This period	Last period
Labour expenses	4,677,506,046	4,872,949,065
Tools and stationery expenses	390,514,322	229,305,688
Depreciation expenses	156,626,711	146,580,182
Provision expenses	150,124,957	93,127,996
External services expenses	2,724,383,010	2,064,299,954
Other	1,349,315,789	744,530,060
Total	**9,448,470,835**	**8,150,792,945**

30 Other income

	This period	Last period
Support and bonuses from suppliers		2,727,705,836
Income from liquidation of fixed assets, suppliers, tools		10,066,741
Others	151,368,388	29,358
Total	**151,368,388**	**2,737,801,935**

31 Other Expenses

	This period	Last period
Others	559,030,852	58,625
Total	**559,030,852**	**58,625**

32 OFF STATEMENT OF FINANCIAL POSITION ITEMS

Foreign currencies

	30/09/2026	01/01/2026
- USD	100	100
- USD	100	100
- USD	100	100

Doubtful debts written-off

Object	Value	Solving Time	Reason
Trade receivables	59,267,731,518	31/03/2022	Unrecoverable
Advances to suppliers	14,944,250,000	31/03/2022	Unrecoverable
Other receivables	16,666,407,839	31/03/2022	Unrecoverable
Trade receivables	240,679,310,430	31/03/2025	Unrecoverable
Advances to suppliers	307,847,523,800	31/03/2025	Unrecoverable
Other receivables	584,571,745,440	31/03/2025	Unrecoverable
Other receivables	11,199,161,785	01/06/2026	Unrecoverable
Trade receivables	79,049,955,745	01/06/2026	Unrecoverable

33 SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Outstanding balances up to the reporting date are as follows:

	Relation	30/09/2026	01/01/2026
		VND	VND
Other short-term receivables			
- Tasco Joint Stock Company	Related Company	64,724,302	59,519,040

Transactions with Related Parties as follow:	This Period	Last Period
Remuneration of the Board of Directors, the Board of Supervisors, and the Board of Management	1,227,763,636	1,453,500,000

Preparer	Chief Accountant	Chief Executive Officer
Nguyen Thi Lua	Nguyen Thi Lua	Nguyen Ngoc Cuong

APPENDIX 01

13 Tangible Fixed Assets

	Buildings and structures	Machinery	Office Equipments	Trasportation Vehicle	Total
	VND	VND	VND	VND	VND
HISTORICAL COST					
Balance on 01/01/2026	**7,617,359,883**	**589,222,202,365**	**3,433,831,657**	**8,933,615,498**	**609,207,009,403**
Purchasing		197198908			197198908
Liquidation, disposal		(18,924,273,467)			(18,924,273,467)
Other increase/decrease		379,478,989			379,478,989
Balance on 30/09/2026	**7,617,359,883**	**570,874,606,795**	**3,433,831,657**	**8,933,615,498**	**590,859,413,833**
ACCUMULATED DEPRECIATION					
Balance on 01/01/2026	**3,790,576,737**	**477,854,192,470**	**2,296,028,377**	**5,121,077,549**	**489,061,875,133**
Depreciation	704,281,230	15,708,129,313	727,354,680	761,363,961	17,901,129,184
Liquidation, disposal		(18,772,551,270)			(18,772,551,270)
Other increase/decrease		379,478,992			379,478,992
Balance on 30/09/2026	**4,494,857,967**	**475,169,249,505**	**3,023,383,057**	**5,882,441,510**	**488,569,932,039**
CARRYING AMOUNT					
Balance on 01/01/2026	**3,826,783,146**	**111,368,009,895**	**1,137,803,280**	**3,812,537,949**	**120,145,134,270**
Balance on 30/09/2026	**3,122,501,916**	**95,705,357,290**	**410,448,600**	**3,051,173,988**	**102,289,481,794**

APPENDIX 02

14 Intangible fixed assets

	Unlimited-term land use rights	Limited-term land use rights	Software	Others	Total
	VND	VND	VND	VND	VND
HISTORICAL COST					
Balance on 01/01/2026			**5,313,999,620**		**5,313,999,620**
Purchasing			280000000		280000000
Liquidation, disposal			(38,000,000)		(38,000,000)
Balance on 30/09/2026			**5,555,999,620**		**5,555,999,620**
ACCUMULATED DEPRECIATION					
Balance on 01/01/2026			**4,293,171,048**		**4,293,171,048**
Depreciation			193,525,098		193,525,098
Liquidation, disposal			(38,000,000)		(38,000,000)
Balance on 30/09/2026			**4,448,696,146**		**4,448,696,146**
CARRYING AMOUNT					
Balance on 01/01/2026			**1,020,828,572**		**1,020,828,572**
Balance on 30/09/2026			**1,107,303,474**		**1,107,303,474**

APPENDIX 03

18 Short Taxes and other payables to State Budget

	Opening balance		Arising during period		Ending Balance	
	Receivables 01/01/2026	Payables 01/01/2026	Payable amount	Paid amount	Receivables 30/09/2026	Payables 30/09/2026
		VND	VND	VND	VND	VND
- Output VAT		2,115,834,437	21,096,446,380	22,578,304,242		633976575
- Coporate income tax		12,498,675,840	9,878,317,230	12,594,052,318		9,782,940,752
- Personal income tax		192,208,293	4,184,044,349	3,595,346,507		780,906,135
- Environmental protection tax and other taxes		15,058,236	309,752,767	117,193,548		207,617,455
Total		**14,821,776,806**	**35,468,560,726**	**38,884,896,615**		**11,405,440,917**

APPENDIX 04

19. Loans and finance leases

Short-term loans and finance leases

	01/01/2026	During period		30/09/2026
	VND		VND	VND
	Value/Repayment Capability	Increase	Decrease	Value/Repayment Capability
Short-term loans	**271,202,965,201**	**342,082,727,205**	**406,421,986,626**	**206,863,705,780**
Loans from banks and credit institutions	**271,202,965,201**	**342,082,727,205**	**406,421,986,626**	**206,863,705,780**
MB - So giao dich 1 Branch (1)	34,521,863,960		34,521,863,960	
BIDV - My Dinh Branch (2)	17,200,802,390	24,594,613,202	21,896,839,800	19,898,575,792
Vietcombank - Ha Thanh Branch (3)	36,689,316,042	66,488,967,349	67,646,230,533	35,532,052,858
Vietinbank - Thang Long Branch (4)	77,374,059,705	135,556,317,189	129,307,140,235	83,623,236,659
TP - Hanoi Branch (5)	18,760,443,742	68,939,124,023	41,288,980,584	46,410,587,181
VPBank - Ngo Quyen Branch (6)	12,197,764,422	10,442,701,337	20,226,011,339	2,414,454,420
SHB - Thang Long Branch (7)	74,458,714,940	36,061,004,105	91,534,920,175	18,984,798,870
Long-term loans and finance leases	**31,879,052,238**		**9,997,345,000**	**21,881,707,238**
BIDV - My Dinh Branch (9)	16,041,230,000		5,242,345,000	10,798,885,000
SHB -Thanh Long Branch (10)	15,837,822,238		4,755,000,000	11,082,822,238

Detailed information related to loans

Debt repayment schedule	**30/09/2026**	**01/01/2026**
	VND	**VND**
Within one year	10,112,000,000	10,112,000,000
In the second year	10,112,000,000	10,112,000,000
From the third to the fifth year	11,769,707,238	21,767,052,238
After five years		
	31,993,707,238	**41,991,052,238**
Amounts payable within 12 months (presented under short-term borrowings)	10,112,000,000	10,112,000,000
Amounts payable after 12 months	**21,881,707,238**	**31,879,052,238**

(1) The loan under Credit Contract No. 311578.25.002.449769.TD dated 26 June 2025 between the Company and Military Commercial Joint Stock Bank - Operations Center 1 Branch. The total credit facility limit is VND 140,000,000,000, with a maturity date of 26 June 2026. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The borrowing interest rate is specified in each debt acknowledgment contract. As of 30 June 2026, the Company had no outstanding loan balance with Military Commercial Joint Stock Bank.

(2) The loan under Credit Contract No. 01/2025/6453135/HĐTD dated 17 July 2025 between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch. The total credit facility limit is VND 24,000,000,000. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The borrowing interest rate is specified in each debt acknowledgment contract. Collateral for the loan includes term deposit contracts and fixed assets of the Company.

(3) The loan under Credit Contract No. 26/8767425-CTD/063 dated 26 August 2026 between the Company and Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Thanh Branch. The total credit facility limit is VND 200,000,000,000. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The borrowing interest rate is specified in each debt acknowledgment contract. Collateral for the loan includes deposit contracts, fixed assets, and real estate properties of the Company and third parties.

(4) The loan under Credit Contract No. 06/2025-HĐCBLHM/NHCT326- VIET NHAT dated 06 June 2025 between the Company and Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thang Long Branch. The total credit facility limit is VND 120,000,000,000. The purpose of the loan is to supplement working capital for the Company's regular production and business activities. The borrowing interest rate is specified in each debt acknowledgment contract. Collateral for the loan includes real estate properties and fixed assets of the Company and third parties.

(5) The loan under Loan Agreement No. 667/2025/HDTD/DDO dated 17 November 2025 between the Company and Tien Phong Commercial Joint Stock Bank - Hanoi Branch. The total credit facility limit is VND 120,000,000,000. The interest rate is specified in each debt acknowledgment contract. Collateral includes deposit contracts and the right to claim debts under the contracts financed by TPBank.

(6) The loan under Loan Agreement No. 200326/JVC dated 20 March 2026 between the Company and Vietnam Prosperity Joint Stock Commercial Bank - Ngo Quyen Branch. The total credit facility limit is VND 70,000,000,000, with the interest rate specified in each debt acknowledgment contract. Collateral includes the right to claim debts under the contracts financed by VPBank.

(7) The loans under Credit Contracts No. 0010/2025/HDHM-PN/SHB.110601 dated 10 July 2025 and No. 0014/2025/HDHM-PN/SHB.110601 dated 11 June 2025 between the Company and Saigon - Hanoi Commercial Joint Stock Bank - Thang Long Branch. The total credit facility limit is VND 285,000,000,000, with a term of 06 months from the drawdown date, and the interest rate is specified in each debt acknowledgment contract. Collateral includes capital contributions in other entities and the right to claim debts under the contracts financed by SHB.

(8) Loans from securities companies for investment purposes. The loan term is 12 months, with borrowing interest rates ranging from 11% to 12.5% per annum.

(9) The loans under Credit Contracts No. 02/2025/6453135/HĐTD dated 15 August 2025 and No. 01/2025/16246050/HĐTD dated 13 February 2025 between the Company and Joint Stock Commercial Bank for Investment and Development of Vietnam - My Dinh Branch. The total credit facility limit is VND 20,700,000,000, with a loan term of 48 to 60 months. The borrowing interest rates are adjusted periodically. Collateral for the loans includes fixed assets of the Company.

(10) The loan under Medium and Long-term Credit Contract No. 0013/2025HĐTDTDH-PN/SHB.110601 dated 11 June 2025 between the Company and Saigon - Hanoi Commercial Joint Stock Bank. The total credit facility limit is VND 28,662,377,329. The purpose of the loan is to invest in machinery and equipment fixed assets. The borrowing interest rate is adjusted periodically. Collateral for the loan includes fixed assets of the Company and third parties.

22 Changing in owner's equity

	Paid-in capital of owners	Share premium	Other capital of owners	Retained Earnings	Non-controlling interest	Total
	VND	VND	VND	VND	VND	VND
For the financial year ended 30 September 2026						
Balance on 01/01/2026	**1,125,001,710,000**	**402,288,328,850**	**19,211,235,252**	**(957,124,525,653)**	**37,254,885,102**	**626,631,633,551**
Profit of the year				38,260,833,792	(729,468,162)	37,531,365,630
Balance on 30/09/2026	**1,125,001,710,000**	**402,288,328,850**	**19,211,235,252**	**(918,863,691,861)**	**36,525,416,940**	**664,162,999,181**