INTERIM FINANCIAL STATEMENTS

Q2 2026

TAM DUC CARDIOLOGY HOSPITAL JOINT-STOCK COMPANY

CONTENTS

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TAM DUC CARDIOLOGY HOSPITAL JOINT-STOCK COMPANY | Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026 | *Unit: VND*

ASSETS	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
A. CURRENT ASSETS	**100**		**270,329,892,101**	**277,970,712,697**
I. Cash and cash equivalents	**110**	**V.1**	**18,247,310,749**	**57,623,533,672**
1. Cash	111		18,247,310,749	27,623,533,672
2. Cash equivalents	112		-	30,000,000,000
II. Short-term financial investments	**120**	**V.2**	**162,689,819,030**	**157,570,805,331**
1. Trading securities	121		-	-
2. Provision for devaluation of trading securities	122		-	-
3. Short-term held-to-maturity investments	123		162,689,819,030	157,570,805,331
4. Provision for short-term held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for devaluation of other short-term investments	126		-	-
III. Short-term accounts receivables	**130**		**23,521,161,994**	**14,015,649,193**
1. Current trade accounts receivables	131	V.3	3,710,752,926	4,000,108,643
2. Current prepayments to suppliers	132	V.4	215,583,344	357,180,879
3. Intercompany receivables	133		-	-
4. Receivables based on stages of contruction	134		-	-
5. Other current receivables	135	V.5a	21,166,894,233	11,230,428,180
6. Provision for current doubtful debts	136	V.6	(1,572,068,509)	(1,572,068,509)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	**140**	**V.7**	**64,774,852,044**	**46,637,903,079**
1. Inventories	141		64,774,852,044	46,637,903,079
2. Provision for devaluation of inventories	149		-	-
V. Short-term biological assets	**150**		**-**	**-**
1. Short-term animals producing once	151		-	-
2. Short-term seasonal or one-time crops	152		-	-
3. Provision for devaluation of short-term biological assets	153		-	-
VI. Other current assets	**160**		**1,096,748,284**	**2,122,821,422**
1. Short-term deferred expenses	161	V.10a	1,096,748,284	2,122,821,422
2. Deductible value added tax	162		-	-
3. Taxes and other receivables from the State Budget	163		-	-
4. Repurchase and sale of Government's bonds	164		-	-
5. Other current assets	165		-	-
B. LONG-TERM ASSETS			**163,731,515,426**	**164,806,815,718**
I. Long-term receivables	**200**		**476,209,540**	**222,244,540**
1. Long-term trade receivables	210		-	-
2. Long-term prepayments to suppliers	211		-	-
3. Working capital from sub-units	212		-	-
4. Long-term intercompany receivables	213		-	-
5. Other long-term receivables	214	V.5b	476,209,540	222,244,540
6. Provision for doubtful long-term receivables	215		-	-

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026 *Unit: VND*

ASSETS	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
II. Fixed assets	**220**		**153,992,762,696**	**154,958,362,342**
1. Tangible fixed assets	221	V.8	146,634,247,652	150,189,290,768
- Cost	*222*		*409,943,176,040*	*405,718,019,166*
- Accumulated depreciation	*223*		*(263,308,928,388)*	*(255,528,728,398)*
2. Finance lease assets	224		-	-
- Cost	*225*		-	-
- Accumulated depreciation	*226*		-	-
3. Intangible fixed assets	227	V.9	7,358,515,044	4,769,071,574
- Cost	*228*		*11,710,152,472*	*9,007,952,472*
- Accumulated depreciation	*229*		*(4,351,637,428)*	*(4,238,880,898)*
III. Long-term biological assets	**230**		-	-
1. Animals producing periodically	231		-	-
a) Immature animals	*232*		-	-
b) Mature animals	*233*		-	-
- Cost	*234*		-	-
- Accumulated depreciation	*235*		-	-
2. Long-term animals producing once	236		-	-
3. Long-term seasonal or one-time crops	237		-	-
4. Provision for devaluation of long-term biological assets	238		-	-
IV. Investment Properties	**240**		-	-
- Cost	241		-	-
- Accumulated depreciation	242		-	-
V. Long-term work in progress	**250**		-	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		-	-
VI. Long-term investments	**260**		-	-
1. Investments in subsidiaries	261		-	-
2. Investments in associates, joint-ventures	262		-	-
3. Investments in equity of other entities	263		-	-
4. Provision for devaluation of investments in equity of other entities	264		-	-
5. Long-term held-to-maturity investments	265		-	-
6. Provision for long-term held-to-maturity	266		-	-
VII. Other long-term assets	**270**		**9,262,543,190**	**9,626,208,836**
1. Long-term deferred expenses	271	V.10b	9,262,543,190	9,626,208,836
2. Deferred income tax assets	272		-	-
3. Long-term tools, supplies and spare parts	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**434,061,407,527**	**442,777,528,415**

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026 *Unit: VND*

RESOURCES	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
C. LIABILITIES	**300**		**89,394,517,921**	**83,110,341,129**
I. Current liabilities	**310**		**89,364,517,921**	**83,080,341,129**
1. Short-term trade payables	311	V.11	68,212,017,342	57,041,183,905
2. Prepayments from customers	312	V.12	3,413,111,156	2,142,322,479
3. Dividends and profits payable	313	V.13	208,292,001	70,288,001
4. Taxes and other short-term payables to the State Budget	314	V.14	5,017,913,772	5,642,285,047
5. Payables to employees	315		5,330,000,000	12,053,630,532
6. Short-term accrued expenses	315	V.15	2,351,211,358	2,493,835,641
7. Short-term intercompany payables	317		-	-
8. Construction contract-in-progress short-term payables	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term payables	320	V.16a	2,908,797,292	3,515,370,524
11. Short-term borrowings and financial lease liabilities	321		-	-
12. Provision for short-term payables	322		-	-
13. Bonus and welfare fund	323		1,923,175,000	121,425,000
14. Price stabilization fund	324		-	-
15. Repurchase and sale of Government's bond	325		-	-
II. Long-term liabilities	**330**		**30,000,000**	**30,000,000**
1. Long-term trade payables	331		-	-
2. Long-term prepayments from customers	332		-	-
3. Taxes and other long-term payables to the State Budget	333		-	-
4. Long-term accrued expenses	334		-	-
5. Inter-company payables for operating capital	335		-	-
6. Long-term intercompany payables	336		-	-
7. Long-term deferred revenue	337		-	-
8. Other long-term payables	338	V.16b	30,000,000	30,000,000
9. Long-term borrowings and financial lease liabilities	339		-	-
10. Convertible bond	340		-	-
11. Preferred shares	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Provision for long-term liabilities	343		-	-
14. Fund for science and technology development	344		-	-

TAM DUC CARDIOLOGY HOSPITAL JOINT-STOCK COMPANY　　Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026　　*Unit: VND*

RESOURCES	Code	Notes	Jun. 30, 2026	Jan. 01, 2026
D. OWNERS' EQUITY	**400**	**V.17**	**344,666,889,606**	**359,667,187,286**
1. Contributed capital	411		155,520,000,000	155,520,000,000
- Ordinary shares with voting rights	*411a*		*155,520,000,000*	*155,520,000,000*
- Preference shares	*411b*		-	-
2. Share premium	412		1,407,488,000	1,407,488,000
3. Bond conversion option	413		-	-
4. Owners' other capital	414		-	-
5. Treasury shares	415		-	-
6. Difference upon assets revaluation	416		-	-
7. Foreign exchange differences	417		-	-
8. Investment and development fund	418		16,603,467,737	16,603,467,737
9. Other funds	419		1,679,541,783	2,638,700,638
10. Undistributed earnings	420		169,456,392,086	183,497,530,911
- Undistributed earnings accumulated to the end of prior year	*420a*		*145,845,320,911*	*111,079,136,805*
- Undistributed earnings in this year	*420b*		*23,611,071,175*	*72,418,394,106*
TOTAL RESOURCES	**440**		**434,061,407,527**	**442,777,528,415**

HCM City, July 20, 2026

PREPARED BY - THE CHIEF ACCOUNTANT　　**GENERAL DIRECTOR**

CÔNG TY CỔ PHẦN BỆNH VIỆN TIM TÂM ĐỨC
M.S.D.N: 0302668
C.T.C.P
QUẬN 7 - T.P HỒ CHÍ MINH

Phan Thi Thanh Nga, MBA　　**Dr. Do Van Buu Dan, Specialist Level 2**

INTERIM STATEMENT OF PROFIT OR LOSS

Q2 2026 *Unit: VND*

ITEMS	Code	Notes	Q2 2026		Cumulative from the beginning of the year to the end of this quarter	
			Q2 2026	Q2 2025	First 6 months of 2026	First 6 months of 2025
1. Sales	01	VI.1	207,621,096,306	220,307,472,608	399,385,963,597	400,174,065,479
2. Less sales deductions	02	VI.2	36,212,098	25,339,804	66,769,995	92,255,121
3. Net sales	10	VI.3	207,584,884,208	220,282,132,804	399,319,193,602	400,081,810,358
4. Cost of goods sold	11	VI.4	165,466,826,853	169,488,396,900	321,395,872,544	311,672,860,635
5. Gross profit (20 = 10 -11)	**20**		**42,118,057,355**	**50,793,735,904**	**77,923,321,058**	**88,408,949,723**
6. Gains/Losses from sales and disposals of investment properties	21		-	-	-	-
7. Financial income	22	VI.5	4,460,050,458	2,566,641,925	4,689,406,107	3,176,992,453
8. Financial expense	23	VI.6	16,338,096	-	16,338,096	-
In which: loan interest expenses	*24*		-	-	-	-
9. Selling expenses	25	VI.7	3,680,878,122	3,743,111,846	6,975,175,878	6,778,421,509
10. General & administration expenses	26	VI.8	18,946,450,737	17,612,502,083	38,419,023,509	34,511,263,869
11. Operating profit (30 = 20 + (21 - 22) - (25 + 26))	**30**		**23,934,440,858**	**32,004,763,900**	**37,202,189,682**	**50,296,256,798**
12. Other income	31	VI.9	1,724,521,533	429,159,609	4,092,362,515	809,035,638
13. Other expenses	32	VI.10	1,595,703,452	164,871,146	2,173,589,585	219,455,708
14. Other profit (40 = 31 - 32)	**40**		**128,818,081**	**264,288,463**	**1,918,772,930**	**589,579,930**
15. Net accouting profit before tax (50 = 30 + 40)	**50**		**24,063,258,939**	**32,269,052,363**	**39,120,962,612**	**50,885,836,728**
16. Corporate income tax - current	51	VI.12	2,691,080,919	3,550,102,813	4,375,038,156	5,598,241,624
17. Corporate income tax - deferred	52		-	-	-	-
18. Net profit after corporate income tax (60 = 50 - 51 -52)	**60**		**21,372,178,020**	**28,718,949,550**	**34,745,924,456**	**45,287,595,104**
19. Earnings per share	**70**	**VI.13**	**1,212**	**1,668**	**2,041**	**2,695**
20. Diluted earning per share	**71**	**VI.14**	**1,212**	**1,668**	**2,041**	**2,695**

HCM City, July 20, 2026

PREPARED BY - THE CHIEF ACCOUNTANT

Phan Thi Thanh Nga, MBA

GENERAL DIRECTOR

M.S.D.N: 0302668 C.T.C.P CÔNG TY CỔ PHẦN BỆNH VIỆN TIM TÂM ĐỨC QUẬN 7 - TP. HỒ CHÍ MINH

Dr. Do Van Buu Dan, Specialist Level 2

INTERIM STATEMENT OF CASH FLOWS

(Under indirect method)

For the first six-month accounting period of 2026 *Unit: VND*

ITEMS	Code	Notes	First 6 months of 2026	First 6 months of 2025
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		**39,120,962,612**	**50,885,836,728**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	V.8-9	10,707,404,189	10,049,551,249
- Provisions	03		-	-
- Gain/losses from foreign exchange differences upon revaluation of monetary assets denominated in foreign currencies	04		16,338,096	(154,102,712)
- Gain/losses from investing activities	05		(4,679,371,584)	(2,952,817,352)
- Interest expense	06		-	-
- Other adjustments	07		-	-
3. Profit from operating activities before changes in working capital	**08**		**45,165,333,313**	**57,828,467,913**
- Increase (-)/ decrease (+) in receivables	09		(8,141,510,974)	(5,055,870,025)
- Increase (-)/ decrease (+) in inventories	10		(18,136,948,965)	(4,136,366,071)
- Increase (-)/ decrease (+) in payables (Other than payables, income tax)	11		9,968,234,777	28,699,951,997
- Increase (-)/ decrease (+) in prepaid expenses	12		1,389,738,784	1,291,309,623
- Increase (-)/ decrease (+) in trading securities	13		-	-
- Interest paid	14		-	-
- Corporate income tax paid	15	V.14	(5,525,060,359)	(3,382,945,231)
- Other receipts from operating activities	16		-	3,503,079
- Other payments on operating activities	17		(9,915,811,483)	(5,134,800,000)
Net cash inflows/(outflows) from operating activities	**20**		**14,803,975,093**	**70,113,251,285**
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(14,577,569,501)	(21,645,312,008)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	28,477,778
3. Loans granted, purchases of debt instruments of other entities	23		(5,119,013,699)	-
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		-	10,000,000,000
5. Investments in other entities	25		-	-
6. Proceeds from divestment in other entities	26		-	-
7. Dividends and interest received	27		3,054,339,280	3,022,889,741
Net cash inflows/(outflows) from investing activities	**30**		**(16,642,243,920)**	**(8,593,944,489)**

INTERIM STATEMENT OF CASH FLOWS

(Under indirect method)

For the first six-month accounting period of 2026 *Unit: VND*

ITEMS	Code	Notes	First 6 months of 2026	First 6 months of 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issue of shares and capital contribution	31		-	-
2. Payments for shares returns and repurchases	32		-	-
3. Proceeds from borrowings	33		-	-
4. Repayments of borrowings	34		-	-
5. Payments for finance lease liabilities	35		-	-
6. Dividends paid	36		(37,521,616,000)	(37,741,846,000)
Net cash inflows/(outflows) from financing activities	**40**		**(37,521,616,000)**	**(37,741,846,000)**
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	**50**		**(39,359,884,827)**	**23,777,460,796**
Cash and cash equivalents at the beginning of the year	**60**		**57,623,533,672**	**76,764,812,048**
Effect of foreign exchange differences	61		(16,338,096)	154,102,712
Cash and cash equivalents at the end of the year	**70**	**V.1**	**18,247,310,749**	**100,696,375,556**

HCM City, July 20, 2026

PREPARED BY - THE CHIEF ACCOUNTANT

Phan Thi Thanh Nga, MBA

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN BỆNH VIỆN TIM TÂM ĐỨC
M.S.D.N: 030266...22 - C.T.C.P. QUẬN 7 - TP. HỒ CHÍ MINH

Dr. Do Van Buu Dan, Specialist Level 2

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026 *Unit: VND*

I. BUSINESS HIGHLIGHTS

1. Establishment

Tam Duc Cardilogy 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 the update of charter capital and total number of shares following the issuance of shares to increase the Company's share capital from owners' equity. The company was granted Medical Examination and Treatment Operation License No. 23/BYT-GPHĐ for TAM DUC HEART 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: 04 Nguyen Luong Bang Street, Tan My Ward, Ho Chi Minh City.

2. Business sector

A large publicly traded company.

3. Business line:

Trading and Services sector

4. Principal business activities

Medical examination and treatment services: hospital; Sale of medicine.

5. 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.

6. Operations in the fiscal year affecting the financial statements: Not applicable.

7. Corporate structure

The company operates solely at its headquarters located in Ho Chi Minh City and has no branches.

8. Total employees to March 31, 2026: 533 employees. (December 31, 2025: 537 employees).

9. Disclosure on comparability of information in the Financial Statements

The selection of figures and information need to be presented in the financial statements has been implemented on the principles of comparability among corresponding accounting periods.

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Fiscal year

The fiscal year of the Company is begun on January 01 and ended on 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 System

The Company applies accounting standards, Vietnam Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance in preparing and presenting financial statements.

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

The Board of Management ensures compliance with the requirements of Vietnamese accounting standards and the Vietnamses corporate accounting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, as well as the circular guiding the implementation of accounting standards of the Ministry of Finance in preparation and presentation Financial report.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for preparing financial statements

Financial statements are prepared based on accrual accounting (except for information related to cash flows).

2. Foreign exchange rate applicable in accounting

The Company has translated foreign currencies into Vietnam Dong at the actual rate and book rate.

Principles for determining the actual rate

Transaction arising in foreign currencies are converted at the exchange rate at the date of the transaction. The balance of monetary items denominated in foreign currencies at the end of the accounting period are converted at the exchange rate on that date.

Exchange rate differences arising during the period from transactions in foreign currencies are recorded in financial income or financial expenses. Exchange rate differences due to revaluation of monetary items denominated in foreign currencies at the end of the fiscal year clearing the increase and decrease difference are recorded in financial income or financial expenses.

Principles for determining exchange rates at the end of the accounting period

The exchange rate used to convert transaction arising in foreign currency is the actual exchange rate at the time the transaction occurs. The actual exchange rate for transactions in foreign currency is determined as follows:

The actual exchange rates upon revaluation of monetary assets denominated in foreign currencies which have been classified as assets will be the buying rate of the Vietcombank. The buying rate as at June 30, 2026: 26,106 VND/USD; 29,509.37 VND/EUR.

Actual exchange rate when foreign currencies are traded (spot foreign exchange purchase contract, forward contract): exchange rate stated in the foreign currencies trading contract signed between the Company and the bank.

Principles for determining exchange rates at the end of the accounting period

Closing balance of monetary items (cash, cash equivalents) denominated in foreign currencies is re-evaluated according to the actual exchange rate announced at the time of preparing the financial statements.

Foreign exchange differences arising during the period from foreign currency transactions are recognized in the statement of profit or loss. Foreign exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the accounting period, after offsetting increase and decrease differences, are recognized in the statement of profit or loss.

3. 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.

4. Principles for accounting financial investments

Principles for accounting held-to-maturity investment

Held-to-maturity investments include term deposits held for earning purposes periodically.

Held-to-maturity investments are initially recorded at the original cost including buying price and costs related to the investment transaction. After initial recognition, if provisions for bad debts have not been established according to the provisions of law, these investments are evaluated according to their recoverable value.

When there is solid evidence that part or all of the investment may not be recoverable, the loss is recorded in financial expenses in the period and recorded as a decrease in investment value.

5. Principles for recording trade receivables and other receivables

Receivables are presented at book value less provision for doubtful debts.

The classification of receivables is according to the following principles:

- **Receivables from customers** reflect receivables of a commercial nature arising from buying and selling transactions between the company and the buyers who are independent parties of the Company.

- **Other receivables** reflect non-commercial receivables, not related to purchase and sale transactions.

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

- For overdue receivables: The company estimates the lost value that is difficult to recover and records provisions according to current regulations.

- For receivables that are not overdue but are unlikely to be recovered: based on the expected level of loss to set up provisions.

Increases and decreases in bad debt provision balances that need to be appropriated at the end of the fiscal year are recorded in corporate management expenses.

6. Principles for recording inventories

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

Original costs are determined as follows:

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

Method of calculating inventories' value: FIFO.

Method of accounting for the inventories: Perpetual method.

6. Principles for recording inventories (cont.)

Method of making provision for decline in value of inventories: Provision for decline in value of inventories is established for each inventory with the cost greater than the net realizable value. Net realizable value is the estimated selling price of inventories in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to consume them.

Increases and decreases in the balances of provision for devaluation of inventory that need to be appropriated at the end of the fiscal year are recorded in cost of goods sold.

7. Principles for recording fixed assets

7.1 Principles for recording tangible fixed assets

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 beyond their originally assessed standard of performance are capitalised 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 the assets are sold or disposed, their original costs and the accumulated depreciation which have been written off and any gain or loss from disposal of assets are recorded in the income statement.

Determination of original costs of tangible fixed assets:

Tangible fixed assets purchased

The original cost of purchased tangible fixed assets shall consist of the actual purchase price less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation such as fees for installation and trial operation of fixed assets; specialists and other direct costs.

The original cost of a tangible fixed asset formed from capital construction under the mode of tendering shall be the finalisation price of the construction project, other relevant fees plus (+) registration fee (if any).

Fixed assets which are buildings, structures attached to land use right, the value of land use right is computed separately and recorded as intangible fixed assets.

Tangible fixed assets purchased with additional equipment and spare parts.

In cases where tangible fixed assets are purchased with additional equipment and spare parts, the equipment and spare parts must be separately identified and recorded at their fair value. The original cost of the purchased fixed assets is the total of all direct costs related to bringing the assets to a ready-for-use condition, minus the value of the equipment and spare parts.

7.2 Principles for recording intangible fixed assets

Intangible fixed assets are recognized at cost less (-) accumulated amortization. The cost of an intangible fixed asset comprises all costs incurred by the Company to acquire the asset up to the time it is brought into a state of readiness for its intended use. Costs related to intangible fixed assets incurred after initial recognition are recognized as operating expenses during the period, unless these costs are directly associated with a specific intangible fixed asset and increase the economic benefits generated from such asset.

Upon the sale or disposal of intangible fixed assets, their cost and accumulated amortization are derecognized, and any resulting gain or loss is recognized as income or expense in the year.

Determine the original price in each case

Purchase separate intangible fixed assets

The original cost of purchased intangible fixed assets shall consist of the actual purchase price payable less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation. The land use rights which are purchased together with buildings, structures will be determined separately and recorded as intangible fixed assets.

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.

7.3 Method of depreciating fixed assets

Fixed assets are depreciated using the straight-line method over the estimated useful life of the asset. Estimated useful life is the time during which the asset is effective for production and business.

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*
Land use rights (*)	*42 years*
Software	*2-10 years*

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

8. Deferred expense recognition principle

Deferred expenses at the Company include actual expenses that have been incurred but are related to the business performance of many accounting periods. Method of allocating deferred expenses: Calculating and allocating prepaid expenses to business operating expenses each period according to the straight-line method.

The company's deferred expenses include the following:

Tools and equipment: Tools and equipment put into use are allocated to expenses using the straight-line method with an allocation period of no more than 36 months.

Fixed asset repair costs: One-time asset repair costs of large value are allocated to expenses on a straight-line basis over 36 months.

Insurance costs (accident insurance, car insurance, property insurance...) and other costs: Costs that have been put into use are allocated to expenses using the straight-line method with the allocation time according to the usage time on the contract.

9. Principle of recording payables

Liabilities are recognized for amounts to be paid in the future for goods and services received. Payable expenses are recognized based on reasonable estimates of the amount to be paid.

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

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity of the Company, including payables for imports processed.

- **Other payables** reflect non-commercial payables, not related to transactions of purchasing, selling, providing goods and services.

10. Principles for recording accrued expenses

Payable expenses include electricity, water, testing, etc. that have arisen during the reporting period but have not yet been paid. These expenses are recorded based on reasonable estimates of the amount payable according to specific contracts, agreements, and reconciliation minutes.

11. Principle of equity recognition

Owners' equity

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

Capital surplus: Capital surplus is recorded as the difference between the issue price and the par value of shares when first issued, additional issuance, the difference between the reissue price and the book value of treasury shares and the equity component of convertible bonds at maturity. Direct costs related to the additional issuance of shares and reissuance of treasury shares are recorded as a decrease in capital surplus.

Principles of recording retained earning

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

The distribution of profits to shareholders takes into account non-monetary items in undistributed profits after tax that may affect cash flow and the ability to pay dividends such as interest on revaluation of contributed assets, interest on revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

12. Principles and methods of recording Revenue and other income

Principles and methods of recording sales revenue

Sales revenue is recognized when all five (5) following conditions are met: 1. The enterprise has transferred the majority of risks and rewards of ownership of the product or goods to the buyer; 2. The enterprise no longer holds the right to manage the goods as the owner of the goods or the right to control the goods; 3. Revenue is determined relatively reliably. When the contract stipulates that the buyer has the right to return the purchased product or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the product or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services); 4. The enterprise has received or will receive economic benefits from the sales transaction; 5. The costs related to the sales transaction can be determined.

Principles and methods of recording service revenue

Revenue from a service transaction is recognized when the outcome of the transaction can be measured reliably. In cases where services are performed over several periods, revenue is recognized in a period based on the results of the work completed at the end of the accounting period.

The outcome of a service transaction is recognized when all four (4) conditions are met: 1. Revenue can be measured reliably. When a contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer has no right to return the service provided; 2. It is probable that the economic benefits associated with the service transaction will flow to the entity; 3. The stage of completion of the transaction at the end of the accounting period can be measured reliably; 4. The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Principles and methods of recording financial revenue

Revenue arising from interest of an enterprise is recognized when two conditions are simultaneously satisfied: 1. It is possible to obtain benefits from that transaction; 2. Revenue is determined relatively reliably.

Financial revenue reflects interest revenue and other financial revenue of the enterprise.

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

When it is impossible to recover an amount previously recorded as revenue, the amount that is likely to be unrecoverable or uncertainly recoverable must be accounted for as an expense incurred in the period, not recorded as a reduction in revenue.

13. Principles and methods of recording cost of goods sold

Cost of goods sold reflects the cost value of products, goods and services sold during the period; expenses related to business activities and other expenses are recorded in cost of goods or recorded as a decrease in cost of goods in the reporting year. Cost of goods sold is recorded at the time the transaction occurs or when there is a relatively certain possibility that it will arise in the future, regardless of whether money has been spent or not. Cost of goods sold and revenue are recorded simultaneously according to the matching principle. Expenses exceeding normal consumption levels are recorded immediately in cost of goods sold according to the prudence principle.

14. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses

Corporate income tax expense includes current corporate income tax expense and deferred corporate income tax expense arising during the year as the basis for determining the Company's after-tax business results in the current fiscal year.

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

The company was inspected for tax settlement until 2016.

Taxes payable to the state budget will be specifically settled with the tax authority. The difference between the tax payable according to the books and the settlement audit data will be adjusted when there is an official settlement with the tax authority.

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%.

15. 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, Charity Fund, Humanitarian Fund, Board of Directors and Supervisory Board Activities Fund 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.

16. Financial instruments

Initial recognition

Financial assets

According to Circular No. 210/2009/TT-BTC dated 6 November 2009 ("Circular 210"), financial assets are classified appropriately, for disclosure purposes in the financial statements, into financial assets at fair value through the Statement of Business Performance, loans and receivables, investments held to maturity and available-for-sale financial assets. The Company determines the classification of these financial assets at the time of initial recognition.

At initial recognition, financial assets are measured at cost plus directly attributable transaction costs.

The company's financial assets include cash and short-term deposits, trade and other receivables.

Financial liabilities

Financial liabilities within the scope of Circular 210, for the purpose of disclosure in the financial statements, are classified appropriately into financial liabilities recognized through the Statement of Business Performance, financial liabilities determined at amortized cost. The Company determines the classification of financial liabilities at the time of initial recognition.

All financial liabilities are recognized initially at cost plus directly attributable transaction costs.

The Company's financial liabilities include trade payables, accrued expenses and other payables.

Value after initial recognition

There are currently no requirements for re-measurement of financial instruments subsequent to initial recognition.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the financial statements if, and only if, the entity has an enforceable legal right to offset the amounts. recognition and intend to settle on a net basis, or realize the assets and settle the liabilities simultaneously.

17. Related parties

In accordance with Accounting Standard No. 26 - Related Party Disclosures, the Company's related parties are 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.

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

Reportable segments comprise business segments (organized by sectors) and geographical segments.

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.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

1. Cash and cash equivalents	**Jun. 30, 2026**	**Jan. 01, 2026**
Cash	**18,247,310,749**	**27,623,533,672**
Cash on hand	549,508,880	750,159,442
Demand deposit	17,697,801,869	26,873,374,230
+ VND	14,550,878,689	23,710,782,876
Argibank	*1,073,997,724*	*1,104,896,138*
Vietcombank	*2,399,949,453*	*12,186,347,141*
Vietinbank	*11,076,931,512*	*10,419,539,597*
+ Foreign currency	3,146,923,180	3,162,591,354
Vietcombank - USD	*2,476,164,281*	*2,473,585,728*
Vietcombank - EUR	*670,758,899*	*689,005,626*
Cash equivalents	**-**	**30,000,000,000**
Term deposits of no more than 3 months (*)	-	30,000,000,000
Total	**18,247,310,749**	**57,623,533,672**

2. Financial Investments

Held to maturity investment	**Jun. 30, 2026**		**Jan. 01, 2026**	
Short term	**Original price**	**Carrying amount**	**Original price**	**Carrying amount**
Term deposit (*)	162,689,819,030	162,689,819,030	157,570,805,331	157,570,805,331
Total	**162,689,819,030**	**162,689,819,030**	**157,570,805,331**	**157,570,805,331**

(*) As at March 31, 2026, short-term held-to-maturity investments comprise term deposit contracts with maturities of 6 to 12 months placed with joint-stock commercial banks, bearing interest rates ranging from 4.8% to 7.2% per annum.

3. Trade receivables Short-term	**Jun. 30, 2026**		**Jan. 01, 2026**	
	Amount	**Provision**	**Amount**	**Provision**
	3,710,752,926	**(1,572,068,509)**	**4,000,108,643**	**(1,572,068,509)**
Local customers	3,710,752,926	(1,572,068,509)	4,000,108,643	(1,572,068,509)
Children Action	*228,978,287*			
Understanding the Heart Foundation	*126,648,175*		*109,000,000*	
VietNam Children's Fund Social Enterprise Company Limited	*71,407,480*	-	*145,162,760*	-
Other customers	*3,283,718,984*	*(1,572,068,509)*	*3,745,945,883*	*(1,572,068,509)*
Total	**3,710,752,926**	**(1,572,068,509)**	**4,000,108,643**	**(1,572,068,509)**

4. Prepayments to suppliers Short-term	**Jun. 30, 2026**		**Jan. 01, 2026**	
	Amount	**Provision**	**Amount**	**Provision**
	215,583,344	-	**357,180,879**	-
Local suppliers	215,583,344	-	357,180,879	-
Hoang Phuc Entec Co., Ltd	-	-	*162,000,000*	-
Viet Dragon Securities Coporation	*43,500,000*	-		
Trading Scientific - Technological Materials Company Limited	*72,500,000*	-		
Other local suppliers	*99,583,344*	-	*195,180,879*	-
Total	**215,583,344**	-	**357,180,879**	-

5. Other receivables	**Jun. 30, 2026**		**Jan. 01, 2026**	
	Amount	**Provision**	**Amount**	**Provision**
a. Short-term	**21,166,894,233**	-	**11,230,428,180**	-
Receivables from employees	351,737,400	-	194,125,000	-
Deposits	7,105,000	-	243,965,000	-
Disbursements on behalf of Health Insurance (*)	17,422,853,495	-	9,043,080,853	-
Interest on deposits expected to be collected	3,359,540,842	-	1,724,474,015	-
Other receivables	25,657,496	-	24,783,312	-
b. Long-term	**476,209,540**	-	**222,244,540**	-
Deposits	476,209,540	-	222,244,540	-
Total	**21,643,103,773**	-	**11,452,672,720**	-

(*) 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 debts with provisions** (See page 29).

7. **Inventory**

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

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

8. **Tangible fixed assets** (See page 30).

9. **Intangible fixed assets**

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

- Ending carrying value of intangible fixed assets pledged/mortgaged as loan security: Not applicable.
- Ending original costs of intangible fixed assets–fully depreciated but still in use: VND 1,662,739,700.
- Commitments on tangible fixed assets acquisitions, sales of large value in the future: Not applicable.

* According to the Certificate of Land Use Rights No, CT 35912, the area of Area 1 is 10,000 m^2, address No. 04 Nguyen Luong Bang, Quarter 1, Tan My Ward, Ho Chi Minh City. Expiry date until May 02, 2053.

* Other movements in intangible fixed assets: Not applicable.
* Notes to the figures and other explanations: Not applicable.

10. **Deferred expenses**

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

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026 *Unit: VND*

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

12. Prepayments from customers	Jun. 30, 2026	Jan. 01, 2026
Short-term	**3,413,111,156**	**2,142,322,479**
Local customers	3,413,111,156	2,142,322,479
Advances from patients	*2,243,182,347*	*731,562,180*
An Nhan Association	*503,141,972*	*795,961,490*
Other local customers	*666,786,837*	*614,798,809*
Total	**3,413,111,156**	**2,142,322,479**

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

14. Taxes and payables to the State Budget

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

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. 204/2025/QH15 dated June 17, 2025, as guided by Decree No. 174/2025/NĐ-CP 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

15. Accrued expenses

	Jun. 30, 2026	Jan. 01, 2026
Short-term	**2,351,211,358**	**2,493,835,641**
Cost of medical waste and household waste treatment	175,694,400	233,543,520
Cost of sending test samples	313,310,000	320,974,000
Accrued land rent expenses	-	-
Expenses payable (electricity, water, testing, specialized machine maintenance, received goods without invoices...)	1,862,206,958	1,939,318,121
Total	**2,351,211,358**	**2,493,835,641**

16. Other payables

	Jun. 30, 2026	Jan. 01, 2026
a. Short-term	**2,908,797,292**	**3,515,370,524**
SHUI, trade union fees	14,716,109	19,718,567
Keeping patient support funds of organizations and individuals	1,290,273,191	1,227,166,857
Collection and payment on behalf of sponsored research contracts and conferences	1,559,474,369	1,246,130,050
Other payables	44,333,623	1,022,355,050
b. Long-term	**30,000,000**	**30,000,000**
Receipt of long-term deposits and guarantees	30,000,000	30,000,000
Total	**2,938,797,292**	**3,545,370,524**

17. Owners' equity

a. Comparison schedule for changes in Owners's Equity (See page 31).

b. Details of owners' shareholding	**Jun. 30, 2026**		**Jan. 01, 2026**	
	Capital contribution	**Capital contribution ratio**	**Capital contribution**	**Capital contribution ratio**
Ms. Nguyen Thi Hanh	15,552,000,000	10.00%	15,552,000,000	10.00%
Ms. Nguyen Thi Thu Hong	12,350,000,000	7.94%	12,350,000,000	7.94%
An Viet Hung Investment Joint Stock Company	16,661,600,000	10.71%	12,062,600,000	7.76%
Capital contributions from other investors	110,956,400,000	71.35%	115,555,400,000	74.30%
Total	**155,520,000,000**	**100.00%**	**155,520,000,000**	**100.00%**

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026 *Unit: VND*

c. Capital transactions with owners and distribution of dividends, profits	**Q2 2026**	**Q2 2025**
Owners' equity	**155,520,000,000**	**155,520,000,000**
At the beginning of the period	*155,520,000,000*	*155,520,000,000*
At the end of the period	*155,520,000,000*	*155,520,000,000*
Dividends distributed	37,652,210,000	37,652,210,000

d. Shares	**Jun. 30, 2026**	**Jan. 01, 2026**
Number of shares registered to be issued	15,552,000	15,552,000
Number of shares sold out to the public	15,552,000	15,552,000
Ordinary share	*15,552,000*	*15,552,000*
Number of shares outstanding	15,552,000	15,552,000
Ordinary share	*15,552,000*	*15,552,000*
Par value: VND/share	*10,000*	*10,000*

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

* 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 .

18. Off balance sheet items

a. Assets held under trust	**Unit**	**Quantity**	
Consigned materials		**Jun. 30, 2026**	**Jan. 01, 2026**
Amplatez/Coil	*Pcs*	*16*	*19*
Amplatez/Coil	*Set*	*8*	*7*
Anneaux	*Pcs*	*22*	*22*
Ballon	*Pcs*	*352*	*365*
Electrophysiology Instruments	*Pcs*	*60*	*71*
Electrophysiology Instruments	*Set*	*32*	*14*
Pacemaker	*Pcs*	*17*	*20*
Pacemaker	*Set*	*4*	*5*
Stent	*Pcs*	*424*	*412*
Valve	*Pcs*	*39*	*49*
Medical Instruments	*Set*	*20*	*11*
Medical Instruments	*Pcs*	*50*	*53*
Total		**1,044**	**1,048**

b. Foreign currencies

	Jun. 30, 2026			Jan. 01, 2026		
	Original currency		Value (VND)	Original currency		Value (VND)
USD	$	94,850.39	2,476,164,281	$	94,856.99	2,473,585,728
EUR	€	22,730.37	670,758,899	€	22,702.97	689,005,626
Total			**3,146,923,180**			**3,162,591,354**

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Sales	**Q2 2026**	**Q2 2025**
Revenue from medical examinations and treatments	147,351,477,365	166,497,998,534
Revenue from drug sales	57,615,966,390	53,575,214,816
Other revenues	2,653,652,551	234,259,258
Total	**207,621,096,306**	**220,307,472,608**

2. Sales deductions	**Q2 2026**	**Q2 2025**
Sales returns	36,212,098	25,339,804
Total	**36,212,098**	**25,339,804**

3. Net sales	**Q2 2026**	**Q2 2025**
Revenue from medical examinations and treatments	147,351,477,365	166,497,998,534
Revenue from drug sales	57,579,754,292	53,549,875,012
Other revenues	2,653,652,551	234,259,258
Total	**207,584,884,208**	**220,282,132,804**

4. Cost of goods sold	**Q2 2026**	**Q2 2025**
Cost of medical examination and treatment services	113,091,627,665	122,411,378,304
Cost of drug sales	50,419,267,792	46,989,518,596
Cost of other activities	1,955,931,396	87,500,000
Total	**165,466,826,853**	**169,488,396,900**

5. Financial income	**Q2 2026**	**Q2 2025**
Interest income from term deposits	4,460,050,458	2,412,539,213
Total	**4,460,050,458**	**2,412,539,213**

6. Financial expense	**Năm 2025**	**Năm 2024**
Foreign exchange loss on revaluation of monetary items	16,338,096	
Cộng	**16,338,096**	**-**

7. Selling expenses	**Q2 2026**	**Q2 2025**
Salaries	1,428,804,267	1,333,372,109
Materials and packaging	277,156,655	268,673,933
Tools and supplies	2,747,499	1,118,000
Depreciation	3,065,970	3,065,970
Services bought from outsiders	1,746,295,506	1,757,518,174
Other sundry expenses by cash	222,808,225	379,363,660
Total	**3,680,878,122**	**3,743,111,846**

NOTES TO THE FINANCIAL STATEMENTS

Q2 2026 *Unit: VND*

8. General and administration expenses	Q2 2026	Q2 2025
Salaries	10,926,591,811	10,566,374,429
Materials and packaging	227,388,349	189,687,023
Tools and supplies	391,591,744	334,692,924
Depreciation	1,566,601,092	1,546,037,612
Taxes, fees and duties	517,725,000	517,725,000
Services bought from outsiders	3,904,410,768	3,457,427,260
Other sundry expenses by cash	1,412,141,973	1,000,557,835
Total	**18,946,450,737**	**17,612,502,083**

9. Other income	Q2 2026	Q2 2025
Income from leasing shops, convenience store premises, halls, etc.	472,630,242	382,716,513
Disposal and transfer of fixed assets	110,335,847	700,000
Other income	1,141,555,444	45,743,096
Total	**1,724,521,533**	**429,159,609**

10. Other expenses	Q2 2026	Q2 2025
Disposal of damaged or expired medicines and supplies	34,644,280	3,998,380
Fine amount	-	1,345
Net book value of fixed assets and disposal, sale of fixed assets	-	70,772,389
Other expenses	1,561,059,172	90,099,032
Total	**1,595,703,452**	**164,871,146**

11. Costs of production and doing business by factors	Q2 2026	Q2 2025
Raw materials	113,078,328,962	119,696,617,675
Labour cost	47,798,278,282	46,483,550,130
Depreciation and amortization, prepaid expenses	5,375,878,486	5,187,392,130
Services bought from outsiders	10,402,766,863	10,257,436,479
Other sundry cash expense	11,438,903,119	9,219,014,415
Total	**188,094,155,712**	**190,844,010,829**

12. Current corporate income tax	Q2 2026	Q2 2025
1. Corporate income tax liabilities calculated on taxable income of current year	2,691,080,919	3,550,102,813
2. Total Current corporate income tax	**2,691,080,919**	**3,550,102,813**

13. Earning per share	Q2 2026	Q2 2025
Accounting profit after corporate income tax	**21,372,178,020**	**28,718,949,550**
Increase or decrease adjustments	**(2,519,398,409)**	**(2,783,882,184)**
- Bonus, welfare and other funds	*(2,519,398,409)*	*(2,783,882,184)*
Profit or loss attributable to common stockholders	**18,852,779,611**	**25,935,067,366**
Everage common stock outstanding during the year	15,552,000	15,552,000
Earnings per share	**1,212**	**1,668**

	Q2 2026	Q2 2025
14. Diluted earning per share		
Profit or loss allocated to shareholders owning ordinary shares	18,852,779,611	25,935,067,366
Profit or loss allocated to shareholders owning ordinary shares after adjusting dilution factors	**18,852,779,611**	**25,935,067,366**
Average outstanding ordinary shares in the period	15,552,000	15,552,000
Average outstanding ordinary shares in the period after adjusting dilution factors	**15,552,000**	**15,552,000**
Diluted earnings per share	**1,212**	**1,668**

VII. OBJECTIVES AND FINANCIAL RISKS MANAGEMENT POLICIES

Major risk of financial instruments include market risk, credit risk and liquidity risk.

The Board of Management considers the application of management policies for the above risks as follows:

1. Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. There are three types of market risk: interest rate risk, currency risk and other price risk, such as equity price risk. Financial instruments affected by market risk include deposits, investments held-to-maturity.

The sensitivity analyses presented below relate to the Company's financial position as at June 30, 2026 and December 31, 2025.

These sensitivity analyses have been prepared on the basis that the amount of net debt, the ratio of fixed-rate debt to floating-rate debt and the correlation ratio between financial instruments denominated in foreign currencies are constant.

In calculating the sensitivity analyses, the Board of Directors assumes that the sensitivity of the available-for-sale debt instruments in the balance sheet and the related items in the income statement are affected by changes in the corresponding market risk assumptions. The analysis is based on the financial assets and financial liabilities held by the Company as at June 30, 2026 and December 31, 2025.

1.1. Interest rate risk

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

The Company manages interest rate risk by analyzing the competitive market situation to obtain interest rates that are favorable to the Company's purposes and still within its risk management limits.

Interest Rate Sensitivity

The sensitivity of the Company's cash and short-term deposits to a reasonably possible change in interest rates is presented as follows.

Assuming other variables remain unchanged, fluctuations in interest rates on cash and short-term deposits with floating interest rates will affect the Company's profit before tax as follows:

	Increase (+)/ decrease (-) basis point	*Profit before tax*
Jun. 30, 2026		
VND	+100	151,003,876
VND	-100	(151,003,876)
USD	+100	24,761,643
USD	-100	(24,761,643)
EUR	+100	6,707,589
EUR	-100	(6,707,589)

Dec. 31, 2025		
VND	+100	2,120,317,476
VND	-100	(2,120,317,476)
USD	+100	24,735,857
USD	-100	(24,735,857)
EUR	+100	6,890,056
EUR	-100	(6,890,056)

Increase/decrease of basic points being used to analyze the sensibility to the interest rate is assumed on the basis of observable conditions of current market. These conditions show that the fluctuation is insignificantly greater than prior periods.

1.2. *Foreign exchange risk*

Foreign currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Company is exposed to the risk of changes in foreign exchange rates that are directly related to the Company's business activities in currencies other than Vietnam Dong.

The Company manages its foreign currency risk by considering current and expected market conditions when planning for future transactions in foreign currencies. The Company does not use any derivative financial instruments to hedge its foreign currency risk.

Sensitivity to foreign currency

The Company has not conducted a foreign currency sensitivity analysis, as the risk arising from fluctuations in exchange rates at the reporting date is not significant.

2. *Credit risk*

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company has credit risk from its production and business activities (mainly for accounts receivable from customers) and from its financial activities, including bank deposits, foreign exchange operations and other financial instruments.

Accounts receivable

The Company minimizes credit risk by only dealing with entities with good financial capacity. The Company regularly monitors receivables closely to urge collection. On this basis, and the Company's receivables are related to many different customers, so credit risk is not concentrated on a certain customer.

Bank deposit

The Company mainly maintains deposits with reputable large banks in Vietnam. The Company considers that the concentration of credit risk from bank deposits is low.

The Company's Board of Manament assesses that most of the financial assets are current and not impaired because these financial assets are related to receivables from reputable and solvent customers, except for overdue and/or impaired receivables presented in the following table:

	Non-overdue debt		Overdue debt	
	Not impaired	Impaired	Not impaired	Impaired
Jun. 30, 2026				
Less than 90 days	1,932,921,042	-	-	-
91-180 days	-	-	-	-
>181 days	-	-	-	1,777,831,884
Total carrying amount	**1,932,921,042**	**-**	**-**	**1,777,831,884**
Provision for impairment	-	-	-	(1,572,068,509)
Net value	**1,932,921,042**	**-**	**-**	**205,763,375**

Dec. 31, 2025				
Less than 90 days	2,222,276,759	-	-	-
91-180 days	-	-	-	-
>181 days	-	-	-	1,777,831,884
Total carrying amount	**2,222,276,759**	**-**	**-**	**1,777,831,884**
Provision for impairment	-	-	-	(1,572,068,509)
Net value	**2,222,276,759**	**-**	**-**	**205,763,375**

3. *Liquidity risk*

Liquidity risk is the risk that arises from the difficulty in fulfilling financial obligations due to lack of capital. The liquidity risk of the Company mainly arises from difference of maturity of the financial assets and liabilities.
The Company supervises liquidity risk by maintaining an amount of cash, cash equivalents and borrowings from banks at the level that the Board of Management considers as sufficient to sastisfy the Company's activities and minimize influences of changes in cash flows.

The following table summarizes liquidity deadline of the Company's financial liabilities on the basis of estimated payments in accordance with contract which are not discounted:

Jun. 30, 2026	**Under 1 year**	**From 1-5 years**	**Over 5 years**	**Total**
Accounts payable to suppliers	68,212,017,342	-	-	68,212,017,342
Other payables, receivables and accrued expenses	2,381,211,358	-	-	2,381,211,358
Total	**70,593,228,700**	**-**	**-**	**70,593,228,700**

Dec. 31, 2025	**Under 1 year**	**From 1-5 years**	**Over 5 years**	**Total**
Accounts payable to suppliers	57,041,183,905	-	-	57,041,183,905
Other payables, receivables and accrued expenses	2,523,835,641	-	-	2,523,835,641
Total	**59,565,019,546**	**-**	**-**	**59,565,019,546**

The company has adequate access to capital and debts due within 12 months will be paid on time.

VIII. FINANCIAL ASSETS AND LIABILITIES

See Page 32.
The fair value of financial assets and financial liabilities is stated at the value that the financial instruments are convertible in present transaction among partners, except for compulsory sale or disposal.

The Company uses the following methods and assumptions to estimate the fair value:
The fair value of cash on hand and short-term deposits, trade receivables, trade payables and other short-term liabilities is equivalent to the book value of these items because these instruments are in short-term.

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

X. OTHER INFORMATION

1. Contingent liabilities, commitments and other information

Other information

The Company signed a land lease contract No. 6389/HD-TNMT-QHSDD dated August 8, 2008 with the People's Committee of Ho Chi Minh City with a land area of 5,000m^2 in Tan My Ward, Ho Chi Minh City. The land lease term is until May 2, 2053. The form of land rent payment is annual at the prescribed unit price.

NOTES TO THE FINANCIAL STATEMENTS

2. Subsequent events

Pursuant to the General Meeting of Shareholders' Resolution No. 01.2026/NQ-ĐHCĐ dated April 24, 2026 on the approval of the plan to issue shares to increase charter capital in 2026,the Company is currently implementing relevant tasks to finalize the share issuance. As of July 14, 2026, the Company has completed the registration of the updated Business Registration Certificate reflecting the new charter capital for the share issuance to increase share capital from owner's equity. The Company is continuing to implement the bonus share issuance plan under the Employee Stock Ownership Plan (ESOP) in accordance with the Board of Directors' Resolution No. VII.13.01/NQ-HĐQT dated May 11, 2026.

3. Related party transactions

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

3a. *Transactions and balances with key management personnel and their related individuals.*

Remuneration of key management personnel

- The income of the Board of Directors and the Board of Management is the total income before personal income tax, including salary, bonus, allowance from the management position and achievements from directly participating in medical examination and treatment activities, details as follows:

Name	Position	Q2 2026	Q2 2025
Salaries and bonuses of the Board of Directors		**669,667,653**	**611,609,469**
Dr. Nguyen Ngoc Chieu, MD, PhD	*Chairman*	*351,718,935*	*371,609,469*
Dr. Chu Trong Hiep, MD, PhD	*Member*	*92,307,692*	*60,000,000*
Pham Anh Dung, MBA	*Member*	*66,666,667*	*60,000,000*
Dr. Pham Bich Xuan, Specialist Level 1	*Member*	*66,666,667*	*60,000,000*
Dr. Phan Kim Phuong, MSc	*Member*	*92,307,692*	*60,000,000*
Salaries and bonuses of the Board of Supervisors		**194,292,763**	**166,588,099**
Nguyen Duc Tuan, BA	*Chief Supervisor (appointed on Apr. 25, 2025)*	*79,292,763*	*47,858,932*
Vuong Thi Quynh Anh, BA	*Chief Supervisor (end of term on Apr. 25, 2025)*	-	*23,729,167*
Ms. Bui Thuy Kieu	*Member*	*70,000,000*	*50,000,000*
Dr. Le Thi Huyen Trang	*Member*	*45,000,000*	*45,000,000*
Salaries and bonuses of Board of Management		**6,535,725,134**	**5,951,844,596**
Dr. Do Van Buu Dan, Specialist Level 2	*General Director*	*764,126,107*	*687,173,897*
Dr, Ton That Minh, MD, PhD	*Director of Hospital*	*1,167,789,769*	*1,203,069,783*
Dr. Chu Trong Hiep, MD, PhD	*Director of Cardiac Surgery*	*859,284,445*	*785,371,077*
Dr. Dinh Duc Huy, MD, PhD	*Director of Internal Cardiology*	*692,847,097*	*630,592,621*
Assoc. Prof. Dr. Nguyen Thi Bich Dao, MD, PhD	*Deputy Director of Endocrinology and Nutrition*	*305,218,850*	*283,742,374*
Dr. Nguyen Huynh Khuong, MSc	*Deputy Director of Interventional Cardiology and Vascular Diseases*	*489,774,402*	*522,461,361*
Dr. Ly Huy Khanh, Specialist Level 2	*Deputy Director of General Planning*	*260,183,062*	*251,765,008*

3. Related party transactions (cont.)

Name	Position	Q2 2026	Q2 2025
Dr. Ngo Thi Kim Anh, MSc	*Deputy Director of Outpatient Examination and Treatment*	*300,007,900*	*276,095,472*
Dr. Thai Minh Thien, Specialist Level 2	*Deputy Director of Emergency and Cardiovascular Intensive Care*	*416,819,727*	*425,376,958*
Nguyen Ngoc An Khoi, BA	*Deputy Director of Quality Management (until Apr. 09, 2025)*	*225,725,068*	*200,584,462*
	Deputy Director of Brand Development (from Apr. 10, 2025)		
Nguyen Ngoc Nhu Anh, BA	*Corporate Governance Director - Person in charge of Corporate governance (appointed on Jul. 03, 2025)*	*194,543,352*	*173,476,158*
Tran Thi Thanh Nhan, BA	*Deputy Director of Administration - Human Resources Organization*	*228,982,168*	*203,286,462*
Nguyen Van Chung, MBA	*Deputy Director of Information Technology (appointed on Oct. 15, 2025)*	*294,712,144*	-
Phan Thi Thanh Nga, MBA	*Chief Financial Officer and concurrently Chief Accountant*	*335,711,044*	*308,848,963*

3b. Transactions and balances with other related parties

The Company had no transactions with its subsidiaries, joint ventures, and associates.

As at the end of the accounting period, the Company had no outstanding balances with other related parties.

In the first 6 months of the 2026 accounting period, there were no transactions arising between the Company and its related parties.

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.

4.1. Major segment reporting: by business sector

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:

a. Segment report by business sector for Q2 2026

	Segment of Medical examinations and treatments	Segment of drug sales	Total
Net revenue	150,005,129,916	57,579,754,292	**207,584,884,208**
Cost of goods sold	115,047,559,061	50,419,267,792	**165,466,826,853**
Gross profit	34,957,570,855	7,160,486,500	**42,118,057,355**

b. Segment report by business sector for Q2 2025

	Segment of Medical examinations and treatments	Segment of drug sales	Total
Net revenue	166,732,257,792	53,549,875,012	**220,282,132,804**
Cost of goods sold	122,498,878,304	46,989,518,596	**169,488,396,900**
Gross profit	44,233,379,488	6,560,356,416	**50,793,735,904**

4.2. 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. Retrospective application of changes in accounting policies

The impact of the adoption of the new accounting regime under Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance on comparative figures in the Financial Statements is as follows:

Item	Code	01/01/2026 Previously reported	01/01/2026 Adjustments	Restatement adjustments
Statement of financial position				
1. Dividends and profits payable	313	-	70,288,001	70,288,001
2. Other short-term payables	320	3,585,658,525	3,515,370,524	(70,288,001)

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

HCM City, July 20, 2026

PREPARED BY - THE CHIEF ACCOUNTANT

Phan Thi Thanh Nga, MBA

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN BỆNH VIỆN TIM TÂM ĐỨC

Dr. Do Van Buu Dan, Specialist Level 2

Unit: VND

V.6. Overdue debts with provisions

	Jun. 30, 2026			Jan. 01, 2026		
	Original cost	**Recoverable amount**	**Debt aging**	**Original cost**	**Recoverable amount**	**Debt aging**
Other customers						
Short-term receivables	**1,777,831,884**	**1,572,068,509**		**1,777,831,884**	**1,572,068,509**	
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	391,437,443	195,718,722	Over 1 year
Ho Minh Duong	20,089,308	10,044,654	Over 1 year	20,089,308	10,044,654	Over 1 year
Other customers	267,144,065	267,144,065	Over 3 years	267,144,065	267,144,065	Over 3 years
Total	**1,777,831,884**	**1,572,068,509**		**1,777,831,884**	**1,572,068,509**	

NOTES TO THE FINANCIAL STATEMENTS

For the first six-month accounting period of 2026 *Unit: VND*

V.8 Tangible fixed assets

Items	Buildings & structures	Machinery & equipment	Transportation & facilities	Office equipment	Others	Total
Original cost						
Opening balance	141,341,591,435	253,508,887,888	7,317,333,068	2,670,366,014	879,840,761	**405,718,019,166**
New purchases	*885,416,150*	*1,458,977,360*	*3,830,858,889*	*759,286,667*	*115,100,000*	***7,049,639,066***
Liquidation and disposal	-	*(1,244,482,192)*	*(1,580,000,000)*	-	-	***(2,824,482,192)***
Closing balance	142,227,007,585	253,723,383,056	9,568,191,957	3,429,652,681	994,940,761	**409,943,176,040**
Accumulated depreciation						
Opening balance	79,122,023,336	168,454,620,180	5,382,613,692	1,809,026,844	760,444,346	**255,528,728,398**
Charge for the year	*2,354,685,172*	*7,762,896,379*	*246,699,701*	*82,248,876*	*148,117,531*	***10,594,647,659***
Liquidation and disposal	-	*(1,234,447,669)*	*(1,580,000,000)*	-	-	***(2,814,447,669)***
Closing balance	81,476,708,508	174,983,068,890	4,049,313,393	1,891,275,720	908,561,877	**263,308,928,388**
Net book value						
Opening balance	62,219,568,099	85,054,267,708	1,934,719,376	861,339,170	119,396,415	**150,189,290,768**
Closing balance	60,750,299,077	78,740,314,166	5,518,878,564	1,538,376,961	86,378,884	**146,634,247,652**

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

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

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

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

* Other changes in tangible fixed assets: Not incurred.

V.17. Owners' equity

a. Comparison schedule for changes in Owner's Equity

Items	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**	**302,646,264,258**
Profit	-	-	45,287,595,104	-	-	**45,287,595,104**
Appropriation to funds	-	-	(5,130,353,424)	-	1,630,353,424	**(3,500,000,000)**
Dividends distributed	-	-	(37,652,210,000)	-	-	**(37,652,210,000)**
Other reduction	-	-		-	(1,663,000,000)	**(1,663,000,000)**
Balance as at Jun. 30, 2025	**155,520,000,000**	**1,407,488,000**	**151,236,378,485**	**16,603,467,737**	**1,822,477,302**	**326,589,811,524**
Balance as at Jan. 01, 2026	**155,520,000,000**	**1,407,488,000**	**183,497,530,911**	**16,603,467,737**	**2,638,700,638**	**359,667,187,286**
Profit	-	-	34,745,924,456	-	-	**34,745,924,456**
Appropriation to funds (*)	-	-	(4,750,853,281)	-	1,250,853,281	**(3,500,000,000)**
Dividends distributed (*)	-	-	(37,652,210,000)	-	-	**(37,652,210,000)**
Other reduction	-	-	(6,384,000,000)	-	(2,210,012,136)	**(8,594,012,136)**
Balance as at Jun. 30, 2026	**155,520,000,000**	**1,407,488,000**	**169,456,392,086**	**16,603,467,737**	**1,679,541,783**	**344,666,889,606**

	First 6 months of 2026
- Provisioning	
+ Provisional allocation to the operating fund of the Board of Directors and the Supervisory Board for the year 2026	*1,250,853,281*
+ Provisional allocation to the bonus and welfare fund for the year 2026 according to the profit distribution plan	*3,500,000,000*
	4,750,853,281
- Dividend distribution	
+ Second Interim Dividend for 2025 based on Resolution No. VII.10/NQ-HĐQT dated Jan. 15, 2026	*16,370,526,000*
+ Distribution of the third dividend installment for 2025 according to Resolution No. 01.2026/NQ-ĐHCĐ dated April 24, 2026	*21,281,684,000*
	37,652,210,000
- Other reduction	
+ Rewarding employees on the occasion of the 20th anniversary of Tam Duc Heart Hospital's establishment according to Resolution No. 01.2026/NQ-ĐHCĐ dated April 24, 2026	*6,384,000,000*
	6,384,000,000

NOTES TO THE FINANCIAL STATEMENTS

For the first six-month accounting period of 2026 *Unit: VND*

VIII. FINANCIAL ASSETS AND LIABILITIES

The following table specifies book value and fair value of the financial instruments presented in the financial statements.

	Book value				Fair value	
	Jun. 30, 2026		Dec. 31, 2025		Jun. 30, 2026	Dec. 31, 2025
	Amount	Provision	Amount	Provision	Amount	Provision
Financial assets						
- Trade receivables	3,710,752,926	(1,572,068,509)	4,000,108,643	(1,572,068,509)	2,138,684,417	2,770,667,557
- Other receivables	17,906,168,035	-	9,509,290,393	-	17,906,168,035	11,182,729,220
- Cash and Cash equivalents	18,247,310,749	-	57,623,533,672	-	18,247,310,749	76,764,812,048
- Held-to-maturity investments	162,689,819,030	-	157,570,805,331	-	162,689,819,030	97,077,004,732
TOTAL	**202,554,050,740**	**(1,572,068,509)**	**228,703,738,039**	**(1,572,068,509)**	**200,981,982,231**	**187,795,213,557**
Financial liabilities						
- Trade payables	68,212,017,342	-	57,041,183,905	-	68,212,017,342	57,041,183,905
- Other payables and accrued expenses	2,381,211,358	-	2,523,835,641	-	2,381,211,358	2,523,835,641
TOTAL	**70,593,228,700**	**-**	**59,565,019,546**	**-**	**70,593,228,700**	**59,565,019,546**