

INTERIM FINANCIAL STATEMENTS

Q3 2026

**TAM DUC CARDIOLOGY HOSPITAL
JOINT STOCK COMPANY**



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INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

ASSETS	Code	Notes	Sep. 30, 2026	Jan. 01, 2026
A. CURRENT ASSETS	100		291,693,779,062	277,970,712,697
I. Cash and cash equivalents	110	V.1	20,605,216,004	57,871,807,645
1. Cash	111		20,605,216,004	27,623,533,672
2. Cash equivalents	112		-	30,248,273,973
II. Short-term financial investments	120	V.2	165,070,209,186	159,047,005,373
1. Held-to-maturity investments	123		165,070,209,186	159,047,005,373
III. Short-term accounts receivables	130		49,439,255,801	12,291,175,178
1. Current trade accounts receivables	131	V.3	5,496,106,251	4,000,108,643
2. Current prepayments to suppliers	132	V.4	1,410,582,888	357,180,879
3. Other current receivables	135	V.5a	44,104,635,171	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	55,864,855,191	46,637,903,079
1. Inventories	141		55,864,855,191	46,637,903,079
V. Current biological assets	150		-	-
VI. Other current assets	160		714,242,880	2,122,821,422
1. Short-term prepaid expenses	161	V.8a	714,242,880	2,122,821,422
B. LONG-TERM ASSETS	200		159,984,725,968	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		149,969,353,725	154,958,362,342
1. Tangible fixed assets	221	V.9	142,748,490,543	150,189,290,768
Cost	222		411,458,176,040	405,718,019,166
Accumulated depreciation	223		(268,709,685,497)	(255,528,728,398)
2. Intangible fixed assets	227	V.10	7,220,863,182	4,769,071,574
Cost	228		11,710,152,472	9,007,952,472
Accumulated depreciation	229		(4,489,289,290)	(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		9,539,162,703	9,626,208,836
1. Long-term prepaid expenses	271	V.8b	9,539,162,703	9,626,208,836
TOTAL ASSETS (100+200)	280		451,678,505,030	442,777,528,415

INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Unit: VND

RESOURCES	Code	Notes	Sep. 30, 2026	Jan. 01, 2026
C. LIABILITIES	300		99,340,924,356	83,110,341,129
I. Current liabilities	310		99,310,924,356	83,080,341,129
1. Short-term trade payables	311	V.11	70,166,985,574	57,041,183,905
2. Prepayments from customers	312	V.12	3,249,761,119	2,142,322,479
3. Dividends and profits payable	313	V.13	351,172,001	70,288,001
4. Taxes and other payables to the State Budget	314	V.14	10,317,195,651	5,642,285,047
5. Payables to employees	315		8,030,000,000	12,053,630,532
6. Short-term accrued expenses	316	V.15	2,817,713,917	2,493,835,641
7. Other short-term payables	320	V.16a	3,183,991,086	3,515,370,524
8. Bonus and welfare fund	323	V.17	1,194,105,008	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	352,337,580,674	359,667,187,286
1. Contributed capital	411		311,040,000,000	155,520,000,000
<i>Ordinary shares with voting rights</i>	411a		311,040,000,000	155,520,000,000
2. Share premium	412		-	1,407,488,000
3. Investment and development fund	418		-	16,603,467,737
4. Other funds	419		1,960,891,033	2,638,700,638
5. Undistributed earnings	420		39,336,689,641	183,497,530,911
<i>Undistributed earnings accumulated to the end of prior period</i>	420a		8,336,276,648	111,079,136,805
<i>Undistributed earnings in this period</i>	420b		31,000,412,993	72,418,394,106
TOTAL RESOURCES (300+400)	440		451,678,505,030	442,777,528,415

Approved, October 19, 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

INTERIM STATEMENT OF PROFIT OR LOSS

Q3 2026

Unit: VND

ITEMS	Code	Notes	Q3 2026		Cumulative from the beginning of the year to the end of this quarter	
			Q3 2026	Q3 2025	The first 9 months of 2026	The first 9 months of 2025
1. Revenue from sale of goods and rendering of services	01	VI.1	225,722,124,182	211,066,362,880	625,108,087,779	611,240,428,359
2. Deductions	02	VI.2	17,508,685	25,209,810	84,278,680	117,464,931
Net revenue from sale of goods and rendering of services	10	VI.3	225,704,615,497	211,041,153,070	625,023,809,099	611,122,963,428
(10 = 01 - 02)						
4. Cost of goods sold	11	VI.4	176,619,081,106	164,627,699,214	498,014,953,650	476,300,559,849
5. Gross profit	20		49,085,534,391	46,413,453,856	127,008,855,449	134,822,403,579
(20 = 10 - 11)						
6. Gain/(loss) from disposal of investment properties	21		-	-	-	-
7. Financial income	22	VI.5	415,086,892	834,539,110	5,104,492,999	4,011,531,563
8. Financial expenses	23		-	-	16,338,096	-
<i>In which: borrowings expenses</i>	24		-	-	-	-
9. Selling expenses	25	VI.6	3,668,224,280	3,373,380,891	10,643,400,158	10,151,802,400
10. General & administration expenses	26	VI.7	18,834,176,962	16,752,945,641	57,253,200,471	51,264,209,510
11. Operating profit	30		26,998,220,041	27,121,666,434	64,200,409,723	77,417,923,232
(30 = 20 + 21 + 22 - (23 + 25 + 26))						
12. Other income	31	VI.8	1,155,582,354	928,119,599	5,247,944,869	1,737,155,237
13. Other expenses	32	VI.9	403,185,128	163,379,059	2,576,774,713	382,834,767
14. Other profit/loss	40		752,397,226	764,740,540	2,671,170,156	1,354,320,470
(40 = 31 - 32)						
15. Net accounting profit before tax	50		27,750,617,267	27,886,406,974	66,871,579,879	78,772,243,702
(50 = 30 + 40)						
16. Corporate income tax - current	51	VI.11	3,103,451,481	3,067,942,954	7,478,489,637	8,666,184,578
17. Corporate income tax - deferred	52		-	-	-	-
18. Net profit after corporate income tax	60		24,647,165,786	24,818,464,020	59,393,090,242	70,106,059,124
(60 = 50 - 51 - 52)						
19. Earnings per share	70	VI.12	736	741	1,756	2,088
20. Diluted earnings per share	71	VI.13	736	741	1,756	2,088

Approved, October 19, 2026

p.p. LEGAL REPRESENTATIVE

GENERAL DIRECTOR

PREPARED BY - THE CHIEF ACCOUNTANT



Phan Thi Thanh Nga, MBA



Đr. Do Văn Bui Đan, Specialist Level 2

INTERIM STATEMENT OF CASH FLOWS

(Under indirect method)

Q3 2026

Unit: VND

ITEMS	Code	Notes	The first 9 months of 2026	The first 9 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		66,871,579,879	78,772,243,702
2. Adjustments for				
Depreciation of fixed assets and investment properties	02	V.9	16,245,813,160	15,287,602,744
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	(5,094,458,476)	(3,787,356,462)
Interest expense	06		-	-
Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital			78,039,272,659	90,118,387,272
Increase (-)/ decrease (+) in receivables	09		(38,675,595,623)	(4,378,778,849)
Increase (-)/ decrease (+) in inventories	10		(9,226,952,112)	(9,158,325,069)
Increase (-)/ decrease (+) in payables (Other than payables, income tax)	11		20,748,064,022	14,148,777,200
Increase (-)/ decrease (+) in prepaid expenses	12		1,495,624,675	302,067,345
Increase (-)/ decrease (+) in trading securities	13		-	-
Interest paid	14		-	-
Corporate income tax paid	15	V.14	(5,525,060,359)	(5,431,084,042)
Other receipts from operating activities	16		-	87,219,706
Other payments on operating activities	17		(11,938,457,826)	(5,554,800,000)
Net cash inflows/(outflows) from operating activities	20		34,916,895,436	80,133,463,563
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(17,506,586,167)	(29,951,951,067)
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		(6,023,203,813)	-
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		-	30,000,000,000
5. Investments in other entities	25		-	-
6. Proceeds from divestment in other entities	26		-	-
7. Dividends and interest received	27	VI.5	5,104,492,999	3,857,428,851
Net cash inflows/(outflows) from investing activities	30		(18,425,296,981)	3,933,955,562

INTERIM STATEMENT OF CASH FLOWS

(Under indirect method)

Q3 2026

Unit: VND

ITEMS	Code	Notes	The first 9 months of 2026	The first 9 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		(53,741,852,000)	(53,934,692,000)
Net cash inflows/(outflows) from financing activities	40		(53,741,852,000)	(53,934,692,000)
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	50		(37,250,253,545)	30,132,727,125
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	20,605,216,004	107,051,641,885

Approved, October 19, 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

NOTES TO THE FINANCIAL STATEMENTS

Q3 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 (or average number during the period)

Total employees to September 30, 2026: 526 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

Q3 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

Q3 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

Q3 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

Q3 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.

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

Q3 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

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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

Q3 2026

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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

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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

Q3 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

Q3 2026

Unit: VND

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

1. Cash and cash equivalents

	Sep. 30, 2026	Jan. 01, 2026
Cash on hand	365,178,948	750,159,442
Demand deposit	20,240,037,056	26,873,374,230
+ VND	17,092,764,562	23,710,782,876
<i>Argibank</i>	808,515,237	1,104,896,138
<i>Vietcombank</i>	1,632,347,644	12,186,347,141
<i>Vietinbank</i>	14,651,901,681	10,419,539,597
+ Foreign currency	3,147,272,494	3,162,591,354
<i>Vietcombank - USD</i>	2,476,078,019	2,473,585,728
<i>Vietcombank - EUR</i>	671,194,475	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	20,605,216,004	57,871,807,645

2. Financial investments (see Notes page 30).

3. Trade receivables

Short-term

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Trade receivables	5,496,106,251	(1,572,068,509)	4,000,108,643	(1,572,068,509)
Short-term				
Children Action Foundation	684,113,383	-	-	-
Understanding the Heart Foundation	70,998,000	-	109,000,000	-
VietNam Children's Fund Social Enterprise Company Limited	132,292,265	-	145,162,760	-
Other customers	4,608,702,603	(1,572,068,509)	3,745,945,883	(1,572,068,509)
Total	5,496,106,251	(1,572,068,509)	4,000,108,643	(1,572,068,509)

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

4. Prepayments to suppliers

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Prepayments to suppliers	1,410,582,888	-	357,180,879	-
Hoang Phuc Entec Co., Ltd	-	-	162,000,000	-
Toan Dien Medical Technology Co.,Ltd	1,188,800,000	-	-	-
Other suppliers	221,782,888	-	195,180,879	-
Total	1,410,582,888	-	357,180,879	-

5. Other receivables

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
a. Short-term	44,104,635,171	-	9,505,954,165	-
Receivables from employees	257,651,000	-	194,125,000	-
Deposits	-	-	243,965,000	-
Disbursements on behalf of Health Insurance (*)	43,821,276,362	-	9,043,080,853	-
Other receivables	25,707,809	-	24,783,312	-
b. Long-term	476,209,540	-	222,244,540	-
Deposits	476,209,540	-	222,244,540	-
Total	44,580,844,711	-	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 31).

7. Inventory

	Sep. 30, 2026		Jan. 01, 2026	
	Amount	Provision	Amount	Provision
Raw materials	33,914,128,500	-	28,236,425,586	-
Tools and Instrument	1,579,641,085	-	1,334,787,743	-
Goods	20,371,085,606	-	17,066,689,750	-
Total	55,864,855,191	-	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

Q3 2026

Unit: VND

8. Deferred expenses

	Sep. 30, 2026	Jan. 01, 2026
a. Short-term deferred expenses	714,242,880	2,122,821,422
Software maintenance, insurance,...	714,242,880	2,122,821,422
b. Long-term deferred expenses	9,539,162,703	9,626,208,836
Tools and supplies awaiting allocation	1,792,888,066	2,256,870,941
Machinery maintenance, repairing hospital facilities, ...	7,746,274,637	7,369,337,895
Total	10,253,405,583	11,749,030,258

9. Increase, decrease in tangible fixed assets (see Notes page 32).

10. Increase, decrease in intangible fixed assets

Item	Land use rights (*)	Software	Total
Original cost			
Balance as of Jan. 01, 2026	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
Balance as of Sep. 30, 2026	6,970,212,772	4,739,939,700	11,710,152,472
Accumulated depreciation			
Balance as of Jan. 01, 2026	2,489,361,660	1,749,519,238	4,238,880,898
<i>Charge for the period</i>	124,468,083	125,940,309	250,408,392
Balance as of Sep. 30, 2026	2,613,829,743	1,875,459,547	4,489,289,290
Net book value			
Balance as of Jan. 01, 2026	4,480,851,112	288,220,462	4,769,071,574
Balance as of Sep. 30, 2026	4,356,383,029	2,864,480,153	7,220,863,182

* 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

Q3 2026

Unit: VND

11. Trade payables

	Sep. 30, 2026	Jan. 01, 2026
Short-term trade payables	70,166,985,574	57,041,183,905
Anh Huy Me Co., Ltd	5,383,440,000	3,847,472,000
Trading Scientific - Technological Materials Company Limited	-	3,496,500,000
National Phytopharma Joint Stock Company	8,266,405,210	6,594,438,354
Trieu Giang Pharmaceutical Co., Ltd	7,937,288,027	6,251,688,043
Other suppliers	48,579,852,337	36,851,085,508
Total	70,166,985,574	57,041,183,905

12. Prepayments from customers

	Sep. 30, 2026	Jan. 01, 2026
Short-term prepayments from customers	3,249,761,119	2,142,322,479
Advances from patients	1,905,744,797	731,562,180
An Nhan Association	389,020,380	795,961,490
Other local customers	954,995,942	614,798,809
Total	3,249,761,119	2,142,322,479

13. Dividends and profits payable

	Sep. 30, 2026	Jan. 01, 2026
Dividends and profits payable	351,172,001	70,288,001
Total	351,172,001	70,288,001

14. Taxes and payables to the State Budget

Payables

Item	Jan. 01, 2026	Payable amount	Paid amount	Sep. 30, 2026
Short-term	5,642,285,047	20,586,889,036	15,911,978,432	10,317,195,651
Value added tax	303,230,471	1,534,799,681	743,762,921	1,094,267,231
Corporate income tax	3,841,103,122	7,478,489,637	5,525,060,359	5,794,532,400
Personal income tax	1,497,951,454	11,573,599,718	9,643,155,152	3,428,396,020
Total	5,642,285,047	20,586,889,036	15,911,978,432	10,317,195,651

NOTES TO THE FINANCIAL STATEMENTS

Q3 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.

	Sep. 30, 2026	Jan. 01, 2026
15. Accrued expenses	2,817,713,917	2,493,835,641
Short-term accrued expenses		
Land rental fee	517,725,000	-
Cost of medical waste and household waste treatment	312,093,154	233,543,520
Cost of sending test samples	529,741,000	320,974,000
Expenses payable (electricity, water, testing, specialized machine maintenance, received goods without invoices...)	1,458,154,763	1,939,318,121
Total	2,817,713,917	2,493,835,641
16. Other payables	Sep. 30, 2026	Jan. 01, 2026
a. Short-term	3,183,991,086	3,515,370,524
SHUI, trade union fees	14,716,109	19,718,567
Keeping patient support funds of organizations and individuals	1,609,360,651	1,227,166,857
Collection and payment on behalf of sponsored research contracts and conferences	552,759,276	1,246,130,050
Other payables	1,007,155,050	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	3,213,991,086	3,545,370,524

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

17. Bonus and Welfare Fund	Sep. 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
Utilisation of the fund	(2,427,319,992)	(3,476,800,000)
Ending balance	<u>1,194,105,008</u>	<u>121,425,000</u>

18. Owners' equity

1. Comparison schedule for changes in Owner's Equity (see Notes page 33).

2. Details of owners' shareholding	Capital contribution	Sep. 30, 2026	Jan. 01, 2026
Ms. Nguyen Thi Hanh	10.00%	31,104,000,000	15,552,000,000
Ms. Nguyen Thi Thu Hong	7.94%	24,700,000,000	12,350,000,000
An Viet Hung Investment Joint Stock Company	10.71%	33,323,200,000	12,062,600,000
Capital contributions from other investors	71.35%	221,912,800,000	115,555,400,000
Total	100.00%	<u>311,040,000,000</u>	<u>155,520,000,000</u>

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

	The first 9 months of 2026	The first 9 months of 2025
Owners' capital		
At the beginning of the period	155,520,000,000	155,520,000,000
Increase during the period	155,520,000,000	-
At the end of the period	311,040,000,000	155,520,000,000
Dividends, profit distributed	<u>54,022,736,000</u>	<u>54,022,736,000</u>

4. Shares

	Sep. 30, 2026	Jan. 01, 2026
Number of shares registered to be issued	31,104,000	15,552,000
Number of circulating shares	31,104,000	15,552,000
Ordinary share	31,104,000	15,552,000
Number of shares outstanding	31,104,000	15,552,000
Ordinary share	31,104,000	15,552,000
Par value: VND/share	<u>10,000</u>	<u>10,000</u>

5. Funds

	Sep. 30, 2026	Jan. 01, 2026
Investment and development fund	-	16,603,467,737
Other Funds	1,960,891,033	2,638,700,638
Total	<u>1,960,891,033</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

Q3 2026

Unit: VND

19. Off balance sheet items		Sep. 30, 2026	Jan. 01, 2026	
a. Assets held under trust	Unit	Quantity		
Consigned materials		Sep. 30, 2026	Jan. 01, 2026	
Amplatez/Coil	Pcs	15	19	
Amplatez/Coil	Set	6	7	
Anneaux	Pcs	18	22	
Ballon	Pcs	426	365	
Electrophysiology Instruments	Pcs	64	71	
Electrophysiology Instruments	Set	20	14	
Pacemaker	Pcs	30	20	
Pacemaker	Set	8	5	
Stent	Pcs	388	412	
Valve	Pcs	40	49	
Medical Instruments	Set	17	11	
Medical Instruments	Pcs	51	53	
Total		1,083	1,048	
b. Foreign currencies	Sep. 30, 2026	Jan. 01, 2026		
	Original currency	Value (VND)	Original currency	Value (VND)
USD	\$ 94,847.09	2,476,078,019	\$ 94,856.99	2,473,585,728
EUR	€ 22,744.82	671,194,475	€ 22,702.97	689,005,626
Total		3,147,272,494		3,162,591,354

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Revenue from sale of goods and rendering of services

	Q3 2026	Q3 2025
Revenue from medical examinations and treatments	164,713,564,773	152,295,252,454
Revenue from drug sales	60,622,583,830	58,557,721,538
Other revenues	385,975,579	213,388,888
Total	225,722,124,182	211,066,362,880

2. Sales deductions

	Q3 2026	Q3 2025
Sales returns	17,508,685	25,209,810
Total	17,508,685	25,209,810

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

3. Net sales

	Q3 2026	Q3 2025
Revenue from medical examinations and treatments	164,713,564,773	152,295,252,454
Revenue from drug sales	60,605,075,145	58,532,511,728
Other revenues	385,975,579	213,388,888
	225,704,615,497	211,041,153,070

4. Cost of goods sold

	Q3 2026	Q3 2025
Cost of medical examination and treatment services	123,235,345,127	112,713,947,132
Cost of drug sales	53,117,125,683	51,663,127,082
Cost of other activities	266,610,296	250,625,000
Total	176,619,081,106	164,627,699,214

5. Financial income

	Q3 2026	Q3 2025
Interest	415,086,892	834,539,110
Total	415,086,892	834,539,110

6. Selling expenses

	Q3 2026	Q3 2025
Salaries	1,459,473,906	1,371,589,914
Materials and packaging	262,435,799	274,148,258
Tools and supplies	1,412,499	941,666
Depreciation	4,296,437	3,065,970
Services bought from outsiders	1,665,954,652	1,600,490,254
Other sundry expenses by cash	274,650,987	123,144,829
Total	3,668,224,280	3,373,380,891

7. General and administration expenses

	Q3 2026	Q3 2025
Salaries	10,800,417,462	10,620,808,296
Materials and packaging	184,392,422	178,703,025
Tools and supplies	337,138,725	357,499,556
Depreciation	1,756,219,380	1,560,707,899
Taxes, fees and duties	517,725,000	(103,545,000)
Services bought from outsiders	3,636,796,251	3,431,331,596
Other sundry expenses by cash	1,601,487,722	707,440,269
Total	18,834,176,962	16,752,945,641

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

8. Other income

	Q3 2026	Q3 2025
Income from leasing shops, convenience store premises, halls, etc.	489,958,110	525,532,818
Other income	665,624,244	402,586,781
Total	1,155,582,354	928,119,599

9. Other expenses

	Q3 2026	Q3 2025
Disposal of damaged or expired medicines and supplies	-	546,700
Fine amount	141,509,379	546,604
Other expenses	261,675,749	162,285,755
Total	403,185,128	163,379,059

10. Costs of production and doing business by factors

	Q3 2026	Q3 2025
Raw materials	126,415,122,941	114,359,626,531
Labour cost	47,218,709,537	46,218,605,221
Depreciation and amortization, prepaid expenses	5,538,408,971	5,238,051,495
Services bought from outsiders	10,150,269,714	10,591,946,266
Other sundry cash expense	9,798,971,185	8,345,796,233
Total	199,121,482,348	184,754,025,746

11. 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

	Q3 2026	Q3 2025
	3,103,451,481	3,067,942,954
	3,103,451,481	3,067,942,954

12. Earning per share

	Q3 2026	Q3 2025
Accounting profit after corporate income tax	24,647,165,786	24,818,464,020
Increase or decrease adjustments	(1,762,297,968)	(1,768,464,705)
Decrease adjustments	(1,762,297,968)	(1,768,464,705)
Bonus, welfare and other funds	(1,762,297,968)	(1,768,464,705)
Profit or loss attributable to common stockholders	22,884,867,818	23,049,999,315
Everage common stock outstanding during the year	31,104,000	31,104,000
Earnings per share	736	741

According to the 18th amended Business Registration Certificate dated July 14, 2026, the Company increased its charter capital using share premium, the investment and development fund, and undistributed post-tax profits. Consequently, the basic earnings per share (EPS) for the same period last year has been restated to account for these additionally issued shares. This adjustment caused the basic earnings per share for Q3/2025 to decrease from VND 1,482 to VND 741.

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

13. Diluted earning per share

	Q3 2026	Q3 2025
Profit or loss allocated to shareholders owning ordinary shares	22,884,867,818	23,049,999,315
Profit or loss allocated to shareholders owning ordinary shares after adjusting dilution factors	22,884,867,818	23,049,999,315
Average outstanding ordinary shares in the period	31,104,000	31,104,000
Average outstanding ordinary shares in the period after adjusting dilution factors	31,104,000	31,104,000
Diluted earnings per share	736	741

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

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. 9789/UBCK-QLCB dated 2 October 2026, the State Securities Commission of Vietnam ("SSC") notified that the number of TTD shares issued by the Company under the Employee Stock Ownership Plan (ESOP) to increase its share capital from equity sources is 690,000 shares.

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.

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	Q3 2026	Q3 2025
1. The Board of Directors			669,667,653	689,558,187
Dr. Nguyen Ngoc Chieu, MD, PhD	Chairman	Salaries and bonus	351,718,935	371,609,469
Dr. Chu Trong Hiep, MD, PhD	Member	Salaries and bonus	92,307,692	92,307,692
Pham Anh Dung, MBA	Member	Salaries and bonus	66,666,667	66,666,667
Dr. Phan Kim Phuong, MSc	Member	Salaries and bonus	92,307,692	92,307,692
Dr. Pham Bich Xuan, Specialist Level 1	Member	Salaries and bonus	66,666,667	66,666,667

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

Related party	Position	Nature of remuneration	Q3 2026	Q3 2025
2. The Board of Supervisors			171,292,763	173,658,089
Nguyen Duc Tuan, BA	Chief Supervisor	Salaries and bonus	77,292,763	79,658,089
Ms. Bui Thuy Kieu	Member	Salaries and bonus	49,000,000	49,000,000
Dr. Le Thi Huyen Trang	Member	Salaries and bonus	45,000,000	45,000,000
3. Board of Management			6,410,056,031	5,879,690,204
Dr. Do Van Buu Dan, Specialist Level 2	General Director	Salaries and bonus	717,217,143	698,396,805
Dr. Ton That Minh, MD, PhD	Hospital Director	Salaries and bonus	1,237,697,132	1,216,004,732
Dr. Chu Trong Hiep, MD, PhD	Director of Cardiac Surgery	Salaries and bonus	803,718,802	722,769,294
Dr. Dinh Duc Huy, MD, PhD	Director of Internal Cardiology	Salaries and bonus	681,230,051	621,120,497
Assoc. Prof. Dr. Nguyen Thi Bich Dao, MD, PhD	Deputy Director of Endocrinology and Nutrition	Salaries and bonus	317,549,056	295,527,278
Dr. Nguyen Huynh Khuong, MSc	Deputy Director of Interventional Cardiology and Vascular Diseases	Salaries and bonus	468,551,112	515,713,237
Dr. Ly Huy Khanh, Specialist Level 2	Deputy Director of General Planning	Salaries and bonus	253,349,975	244,751,477
Dr. Ngo Thi Kim Anh, MSc	Deputy Director of Outpatient Examination and Treatment	Salaries and bonus	272,713,620	286,403,840
Dr. Thai Minh Thien, Specialist Level 2	Deputy Director of Emergency and Cardiovascular Intensive Care	Salaries and bonus	412,027,351	391,519,374
Nguyen Ngoc An Khoi, BA	Deputy Director of Brand Development	Salaries and bonus	202,708,907	200,962,246
Nguyen Ngoc Nhu Anh, BA	Corporate Governance Director - Person in charge of Corporate governance (until Jul.03. 2026)	Salaries and bonus	243,380,683	174,952,267
Tran Thi Thanh Nhan, BA	Deputy Director of Administration - HR Organization	Salaries and bonus	205,857,437	204,064,246
Nguyen Van Chung, MBA	Deputy Director of Information Technology	Salaries and bonus	283,483,572	-

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

Phan Thi Thanh Nga, MBA	Chief Financial Officer and concurrently Chief Accountant	Salaries and bonus	310,571,190	307,504,912
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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 nine-month period ended 30 September 2026**

As at 30 September 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	165,099,540,352	123,501,955,423	41,597,584,929
Segment of drug sales	60,605,075,145	53,117,125,683	7,487,949,462
Total	225,704,615,497	176,619,081,106	49,085,534,391

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

As at 30 September 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	152,508,641,342	112,964,572,132	39,544,069,210
Segment of drug sales	58,532,511,728	51,663,127,082	6,869,384,646
Total	211,041,153,070	164,627,699,214	46,413,453,856

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

Q3 2026

Unit: VND

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, October 19, 2026

p.p. LEGAL REPRESENTATIVE

PREPARED BY - THE CHIEF ACCOUNTANT


Phan Thi Thanh Nga, MBA



Dr. Do Van Buu Dan, Specialist Level 2

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

V.2. Financial investments

Held-to-maturity investments	Sep. 30, 2026			Jan. 01, 2026		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Term deposits (*)	165,070,209,186	165,070,209,186	-	159,047,005,373	159,047,005,373	-
Bank	165,070,209,186	165,070,209,186	-	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	2,380,390,156	2,380,390,156	-	1,476,200,042	1,476,200,042	-
Total	165,070,209,186	165,070,209,186	-	159,047,005,373	159,047,005,373	-

(*) As at 30 September 2026, cash equivalents comprise three-month term deposit contracts placed with joint-stock commercial banks, bearing interest rates ranging from 4,9% to 8% per annum.

NOTES TO THE FINANCIAL STATEMENTS

Q3 2026

Unit: VND

V.6. Overdue receivables with provisions

Item	Sep. 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

Q3 2026

Unit: VND

V.9. Increase, decrease in tangible fixed assets

Item	Buildings & structures	Machinery & equipment	Transportation & facilities	Office equipment	Others	Total
Original cost						
Balance as of Jan. 01, 2026	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	2,973,977,360	3,830,858,889	759,286,667	115,100,000	8,564,639,066
Liquidation and disposal	-	(1,244,482,192)	(1,580,000,000)	-	-	(2,824,482,192)
Balance as of Sep. 30, 2026	142,227,007,585	255,238,383,056	9,568,191,957	3,429,652,681	994,940,761	411,458,176,040
Accumulated depreciation						
Balance as of Jan. 01, 2026	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	3,539,163,646	11,636,400,162	453,345,971	140,944,965	225,550,024	15,995,404,768
Liquidation and disposal	-	(1,234,447,669)	(1,580,000,000)	-	-	(2,814,447,669)
Reclassify	(23,535,000)	23,535,000	-	-	-	-
Balance as of Sep. 30, 2026	82,637,651,982	178,880,107,673	4,255,959,663	1,949,971,809	985,994,370	268,709,685,497
Net book value						
Balance as of Jan. 01, 2026	62,219,568,099	85,054,267,708	1,934,719,376	861,339,170	119,396,415	150,189,290,768
Balance as of Sep. 30, 2026	59,589,355,603	76,358,275,383	5,312,232,294	1,479,680,872	8,946,391	142,748,490,543

* 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 90,071,472,761.

* 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

Q3 2026

Unit: VND

V.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	-	-	70,106,059,124	-	-	70,106,059,124
Appropriation to funds	-	-	(6,023,818,129)	-	2,523,818,129	(3,500,000,000)
Dividends distributed	-	-	(54,022,736,000)	-	-	(54,022,736,000)
Other reduction	-	-	-	-	(2,083,000,000)	(2,083,000,000)
Balance as at Sep. 30, 2025	155,520,000,000	1,407,488,000	158,790,851,800	16,603,467,737	2,295,942,007	334,617,749,544
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
Capital increase	155,520,000,000	-	-	-	-	155,520,000,000
Profit	-	-	59,393,090,242	-	-	59,393,090,242
Appropriation to funds (*)	-	-	(5,638,151,249)	-	2,138,151,249	(3,500,000,000)
Dividends distributed (*)	-	-	(54,022,736,000)	-	-	(54,022,736,000)
Other reduction (*)	-	(1,407,488,000)	(143,893,044,263)	(16,603,467,737)	(2,815,960,854)	(164,719,960,854)
Balance as at Sep. 30, 2026	311,040,000,000	-	39,336,689,641	-	1,960,891,033	352,337,580,674

(*) Based on Resolution 01.2026/NQ-ĐHCHĐ dated April 24, 2026, the Company implemented the profit distribution and appropriation to funds for 2025, temporary appropriation to funds for 2026, dividend payment for 2026, and the issuance of bonus shares to existing shareholders from owners' equity, as follows:

	The first 9 months of 2026
- Provisioning	
+ Provisional allocation to the operating fund of the Board of Directors and the Supervisory Board for the year 2026	2,138,151,249
+ Provisional allocation to the bonus and welfare fund for the year 2026 according to the profit distribution plan	3,500,000,000
	5,638,151,249
- 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-ĐHCHĐ dated April 24, 2026	21,281,684,000
+ First Interim Dividend for 2026 based on Resolution No. VII.16.01/NQ-HĐQT dated August 18, 2026	16,370,526,000
	54,022,736,000
- Other reduction	
+ Rewards to employees on the occasion of the 20th anniversary of the Company's establishment, pursuant to Resolution No. 01.2026/NQ-ĐHCHĐ dated 24 April 2026.	6,384,000,000
+ Capital increase from Undistributed earnings in accordance with Resolution No. VII.13.01/NQ-HĐQT dated May 11, 2026, Official Dispatch No. 6115/UBCK-QLCP dated July 2, 2026, and the 18th amended Enterprise Registration Certificate dated July 14, 2026.	137,509,044,263
	143,893,044,263
+ Capital increase from Share premium in accordance with Resolution No. VII.13.01/NQ-HĐQT dated May 11, 2026, Official Dispatch No. 6115/UBCK-QLCP dated July 2, 2026, and the 18th amended Enterprise Registration Certificate dated July 14, 2026.	1,407,488,000
	1,407,488,000
+ Capital increase from Investment and Development Fund in accordance with Resolution No. VII.13.01/NQ-HĐQT dated May 11, 2026, Official Dispatch No. 6115/UBCK-QLCP dated July 2, 2026, and the 18th amended Enterprise Registration Certificate dated July 14, 2026.	16,603,467,737
	16,603,467,737