

SARA VIETNAM JOINT STOCK COMPANY  
CONSOLIDATED FINANCIAL REPORT  
QUANTITY 4, 2025



## SARA VIETNAM JOINT STOCK COMPANY

## SEPARATE FINANCIAL STATEMENTS

Room 1406, Vinaconex Diamond building, No. 459C  
Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

For the accounting period on January 1, 2025 to December 31, 2025

SEPARATE FINANCIAL STATEMENTS  
As of December 31, 2025

Unit of measurement: VND

ASSET	CODE	Explanation	Final number	First number of the year
(1)	(2)	(3)	(4)	(5)
<b>A – CURRENT ASSETS</b>	<b>100</b>		<b>84,258,029,779</b>	<b>91,857,714,028</b>
<b>I. Cash and Cash Equivalents</b>	<b>110</b>	<b>V.01</b>	<b>3,717,219,931</b>	<b>9,728,935,114</b>
1. Cash	111		3,717,219,931	9,728,935,114
2. Cash equivalents	112		0	0
<b>II. Short-term financial investment</b>	<b>120</b>		<b>0</b>	<b>0</b>
1. Business securities	121		0	0
2. Provision for discounts on business securities (*)	122		0	0
3. Investment held to maturity	123		0	0
<b>III. Short-term receivables</b>	<b>130</b>		<b>28,091,068,670</b>	<b>63,867,575,669</b>
1. Must collect short-term from customers	131	V.02	26,975,796,002	57,176,561,907
2. Pay short-term seller in advance	132	V.03	612,323,599	10,920,887,764
3. Short-term internal receivable	133		0	0
4. Must be collected according to the construction contract plan schedule	134		0	0
5. Receivable for short-term loans	135		1,243,000,000	0
6. Must be collected for another short term	136	V.04a	2,873,242,238	31,000,000
7. Provision for doubtful short-term receivables (*)	137		(3,613,293,169)	(4,260,874,002)
<b>IV. Inventory</b>	<b>140</b>	<b>V.05</b>	<b>49,889,416,728</b>	<b>17,372,015,396</b>
1. Inventory	141		49,889,416,728	18,912,015,396
2. Provision for inventory rebates (*)	149		0	(1,540,000,000)
<b>V. Other short-term assets</b>	<b>150</b>		<b>2,560,324,450</b>	<b>889,187,849</b>
1. Short-term prepaid costs	151	V.06	132,232,179	38,708,145
2. VAT is deductible	152		2,428,092,271	850,479,704
3. Taxes and other amounts receivable to the State	153		0	
4. Government bond redemption transactions	154		0	0
5. Other short-term assets	155		0	0
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>690,545,281,564</b>	<b>646,612,570,739</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>120,000,000</b>	<b>175,000,000</b>
1. Long-term receivables of customers	211		0	0
2. Prepaid to long-term sellers	212		0	0
3. Business capital in affiliated units	213		0	0
4. Long-term internal receivable	214		0	0
5. Receivable for long-term loans	215		0	0
6. Other long-term receivables	216	V04b	120,000,000	175,000,000
7. Provision for doubtful long-term receivables (*)	219		0	0
<b>II. Fixed assets</b>	<b>220</b>		<b>4,774,419,692</b>	<b>6,906,462,116</b>
1. Tangible fixed assets	221	V.07	3,971,301,428	5,750,427,178
- Full price	222		10,046,903,390	10,046,903,390

- Accumulated wear value (*)	223		(6,075,601,962)	(4,296,476,212)
2. Fixed assets for financial lease	224		0	
- Full price	225		0	0
- Accumulated wear value (*)	226		0	0
3. Intangible fixed assets	227		803,118,264	1,156,034,938
- Full price	228		1,540,000,000	1,540,000,000
- Accumulated wear value (*)	229		(736,881,736)	(383,965,062)
<b>III. Investment real estate</b>	<b>230</b>		<b>0</b>	<b>0</b>
- Full price	231		0	0
- Accumulated wear value (*)	232		0	0
<b>IV. Long-term unfinished assets</b>	<b>240</b>		<b>18,049,300,893</b>	<b>20,192,026,448</b>
1. Long-term unfinished production and business costs	241		0	0
2. Construction costs of construction in progress	242		18,049,300,893	20,192,026,448
<b>V. Long-term financial investment</b>	<b>250</b>		<b>666,456,713,049</b>	<b>618,155,149,180</b>
1. Invest in subsidiaries	251		0	0
2. Invest in joint ventures and affiliated companies	252	V.08	649,665,600,000	390,113,178,538
3. Invest in capital contributions to other units	253	V.09	24,040,000,000	228,231,000,000
4. Provision for long-term financial investment (*)	254		(7,248,886,951)	(189,029,358)
5. Investment held to maturity	255		0	0
<b>VI. Other long-term assets</b>	<b>260</b>		<b>1,144,847,930</b>	<b>1,183,932,995</b>
1. Long-term prepayment costs	261		1,144,847,930	1,183,932,995
2. Trade advantages	269		0	0
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>270</b>		<b>774,803,311,343</b>	<b>738,470,284,767</b>
<b>C - LIABILITIES</b>	<b>300</b>		<b>109,683,343,811</b>	<b>74,389,025,958</b>
<b>I. Short-term debt</b>	<b>310</b>		<b>109,683,343,811</b>	<b>72,094,049,769</b>
1. Must pay short-term seller	311	V.10	20,161,672,635	25,994,106,206
2. Buyers pay short-term in advance	312		15,622,051,880	1,380,750,000
3. Taxes and amounts payable by the State	313	V.11	2,211,861,891	2,391,215,061
4. Must pay the employee	314		770,499,292	2,381,754,386
5. Short-term costs	315	V.12	643,173,151	180,542,466
6. Short-term internal payment	316		0	0
7. Payable according to construction contract plan schedule	317		0	0
8. Short-term unrealized revenue	318		0	0
9. Other short-term payments	319		22,617,192,520	1,033,321,440
10. Borrowing and short-term financial lease debt	320	V.13a	47,601,917,855	38,677,385,623
11. Provision for short-term payments	321		0	0
12. Reward and welfare fund	322		54,974,587	54,974,587
<b>II. Long-term debt</b>	<b>330</b>		<b>0</b>	<b>2,294,976,189</b>
1. Payable to long-term seller	331		0	0
2. Long-term prepayment buyers	332		0	0
3. Long-term costs	338	V.13b	0	2,294,976,189
4. Must pay internally for business capital	343		0	0
<b>D - EQUITY</b>	<b>400</b>		<b>665,119,967,532</b>	<b>664,081,258,809</b>
<b>I. Equity</b>	<b>410</b>	V.14	<b>665,119,967,532</b>	<b>664,081,258,809</b>
1. Owner's contributed capital	411		431,999,740,000	431,999,740,000
- Common shares with voting rights	411a		431,999,740,000	431,999,740,000



- Preferential shares	411b		0	0
2. Equity surplus	412		(193,750,000)	(193,750,000)
3. Bond conversion options	413		0	0
4. Other capital of the owner	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation differences	416		0	0
7. Exchange rate differences	417		0	0
8. Development Investment Fund	418		2,863,107,311	2,863,107,311
5. Treasury shares (*)	419		0	0
6. Asset revaluation differences	420		0	0
11. Undistributed after-tax profits	421		224,989,028,204	224,001,476,474
- LNST not cumulatively distributed until the end of the previous period	421a		224,001,476,474	194,692,554,020
- LNST has not distributed this period	421b		987,551,730	29,308,922,454
7. Non-controlling shareholder interests	429		5,461,842,017	5,410,685,024
<b>II. Other sources of funding and funds</b>	<b>430</b>		<b>0</b>	<b>0</b>
1. Funding resources	431		0	0
2. Funding sources have formed fixed assets	432		0	0
<b>TOTAL CAPITAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>774,803,311,343</b>	<b>738,470,284,767</b>

People who know



Tran Thi Thanh Huong

Accounting



Pham Thi Minh Thu

Launched December 31, 2025

Superintendence



Nguyen Minh Tam





## SARA VIETNAM JOINT STOCK COMPANY

Room 1406, Vinaconex Diamond building, No. 459C Bach Mai,  
Bach Mai Ward, Hanoi City, Vietnam

## SEPARATE FINANCIAL STATEMENTS

For the accounting period on January 1, 2025 to December 31, 2025

## REPORT ON BUSINESS RESULTS

Q4 2025

Targets	Code No	Explanatory notes	Q4/2025	Q4/2024	Accumulation 01.01.2025 to 31/12/2025	Accumulation 01.01.2024 to 31/12/2024
1. Sales revenue and provision of services	01	VII.1	6,928,400,000	6,929,000,000	26,904,826,375	44,224,000,000
2. Revenue deductions	02	VII.2	0	0	0	
3. Net sales and service provision turnover (10 = 01 - 02)	10		6,928,400,000	6,929,000,000	26,904,826,375	44,224,000,000
4. Cost of goods sold	11	VII.3	6,237,000,000	5,437,888,889	23,838,185,416	40,974,000,000
5. Gross profit on sales and provision of services (20 = 10 - 11)	20		691,400,000	1,491,111,111	3,066,640,959	3,250,000,000
6. Revenue of financial operations	21	VII.4	3,500,010,288	68,902	8,500,356,665	1,000,843,101
7. Financial costs	22	VII.5	691,229,062	521,908,684	3,395,103,454	12,885,157,394
- Of which: Interest expenses	23		0	0	0	
8. Sales costs	25	VII.8	0		369,062,320	13,556,000
9. Business management costs	26	VII.8	1,063,995,607	-3,208,649,325	3,477,585,114	563,251,116
10. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		2,436,185,619	4,177,920,654	4,325,246,736	-9,211,121,409
11. Other income	31	VII.6	0		0	256,857,947
12. Other costs	32	VII.7	13,871,575	10,191,434	25,284,375	37,172,238
13. Other profits (40 = 31 - 32)	40		(13,871,575)	-10,191,434	(25,284,375)	219,685,709

14. Total accounting profit before tax (50 = 30 + 40)	50		2,422,314,044	4,167,729,220	4,299,962,361	-8,991,435,700
15. Current corporate income tax costs	51	VII.10	0		0	
16. Deferred corporate income tax costs	52	VII.11	0		0	
17. Profit after corporate income tax (60 = 50 - 51 - 52)	60		2,422,314,044	4,167,729,220	4,299,962,361	-8,991,435,700
18. Base interest on shares (*)	70		0		0	
19. Impaired interest on shares (*)	71		0	0	0	0

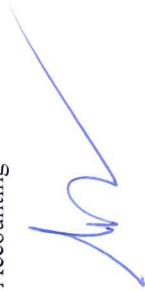
Launched December 31, 2025

People who know



Tran Thi Thanh Huong

Accounting



Pham Thi Minh Thu



Nguyễn Minh Tam



## SARA VIETNAM JOINT STOCK COMPANY

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Mai Ward, Hanoi City, Vietnam

## SEPARATE FINANCIAL STATEMENTS

For the accounting period on January 1, 2025 to December 31, 2025

**CASH FLOW STATEMENT**  
(Following the direct method)  
Q4 2025

Targets	Code No	Explanatory notes	Accumulation 01.01.2025 to 31.12.2025	Accumulation 01.01.2024 to 31.12.2024
<b>I. Cash flow from business activities</b>			0	0
1. Proceeds from sales, provision of services and other revenue	01		176,871,635,905	132,875,784,674
2. Money paid to the person providing the goods and services	02		(134,636,907,267)	(105,681,092,635)
3. Payment for employees	03		(5,639,445,551)	(3,861,899,748)
4. Interest paid on loans	04		(3,689,131,171)	(1,705,848,073)
5. Corporate income tax paid	05		(932,904,768)	(17,618,659)
6. Other revenue from business activities	06		242,227,628,589	351,553,534,117
7. Other money spent on business activities	07		(18,007,546,963)	(21,339,177,312)
<b>Net cash flows from business activities</b>	<b>20</b>		<b>256,193,328,774</b>	<b>351,823,682,364</b>
<b>II. Cash flow from investment activities</b>			0	0
1. Money spent on purchasing and building fixed assets and other long-term assets	21		0	0
2. Proceeds from liquidation, cession and sale of fixed assets and other long-term assets	22		0	(40,000,000)
3. Money spent on loans and purchases of debt instruments of other entities	23		(1,119,000,000)	0
4. Loan recovery proceeds, resale of debt instruments of other entities	24		1,300,000,000	48,296,140,000
5. Investment expenditure contributes capital to other units	25		(280,905,600,000)	(405,504,000,000)
6. Money recovered from investment and capital contribution to other units	26		15,090,000,000	0
7. Loan interest receipts, dividends and divided profits	27		0	0
<b>Net cash flows from investment activities</b>	<b>30</b>		<b>(265,634,600,000)</b>	<b>(357,247,860,000)</b>
<b>III. Cash flows from financial operations</b>			0	0
1. Proceeds from issuing shares and receiving capital contributions from owners	31		0	0
2. Money to return contributed capital to the owners and buy back shares of the issued business	32		0	0
3. Proceeds from borrowing	33		137,273,002,160	90,384,128,480
4. Loan principal repayment	34		(133,843,446,117)	(74,248,166,668)
5. Principal repayment of financial lease	35		0	(15,000,000,000)
6. Dividends and profits paid to the owner	36		0	0
<b>Net cash flows from financial operations</b>	<b>40</b>		<b>3,429,556,043</b>	<b>(4,288,215,824)</b>
<b>Net cash flow during the period (50 = 20 + 30 + 40)</b>	<b>50</b>		<b>(6,011,715,183)</b>	<b>7,105,354,193</b>
<b>Money and cash equivalents at the beginning of the period</b>	<b>60</b>		<b>9,728,935,114</b>	<b>7,105,354,193</b>
<b>Effects of foreign currency exchange rate changes</b>	<b>61</b>		<b>0</b>	<b>0</b>
<b>Money and cash equivalents at the end of the period (70 = 50 + 60 + 61)</b>	<b>70</b>	<b>VIII</b>	<b>3,717,219,931</b>	<b>2,817,138,369</b>

People who know

  
Tran Thi Thanh Huong

Accounting

  
Pham Thi Minh Thu

Supervision



  
Nguyễn Minh Tam

**JOINT STOCK COMPANY SARA VIETNAM**

Geography only: Rooms 1406, court house Vinaconex Diamond, Numbers 459C Bach Mai, Ward Bach Mai, Ha City Inner, Vietnam

FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

for ky newspaper fox tai main year 2025

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
THIRD QUARTER OF 2025**

**I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS**

**Form of capital**

1. **ownership** Joint stock company.
2. **Business field** Trade and Services.
3. **Business lines**
  - Wholesale of other machinery, equipment and machine parts;  
Details: - Wholesale of medical machinery and equipment;  
- Purchase and sale of consumables, films, medical chemicals;
  - Pollution treatment and other waste management activities;
  - Rental of machinery, equipment and other tangible items without operator  
Details: Rental of medical machinery and equipment.

4. **Normal production and business cycles:** Within 12 months

5. **List of incorporated subsidiaries:**

**Subsidiaries:**

Company name	Head office address	Actual capital contribution ratio	Main business lines
Ha Long Osaka High-Tech Equipment Manufacturing Joint Stock Company	Lot A15, Nam Son industrial cluster, Nam Son commune, Ba Che district, Quang Ninh province	99%	Wholesale of medical machinery and equipment
Vietnam Japan Production Joint Stock Company	Song Hau Industrial Park – Phase 1, Dong Phu commune, Chau Thanh district, Hau Giang province	98.22%	Production of medical supplies and chemical packaging
Viet Medical Software Production Joint Stock Company	35 BT5 Phap Van Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	No. 1 Phuc Thinh, Beer Bridge, Kien Hung Ward, Ha Dong District, Hanoi.	98%	General diagnostic clinic
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street 4, Area 4, Ward III, City. Wei Qing, Hau Giang province.	98%	General diagnostic clinic



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FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

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Soc Trang Healthcare Clinic Joint Stock Company	Ground floor No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City.	98%	General diagnostic clinic
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Subsidiaries and affiliated companies are doing business normally.

## II. ACCOUNTING PERIODS AND CURRENCY UNITS USED IN ACCOUNTING

### 1. Annual accounting period

The Company's annual accounting period begins on January 1 and ends on December 31 of each year.

### 2. Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND).

## III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

### 1. Accounting regime applicable

The company applies the Vietnam Corporate Accounting Regime issued according to Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars on the performance and accounting of the Finance Department.

### 2. Statement of compliance with accounting standards and accounting regimes

The Board of Directors ensures compliance with the requirements of accounting standards and the Vietnam Corporate Accounting Regime issued accordingly Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars on the performance and accounting of the Finance Department in preparing Financial Statements.

### 3. Applied accounting form

The company uses computerized common log accounting.

## IV. APPLICABLE ACCOUNTING POLICIES

### 1. Basis for preparing consolidated financial statements

Consolidated financial statements are based on cumulative calculations (with information related to all types of products).

Consolidated financial statements include Financial statements of Sara Vietnam Joint Stock Company (parent company) and subsidiaries. A subsidiary is a unit under the control of its parent company. Control exists when the parent company has the ability to directly or indirectly govern the financial and operational policies of the subsidiary to derive economic benefits from these activities. When assessing control taking into account the potential voting rights currently in force or to be transposed.

The results of the business of the subsidiaries acquired or sold during the year are presented in the consolidated income statement from the date of purchase or until the date of sale of the investment in that subsidiary.



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FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

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In case the accounting policy of the subsidiary differs from the accounting policy of uniform application within the Group, the financial statements of the subsidiary will make appropriate adjustments before being used for preparing the Report consolidated financial.

Balance sheet accounts balances between companies in the same Group, internal transactions, unrealised internal gains incurred from these transactions are excluded when preparing the Consolidated Financial Statements. Unrealised losses arising from intra-group transactions are also eliminated unless the costs that make up those losses cannot be recovered.

Non-controlling interests represent the share of the profits and net assets of the subsidiary not held by the shareholders of the parent company and are shown separately in the Consolidated Statement of Performance and Consolidated Balance Sheet. Minority shareholder interests include the value of minority shareholder interests at the date of the original business combination and the minority shareholder's interest in the fluctuations in equity from the date of the business combination. Losses proportionate to the share of the minority shareholder's capital in excess of its share in the subsidiary's equity charged reduced to the Group's share of the interests unless the minority shareholder has a binding obligation and is capable of covering that loss.

### **2. Types of exchange rates applied in accounting and principles of accounting for exchange differences**

The company has transactions in foreign currency JPY; USD.

Exchange differences arising during the year and exchange differences resulting from the revaluation of monetary items denominated in foreign currency at the end of the year are recognised in income or expenses during the year. Exchange rate differences due to re-evaluation of balances with foreign currency principal at the end of the year are carried out according to the instructions of Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

Transactions arising in foreign currency are converted at the exchange rate at the date of transaction. The balance of monetary items with foreign currency roots at the end of the year is converted at the exchange rate at the end of the financial year.

Exchange differences arising during the year from transactions in foreign currencies of monetary items denominated in foreign currencies and exchange differences resulting from the revaluation of monetary items denominated in foreign currencies at the end of the year following the offsetting of increases and decreases in differences recognised in financial operations revenue or financial charges main.

The exchange rate used to convert transactions arising in foreign currency is the actual exchange rate at the time of transaction of the commercial bank where the Company has the transaction arising. The exchange rate used to revalue the balance of currency items with foreign currency principal at the end of the year is the buying rate of commercial banks or the average buying rate of commercial banks where the Company opens accounts announced at the end of the financial year.

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FINANCIAL STATEMENTS CONSOLIDATION QUARTER III YEAR 2025

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### 3. Principle of recognition of sums and cash equivalents

Money and cash equivalents include cash, bank deposits, money in transit and short-term investments with a recovery or maturity of no more than 3 months from the date of purchase, which are easily converted into a specified amount of money as well as not much risk in converting into money.

### 4. Trade receivables and other receivables

Trade receivables and other receivables are recorded in accordance with the fact that they were incurred with sufficient and duly justified documents.

Provisions for doubtful receivables are made for each doubtful receivable based on the delinquent age of the debts or the expected level of loss that may occur according to regulations at Circulars no. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance guiding the extraction regime luoc and use clauses provision for rebates inventory, losses items financial investments, receivables.

### 5. Inventory recognition principles

Inventories are determined on the basis of cost. The cost of inventory includes purchase costs, processing costs, and other directly related costs incurred to obtain inventory in its current location and state.

The cost of inventories shall be calculated using the weighted average method and shall be accounted for using the regular declaration method.

Provision for inventory discounts is made established at the end of the year when there is a deterioration of the net realizable value relative to the cost of the inventory. The establishment of provisions for the reduction of the price of inventories ok calculated according to each type of inventory of materials, goods, and products according to the provisions of Circulars no. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance guiding the extraction regime luoc and use clauses provision for rebates inventory, losses of items tu finance, receivables...

### 6. Nguyen recording and depreciation of tangible fixed assets

Tangible fixed assets expressed at cost less accumulated wear and tear. The cost of Tangible Fixed Assets includes all costs that the Company must spend to obtain Tangible Fixed Assets up to the time the asset is put into ready-to-use state. Expenses incurred after initial recognition may only be credited with an increase in the cost of a Tangible Fixed Asset if these costs inevitably increase future economic benefits due to the use of that asset. Costs that do not satisfy the above conditions are immediately recorded in costs.

When Tangible Fixed Assets are sold or liquidated, the cost and accumulated depreciation are written off and any profits and losses incurred as a result of the liquidation are included in income or expenses for the year.

Tangible fixed assets are depreciated using the straight-line method based on the estimated useful life. The number of years of depreciation of tangible fixed assets is as follows:

Fixed asset class

Number five

Machinery and equipment

05



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### **7. Prepaid cost accounting principles**

#### ***Tools, tools***

The tools and instruments put into service shall be allocated to costs in a straight-line manner with an allocation period not exceeding 2 years.

### **8. Accounting principles for liabilities**

Liabilities are tracked in detail by maturity payable, object payable, type of currency payable and other factors according to the management needs of the enterprise.

### **9. Principle of recognition of costs payable**

Accounts payable for goods and services received from the seller or provided to the buyer during the reporting period but not actually paid due to unavailability of invoices or insufficient records and accounting documents, and Interest costs on loans payable are recorded in production and business costs of the reporting period.

Accounting for expenses payable for production and business expenses during the period shall be carried out in accordance with the principle of conformity between revenue and expenses incurred during the period. Expenses actually incurred must be settled at the expense paid in advance, the difference will be reimbursed or further accounted for in expenses.

### **10. Equity recognition principle**

**Principle of recording owner's capital contributions, share capital surplus, setting aside funds, dividend distribution**

#### ***Owner's investment capital***

The owner's investment capital is recorded according to the actual investment amount of shareholders.

#### ***Undistributed profits***

Recognize business results (gains and losses) after corporate income tax and the situation of profit distribution or loss handling of enterprises.

### **11. Principles and methods of revenue recognition**

#### ***a) Sales revenue***

Sales revenue is recorded when the following conditions are satisfied:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The childless company holds the same management of the goods as the owner of the goods or control of the goods;
- Revenue is determined with relative certainty;
- The company has collected or will gain economic benefits from the sales transaction;



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- Determine costs related to sales transactions./.

### ***b) Revenue for the provision of services***

Revenue from service provision is recorded when the following conditions are satisfied:

- Revenue is determined with relative certainty;
- Is likely to derive economic benefits from the transaction of providing such services;
- Determine the part of the work completed on the date of the Balance Sheet;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide that service./.

### ***c) Revenue of financial operations***

Revenue arising from interest, royalties, dividends, divided profits and other financial operating revenue is recognized when the following two (02) conditions are satisfied simultaneously:

- Is likely to derive economic benefit from such a transaction;
- Revenue is determined with relative certainty./.

## **12. Principles of accounting for cost of goods sold.**

The cost of goods sold during the year is recorded in accordance with the revenue incurred during the period and ensures compliance with the principle of prudence.

## **13. Principles of accounting for sales costs and business management costs**

Sales costs reflect the actual costs incurred in selling products, goods, and providing services, including costs of offering, product introduction, product advertising, sales commissions, product and goods warranty costs (except construction and installation activities), storage, packaging, transportation costs...

Enterprise management costs reflect the overall management costs of the enterprise, including costs of salaries of employees of the enterprise management department (wages, salaries, allowances,...); Social insurance, health insurance, union funding, unemployment insurance of enterprise management employees; costs of office materials, labor tools, and depreciation of fixed assets used for business management; land rent, license tax; provision for hard-collected receivables; external purchasing services (electricity, water, telephone, fax, property insurance, fire and explosion...); Other monetary costs (receiving guests, customer conferences...).

## **14. Principles and methods of recording current corporate income tax costs and deferred corporate income tax costs**

Corporate income tax expenses are current income taxes, which are based on taxable income. The difference in taxable income compared with accounting profits is due to adjustments for temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses transferred.

The company is obliged to pay corporate income tax at a tax rate of 20%.

## **15. Financial assets**

### ***Classification of financial assets***

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The company classifies financial assets into groups: financial assets recorded at fair value through the Statement of Operating Results, investments held to maturity, loans and receivables, financial assets available for sale. The classification of these financial assets depends on the nature and purpose of the financial assets and is decided at the time of initial recognition.

### *Financial assets are recognised at fair value through the income statement*

Financial assets are classified as recognised at fair value through the income statement if held for trading or grouped as reflected at fair value through the income statement at the time of initial recognition.

### *Investments held to maturity*

Holding-to-maturity investments are non-derivative financial assets with fixed or determinable payments and a fixed maturity that the Company intends and is likely to hold. to maturity.

### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or identifiable payments that are not listed on the market.

### *Financial assets available for sale*

Available-for-sale financial assets are non-derivative financial assets that are identified as available-for-sale or not classified as financial assets recognised at fair value through the Statement of Operating Results, investments held to maturity or loans and receivables.

### *Initial carrying amount of financial assets*

Financial assets are recognized at the date of purchase and stopped at the date of sale. At the time of initial recognition, financial assets shall be determined by their purchase price/issuance costs plus other incidental costs directly related to the purchase or issuance of such financial assets.

## **16. Financial liabilities**

Financial instruments classified as financial liabilities or equity instruments at the time of initial recognition in accordance with the nature and definition of financial liabilities and equity instruments.

### *Financial liabilities*

The company classifies its financial liabilities into groups: financial liabilities recognised at fair value through the income statement, financial liabilities defined at amortised value. The classification of financial liabilities depends on the nature and purpose of the financial liability and is decided at the time of initial recognition.

### *Financial liabilities are recognised at fair value through the income statement*

Financial liabilities are classified as recognised at fair value through the income statement if held for trading or grouped as reflected at fair value through the income statement at the time of initial recognition.

Financial liabilities are classified in the group of securities held for trading if:

- Issued or created primarily for short-term acquisition purposes;
- The company intends to hold for the purpose of short-term gain;



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- Financial derivatives (except financial derivatives defined as a financial guarantee contract or an effective hedging instrument).

*The financial liabilities are determined according to the value of the allocation*

Financial liabilities shall be determined at amortised value determined as the initial recognised value of the financial liability less principal repayments, plus or minus the cumulative appropriations calculated using the effective interest method of the difference between the initial recognised value and the maturity value, less deductions (either directly or through the use of a standby account) due to a reduction in value or to irrecoverability.

The effective interest rate method is a method of calculating the amortised value of one or a group of financial liabilities and the allocation of interest income or interest expense in the relevant period. The effective interest rate is the discount rate on cash flows estimated to be paid or received in the future over the expected life of the financial instrument or shorter, if necessary, back to the net present carrying value of the financial liability.

*Initial carrying amount of financial liabilities*

At the time of initial recognition, financial liabilities shall be determined at the issue price plus the costs incurred directly related to the issuance of such financial liabilities.

### ***Equity instruments***

Equity instruments are contracts that demonstrate the residual benefits of the Company's assets after deduction of all obligations.

## **17. Reporting by department**

The business sector division is a separately identifiable part involved in the production process

export or provide products and services and have different economic risks and benefits than other business departments.

A geographical division is a separately identifiable part that participates in the production or supply of products and services within a specific economic environment and has risks and benefits different economics with business departments in other economic environments.

## **18. Party concerned**

Parties are considered to be involved if one has the ability to control or have significant influence over the other in the decision-making of financial and operational policies. Parties are also considered stakeholders if they are under common control or have common significant influence.

In considering the relationships of stakeholders, the nature of the relationship is given more emphasis than the legal form.

## **V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET**

### **1. Money and cash equivalents**



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	Final number	Number at the beginning of the year
Cash	3,158,980,106	642,709,240
Futures bank deposits	558,239,825	9,068,225,874
Plus	3.717.219.931	9,728,935,114

**2. Must collect short-term from customers**

	Phải thu ngắn hạn của khách hàng	Số cuối kỳ		Số đầu năm	
		Giá trị	Dự phòng	Giá trị	Dự phòng
1	Bac Ninh Golab Testing Center Joint Stock Company			1,785,000,000	
2	Golab An Giang Testing Center Joint Stock Company			1,785,000,000	
3	Ha Tinh Testing Center Joint Stock Company			1,785,000,000	
4	Tuyen Quang Testing Center Joint Stock Company			4,585,000,000	
5	Vinh Phuc Testing Center Joint Stock Company			1,785,000,000	
6	Go Vap Golab Testing Center Joint Stock Company			2,800,000,000	
7	Friendship Medicare Clinic Corporation			4,500,324,500	
8	Hai Phong Golab Testing Center Joint Stock Company			6,885,324,500	
9	Ninh Binh Medicare Clinic Corporation			6,285,324,500	
10	Hung Yen Golab Testing Center Joint Stock Company			2,375,000,000	
11	Phap Van Golab Testing Center Joint Stock Company			2,800,000,000	
12	Can Tho Golab Testing Center Joint Stock Company			5,353,000,000	
13	Vinam Joint Stock Company	8,520,640,000			

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14	Kien Tao Copany	254,873,402			
15	Tan An Golab Testing Center Joint Stock Company	11,550,000		1,785,000,000	
16	Bien Hoa Golab Testing Center Joint Stock Company	11,550,000		1,785,000,000	
17	JWB CO.,LTD	13,026,990,531	(3,613,293,169)	1,407,936,696	
18	KYOTO F&B Co., LTD	4,939,649,054		8,521,748,003	
19	others	210,543,015		952903708	
		<b>26,975,796,002</b>	<b>(3,613,293,169)</b>	<b>57,176,561,907</b>	

**3. Pay short-term seller in advance**

	Trả trước cho người bán ngắn hạn	Số cuối kỳ		Số đầu năm	
		Gía trị	Dự phòng	Gí trị	Dự phòng
1	Japan Kanpeki Joint Stock Company			2,449,207,718	
2	Hung Thinh LS Company Limited	224,162,000		224,162,000	
3	Thang Long Environmental Technology Transfer and Consulting			529,500,000	
4	JWB CO.,LTD			7,487,886,000	
5	Other objects	206,261,599		230,132,046	
6	Can Tho High-Tech Medical Environment Co., Ltd	181,900,000			
	<b>Cộng</b>	<b>612,323,599</b>		<b>10,920,887,764</b>	

**4. Other accounts receivable**

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**a) Short term**

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Advance	36,329,909	0	0	--
Bet, margin	140,202,441		31,000,000	
Other receivables	0	--	0	--
<b>Plus</b>	<b>176,529,909</b>	<b>--</b>	<b>31,000,000</b>	<b>--</b>

**b) Long-term**

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Other accounts receivable	120,000,000	--	175,000,000	--
<b>Plus</b>	<b>120,000,000</b>	<b>--</b>	<b>175,000,000</b>	<b>--</b>

**5. Inventory**

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Raw materials, materials	99,992,706	--	71,604,580	--
Finished products	166,129,159	--	1,021,177,019	--
Commodities	49,623,294,863	0	17,819,233,797	(1,540,000,000)
Production and business costs are unfinished				
<b>Plus</b>	<b>49,889,416,728</b>	<b>0</b>	<b>18,912,015,396</b>	<b>(1,540,000,000)</b>

**6. Prepaid costs**

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Short-term prepaid expenses	132.232.179		38,708,145	
	Year-end number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Long-term prepaid expenses	1.144.847.930		1,183,932,995	
<b>Plus</b>	<b>1.144.847.930</b>		<b>1,183,932,995</b>	

**7. Increase and decrease in tangible fixed assets**



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	Machinery and equipment	Means of transport and transmission	Plus
<b>Original price</b>			
Number at the beginning of the year	5.750.427.178	--	5.750.427.178
Reduced due to divestment	--	--	--
Reduced due to liquidation	--	--	--
Buy during the year	5.188.514.103		5.188.514.103
<b>Final number</b>	<b>10,046,903,390</b>	--	<b>10,046,903,390</b>
<i>Of which:</i>			
<i>Depreciated but still in use</i>	--	--	--
<b>Wear value</b>			
Number at the beginning of the year	4.296.476.212	--	4.296.476.212
Depreciation during the period	2,592,480,052	288.750.006	2,881,230,058
Reduced due to divestment	--	--	--
Reduced due to liquidation	--	--	--
<b>Final number</b>	<b>6,075,601,962</b>	-	<b>6,075,601,962</b>
<b>Remaining value</b>			
Number at the beginning of the year	5,750,427,178	--	5,750,427,178
	3.971.301.428		3.971.301.428
<b>Final number</b>		-	

**8. Construction costs of construction in progress**

	Number at the beginning of the year	Arising during the period	Transfer to fixed assets	Final number
Unfinished property	28,547,456,296	--	--	18.049.300.893
<b>Plus</b>	<b>28,547,456,296</b>	<b>--</b>	<b>--</b>	<b>18.049.300.893</b>

**9. Invest in Affiliates**

These are investments in a chain of affiliated companies to establish clinics and testing centers across the country. Details of investments as of September 30, 2025 are as follows:

	Đầu tư vào công ty liên kết	Giá gốc	Tỷ lệ góp	Trích lập dự phòng	Giá trị hợp lý
1	• GOLAB Tra Vinh Testing Center Joint Stock Company	9,000,000,000	30%	-59,883,087	9,059,883,087

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2	• Famicare Vinh Long Joint Stock Company	9,000,000,000	32%	-50,028,864	9,050,028,864
3	• GOLAB Vinh Long Testing Center Joint Stock Company	9,000,000,000	30%	-49,654,687	9,049,654,687
4	• GOLAB Tien Giang Testing Center Joint Stock Company	9,000,000,000	30%	-43,173,445	9,043,173,445
5	• GOLAB Dong Thap Testing Center Joint Stock Company	9,000,000,000	30%	-38,301,815	9,038,301,815
6	• GOLAB An Giang Testing Center Joint Stock Company	9,000,000,000	30%	-97,662,865	9,097,662,865
7	• Famicare Kien Giang Joint Stock Company	9,000,000,000	39%	-112,725,983	9,112,725,983
8	• GOLAB Kien Giang Testing Center Joint Stock Company	9,000,000,000	30%	-55,661,164	9,055,661,164
9	• FamiCare Phap Van Joint Stock Company	9,000,000,000	30%	-52,913,444	9,052,913,444
10	• GOLAB Phap Van Testing Center Joint Stock Company	9,000,000,000	30%	-135,397,370	9,135,397,370
11	• GOLAB Quang Binh Testing Center Joint Stock Company	9,000,000,000	30%	-207,143,575	9,207,143,575
12	• Famicare Quang Binh Joint Stock Company	9,000,000,000	39%	-62,955,124	9,062,955,124
13	• GOLAB Ha Tinh Testing Center Joint Stock Company	9,000,000,000	30%	-237,512,342	9,237,512,342
14	• GOLAB Vinh Phuc Testing Center Joint Stock Company	9,000,000,000	30%	-51,697,847	9,051,697,847
15	• GOLAB Hai Duong Testing Center Joint Stock Company	9,000,000,000	30%	-37,949,458	9,037,949,458
16	• Famicare Hung Yen Joint Stock Company	3,000,000,000	18%	-4,561,846	3,004,561,846
17	• GOLAB Tuyen Quang Testing Center Joint Stock Company	9,000,000,000	30%	-89,468,349	9,089,468,349
18	• Famicare Tuyen Quang Joint Stock Company	4,633,200,000	19%	-25,867,870	4,659,067,870
19	• GOLAB Hung Yen Testing Center Joint Stock Company	9,000,000,000	30%	-60,881,066	9,060,881,066
20	• Famicare Hai Duong Joint Stock Company	9,000,000,000	39%	-59,137,111	9,059,137,111
21	• Famicare Bac Lieu Joint Stock Company	9,000,000,000	37%	-63,987,779	9,063,987,779
22	• GOLAB Bac Lieu Testing Center Joint Stock Company	9,000,000,000	30%	-99,834,854	9,099,834,854
23	• GOLAB Go Vap Testing Center Joint Stock Company	9,000,000,000	30%	-76,675,394	9,076,675,394
24	• Fami Dong Nai (Bien Hoa) Joint Stock Company	3,000,000,000	30%	-76,842,013	3,076,842,013
25	• GOLAB Bac Ninh Testing Center Joint Stock Company	9,000,000,000	30%	-44,591,087	9,044,591,087



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26	• GOLAB Hai Phong Testing Center Joint Stock Company	9,000,000,000	30%	-293,479,899	9,293,479,899
27	GOLAB Tan An Testing Center Joint Stock Company	9,000,000,000	30%	-69,140,590	9,069,140,590
28	• GOLAB Bien Hoa Testing Center Joint Stock Company	9,000,000,000	30%	-110,173,235	9,110,173,235
29	• GOLAB District 5 Testing Center Joint Stock Company	9,000,000,000	30%	-109,414,327	9,109,414,327
30	• GOLAB Tay Ninh Testing Center Joint Stock Company	9,000,000,000	30%	-46,735,424	9,046,735,424
31	• GOLAB Kon Tum Testing Center Joint Stock Company	9,000,000,000	30%	-29,715,466	9,029,715,466
32	• GOLAB Binh Duong Testing Center Joint Stock Company	13,500,000,000	50%	-130,396,450	13,630,396,450
33	• GOLAB Da Nang Testing Center Joint Stock Company	13,500,000,000	45%	-181,000,788	13,681,000,788
34	• Famicare Da Nang Joint Stock Company	4,500,000,000	45%	-150,785,382	4,650,785,382
35	• Famicare Ha Tinh Joint Stock Company	4,500,000,000	45%	-86,119,128	4,586,119,128
36	• Famicare Nghe An Joint Stock Company	4,500,000,000	45%	-45,237,030	4,545,237,030
37	• Famicare Hai Phong Joint Stock Company	4,500,000,000	45%	-61,927,710	4,561,927,710
38	• Famicare Bac Ninh Joint Stock Company	4,500,000,000	45%	-49,851,612	4,549,851,612
39	• Famicare Ninh Binh Joint Stock Company	4,500,000,000	45%	-118,846,167	4,618,846,167
40	• Famicare Hoa Binh Joint Stock Company	4,200,000,000	42%	-11,836,036	4,211,836,036
41	• Famicare Soc Trang Joint Stock Company	4,200,000,000	42%	-19,252,669	4,219,252,669
42	• Famicare 3/2 Joint Stock Company	4,200,000,000	42%	-112,188,696	4,312,188,696
43	• Famicare Go Vap Joint Stock Company	4,200,000,000	42%	-46,265,492	4,246,265,492
44	• GOLAB Quang Ngai Testing Center Joint Stock Company	13,800,000,000	46%	-53,991,652	13,853,991,652
45	• Famicare Quang Ngai Joint Stock Company	4,200,000,000	42%	-25,209,542	4,225,209,542
46	• Famicare Binh Dinh Joint Stock Company	4,200,000,000	42%	-48,858,745	4,248,858,745
47	• GOLAB Binh Dinh Testing Center Joint Stock Company	9,800,700,000	40%	-84,120,288	9,884,820,288
48	• GOLAB Dak Lak Testing Center Joint Stock Company	9,600,000,000	40%	-67,624,461	9,667,624,461
49	• Famicare Dak Lak Joint Stock Company	4,100,000,000	100%	-190,977,684	4,290,977,684
50	• Famicare Huu Nghi Joint Stock Company	4,100,000,000	41%	-70,373,279	4,170,373,279



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51	• Famicare Tra Vinh Joint Stock Company	4,100,000,000	41%	-35,198,797	4,135,198,797
52	• Famicare Tien Giang Joint Stock Company	4,100,000,000	41%	-33,689,533	4,133,689,533
53	• Famicare Dong Thap Joint Stock Company	4,100,000,000	41%	-10,309,894	4,110,309,894
54	• Famicare An Giang Joint Stock Company	4,100,000,000	41%	-37,931,197	4,137,931,197
55	• Famicare Vinh Phuc Joint Stock Company	4,100,000,000	41%	-26,659,379	4,126,659,379
56	• Famicare Long An Joint Stock Company	4,100,000,000	41%	-47,657,297	4,147,657,297
57	• Famicare District 5 Joint Stock Company	3,160,600,000	39%	-58,998,450	3,219,598,450
58	• Famicare Tay Ninh Joint Stock Company	3,526,300,000	42%	-22,088,371	3,548,388,371
59	• Famicare Kon Tum Joint Stock Company	4,100,000,000	46%	-33,739,577	4,133,739,577
60	• Famicare Thu Dau Mot Joint Stock Company	4,100,000,000	46%	-45,082,758	4,145,082,758
61	• Famicare Gia Lai Joint Stock Company	4,100,000,000	41%	-31,131,562	4,131,131,562
62	• GOLAB Quang Tri Testing Center Joint Stock Company	9,300,000,000	41%	-75,084,634	9,375,084,634
63	• Famicare Quang Tri Joint Stock Company	1,300,000,000	100%	-122,132,757	1,422,132,757
64	• GOLAB Quang Nam Testing Center Joint Stock Company	9,300,000,000	54%	-70,493,306	9,370,493,306
65	• Famicare Quang Nam Joint Stock Company	1,000,000,000	17%	-22,079,609	1,022,079,609
66	• GOLAB Dak Nong Testing Center Joint Stock Company	9,300,000,000	38%	-36,334,003	9,336,334,003
67	• GOLAB Vinh Yen Testing Center Joint Stock Company	10,208,300,000	38%	-324,192,319	10,532,492,319
68	• Famicare Vinh Yen Joint Stock Company	500,000,000	5%	-5,485,333	505,485,333
69	• GOLAB Bac Kan Testing Center Joint Stock Company	13,800,000,000	46%	-42,631,092	13,842,631,092
70	• GOLAB Ha Giang Testing Center Joint Stock Company	13,800,000,000	46%	-69,696,729	13,869,696,729
71	• Famicare Ha Giang Joint Stock Company	4,600,000,000	46%	-52,573,578	4,652,573,578
72	• GOLAB Nam Dinh Testing Center Joint Stock Company	13,800,000,000	100%	-65,665,384	13,865,665,384
73	• Famicare Nam Dinh Joint Stock Company	4,600,000,000	48%	-27,447,453	4,627,447,453
74	• GOLAB Thai Binh Testing Center Joint Stock Company	13,800,000,000	58%	-121,519,904	13,921,519,904

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75	• Famicare Thai Binh Joint Stock Company	4,600,000,000	100%	-62,365,369	4,662,365,369
76	• GOLAB Thu Duc Testing Center – Healthcare Q12 Joint Stock Company	9,900,000,000	33%	-295,067,904	10,195,067,904
77	• GOLAB Vung Tau (THT) Testing Center Joint Stock Company	3,418,000,000	19%	-98,678,949	3,516,678,949
78	• Famicare Vung Tau Joint Stock Company	4,600,000,000	100%	-78,110,616	4,678,110,616
79	• GOLAB Ca Mau Testing Center Joint Stock Company	10,600,000,000	42%	-31,314,031	10,631,314,031
80	• GOLAB Phu Yen Testing Center Joint Stock Company	10,400,000,000	69%	-61,105,434	10,461,105,434
81	• GOLAB Son La Testing Center Joint Stock Company	10,500,000,000	54%	-44,739,162	10,544,739,162
82	• Famicare Son La Joint Stock Company	4,600,000,000	57%	-36,912,198	4,636,912,198
83	• GOLAB Khanh Hoa Testing Center Joint Stock Company	7,800,000,000	100%	-132,531,940	7,932,531,940
84	• GOLAB Dien Bien Testing Center Joint Stock Company	12,790,000,000	47%	-69,155,198	12,859,155,198
85	• GOLAB Lang Son Testing Center Joint Stock Company	7,800,000,000	47%	-34,835,553	7,834,835,553
86	• GOLAB Bac Giang Testing Center Joint Stock Company	7,800,000,000	31%	-8,151,712	7,808,151,712
87	• GOLAB Thanh Hoa Testing Center Joint Stock Company	5,054,000,000	33%	-49,915,022	5,103,915,022
88	• GOLAB Thai Nguyen Testing Center Joint Stock Company	2,074,500,000	75%	-141,906,459	2,216,406,459
89	• GOLAB Ninh Thuan Testing Center Joint Stock Company	7,800,000,000	86%	-150,071,415	7,950,071,415
90	• GOLAB Cao Bang Testing Center Joint Stock Company	7,800,000,000	28%	-11,408,827	7,811,408,827
	<b>Cộng</b>	<b>649,665,600,000</b>		<b>(6,832,122,893)</b>	<b>656,497,722,893</b>

## 10. Invest in capital contributions to other units

	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
<i>Invest in capital contributions to other units</i>	<b>24,040,000,000</b>		<b>228,231,000,000</b>	--
Pediatric obstetrics center, Phu Tho Provincial General Hospital (*)	0		204,227,000,000	
Friendship Medicare Clinic Corporation	4,640,000,000		4,764,000,000	--
Ninh Binh Medicare Clinic Joint Stock Company	4,800,000,000		4,640,000,000	--
Ba Dinh Clinic Joint Stock Company	4,700,000,000		4,700,000,000	--
Nghe An Clinic Joint Stock Company	4,800,000,000		4,800,000,000	--



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	Final number		Number at the beginning of the year	
	Value	Provisions	Value	Provisions
Golab Gia Lai Testing Center Joint Stock Company	5,100,000,000		5,100,000,000	
<b>Plus</b>	<b>23,880,000,000</b>		<b>228,231,000,000</b>	<b>- -</b>

(\*)(\*) Is an investment in Phu Tho Provincial General Hospital to invest in the construction of the Pediatric Obstetrics Center of Phu Tho Provincial General Hospital according to capital contribution contract No. 01/2019/HD/BVDKPT-SRA dated September 24, 2019 and Appendix No.: 01/2019/HD/BVDKTP/SRA dated October 11, 2019 and Appendix No. 02/2019/HD/BVDKTP/SRA October 29, 2019, capital contribution amount is 204,227,000,000 VND, contribution term is 36 years. The company is granted a Capital Contribution Certificate corresponding to each capital contribution. The company has contributed enough capital to Phu Tho Provincial General Hospital of 204,227,000,000 VND.

On February 15, 2025, the Company transferred the capital contribution to Viet My Pharmaceutical and Medical Equipment Production and Trading Joint Stock Company according to contract No. 01/2025/HDCN/SARA-VIETMY, transfer price is 204,227,000,000 VND. Transfer period from signing date to March 31, 2025. Up to now, Viet My Company has paid the entire amount of 204,227,000,000 VND to Sara.

**11. Must pay short-term seller**

	Phải trả người bán ngắn hạn	Số cuối kỳ	Số đầu năm
1	• Medicare Can Tho Clinic Joint Stock Company		2,887,500,000
2	• Viet My Hospital Investment Joint Stock Company		626,000,000
3	• Medicare Nga Bay Clinic Joint Stock Company		1,276,000,000
4	• Ha Long Tokyo High-Tech Medical and Environmental Joint Stock Company		3,465,000,000
5	• Kanpeki Japan Joint Stock Company	71,798,460	13,346,073,958
6	• Sara Phu Tho Joint Stock Company	1,178,750,000	
7	• JWB Co., Ltd.	2,894,578,790	545,601,488
8	• SaRa Hospital Investment Joint Stock Company	9,658,620,000	
9	• 3P Medical Equipment and Instruments Company Limited	1,268,700,000	1,268,700,000
10	• Hoa Binh Clinic Joint Stock Company	3,927,000,000	1,386,000,000



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11	• Other entities	1,162,225,385	1,193,230,760
	<b>Cộng</b>	<b>20,161,672,635</b>	<b>25,994,106,206</b>

**12. Buyers pay the price first**

	<b>Người mua trả tiền trước ngắn hạn</b>	<b>Số cuối kỳ</b>	<b>Số đầu năm</b>
1	• VINAM Joint Stock Company		1,380,750,000
2	• GOLAB Thai Binh Testing Center Joint Stock Company	726,132,000	
3	• GOLAB Hue Testing Center Joint Stock Company	726,132,000	
4	• GOLAB Binh Phuoc Testing Center Joint Stock Company	726,132,000	
5	• GOLAB Ninh Thuan Testing Center Joint Stock Company	726,132,000	
6	• GOLAB Thai Nguyen Testing Center Joint Stock Company	726,132,000	
7	• GOLAB Lang Son Testing Center Joint Stock Company	1,440,000,000	
8	• GOLAB Yen Bai Testing Center Joint Stock Company	726,132,000	
9	• GOLAB Hung Yen Testing Center Joint Stock Company	6,300,000,000	
10	• GOLAB Quang Ngai Testing Center Joint Stock Company	3,500,000,000	
11	Other entities	25,259,880	
		<b>15,622,051,880</b>	<b>1,380,750,000</b>

**13. Taxes and amounts payable by the State**

	Số đầu năm		Phát sinh trong kỳ			Số cuối kỳ	
	Phải nộp	Phải thu	Số phải nộp	Số đã nộp	Giảm do thoái vốn	Phải nộp	Phải thu
VAT on domestic sales	380,891,235	-	6,529,219,436	5,746,335,552	-	276.931.801	-
Corporate income tax	1,931,240,265	-	-	935,244,326	-	995.995.939	-
Personal income tax	30,393,741	-	80,094,649	58,397,557	-	36.236.203	-
Other taxes	-	-	101,734,013	101,734,013	-	-	-
Cộng	2,342,525,241	-	6,711,048,098	6,841,711,448	-	2.211.861.891	-

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### *Value added tax*

The company pays value added tax using the withholding method. Value added tax rates are as follows:

- |                                                                                      |             |
|--------------------------------------------------------------------------------------|-------------|
| - Sales of medical supplies and equipment                                            | 5%          |
| - Revenue for providing testing, projection and imaging services linked to hospitals | Non-taxable |
| - Sales revenue and other provision of services                                      | 10%         |
| - Export revenue                                                                     | 0%          |

### *Corporate income tax*

The company must pay corporate income tax on taxable income at a tax rate of 20%.

### *Other taxes*

The company declares and submits according to regulations.

## 14. Other short-term payments

	<b>Final number</b>	<b>Number at the beginning of the year</b>
Union funds	102,246,387	9,608,573
Social insurance	16,567,200	0
Health insurance	7,327,800	0
Unemployment insurance	22,481,442,560	0
Other short-term accounts payable		1,023,715,867
<b>Plus</b>	<b>22,617,192,520</b>	<b>1,033,321,440</b>

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	Owner's investment capital	Investment and Development Fund	Profit after tax undistributed	Non-controlling shareholder interests	Plus
<b>15. Owner's investment capital</b>					
Balance at beginning of previous year	431,999,740,000	2,863,107,311	194,024,695,283	5,631,877,234	634,325,669,828
Interest in the previous year	--	--	29,308,922,454	178,059,679	29,486,982,133
Other increases	--	--	--	(50,453,060)	(50,453,060)
Cost of capital increase	--	--	--		
Dividend	--	--			
Other reductions	--	--	667,858,373	(348,798,830)	319,059,544
<b>Balance at end of previous year</b>	<b>431,999,740,000</b>	<b>(193,750,000)</b>	<b>224,001,476,474</b>	<b>5,410,685,024</b>	<b>664,081,258,809</b>
Balance at the beginning of this year	431,999,740,000	2,863,107,311	224,001,476,474	5,410,685,024	664,081,258,809
Profit for the period	--	--	987,551,730	140,156,993	1,127,708,723
Increase and decrease due to negative changes	--	--	--	--	--
Cost of capital increase	--	--	--	--	--
Dropped	--	--	--	-89,000,000	-89,000,000
Increase and decrease due to consolidation	--	--	--	--	--
<b>Balance at the end of the period</b>	<b>431,999,740,000</b>	<b>(193,750,000)</b>	<b>224,989,028,204</b>	<b>5,461,842,017</b>	<b>665,119,967,532</b>



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*Neck voucher*

	<u>Final number</u>	<u>Number at the beginning of the year</u>
Number of shares registered for issuance		
Number of shares sold to the public	43,199,974	43,199,974
-- Common shares	43,199,974	43,199,974
-- Preferential shares		
Number of shares outstanding	43,199,974	43,199,974
-- Common shares	43,199,974	43,199,974
-- Preferential shares		--

Outstanding stock face value: 10,000 VND.

**V.ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT**

**a. Sales revenue and provision of services**

	<u>31/12/2025</u>	<u>31/12/2024</u>
Sales revenue of goods and services	117,275,183,029	145.814.892.811
Revenue deductions	0	30.385.547
<b>Plus</b>	<b>117,275,183,029</b>	<b>145,784,507,264</b>

**b. Cost of goods sold**

	<u>31/12/2025</u>	<u>31/12/2024</u>
Cost of sold goods	99,174,470,162	103.242.137.238
<b>Plus</b>	<b>99,174,470,162</b>	<b>103.242.137.238</b>

**c. Revenue of financial operations**

	<u>31/12/2025</u>	<u>31/12/2024</u>
Interest on demand deposits		
Other financial operations revenue	361,245,450	596,007,509
<b>Plus</b>	<b>361,245,450</b>	<b>596,007,509</b>

**d. Financial costs**

	<u>31/12/2025</u>	<u>31/12/2024</u>
Financial costs	10,453,562,168	556,995,031
<b>Plus</b>	<b>10,453,562,168</b>	<b>556,995,031</b>

**e. Sales costs**

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	31/12/2025	31/12/2024
Sales costs	1,230,556,999	793,523,334
<b>Plus</b>	<b>1,230,556,999</b>	<b>793,523,334</b>
<b>f. Business management costs</b>		
	31/12/2025	31/12/2024
Business management costs	5,481,755,026	8,951,921,284
<b>Plus</b>	<b>5,481,755,026</b>	<b>8,951,921,284</b>
<b>g. Other costs</b>		
	31/12/2025	31/12/2024
Other costs	37,560,316	77,224,318
<b>Plus</b>	<b>37,560,316</b>	<b>77,224,318</b>
<b>h. Current corporate income tax costs</b>		
Corporate income tax payable during the year is estimated as follows:		
	31/12/2025	31/12/2024
Total accounting profit before tax	1,263,985,250	27,895,721,881
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:		
- Upwards adjustments	--	--
<i>Penalty for late payment of taxes and insurance</i>		--
<i>Profit and loss due to consolidation</i>		
- Reduced adjustments	--	--
<i>Dividends on profits are divided</i>		
Taxable income		
Parent losses are settled separately	--	
Tax-free income in subsidiaries	0	0
Taxable income	--	--
Corporate income tax rate	20%	20%
<b>Corporate income tax payable</b>	<b>--</b>	<b>--</b>
<b>Corporate income tax is exempted and reduced</b>	<b>--</b>	<b>--</b>
<b>Adjustment of corporate income tax payable in previous years</b>	<b>--</b>	<b>--</b>
<b>Costs Current corporate income tax</b>	<b>--</b>	<b>--</b>

**i. Basic gains on shares**

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	<u>31/12/2025</u>	<u>31/12/2024</u>
Accounting profits after corporate income tax	1,124,366,045	27,895,721,881
Profit calculated as basic interest on shares		
Weighted average quantity of ordinary shares outstanding during the year	43.199.974	43.199.974
<b>Base gains on shares</b>	<b>26</b>	<b>646</b>

The average outstanding common shares for the year shall be calculated as follows:

	<u>30/09/2025</u>	<u>30/09/2024</u>
Common shares in circulation at the beginning of the year	43,199,974	43.199.974
Effect of shares issued during the year	--	--
Influence due to capital gains from after-tax profits	--	--
<b>Average outstanding ordinary shares during the year</b>	<b>43,199,974</b>	<b>43,199,974</b>

Established January 29, 2026

**SCHEDULER**

**CHIEF ACCOUNTANT**

**DIRECTOR-GENERAL**

Tran Thi Thanh Huong

Pham Thi Minh Thu

Nguyen Minh Tam

