

SARA VIETNAM JOINT STOCK COMPANY
FINANCIAL REPORT
FIRST QUARTER OF 2026

SEPARATE FINANCIAL STATEMENTS

QUARTER 1 2026

Targets	Code No	Explanatory notes	Final number	Number at the beginning of the
A. SHORT-TERM ASSETS	100		8,787,330,208	9,104,427,845
I. Money and cash equivalents	110		932,823,749	1,205,589,339
1. Money	111	VI.01	932,823,749	1,205,589,339
2. Cash equivalents	112			
II. Short-term financial investment	120			
1. Business securities	121			
2. Provision for discounts on business securities (*)	122			
3. Investment held to maturity	123			
III. Short-term receivables	130		7,653,409,672	7,653,409,672
1. Must collect short-term from customers	131	VI.03.a	660,001	660,001
2. Pay short-term seller in advance	132		427,562,000	427,562,000
3. Short-term internal receivable	133			
4. Must be collected according to the construction contract plan schedule	134			
5. Must be collected for another short term	135		3,716,000,000	124,000,000
6. Provision for doubtful short-term receivables (*)	136	VI.04.a	3,509,187,671	7,101,187,671
7. Pending missing assets	137			
IV. Inventory	140	VI.07		
1. Inventory	141			
2. Provision for inventory rebates (*)	149			
V. Short-term biological assets	150			
1. Livestock raised for single-harvest products (short-term)	151			
2. Seasonal crops or crops harvested once (short-term)	152			
3. Allowance for impairment of short-term biological assets (*)	153			
VI. Other short-term assets	160		201,096,787	245,428,834
1. Short-term prepaid costs	161	VI.13.a	54,357,425	108,915,433
2. VAT is deductible	162		146,739,362	136,513,401
3. Taxes and other amounts receivable to the State	163	VI.17.b		

4. Government bond redemption transactions	164			
5. Other short-term assets	165	VI.14.a		
B. LONG-TERM ASSETS	200		621,840,545,195	622,741,231,261
I. Long-term receivables	210		120,000,000	120,000,000
1. Long-term receivables of customers	211	VI.03.b		
2. Prepaid to long-term sellers	212		120,000,000	120,000,000
3. Business capital in affiliated units	213			
4. Long-term internal receivable	214			
5. Other long-term receivables	215	VI.04.b		
6. Provision for doubtful long-term receivables (*)	216			
II. Fixed assets	220		2,075,918,914	2,208,960,580
1. Tangible fixed assets	221	VI.09	2,075,918,914	2,208,960,580
- Full price	222		6,234,869,117	6,234,869,117
- Accumulated wear value (*)	223		(4,158,950,203)	(4,025,908,537)
2. Fixed assets for financial lease	224	VI.11		
- Full price	225			
- Accumulated wear value (*)	226			
3. Intangible fixed assets	227	VI.10		
- Full price	228			
- Accumulated wear value (*)	229			
III. Long-term biological assets	230			
1. Livestock raised for recurring production	231			
a) Livestock raised for recurring production not yet mature	232			
b) Livestock raised for recurring production at the mature stage	233			
- Full price	234			
- Accumulated wear value (*)	235			
2. Livestock raised for single-harvest products (long-term)	236			
3. Seasonal crops or crops harvested once (long-term)	237			
4. Allowance for impairment of long-term biological assets (*)	238			
III. Investment real estate	240	VI.12		
- Full price	241			
- Accumulated wear value (*)	242			

IV. Long-term unfinished assets	250	VI.08	1,005,992,408	1,005,992,408
1. Long-term unfinished production and business costs	251	VI.08.a		
2. Construction costs of construction in progress	252	VI.08.b	1,005,992,408	1,005,992,408
V. Long-term financial investment	260		618,637,109,425	619,404,590,493
1. Invest in subsidiaries	261		275,199,000,000	275,199,000,000
2. Invest in joint ventures and affiliated companies	262		325,818,500,000	325,818,500,000
3. Invest in capital contributions to other units	263		22,358,000,000	22,358,000,000
4. Provision for long-term financial investment (*)	264		(4,738,390,575)	(3,970,909,507)
5. Investment held to maturity	265			
6. Allowance for impairment of long-term held-to-maturity investments (*)	266			
VI. Other long-term assets	270		1,524,448	1,687,780
1. Long-term prepayment costs	271	VI.13.b	1,524,448	1,687,780
2. Deferred tax assets	272	VI.24.a		
3. Long-term replacement equipment, supplies and spare parts	273			
4. Other long-term assets	274	VI.14.b		
TOTAL ASSETS (270 = 100 + 200)	280		630,627,875,403	631,845,659,106
C - LIABILITIES	300		29,941,649,400	29,405,429,623
I. Short-term debt	310		29,941,649,400	29,405,429,623
1. Must pay short-term seller	311	VI.16.a	5,592,656,209	5,459,434,152
2. Buyers pay short-term in advance	312			
3. Dividends and profit payable	313			
4. Taxes and amounts payable by the State	313	VI.17.a	18,819,347	27,755,741
5. Must pay the employee	314		470,425,971	156,477,321
6. Short-term costs	314	VI.18.a	293,282,740	293,282,740
7. Short-term internal payment	315			
8. Payable according to construction contract plan schedule	315			
9. Short-term unrealized revenue	316	VI.20.a		
10. Other short-term payments	316	VI.19.a		
11. Borrowing and short-term financial lease debt	317		21,321,801,654	21,133,003,029
12. Provision for short-term payments	317	VI.23.a	2,189,688,892	2,280,502,053
13. Reward and welfare fund	318			
14. Valorization fund	318		54,974,587	54,974,587
15. Government bond redemption transactions	319			

II. Long-term debt	330			
1. Payable to long-term seller	331			
2. Long-term prepayment buyers	332			
3. Long-term taxes and other payables to the State	333	VI.18.b		
4. Must pay internally for business capital	334			
5. Internal payables related to business capital	335			
6. Payable internally for long term	336			
7. Long-term unrealized revenue	337	VI.20.b		
8. Other long-term payments	338	VI.19.b		
9. Long-term financial loans and leases	339			
10. Convertible bonds	340			
11. Preferential shares	341			
12. Deferred income tax payable	342	VI.24.b		
13. Provision for long-term liabilities	343	VI.23.b		
14. Foundation for the Development of Science and Technology	344			
D - EQUITY	400		600,686,226,003	602,440,229,483
I. Equity	410	VI.25	600,686,226,003	602,440,229,483
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			
2. Equity surplus	412		(193,750,000)	(193,750,000)
3. Bond conversion options	413			
4. Other capital of the owner	414			
5. Treasury shares (*)	415			
6. Asset revaluation differences	416			
7. Exchange rate differences	417			
8. Development Investment Fund	418		2,863,107,311	2,863,107,311
9. Fund for the support of business arrangements	419			
10. Undistributed after-tax profits	420		166,017,128,692	167,771,132,172
- LNST not cumulatively distributed until the end of the previous period	420a		167,771,132,172	159,532,183,303
- LNST has not distributed this period	420b		(1,754,003,480)	8,238,948,869
TOTAL CAPITAL RESOURCES (440 = 300 + 400)	440		630,627,875,403	631,845,659,106

People who know



Tran Thi Thanh Huong

Accounting



Pham Thi Minh Thu

Superintendence



Nguyen Minh Tam

REPORT ON BUSINESS RESULTS

Q1 2026

Targets	Code No	Explanatory notes	Q1/2026	Q1/2025	Accumulation 01.01.2025 to 31/03/2026	Accumulation 01.01.2024 to 31/03/2025
1. Sales revenue and provision of services	01	VII.1		19,976,426,375		19,976,426,375
2. Revenue deductions	02	VII.2				
3. Net sales and service provision turnover (10 = 01 - 02)	10			19,976,426,375		19,976,426,375
4. Cost of goods sold	11	VII.3		17,601,185,416		17,601,185,416
5. Gross profit on sales and provision of services (20 = 10 - 11)	20			2,375,240,959		2,375,240,959
6. Profit (loss) from the sale and liquidation of investment properties.						
7. Revenue of financial operations	21	VII.4	22,179	209,844	22,179	209,844
8. Financial costs	22	VII.5	1,004,732,728	859,324,116	1,004,732,728	859,324,116
. - Borrowing costs	23					
9. Sales costs	25	VII.8	80,333,442		80,333,442	
10. Business management costs	26	VII.8	668,914,920	670,004,861	668,914,920	670,004,861
11. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		(1,753,958,911)	846,121,826	(1,753,958,911)	846,121,826
12. Other income	31	VII.6				
13. Other costs	32	VII.7	44,569		44,569	
14. Other profits (40 = 31 - 32)	40		(44,569)		(44,569)	
15. Total accounting profit before tax (50 = 30 + 40)	50		(1,754,003,480)	846,121,826	(1,754,003,480)	846,121,826
16. Current corporate income tax costs	51	VII.10				

17. Deferred corporate income tax costs	52	VII.11				
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		(1,754,003,480)	846,121,826	(1,754,003,480)	846,121,826
19. Base interest on shares (*)	70					
20. Impaired interest on shares (*)	71					

Launched April 28, 2026

People who know

Tran Thi Thanh Huong

Tran Thi Thanh Huong

Accounting

Pham Thi Minh Thu

Pham Thi Minh Thu



CASH FLOW STATEMENT
(Following the direct method)
Q1 2026

Targets	Code No	Explanatory notes	Accumulation 01.01.2026 to 31/03/2026	Accumulation 01.01.2025 to 31/03/2025
I. Cash flow from business activities				
1. Proceeds from sales, provision of services and other revenue	01		22,179	13,340,531,344
2. Money paid to the person providing the goods and services	02		(34,162,597)	(34,497,779,560)
3. Payment for employees	03			(373,741,799)
4. Interest paid on loans	04		(59,303,701)	(86,368,066)
5. Corporate income tax paid	05			
6. Other revenue from business activities	06		42,850,000	204,317,848,897
7. Other money spent on business activities	07		(131,631,310)	(3,550,916,420)
<i>Net cash flows from business activities</i>	<i>20</i>		<i>(181,952,429)</i>	<i>179,149,574,396</i>
II. Cash flow from investment activities				
1. Money spent on purchasing and building fixed assets and other long-term assets	21			
2. Proceeds from liquidation, cession and sale of fixed assets and other long-term assets	22			
3. Money spent on loans and purchases of debt instruments of other entities	23			
4. Loan recovery proceeds, resale of debt instruments of other entities	24			
5. Investment expenditure contributes capital to other units	25			(210,984,000,000)
6. Money recovered from investment and capital contribution to other units	26			4,316,000,000
7. Loan interest receipts, dividends and divided profits	27			
<i>Net cash flows from investment activities</i>	<i>30</i>			<i>(206,668,000,000)</i>
III. Cash flows from financial operations				
1. Proceeds from issuing shares and receiving capital contributions from owners	31			
2. Money to return contributed capital to the owners and buy back shares of the issued business	32			
3. Proceeds from borrowing	33			32,450,000,000
4. Loan principal repayment	34		(90,813,161)	(4,247,151,783)
5. Principal repayment of financial lease	35			
6. Dividends and profits paid to the owner	36			
<i>Net cash flows from financial operations</i>	<i>40</i>		<i>(90,813,161)</i>	<i>28,202,848,217</i>

Net cash flow during the period (50 = 20 + 30 + 40)	50		(272,765,590)	684,422,613
Money and cash equivalents at the beginning of the period	60		1,205,589,339	150,532,601
Effects of foreign currency exchange rate changes	61			
Money and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	VIII	932,823,749	834,955,214

Launched April 28, 2026

People who know



Tran Thi Thanh Huong

Accounting



Pham Thi Minh Thu

Superintendence



Nguyen Minh Tam

SARA VIETNAM JOINT STOCK COMPANY

Address: Room 1406, Vinaconex Diamond Building, 459C Bach Mai, Bach Mai Ward, Hanoi, Vietnam

FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

**EXPLANATORY NOTES TO FINANCIAL STATEMENTS
AT 31 MARCH 2026****I. CHARACTERISTICS OF THE COMPANY'S ACTIVITIES**

1. **Forms of capital ownership** Joint Stock Company.
2. **Business Areas** Trade and Services.
3. **Business Scope**
 - Wholesale of machinery, equipment and other machine parts;
 - Details: - Wholesale of medical machinery and equipment;
 - Trading in consumables, films, and medical chemicals;
 - Pollution treatment and other waste management activities;
 - Rental of machinery, equipment and other tangible utensils without an operator
 - Details: Leasing medical machinery and equipment;
 - Trading in unprocessed frozen goods
 - Details: Trading in frozen fish, pork ears
4. **Normal production and business cycle:** Within 12 months
5. **Enterprise Structure:**

5.1 Subsidiaries

Company Name	Head Office Address	Actual percentage of capital contribution	Main business scope
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Ba Che Commune, Quang Ninh Province, Vietnam	99%	Wholesale of medical machinery and equipment
Vietnam Japan Manufacturing Joint Stock Company	Song Hau Industrial Park - Phase 1, Chau Thanh Commune, Can Tho City, Vietnam	98,22%	Medical Supplies Manufacturing, Chemical Packaging
Viet Medical Software Manufacturing Joint Stock Company	35 BT5 Phap Van Urban Area, Yen So Ward, Hanoi, Vietnam	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	1st and 2nd Floor, No. 1 Phuc Thinh Street, Cau Buu, Kien Hung Ward, Hanoi City, Vietnam	98%	General Clinic, Diagnostic Imaging
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street No. 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam	98%	General Clinic, Diagnostic Imaging
Soc Trang Healthcare Clinic Joint Stock Company	Ground Floor, No. 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam	98%	General Clinic, Diagnostic Imaging

5.2 Affiliated Companies

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

Company Name	Head Office Address	Percentage of capital contribution	Main business scope
Golab Quang Binh Testing Center Joint Stock Company	Cluster 1, Residential Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	30%	Operation of general, specialty and dental clinics
Vinh Phuc Golab Testing Center Joint Stock Company	1st Floor, House No. 52, Go Xoan Area, Nhan My Village, Thinh Society, Phu Tho Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Phap Van Joint Stock Company	1st Floor, Lot BT 5, No. 17 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	30%	Operation of general, specialty and dental clinics
Phap Van Golab Testing Center Joint Stock Company	1st Floor, Lot BT 5, No. 18 Phap Van – Tu Hiep New Urban Area, Yen So Ward, Hanoi City, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Vinh Long Joint Stock Company	1st Floor, No. 64/12C, Tran Phu Street, Hamlet 5, Phuoc Hau Ward, Vinh Long Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Bac Lieu Joint Stock Company	1st Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province, Vietnam	30%	Operation of general, specialty and dental clinics
Bac Lieu Golab Testing Center Joint Stock Company	Ground Floor, No. 210, Ba Trieu Street, Bac Lieu Ward, Ca Mau Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Quang Binh Joint Stock Company	Cluster 1, Residential Group 14, Dong Hoi Ward, Quang Tri Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Hai Duong Joint Stock Company	2nd Floor, 274 Nguyen Luong Bang Street, Le Thanh Nghi Ward, Hai Phong City, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Kien Giang Joint Stock Company	1st Floor, C31-P8, 3/2 Street, Rach Gia Ward, An Giang Province, Vietnam	30%	Operation of general, specialty and dental clinics
Golab Go Vap Testing Center Joint Stock Company	1st Floor, 178 Nguyen Thai Son, Hanh Thong Ward, Ho Chi Minh City, Vietnam	30%	Operation of general, specialty and dental clinics

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

Golab Testing Center Joint Stock Company District 5 (Cho Ray Hospital)	26 Tan Thanh Street, Cho Lon Ward, Ho Chi Minh City, Vietnam	30%	Operation of general, specialty and dental clinics
Golab Kon Tum Testing Center Joint Stock Company	370 Ba Trieu Street, Kon Tum Ward, Quang Ngai Province, Vietnam	30%	Operation of general, specialty and dental clinics
Famicare Bac Ninh Joint Stock Company	Dinh Quarter, Que Vo Ward, Bac Ninh Province, Vietnam	45%	Operation of general, specialty and dental clinics
Famicare Ninh Binh Joint Stock Company	2nd Floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province, Vietnam	45%	Operation of general, specialty and dental clinics
Famicare Hoa Binh Joint Stock Company	2nd Floor, No. 83 Cu Chinh Lan Street, Group 13, Hoa Binh Ward, Phu Tho Province, Vietnam	42%	Operation of general, specialty and dental clinics
Famicare Soc Trang Joint Stock Company	2nd Floor, 438 Le Duan Street, Hamlet 4, Phu Loi Ward, Can Tho City, Vietnam	42%	Operation of general, specialty and dental clinics
Lang Son Golab Testing Center Joint Stock Company	1st Floor, 233/3 Tran Dang Ninh Street, Tam Thanh Ward, Lang Son Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Son La Testing Center Joint Stock Company	Land Plot No. 21a, 21b, Map Shee No. 3/S-, Group 17, Chieng Sinh Ward, Son La Province, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Quang Nam Testing Center Joint Stock Company	Ground Floor, 196 Trung Nu Vuong, Ban Thach Ward, Da Nang City, Vietnam	31%	Operation of general, specialty and dental clinics
Dien Bien Golab Testing Center Joint Stock Company	1st Floor, No. 01, Residential Group 10, Muong Thanh Ward, Dien Bien Province, Vietnam	26%	Operation of general, specialty and dental clinics
Nam Dinh Golab Testing Center Joint Stock Company	1st Floor, No. 347, Phu Nghia Street, Thien Truong Ward, Ninh Binh Province, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Ha Giang Testing Center Joint Stock Company	1st Floor, 75D Nguyen Thai Hoc Street, Group 16, Ha Giang 2 Ward, Tuyen Quang Province, Vietnam	46%	Operation of general, specialty and dental clinics

SARA VIETNAM JOINT STOCK COMPANY

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

Golab Thai Binh Testing Center Joint Stock Company	1st Floor, 109 Le Dai Hanh Street, Group 10, Tran Lam Ward, Hung Yen Province, Vietnam	46%	Operation of general, specialty and dental clinics
Dak Nong Golab Testing Center Joint Stock Company	Ground Floor, No. 169 Hung Vuong, Dong Gia Nghia Ward, Lam Dong Province, Vietnam	31%	Operation of general, specialty and dental clinics
Cao Bang Golab Testing Center Joint Stock Company	1st Floor, No. 78, Dong Khe Street, Group 7, Tan Giang Ward, Cao Bang Province, Vietnam	26%	Operation of general, specialty and dental clinics
Bac Giang Golab Testing Center Joint Stock Company	1st Floor, No. 585 Le Loi Street, Bac Giang Ward, Bac Ninh Province, Vietnam	26%	Operation of general, specialty and dental clinics
Famicare Son La Joint Stock Company	Land Plot No. 86, Map Sheet No. 106-96, Group 17, Ban Sang, Chieng Sinh Ward, Son La Province, Vietnam	46%	Operation of general, specialty and dental clinics
Famicare Binh Dinh Joint Stock Company	1st Floor, 191 Nguyen Hue Street, Quy Nhon Ward, Gia Lai Province, Vietnam	42%	Operation of general, specialty and dental clinics
Bac Kan Golab Testing Center Joint Stock Company	1st Floor, Land Plot No. 90, Map Sheet No. 8, Group 12, Duc Xuan Ward, Thai Nguyen Province, Vietnam	46%	Operation of general, specialty and dental clinics
Ninh Thuan Golab Testing Center Joint Stock Company	38 Truong Chinh, Ninh Chu Ward, Khanh Hoa Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Khanh Hoa Testing Center Joint Stock Company	Ground Floor, 59 Thai Nguyen Street, Nha Trang Ward, Khanh Hoa Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Vung Tau Testing Center Joint Stock Company	745 Vo Van Kiet Street, Tam Long Ward, Ho Chi Minh City, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Ca Mau Testing Center Joint Stock Company	Land Plot No. 28, Map Sheet No. 06, Street No. 13, Hamlet 6, Hoa Thanh Ward, Ca Mau Province, Vietnam	46%	Operation of general, specialty and dental clinics
Golab Phu Yen Testing Center Joint Stock Company	Ground Floor, 04 Nguyen Hao Su, Binh Kien Ward, Dak Lak Province, Vietnam	46%	Operation of general, specialty and dental clinics

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

Famicare Vung Tau Joint Stock Company	1st Floor, 745 Vo Van Kiet, Tam Long Ward, Ho Chi Minh City, Vietnam	46%	Operation of general, specialty and dental clinics
Famicare Thai Binh Joint Stock Company	2nd Floor, 109 Le Dai Hanh Street, Group 10, Tran Lam Ward, Hung Yen Province, Vietnam	46%	Operation of general, specialty and dental clinics
Famicare Ninh Binh Joint Stock Company	2nd Floor, No. 140 Tue Tinh Street, Hoa Lu Ward, Ninh Binh Province, Vietnam	45%	Operation of general, specialty and dental clinics
Thanh Hoa Golab Testing Center Joint Stock Company	1st Floor, 70 Hai Thuong Lan Ong, Hac Thanh Ward, Thanh Hoa Province, Vietnam	26%	Operation of general, specialty and dental clinics
Golab Thai Nguyen Testing Center Joint Stock Company	2nd Floor, Land Plot No. 163, Map Sheet No. 68, Group 1, Quyet Thang Ward, Thai Nguyen Province, Vietnam	26%	Operation of general, specialty and dental clinics
Famicare Ha Giang Joint Stock Company	2nd Floor, 75D Nguyen Thai Hoc Street, Group 16, Ha Giang 2 Ward, Tuyen Quang Province, Vietnam	46%	Operation of general, specialty and dental clinics

Subsidiaries and associated companies are operating normally.

6. **Statement on the comparability of information on the financial statements:** The financial statements for the first quarter of 2026 ended December 31, 2026 are completely consistent and ensure comparability with the financial statements for the first quarter of 2025 for the fiscal year ended December 31, 2025.

II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING**1. Annual accounting period**

The Company's annual accounting period starts from January 01 and ends on December 31 every year.

2. Currency used in accounting

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

III. APPLICABLE ACCOUNTING STANDARDS AND REGIMES**1. Applicable accounting regime**

The Company applies the Vietnam Enterprise Accounting Regime issued under the Circular No. 99/2025/TT-BTC date 27/10/2025 substitute for 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and the circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance.

2. Statement on Compliance with Accounting Standards and Accounting Regimes

The Board of Directors has ensured that it has complied with the requirements of the accounting standards and the Accounting Regime of Vietnam enterprises promulgated under the Circular No. 99/2025/TT-BTC date 27/10/2025 substitute for 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and the circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance in the preparation of financial statements.

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

3. Forms of accounting applied

The company uses the form of computerized general journal accounting.

IV. APPLICABLE ACCOUNTING POLICIES

1. Basis for making financial statements

Financial statements are made on the basis of accrual accounting (except for information related to cash flows).

2. Principles of recognition of monetary amounts and cash equivalents

Cash and cash equivalents including cash, bank deposits, money in transit and short-term investments have a recovery or maturity period of no more than 3 months from the date of purchase, which is easily converted into a specified amount of money as well as there is not much risk in converting it into money.

3. Accounting principles for financial investments

a) Investing in subsidiaries; joint venture or associate companies;

Investments in subsidiaries, joint ventures, associates, and investments contributing capital to other units shall be recorded at the cost price. Interest, dividends and profits of the periods before the investment is purchased shall be accounted for as a decrease in the value of the investment itself. Interest, dividends, and profits of the periods after the investment is purchased are recognized as revenue.

When making financial statements, the enterprise must determine the value of the lost investment in order to set aside a provision for investment losses.

4. Trade receivables and other receivables

Commercial receivables and other receivables shall be recorded according to the actual arising with sufficient and valid documents.

Provisions for bad debts shall be made for each bad debt based on the overdue age of the debts or the expected level of possible losses as prescribed in the Circular No. 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance guiding the regime of setting aside and using provisions for inventory price reduction. losses of financial investments and receivables.

5. Principles for recording inventory

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

The original price of inventory is calculated according to the weighted average method and is accounted according to the regular declaration method.

Provisions for inventory devaluation are made at the end of the year when there is a decrease in the net realizable value compared to the original price of inventory. The establishment of inventory price reduction provisions is calculated according to each type of inventory materials, goods and products according to the provisions of Circular No. 48/2019/TT-BTC dated August 08, 2019 of the Ministry of Finance guiding the regime of setting up and using inventory price reduction provisions, losses of financial investments, etc receivables...

6. Principles of recognition and depreciation of fixed assets

Tangible fixed assets are expressed at historical cost minus accumulated wear and tear. Historical cost of Tangible Fixed Assets includes all costs incurred by the Company to acquire Tangible Fixed Assets up to the time of making such assets ready for use. Expenses incurred after the initial recognition shall be recorded as an increase in the historical cost of a tangible fixed asset only if these expenses are certain to increase the future economic benefits resulting from the use of such asset. Expenses that do not satisfy the above conditions shall be immediately recorded in the expenses.

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

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Explanation to Financial Statements (continued)

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

<u>Types of fixed assets</u>	<u>Number of years</u>
Machinery and Equipment	05

7. Accounting principles for prepaid expenses

Tools, tools

Tools and instruments that have been put into use shall be allocated to the cost according to the straight-line method with an allocation period of not more than 2 years.

8. Principles of accounting for liabilities

Liabilities are monitored in detail according to the payable term, payables, types of payable currency and other factors according to the management needs of the enterprise.

9. Principles of recognition of payable expenses

Amounts payable for goods and services received from sellers or supplied to buyers in the reporting period but not actually paid due to lack of invoices or insufficient accounting records and documents, and interest expenses payable on loans shall be recorded in production costs, business of the reporting period.

The accounting of payable expenses into production and business expenses in the period must comply with the principle of consistency between revenues and expenses incurred in the period. Actual expenses incurred must be settled with the payable expenses deducted in advance, the difference will be refunded or further accounted for in expenses.

10. Principles of recognition of equity

Principles of recognition of owner's contributed capital, surplus of share capital, appropriation of funds, distribution of dividends

Owner's investment capital

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

Undistributed profits

Recording business results (profits, losses) after corporate income tax and the distribution of profits or handling losses of the enterprise.

11. Principles and methods of revenue recognition

a) Sales Revenue

Sales revenue is recognized when the following conditions are simultaneously satisfied:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively firmly;
- The company has collected or will obtain economic benefits from the sale;
- Identify costs related to sales transactions./.

b) Revenue from service provision

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

- Revenue is determined relatively firmly;
- Capable of obtaining economic benefits from the provision of such services;
- Determination of the completed work on the date of making the balance sheet;
- Determine the costs incurred for the transaction and the cost to complete the transaction to provide such services./.

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Explanation to Financial Statements (continued)

c) Revenue from financial activities

Revenue arising from interest, royalties, dividends, distributed profits and other revenues from financial activities shall be recognized when the following two (02) conditions are simultaneously satisfied:

- There is a possibility of obtaining economic benefits from such transaction;
- Revenue is determined relatively firmly./.

12. Principles of accounting for cost of goods sold.

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

13. Accounting principles for selling expenses and business management expenses

Selling expenses reflect actual costs incurred in the process of selling products and goods or providing services, including expenses for product offering, product introduction, product advertising, sales commissions, product and goods warranty costs (except for construction and installation activities), the cost of preservation, packaging, transportation...

Enterprise management expenses reflect the general management expenses of the enterprise, including expenses for salaries of employees of the enterprise management department (salaries, wages, allowances,...); social insurance, health insurance, trade union funding, unemployment insurance of enterprise managers; expenses for office materials, labor tools, depreciation of fixed assets used for enterprise management; land rent, license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, property insurance, fire and explosion, etc.); expenses in other currencies (reception of guests, customer conferences, etc.).

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

Corporate income tax expense is the current income tax, calculated based on taxable income. The difference between taxable income and accounting profit is due to the adjustment of temporary differences between tax and accounting, non-deductible expenses as well as adjustments for non-taxable income and losses carried forward. The company is obliged to pay corporate income tax at the rate of 20%.

15. Financial assets

Classification of financial assets

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

Financial assets are recognized at fair value through the Income Statement

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

Investments held to maturity

Investments held to maturity are non-derivative financial assets with fixed or identifiable payments and with 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 and are not listed on the market.

Financial assets available for sale

Ready-to-sell financial assets are non-derivative financial assets that are identified as available for sale or not classified as financial assets recognized at fair value through the Statement of Income, investments held to maturity, or loans and receivables.

Initial Book Value of Financial Assets

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

Financial assets are recorded at the date of purchase and stopped recorded at the date of sale. At the time of initial recognition, financial assets are determined according to the purchase price/issuance cost plus other expenses directly related to the purchase and issuance of such financial asset.

16. Financial liabilities

Financial instruments are 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 financial liabilities into groups: financial liabilities are recognized at fair value through the Statement of Business Results, financial liabilities are determined according to the allocated value. The classification of financial liabilities depends on the nature and purpose of the financial debt and is decided at the time of initial recognition.

Financial liabilities are recognized at fair value through the Income Statement

Financial liabilities are classified as recognized at fair value through the Income Statement if held for business purposes or classified as reflected at fair value through the Income Statement at the time of initial recognition.

Financial liabilities are classified into securities held for trading if:

- Issued or created primarily for the purpose of short-term redemption;
- The company intends to hold for the purpose of short-term gains;
- Derivative financial instruments (except for derivative financial instruments defined as a financial guarantee contract or an effective hedging instrument).

Financial liabilities are determined according to the allocation value

Financial liabilities are determined according to the allocation value determined by the initial recognized value of the financial liabilities minus the principal repayments, plus or subtract the accumulated allocations calculated according to the effective interest rate method of the difference between the initial recognized value and the maturity value, subtract deductions (either directly or through the use of a reserve account) due to a decrease in value or irrecoverability.

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

Initial Carrying Value of Financial Liabilities

At the time of first recognition, financial liabilities are determined according to the issuance price plus expenses incurred directly related to the issuance of such financial debts.

Equity Instruments

An equity instrument is a contract that proves the residual interests in the Company's assets after deducting all obligations.

17. Stakeholders

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

In considering the relationship of the parties involved, the nature of the relationship is given more emphasis than the legal form.

Transactions with related parties in the year are presented in Notebook VII.2.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

1. Cash and cash equivalents

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Explanation to Financial Statements (continued)

	31/03/2026		01/01/2026	
		914,573,114		
Cash		18,250,635		715,496,992
Demand bank deposits				490,092,347
Plus		932.823.749		1,205,589,339
2. Short-term receivables of customers				
	31/03/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
Short-term receivables of customers	660,001		660,001	
Plus	660.001		660.001	
3. Upfront payment for short-term sellers				
	31/03/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
<i>Pay upfront to other merchants</i>				-
Hung Thinh LS Co., Ltd.	224.162.000		224.162.000	
APG Securities Joint Stock Company	21.500.000		21.500.000	-
Vietnam Import-Export and Construction Joint Stock Corporation			21.500.000	
Can Tho Medicare Clinic Joint Stock Company	181.900.000		181.900.000	-
Others			22.641.239	
Plus	427.562.000		472.762.239	-
4. Other receivables				
a) Short Term				
	31/03/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
<i>Receivables from related parties</i>	0	-	0	-
<i>Receivables from other organizations and individuals</i>				-
Vinfat Joint Stock Company		-		-
Escrow, escrow	60.200.000	-	10.200.000	-
Plus	60.200.000	-	10.200.000	-
b) Long-term				
	31/03/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
Deposit (Vinfat car battery)	120.000.000		120.000.000	
Plus	120.000.000	-	120.000.000	-
5. Inventory				

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Explanation to Financial Statements (continued)

	31/03/2026		01/01/2026	
	Values	Redundancy	Values	Redundancy
Merchandise				
Plus	0	0	0	
6. Increase and decrease of tangible fixed assets				
It is the value of machinery and equipment, details arising in the year as follows:				
	Historical cost	Cumulative wear and tear	Residual value	
Early Year Issue	6.234.869.117	4.025.908.537	2,075,918,914	
Depreciation in the period		133.041.666		
Increase in the period				
Final issue	6.234.869.117	4.158.950.203	2,075,918,914	
7. Long-term financial investment				
7.1 Investments in subsidiaries				
	31/03/2026		01/01/2026	
	Original price	Redundancy	Original price	Redundancy
<i>Investing in a subsidiary</i>	275.199.000.000	(222,706,220)	275.199.000.000	(204,772,378)
Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company (a)	69.399.000.000	-	69.399.000.000	-
Vietnam Japan Manufacturing Joint Stock Company (b)	88.200.000.000	-	88.200.000.000	
Viet Medical Software Manufacturing Joint Stock Company (c)	29.400.000.000		29.400.000.000	
Tan Trieu Clinic Joint Stock Company. (d)	29.400.000.000		29.400.000.000	
Hau Giang Healthcare Clinic Joint Stock Company. €	29.400.000.000		29.400.000.000	
Soc Trang Healthcare Clinic Joint Stock Company. (f)	29.400.000.000		29.400.000.000	
7.2 Investment in capital contribution to other units				
Huu Nghi Medicare Clinic Joint Stock Company (k)	4.640.000.000		4.640.000.000	
Ninh Binh Medicare Clinic Joint Stock Company (l)	4.800.000.000		4.800.000.000	
Ba Dinh Clinic Joint Stock Company (m)	4.700.000.000		4.700.000.000	
Nghe An Clinic Joint Stock Company (n)	4.800.000.000		4.800.000.000	
Golab Vung Tau Testing Center Joint Stock Company	3.418.000.000		3.418.000.000	
Plus	22.358.000.000	(628,115,007)	22.358.000.000	33.356.579

(a) The investment in Ha Long Osaka High-tech Equipment Manufacturing Joint Stock Company under the Certificate of Business Registration of Joint Stock Company No. 5702075936 amended for the 2nd time on

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Explanation to Financial Statements (continued)

August 14, 2023. Accordingly, the Company contributed an amount of VND 69,399,000,000 equivalent to 99% of the charter capital.

(b) The investment in Vietnam Japan Manufacturing Joint Stock Company under the Certificate of Enterprise Registration of Joint Stock Company No. 6300345260 amended for the 3rd time dated November 17, 2023. Accordingly, the Company contributed an amount of VND 88,200,000,000, equivalent to 98.22% of the charter capital.

(c) It is an investment in Viet Health Software Manufacturing Joint Stock Company under the Business Registration Certificate No. 0109725491 issued by the Department of Planning and Investment of Hanoi City on August 02, 2021. By March 31, 2023, the Company has contributed VND 29,400,000,000 equivalent to 98% of charter capital.

(d) It is an investment in Tan Trieu Clinic Joint Stock Company according to the Business Registration Certificate No. 0109734577 issued by the Department of Planning and Investment of Hanoi City on August 18, 2021. By March 31, 2023, the Company has contributed VND 29,400,000,000 equivalent to 98% of charter capital.

(e) It is an investment in Hau Giang Healthcare Clinic Joint Stock Company under the Business Registration Certificate No. 2200794804 issued by the Department of Planning and Investment of Hau Giang province on August 16, 2021. By March 31, 2023, the Company has contributed VND 29,400,000,000 equivalent to 98% of charter capital.

(f) It is an investment in Soc Trang Healthcare Clinic Joint Stock Company under the Business Registration Certificate No. 6300346338 issued by the Department of Planning and Investment of Hau Giang province on July 23, 2021. By March 31, 2023, the Company has contributed VND 29,400,000,000 equivalent to 98% of charter capital.

(J) It is an investment in Phu Tho Provincial General Hospital to invest in the construction of the Obstetrics and Pediatrics Center of Phu Tho Provincial General Hospital under the capital contribution contract No. 01/2019/HD/BVDKPT-SRA dated September 24, 2019 and Appendix No. 02 dated October 29, 2019, the capital contribution amount is 204,227,000,000 VND, the contribution term is 36 years. The company is granted a capital contribution certificate corresponding to each capital contribution. By March 31, 2023, the Company has contributed capital to Phu Tho Provincial General Hospital of VND 204,227,000,000. Up to now, the Obstetrics and Pediatrics Center has been put into operation. Completed the transfer transaction on 06/03/2025 to Viet My Pharmaceutical and Medical Equipment Manufacturing and Trading Joint Stock Company (according to the Contract No. 01/2025/HDCN/SARA-VIETMY signed on 15/02/2025)

(k) It is the investment of Sara Vietnam Joint Stock Company in Huu Nghi Medicare Clinic Joint Stock Company. The amount of capital contribution is: 4,640,000,000 (Four billion six hundred and forty million VND./.).

(l) It is the investment of Sara Vietnam Joint Stock Company in Ninh Binh Medicare Clinic Joint Stock Company. The capital contribution amount is: 4,800,000,000 (Four billion six hundred and forty million VND./.).

(m) It is the investment of Sara Vietnam Joint Stock Company in Ba Dinh Clinic Joint Stock Company. The amount of capital contribution is: 4,700,000,000 (Four billion seven hundred million VND./.).

(n) It is the investment of Sara Vietnam Joint Stock Company in Nghe An Clinic Joint Stock Company. The amount of capital contribution is: 4,800,000,000 (Four billion eight hundred million VND./.).

7.3 Investing in joint ventures and associates

STT	Investment in joint venture and associate companies	Original price	Redundancy	Original price	Redundancy
1	Famicare Vinh Long Joint Stock Company	9,000,000,000		9,000,000,000	
2	Famicare Kien Giang Joint Stock Company	9,000,000,000		9,000,000,000	

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Explanation to Financial Statements (continued)

3	FamiCare Phap Van Joint Stock Company	9,000,000,000		9,000,000,000	
4	Golab Phap Van Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	
5	Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	
6	Famicare Quang Binh Joint Stock Company	9,000,000,000		9,000,000,000	
7	Golab Vinh Phuc Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	
8	Famicare Hai Duong Joint Stock Company	9,000,000,000		9,000,000,000	
9	Famicare Bac Lieu Joint Stock Company	9,000,000,000		9,000,000,000	
10	Golab Bac Lieu Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	
11	Golab Go Vap Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	
12	Golab Testing Center Joint Stock Company in District 5	9,000,000,000		9,000,000,000	
13	Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000		9,000,000,000	
14	Famicare Bac Ninh Joint Stock Company	4,500,000,000		4,500,000,000	
15	Famicare Ninh Binh Joint Stock Company	4,500,000,000		4,500,000,000	
16	Famicare Hoa Binh Joint Stock Company	4,200,000,000		4,200,000,000	
17	Famicare Soc Trang Joint Stock Company	4,200,000,000		4,200,000,000	
18	Famicare Binh Dinh Joint Stock Company	4,200,000,000		4,200,000,000	
19	Golab Quang Nam Testing Center Joint Stock Company	9,300,000,000		9,300,000,000	
20	Golab Dak Nong Testing Center Joint Stock Company	9,300,000,000		9,300,000,000	
21	Bac Kan Golab Testing Center Joint Stock Company	13,800,000,000		13,800,000,000	
22	Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000		13,800,000,000	
23	Famicare Ha Giang Joint Stock Company	4,600,000,000		4,600,000,000	
24	Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000		13,800,000,000	
25	Famicare Nam Dinh Joint Stock Company	4,600,000,000		4,600,000,000	
26	Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000		13,800,000,000	
27	Famicare Thai Binh Joint Stock Company	4,600,000,000		4,600,000,000	
28	Famicare Vung Tau Joint Stock Company	4,600,000,000		4,600,000,000	

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Explanation to Financial Statements (continued)

29	Golab Ca Ma Testing Center Joint Stock Company	10,600,000,000		10,600,000,000	
30	Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000		10,400,000,000	
31	Golab Son La Testing Center Joint Stock Company	10,500,000,000		10,500,000,000	
32	Famicare Son La Joint Stock Company	4,600,000,000		4,600,000,000	
33	Golab Khanh Hoa Testing Center Joint Stock Company	7,800,000,000		7,800,000,000	
34	Dien Bien Golab Testing Center Joint Stock Company	12,790,000,000		12,790,000,000	
35	Lang Son Golab Testing Center Joint Stock Company	7,800,000,000		7,800,000,000	
36	Bac Giang Golab Testing Center Joint Stock Company	7,800,000,000		7,800,000,000	
37	Thanh Hoa Golab Testing Center Joint Stock Company	5,054,000,000		5,054,000,000	
38	Golab Thai Nguyen Testing Center Joint Stock Company	2,074,500,000		2,074,500,000	
39	Ninh Thuan Golab Testing Center Joint Stock Company	7,800,000,000		7,800,000,000	
40	Golab Cao Bang Testing Center Joint Stock Company	7,800,000,000		7,800,000,000	
41	Golab Vung Tau Testing Center Joint Stock Company			3,418,000,000	
	Plus	325,818,500,000	-1,864,036,457	329,236,500,000	(2.585.277.870)

8. Payable to short-term sellers

	31/03/2026	01/01/2026
<i>Payable to other suppliers</i>		
Dong A Bank Securities Company	59.500.000	59.500.000
TB Technology and Conico Construction Inspection Joint Stock Company	53.000.000	53.000.000
3P Medical Equipment and Instruments Co., Ltd.	1.268.700.000	1.268.700.000
Hoa Binh Clinic Joint Stock Company	3.927.000.000	3.927.000.000
Kanpeki Japan Co., Ltd.	104.173.958	104.173.958
Other suppliers (CPN, VPP, VC....)	180,282,251	114.700.883
Plus	5,592,656,209	5.527.074.841

9. Buyer pays in advance

	31/03/2026	01/01/2026
	0	0
Plus	0	0

10. Taxes and amounts payable to the State

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FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

	Early Year Issue		Incurred during the period		Final issue	
	Must be submitted	Receivables	Payable amount	Amount submitted	Must be submitted	Receivables
VAT on goods sold domestically	5.067.587	-			5.067.587	-
Corporate Income Tax	10.853.245				10.853.245	
Personal Income Tax	11.834.909		1.349.550	10.285.944	2.898.515	-
Other taxes	-	-				-
Charges, fees and other payables			44.569	44.569		
Plus	27.755.741		1.394.119	10.330.513	18.819.347	0

Value Added Tax

The company pays VAT by the deduction method. The value-added tax rates are as follows:

- Revenue from sale of medical supplies and equipment	5%
- Revenue from providing testing, screening and imaging services in association with hospitals and unprocessed frozen food.	Not taxable
- Revenue from sales and other services	10%

Corporate Income Tax

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

Other taxes

The company declares and pays according to regulations.

11. Short-term expenses

	31/03/2026	01/01/2026
Interest Expenses Payable (PM YTV)	-	-
Investment Trust Fee	-	-
Other short-term expenses		
Plus		

12. Other short-term payables

	31/03/2025	01/01/2026
Trade union funding	9.608.573	9.608.573
Social Insurance	59,356,350	49.533.075
Health Insurance	10,474,650	6.770.250
Unemployment Insurance	4,655,400	2.973.600
Other short-term payables	21,321,801,654	21.147.628.936
Plus	21,405,896,627	21.216.514.434

13. Equity

	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit After tax Undistributed	Plus
Balance at the beginning of this year	431.999.740.000	(193.750.000)-	2.863.107.311	159,532,183,303	594,201,280,614

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Explanation to Financial Statements (continued)

	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit After tax Undistributed	Plus
Previous Year Profit	-	-	-	8,238,948,869	8,238,948,869
Issuance of shares collected in cash			-	-	
Balance at the end of the previous year	431.999.740.000	(193.750.000)	2.863.107.311	167,771,132,172	602,440,229,483
Balance at the beginning of this year	431.999.740.000	(193.750.000)	2.863.107.311	167,771,132,172	602,440,229,483
Issuance of shares collected in cash			-	-	
Profit in this period	-	-	-	(1,754,003,480)	(1,754,003,480)
Balance at the end of this period	431.999.740.000	(193.750.000)	2.863.107.311	166,017,128,692	600,686,226,003

Stocks

	Final issue	Early Year Issue
Number of shares registered for issuance	43.199.974	43.199.974
Number of shares sold to the public	43.199.974	43.199.974
- Common Shares	43.199.974	43.199.974
- Preferred stock	-	-
Number of shares outstanding	43.199.974	43.199.974
- Common Shares	43.199.974	43.199.974
- Preferred stock	-	-
Par value of outstanding shares: 10,000 VND.		

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**1. Revenue from sales and provision of services**

	This quarter this year	This quarter last year
Revenue from sale of goods and provision of services		
Turnover deductions		19.976.426.375
Plus		19.976.426.375

2. Cost of goods sold

	This quarter this year	This quarter last year
Cost of goods sold		17.601.185.416
Plus		17.601.185.416

3. Revenue from financial activities

	This quarter this year	This quarter last year
Interest on deposits	22,179	209.844
Profit on stock investment		
Dividends and profits are distributed		

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Explanation to Financial Statements (continued)

	This quarter this year	This quarter last year
Plus	22.179	209.844
4. Financing Costs		
	This quarter this year	This quarter last year
Interest expense		
Financing Costs	1,004,732,728	859,324.116
Plus	1,004,732,728	859,324.116
5. Cost of Selling		
	This quarter this year	This quarter last year
	80,333,442	
Plus	80,333,442	
6. Business Management Expenses		
	This quarter this year	This quarter last year
	668,914,920	670.004.861
Plus	668,914,920	670.004.861
7. Other expenses		
	This quarter this year	This quarter last year
Fines for late payment of taxes and insurance	44,569	36.776.453
Plus	44,569	36.776.453
8. Current corporate income tax expenses		
	This quarter this year	This quarter last year
Total accounting profit before tax	(1,754,003,480)	846.121.826
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:	0	0
- Upward adjustments		36.776.453
<i>Fines for late payment of taxes and insurance</i>		
- Reduced adjustments		
<i>Dividends and profits are distributed</i>		
Taxable income		
Previous years' losses are carried forward		
Taxable income	(1,754,003,480)	882.898.279
Corporate income tax rates	20%	20%
<i>Corporate income tax payable</i>		
<i>Adjustment of payable corporate income tax of previous years</i>		
Current Corporate Income Tax Expenses		

VII. OTHER INFORMATION

SARA VIETNAM JOINT STOCK COMPANY

Address: Room 1406, Vinaconex Diamond Building, 459C Bach Mai, Bach Mai Ward, Hanoi, Vietnam

FINANCIAL STATEMENTS for the fiscal year ended December 31, 2026

Explanation to Financial Statements (continued)

1. None

Established on April 28, 2026

Scheduler

Chief Accountant

General Director



Tran Thi Thanh Hong

Pham Thi Minh Thu

Nguyen Minh Tam