

**SARA VIETNAM JOINT STOCK COMPANY**  
**CONSOLIDATE FINANCIAL REPORT**  
**FIRST QUARTER OF 2026**

**CONSOLIDATED FINANCIAL STATEMENT****QUARTER 1 2026**

Targets	Code No	Explanatory notes	Final number	Number at the beginning of the period
<b>A. SHORT-TERM ASSETS</b>	<b>100</b>		<b>90,935,161,488</b>	<b>84,258,029,779</b>
<b>I. Money and cash equivalents</b>	<b>110</b>		<b>3,628,393,884</b>	<b>3,717,219,931</b>
1. Money	111	VI.01	3,628,393,884	3,717,219,931
2. Cash equivalents	112		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>27,732,485,285</b>	<b>28,091,068,670</b>
1. Must collect short-term from customers	131	VI.03.a	26,856,299,586	26,975,796,002
2. Pay short-term seller in advance	132		587,193,288	612,323,599
3. Short-term internal receivable	133		0	0
4. Must be collected according to the construction contract plan schedule	134		0	0
5. Must be collected for another short term	135		3,913,017,580	1,243,000,000
6. Provision for doubtful short-term receivables (*)	136	VI.04.a		2,873,242,238
7. Pending missing assets	137		(3,624,025,169)	(3,613,293,169)
<b>IV. Inventory</b>	<b>140</b>	<b>VI.07</b>	<b>58,103,443,888</b>	<b>49,889,416,728</b>
1. Inventory	141		58,103,443,888	49,889,416,728
2. Provision for inventory rebates (*)	149		0	0
<b>V. Short-term biological assets</b>	<b>150</b>			
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			
<b>VI. Other short-term assets</b>	<b>160</b>		<b>1,470,838,431</b>	<b>2,560,324,450</b>
1. Short-term prepaid costs	161	VI.13.a	196,874,465	132,232,179
2. VAT is deductible	162		1,273,963,966	2,428,092,271

3. Taxes and other amounts receivable to the State	163	VI.17.b	0	0
4. Government bond redemption transactions	164		0	0
5. Other short-term assets	165	VI.14.a	0	0
<b>B. LONG-TERM ASSETS</b>	<b>200</b>		<b>687,070,590,796</b>	<b>690,545,281,564</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>175,000,000</b>	<b>120,000,000</b>
1. Long-term receivables of customers	211	VI.03.b	15,000,000	120,000,000
2. Prepaid to long-term sellers	212		160,000,000	0
3. Business capital in affiliated units	213		0	
4. Long-term internal receivable	214		0	0
5. Other long-term receivables	215	VI.04.b	0	0
6. Provision for doubtful long-term receivables (*)	216		0	0
<b>II. Fixed assets</b>	<b>220</b>		<b>4,369,053,632</b>	<b>4,774,419,692</b>
1. Tangible fixed assets	221	VI.09	3,565,935,368	3,971,301,428
- Full price	222		10,046,903,390	10,046,903,390
- Accumulated wear value (*)	223		(6,480,968,022)	(6,075,601,962)
2. Fixed assets for financial lease	224	VI.11	0	0
- Full price	225		0	0
- Accumulated wear value (*)	226		0	0
3. Intangible fixed assets	227	VI.10	803,118,264	803,118,264
- Full price	228		1,540,000,000	1,540,000,000
- Accumulated wear value (*)	229		(736,881,736)	(736,881,736)
<b>III. Long-term biological assets</b>	<b>230</b>			
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			
<b>III. Investment real estate</b>	<b>240</b>	<b>VI.12</b>	<b>0</b>	<b>0</b>
- Full price	241		0	0

- Accumulated wear value (*)	242		0	0
<b>IV. Long-term unfinished assets</b>	<b>250</b>	<b>VI.08</b>	<b>18,049,300,893</b>	<b>18,049,300,893</b>
1. Long-term unfinished production and business costs	251	VI.08.a	0	0
2. Construction costs of construction in progress	252	VI.08.b	18,049,300,893	18,049,300,893
<b>V. Long-term financial investment</b>	<b>260</b>		<b>663,339,781,139</b>	<b>666,456,713,049</b>
1. Invest in subsidiaries	261		0	0
2. Invest in joint ventures and affiliated companies	262		645,282,600,000	649,665,600,000
3. Invest in capital contributions to other units	263		27,458,000,000	24,040,000,000
4. Provision for long-term financial investment (*)	264		(9,400,818,861)	(7,248,886,951)
5. Investment held to maturity	265		0	0
6. Allowance for impairment of long-term held-to-maturity investments (*)	266			
<b>VI. Other long-term assets</b>	<b>270</b>		<b>1,137,455,132</b>	<b>1,144,847,930</b>
1. Long-term prepayment costs	271	VI.13.b	1,137,455,132	1,144,847,930
2. Deferred tax assets	272	VI.24.a	0	0
3. Long-term replacement equipment, supplies and spare parts	273		0	0
4. Other long-term assets	274	VI.14.b	0	0
<b>TOTAL ASSETS (270 = 100 + 200)</b>	<b>280</b>		<b>778,005,752,284</b>	<b>774,803,311,343</b>
<b>C - LIABILITIES</b>	<b>300</b>		<b>117,826,894,311</b>	<b>109,683,343,811</b>
<b>I. Short-term debt</b>	<b>310</b>		<b>117,826,894,311</b>	<b>109,683,343,811</b>
1. Must pay short-term seller	311	VI.16.a	26,768,114,938	20,161,672,635
2. Buyers pay short-term in advance	312		16,589,629,132	15,622,051,880
3. Dividends and profit payable	313		0	0
4. Taxes and amounts payable by the State	313	VI.17.a	1,733,329,697	2,211,861,891
5. Must pay the employee	314		1,521,928,299	770,499,292
6. Short-term costs	314	VI.18.a	759,680,000	643,173,151
7. Short-term internal payment	315		0	0
8. Payable according to construction contract plan schedule	315		0	0
9. Short-term unrealized revenue	316	VI.20.a	0	0
10. Other short-term payments	316	VI.19.a	23,024,053,503	22,617,192,520
11. Borrowing and short-term financial lease debt	317		47,375,184,155	47,601,917,855
12. Provision for short-term payments	317	VI.23.a	0	0
13. Reward and welfare fund	318		54,974,587	54,974,587



14. Valorization fund	318		0	0
15. Government bond redemption transactions	319		0	0
<b>II. Long-term debt</b>	<b>330</b>		<b>0</b>	<b>0</b>
1. Payable to long-term seller	331		0	0
2. Long-term prepayment buyers	332		0	0
3. Long-term taxes and other payables to the State	333	VI.18.b	0	0
4. Must pay internally for business capital	334		0	0
5. Internal payables related to business capital	335			
6. Payable internally for long term	336		0	0
7. Long-term unrealized revenue	337	VI.20.b	0	0
8. Other long-term payments	338	VI.19.b	0	0
9. Long-term financial loans and leases	339		0	0
10. Convertible bonds	340		0	0
11. Preferential shares	341		0	0
12. Deferred income tax payable	342	VI.24.b	0	0
13. Provision for long-term liabilities	343	VI.23.b	0	0
14. Foundation for the Development of Science and Technology	344		0	0
<b>D - EQUITY</b>	<b>400</b>		<b>660,178,857,973</b>	<b>665,119,967,532</b>
<b>I. Equity</b>	<b>410</b>	<b>VI.25</b>	<b>660,178,857,973</b>	<b>665,119,967,532</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			
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
9. Fund for the support of business arrangements	419		0	0
10. Undistributed after-tax profits	420		221,106,603,222	224,989,028,204
- LNST not cumulatively distributed until the end of the previous period	420a		224,989,028,204	224,001,476,474



- LNST has not distributed this period	420b		(3.882.424,982)	987,551,730
11. Non-controlling shareholder interests	429		4,403.157,440	5,461,842,017
<b>TOTAL CAPITAL RESOURCES (440 = 300 + 400)</b>	<b>440</b>		<b>778,005,752,284</b>	<b>774,803,311,343</b>

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Tran Thi Thanh Huong

Accounting



Pham Thi Minh Thu

Launched April 28, 2026

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	785,079,146	22,970,112,954	785,079,146	22,970,112,954
2. Revenue deductions	02	VII.2	0		0	0
3. Net sales and service provision turnover (10 = 01 - 02)	10		785,079,146	22,970,112,954	785,079,146	22,970,112,954
4. Cost of goods sold	11	VII.3	421,668,482	19,996,411,050	421,668,482	19,996,411,050
5. Gross profit on sales and provision of services (20 = 10 - 11)	20		363,410,664	2,973,701,904	363,410,664	2,973,701,904
6. Profit (loss) from the sale and liquidation of investment properties.	21				0	0
7. Revenue of financial operations	22	VII.4	33,358	282,060	33,358	282,060
8. Financial costs	23	VII.5	1,307,092,206	729,207,637	1,307,092,206	729,207,637
9. - Borrowing costs	24		0	563,557,486	0	563,557,486
9. Sales costs	25	VII.8	428,783,745	104,907,408	428,783,745	104,907,408
10. Business management costs	26	VII.8	1,347,770,235	1,003,285,654	1,347,770,235	1,003,285,654
11. The profit or loss share in a joint venture or associated company.	27		(1,200,668,746)	(1,124,825,490)	(1,200,668,746)	(1,124,825,490)
12. Net profit from operating activities (30 = 20 + (21 - 22) - 25 - 26)	30		(2,720,202,164)	1,136,583,265	(2,720,202,164)	1,136,583,265
13. Other income	31	VII.6	2,693,127		2,693,127	0
14. Other costs	32	VII.7	531,376	48,174	531,376	48,174
15. Other profits (40 = 31 - 32)	40		2,161,751	(48,174)	2,161,751	-48,174
16. Total accounting profit before tax (50 = 30 + 40)	50		(2,718,040,413)	1,136,535,091	(2,718,040,413)	1,136,535,091
17. Current corporate income tax costs	51	VII.10	0	2,341,920	0	2,341,920

18. Deferred corporate income tax costs	52	VII.11	0		0	0
19. Profit after corporate income tax (60 = 50 - 51 - 52)	60		(2,718,040,413)	1,134,193,171	(2,718,040,413)	1,134,193,171
20. Net profit after tax of the parent company	61		(3,882,424,982)	9,274,004	(3,882,424,982)	9,274,004
21. Net profit after tax attributable to non-controlling shareholders	62		(36,284,177)	93,677	(36,284,177)	93,677
22. Base interest on shares (*)	70		(90)	0	(90)	0
23. Impaired interest on shares (*)	71		(90)	0	(90)	0

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## SARA VIETNAM JOINT STOCK COMPANY

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

## CONSOLIDATE FINANCIAL STATEMENTS

For the accounting period on Q 1, 2026

**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
<b>I. Cash flow from business activities</b>			0	0
1. Proceeds from sales, provision of services and other revenue	01		1,912,100,146	43,795,176,213
2. Money paid to the person providing the goods and services	02		(2,424,485,733)	(41,718,878,396)
3. Payment for employees	03		(42,810,984)	(2,512,326,450)
4. Interest paid on loans	04		(534,421,332)	(563,557,486)
5. Corporate income tax paid	05		0	
6. Other revenue from business activities	06		292,850,000	207,455,048,897
7. Other money spent on business activities	07		(238,500,843)	(3,730,851,847)
<i>Net cash flows from business activities</i>	<b>20</b>		<b>(1,035,268,746)</b>	<b>202,724,610,931</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	
2. Proceeds from liquidation, cession and sale of fixed assets and other long-term assets	22		0	0
3. Money spent on loans and purchases of debt instruments of other entities	23		0	0
4. Loan recovery proceeds, resale of debt instruments of other entities	24		0	0
5. Investment expenditure contributes capital to other units	25		0	(238,738,600,000)
6. Money recovered from investment and capital contribution to other units	26		965,000,000	4,316,000,000
7. Loan interest receipts, dividends and divided profits	27		0	0
<i>Net cash flows from investment activities</i>	<b>30</b>		<b>965,000,000</b>	<b>(234,422,600,000)</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		2,170,000,000	34,634,002,160

4. Loan principal repayment	34		(2,261,717,898)	(4,247,151,783)
5. Principal repayment of financial lease	35		0	
6. Dividends and profits paid to the owner	36		0	0
<i>Net cash flows from financial operations</i>	<i>40</i>		<i>(91,717,898)</i>	<i>30,386,850,377</i>
Net cash flow during the period (50 = 20 + 30 + 40)	50		(161,986,644)	(1,311,138,692)
Money and cash equivalents at the beginning of the period	60		3,790,380,528	9,728,935,114
Effects of foreign currency exchange rate changes	61		0	0
Money and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	VIII	3,628,393,884	8,417,796,422

Launched April 28, 2026

People who know



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Pham Thi Minh Thu

Superintendence



Nguyen Minh Tam

**SARA VIETNAM JOINT STOCK COMPANY**

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 CONSOLIDATED FINANCIAL STATEMENTS FOR THE FIRST QUARTER OF 2026  
 for the 2026 financial reporting period

**EXPLANATORY NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
 FIRST QUARTER 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.
4. **Normal production and business cycle:** Within 12 months
5. **List of Incorporated Subsidiaries:**

***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 for diagnosis of diagnosis
Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street No. 14, Area 4, Vi Thanh Ward, Can Tho City, Vietnam	98%	General clinic for diagnosis of diagnosis
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 for diagnosis of diagnosis

Subsidiaries and associated companies are operating normally.

**II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING**

1. **Annual accounting period**



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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 Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Minister of Finance and related amendments and supplements. The company consolidates its financial statements according to Circular No. 43/2026/TT-BTC and the amendments to Circular No. 202/2014/TT-BTC guiding the method of preparing and presenting consolidated financial statements.

### **2. Statement on Compliance with Accounting Standards and Accounting Regimes**

The company applies the Vietnamese Corporate Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Minister of Finance and related amendments and supplements. The company consolidates its financial statements according to Circular No. 43/2026/TT-BTC and the amendments to Circular No. 202/2014/TT-BTC guiding the method of preparing and presenting consolidated financial statements.

### **3. Forms of accounting applied**

The company uses the form of computerized general journal accounting.

## **IV. APPLICABLE ACCOUNTING POLICIES**

### **1. Basis for preparation of consolidated financial statements**

Consolidated financial statements are prepared on the basis of accrual accounting (except for information related to cash flows).

Consolidated financial statements include the financial statements of Sara Vietnam Joint Stock Company (parent company) and its subsidiaries. A subsidiary is a unit under the control of the parent company. Control exists when the parent company has the ability to directly or indirectly control the financial policies and operations of the subsidiary in order to derive economic benefits from these activities. When evaluating control takes into account potential voting rights that are currently in effect or will be converted.

The results of business of 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.

In case the accounting policy of the subsidiary is different from the accounting policy applied uniformly within the Group, the financial statements of the subsidiary company will be appropriately adjusted before being used for the preparation of the consolidated financial statements.

Balances of accounts on the Balance Sheet between companies in the same Group, internal transactions, unrealized internal interests arising from these transactions are excluded when preparing the Consolidated Financial Statements. Unrealized losses arising from internal transactions are also eliminated unless the cost of incurring the loss is not recoverable.



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Non-controlling shareholder interests represent the portion of the subsidiary's profits and net assets not held by the parent company's shareholders and are presented separately on the Consolidated Statement of Income and the Consolidated Balance Sheet. Minority shareholder interests include the value of minority shareholders' interests at the date of the initial business combination and the minority shareholder's share of interest in equity fluctuations since the date of business combination. Losses corresponding to the minority shareholder's share of capital that exceed their share of the subsidiary's equity are reduced to the Group's share of the benefit unless the minority shareholder is obligated to bind and is able to offset such loss.

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

The company incurs transactions in JPY foreign currency; USD.

Exchange rate differences incurred during the year and exchange rate differences resulting from the revaluation of currency items of foreign currency origin at the end of the year shall be recorded in income or expenses in the year. The exchange rate difference due to the revaluation of the balance of foreign currency origin at the end of the year shall comply with the guidance of Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Ministry of Finance.

Transactions arising in foreign currencies shall be converted according to the exchange rate on the date of the transaction. The balance of monetary items of foreign currency origin at the end of the year shall be converted according to the exchange rate at the end of the fiscal year.

Exchange rate differences arising in the year from transactions in foreign currencies of currency items of foreign currency origin and exchange rate differences due to the revaluation of currency items of foreign currency origin at the end of the year after clearing the increase and decrease differences are recorded in revenue from financial activities or financial expenses.

The exchange rate used to convert transactions arising in foreign currencies is the actual exchange rate at the time the transaction arises of the commercial bank where the transaction is made. The exchange rate used to revaluation the balance of monetary items of foreign currency origin at the end of the year is the purchase rate of commercial banks or the average purchase rate of commercial banks where the Company opens accounts announced at the end of the fiscal year.

### **3. 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.

### **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**

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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 tangible 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.

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.



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### **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 Child Company 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./.

#### ***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

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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*

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**



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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. Reporting by Department**

Divisions by business area are a separately identifiable part that participates in the production process.

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

A geographic division is a separately identifiable part that participates in the production or provision of products and services within a particular economic environment and has different economic risks and benefits than business units in other economic environments.

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**18. 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.

**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE CONSOLIDATED BALANCE SHEET****1. Cash and cash equivalents**

	Early Year Issue	Final issue
Cash	3,158,980,106	3,575,172,983
Demand bank deposits	558,239,825	53,220,901
Plus	3.717.219.931	3,628,393,884

**2. Short-term receivables of customers**

	Short-term trade receivables from customers	Số đầu năm		Số cuối kỳ	
		Giá trị	Dự phòng	Giá trị	Dự phòng
1	Golab Thu Duc Laboratory Center Joint Stock Company			11,550,000	
2	Golab District 5 Laboratory Center Joint Stock Company			11,550,000	
3	Golab Soc Trang Laboratory Center Joint Stock Company			11,550,000	
4	Golab Nga Bay Laboratory Center Joint Stock Company			11,550,000	
5	Minh Minh Tam Joint Stock Company			326,780,162	
6	Vinam Joint Stock Company	8,520,640,000		8,072,500,000	
7	Kien Tao Company Limited	254,873,402		134,333,681	
8	Golab Tan An Laboratory Center Joint Stock Company	11,550,000		11,550,000	
9	Golab Bien Hoa Laboratory Center Joint Stock Company	11,550,000		11,550,000	
10	JWB Co., Ltd.	13,026,990,531		13,026,990,531	
11	KYOTO F&B Co., Ltd.	4,939,649,054		4,939,649,054	
12	Other entities	210,543,015		286,746,158	
		<b>26,975,796,002</b>		<b>26,856,299,586</b>	

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		Gía trị	Dự phòng	Gí trị	Dự phòng
1	Hung Thinh LS Company Limited	224,162,000		224,162,000	
2	Thinh Loc Trading One Member Company Limited			139,561,360	
3	Other entities	206,261,599		41,569,928	
4	Medicare Can Tho Clinic Joint Stock Company	181,900,000		181,900,000	
	<b>Cộng</b>	<b>612,323,599</b>	<b>0</b>	<b>587,193,288</b>	

**4. Other receivables****a) Short Term**

	Early Year Issue		Final issue	
	Values	Redundancy	Values	Redundancy
Advance	36,329,909	0	36,329,909	-
Escrow, escrow	140,202,441		32.500.000	
Other Loans			1.119.000.000	
Other receivables	0	-	225.187.671	-
Plus	<u>176,529,909</u>	<u>-</u>	<u>3.913.017.580</u>	<u>-</u>

**b) Long-term**

	Early Year Issue		Final issue	
	Values	Redundancy	Values	Redundancy
Other receivables	120.000.000	-	15.000.000	-
Plus	<u>120.000.000</u>	<u>-</u>	<u>15.000.000</u>	<u>-</u>

**5. Inventory**

	Early Year Issue		Final issue	
	Values	Redundancy	Values	Redundancy
Raw materials, materials	99,992,706	-	99,992,706	-
Finished Products	166,129,159	-	166,129,159	-
Merchandise	49,623,294,863	0	57,837,322,023	
Unfinished production and business expenses				
Plus	<u>49,889,416,728</u>	<u>0</u>	<u>58,103,443,888</u>	

**6. Upfront Costs**

	Early Year Issue	Final issue
Short-term upfront expenses	132.232.179	196,874,465
	Year-end issue	Final issue
Long-term upfront costs	1.144.847.930	1,137,455,132
Plus	<u>1.144.847.930</u>	<u>1,137,455,132</u>



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	Machinery and equipment	Means of transport, transmission	Plus
<b>Historical cost</b>			
Early Year Issue	10.046.903.390	-	10.046.903.390
Decrease due to divestment	-	-	-
Reduction due to liquidation	-	-	-
Purchase of the year			
<b>Final issue</b>	10.046.903.390	-	10.046.903.390
<i>In which:</i>			
<i>Depreciated but still in use</i>	-	-	-
<b>Wear value</b>			
Early Year Issue	4,296,476,212	-	4,296,476,212
Depreciation in the period	2,184,491,810		2,184,491,810
Decrease due to divestment	-	-	-
Reduction due to liquidation	-	-	-
<b>Final issue</b>	6,480,968,022	-	6,480,968,022
<b>Residual value</b>			
Early Year Issue	5,750,427,178	-	5,750,427,178
<b>Final issue</b>	3,565,935,368	-	3,565,935,368

**8. Unfinished capital construction costs**

	Early Year Issue	Incurred during the period	Carryover into fixed assets	Final issue
Unfinished property	18,049,300,893	-	-	18.049.300.893
<b>Plus</b>	<b>18.049.300.893</b>	<b>-</b>	<b>-</b>	<b>18.049.300.893</b>

**9. Investing 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 31/03/2026 are as follows:

STT	Investing in an affiliate company	Original price	Provisioning
1	Golab Tra Vinh Testing Center Joint Stock Company	9,000,000,000	
2	Famicare Vinh Long Joint Stock Company	9,000,000,000	
3	Golab Vinh Long Testing Center Joint Stock Company	9,000,000,000	
4	Golab Tien Giang Testing Center Joint Stock Company	9,000,000,000	
5	Dong Thap Golab Testing Center Joint Stock Company	9,000,000,000	
6	Golab An Giang Testing Center Joint Stock Company	9,000,000,000	
7	Famicare Kien Giang Joint Stock Company	9,000,000,000	
8	Golab Kien Giang Testing Center Joint Stock Company	9,000,000,000	
9	FamiCare Phap Van Joint Stock Company	9,000,000,000	



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10	Golab Phap Van Testing Center Joint Stock Company	9,000,000,000	
11	Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000	
12	Famicare Quang Binh Joint Stock Company	9,000,000,000	
13	Golab Ha Tinh Testing Center Joint Stock Company	9,000,000,000	
14	Golab Vinh Phuc Testing Center Joint Stock Company	9,000,000,000	
15	Hai Duong Golab Testing Center Joint Stock Company	9,000,000,000	
16	Famicare Hung Yen Joint Stock Company	2,035,000,000	
17	Tuyen Quang Famicare Joint Stock Company	4,633,200,000	
18	Golab Tuyen Quang Testing Center Joint Stock Company	9,000,000,000	
19	Golab Hung Yen Testing Center Joint Stock Company	9,000,000,000	
20	Famicare Hai Duong Joint Stock Company	9,000,000,000	
21	Famicare Bac Lieu Joint Stock Company	9,000,000,000	
22	Golab Bac Lieu Testing Center Joint Stock Company	9,000,000,000	
23	Golab Go Vap Testing Center Joint Stock Company	9,000,000,000	
24	Dong Nai Fami Joint Stock Company (Bien Hoa)	3,000,000,000	
25	Golab Bac Ninh Testing Center Joint Stock Company	9,000,000,000	
26	Hai Phong Golab Testing Center Joint Stock Company	9,000,000,000	
27	Golab Tan An Testing Center Joint Stock Company	9,000,000,000	
28	Golab Bien Hoa Testing Center Joint Stock Company	9,000,000,000	
29	Golab Testing Center Joint Stock Company in District 5	9,000,000,000	
30	Golab Tay Ninh Testing Center Joint Stock Company	9,000,000,000	
31	Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000	
32	Golab Binh Duong Testing Center Joint Stock Company	13,500,000,000	
33	Golab Da Nang Testing Center Joint Stock Company	13,500,000,000	
34	Famicare Da Nang Joint Stock Company	4,500,000,000	
35	Famicare Ha Tinh Joint Stock Company	4,500,000,000	
36	Famicare Nghe An Joint Stock Company	4,500,000,000	
37	Famicare Bac Ninh Joint Stock Company	4,500,000,000	
38	Famicare Hai Phong Joint Stock Company	4,500,000,000	
39	Famicare Ninh Binh Joint Stock Company	4,500,000,000	
40	Famicare Hoa Binh Joint Stock Company	4,200,000,000	
41	Famicare Soc Trang Joint Stock Company	4,200,000,000	
42	Famicare 3/2 Joint Stock Company	4,200,000,000	
43	Famicare Go Vap Joint Stock Company	4,200,000,000	
44	Golab Quang Ngai Testing Center Joint Stock Company	13,800,000,000	
45	Famicare Quang Ngai Joint Stock Company (Nguyen Trai)	4,200,000,000	
50	Famicare Binh Dinh Joint Stock Company	4,200,000,000	
51	Golab Binh Dinh Testing Center Joint Stock Company	9,800,700,000	
52	Golab Dak Lak Testing Center Joint Stock Company	9,600,000,000	
53	Famicare Dak Lak Joint Stock Company	4,100,000,000	

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54	Famicare Huu Nghi Joint Stock Company	4,100,000,000	
55	Famicare Tra Vinh Joint Stock Company	4,100,000,000	
56	Famicare Tien Giang Joint Stock Company	4,100,000,000	
57	Famicare Dong Thap Joint Stock Company	4,100,000,000	
58	Famicare An Giang Joint Stock Company	4,100,000,000	
59	Famicare Vinh Phuc Joint Stock Company	4,100,000,000	
60	Famicare Long An Joint Stock Company	4,100,000,000	
61	Famicare Q5 Joint Stock Company	3,160,600,000	
62	Famicare Tay Ninh Joint Stock Company	3,526,300,000	
63	Famicare Kontum Joint Stock Company	4,100,000,000	
64	Famicare Thu Dau 1 Joint Stock Company	4,100,000,000	
65	Famicare Gia Lai Joint Stock Company	4,100,000,000	
66	Golab Quang Tri Testing Center Joint Stock Company	9,300,000,000	
67	Famicare Quang Tri Joint Stock Company	1,300,000,000	
68	Golab Quang Nam Testing Center Joint Stock Company	9,300,000,000	
69	Famicare Quang Nam Joint Stock Company	1,000,000,000	
70	Golab Dak Nong Testing Center Joint Stock Company	9,300,000,000	
71	Vinh Yen Golab Testing Center Joint Stock Company	10,208,300,000	
72	Famicare Vinh Yen Joint Stock Company	500,000,000	
73	Bac Kan Golab Testing Center Joint Stock Company	13,800,000,000	
74	Golab Ha Giang Testing Center Joint Stock Company	13,800,000,000	
75	Famicare Ha Giang Joint Stock Company	4,600,000,000	
76	Nam Dinh Golab Testing Center Joint Stock Company	13,800,000,000	
77	Famicare Nam Dinh Joint Stock Company	4,600,000,000	
78	Thai Binh Golab Testing Center Joint Stock Company	13,800,000,000	
79	Famicare Thai Binh Joint Stock Company	4,600,000,000	
80	Thu Duc Golab Testing Center Joint Stock Company	9,900,000,000	
85	Famicare Vung Tau Joint Stock Company	4,600,000,000	
86	Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000	
87	Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000	
88	Golab Son La Testing Center Joint Stock Company	10,500,000,000	
89	Famicare Son La Joint Stock Company	4,600,000,000	
90	Golab Khanh Hoa Testing Center Joint Stock Company	7,800,000,000	
91	Dien Bien Golab Testing Center Joint Stock Company	12,790,000,000	
92	Lang Son Golab Testing Center Joint Stock Company	7,800,000,000	
93	Bac Giang Golab Testing Center Joint Stock Company	7,800,000,000	
94	Thanh Hoa Golab Testing Center Joint Stock Company	5,054,000,000	
95	Golab Thai Nguyen Testing Center Joint Stock Company	2,074,500,000	
96	Ninh Thuan Golab Testing Center Joint Stock Company	7,800,000,000	
97	Golab Cao Bang Testing Center Joint Stock Company	7,800,000,000	
111	Famicare Binh Phuoc Joint Stock Company	100,000,000	
	<b>Plus</b>	<b>645,382,600,000</b>	<b>-4,719,895,104</b>



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**10. Investment in capital contribution to other units**

	Early Year Issue		Final issue	
	Values	Redundancy	Values	Redundancy
<i>Investment in capital contribution to other units</i>	<i>24,040,000,000</i>		<i>27,458,000,000</i>	-
Huu Nghi Medicare Clinic Joint Stock Company	4,640.000.000		4,640.000.000	-
Ninh Binh Medicare Clinic Joint Stock Company	4,800.000.000		4,800.000.000	-
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	-
Golab Vung Tau Export Center Joint Stock Company			3,418.000.000	
Golab Gia Lai Testing Center Joint Stock Company	5,100.000.000		5,100.000.000	
<b>Plus</b>	<b>24,040,000,000</b>		<b>27,458,000,000</b>	<b>(673,238,583)</b>

**11. Payable to short-term sellers**

	Payable to short-term sellers	Early Year Issue	Final issue
1	High-Tech Medical Environment Joint Stock Company		2,470,000,000
2	Kanpeki Japan Joint Stock Company	71,798,460	
3	Sara Phu Tho Joint Stock Company	1,178,750,000	1,178,750,000
4	JWB CO.,LTD	2,894,578,790	2,894,578,790
5	SaRa Hospital Investment Joint Stock Company	9,658,620,000	13,201,280,000
6	3P Medical Equipment and Instruments Co., Ltd.	1,268,700,000	1,268,700,000
7	PK Hoa Binh Joint Stock Company	3,927,000,000	3,927,000,000
8	Other subjects	1,162,225,385	1,827,806,148
	<b>Plus</b>	<b>20,161,672,635</b>	<b>26,768,114,938</b>

**12. Buyer pays in advance**

	Short-term upfront buyers	Early Year Issue	Final issue
1	THANH HOA GOLAB TESTING CENTER JOINT STOCK COMPANY		942,000,000
2	THAI BINH GOLAB TESTING CENTER JOINT STOCK COMPANY	726,132,000	726,132,000
3	HUE GOLAB TESTING CENTER JOINT STOCK COMPANY	726,132,000	726,132,000
4	BINH PHUOC GOLAB TESTING CENTER JOINT STOCK COMPANY	726,132,000	726,132,000
5	NINH THUAN GOLAB TESTING CENTER JOINT STOCK COMPANY	726,132,000	726,132,000



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6	THAI NGUYEN GOLAB TESTING CENTER JOINT STOCK COMPANY	726,132,000	726,132,000
7	LANG SON GOLAB TESTING CENTER JOINT STOCK COMPANY	1,440,000,000	1,440,000,000
8	YEN BAI GOLAB TESTING CENTER JOINT STOCK COMPANY	726,132,000	726,132,000
9	HUNG YEN GOLAB TESTING CENTER JOINT STOCK COMPANY	6,300,000,000	6,300,000,000
10	QUANG NGAI GOLAB TESTING CENTER JOINT STOCK COMPANY	3,500,000,000	3,500,000,000
11	OTHER SUBJECTS	25,259,880	50,837,131
	Plus	15,622,051,880	16,589,629,132

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

	Early Year Issue		Incurred during the period			Final issue	
	Must be submitted	Receivables	Payable amount	Amount submitted	Decrease due to divestment	Must be submitted	Receivables
VAT on goods sold domestically	5,067,587	-	39,253,958	39,253,958		276.931.801	-
Corporate Income Tax	1,704,466,858	-	-	-	-	995.995.939	-
Personal Income Tax	40,606,974	-	3,829,840	20,641,562		23,795,252	-
Other taxes	-	-	118,497	118,497		-	-
Plus	1,750,141,419	-	60,014,017	60,014,017	-	1,733,329,697	-

**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 Not taxable
- Revenue from sales and other services 10%
- Export revenue 0%

**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.

**14. Other short-term payables**

	Early Year Issue	Final issue
Trade union funding	9.608.573	9,608,573
Social Insurance	102,246,387	107,489,760
Health Insurance	16,567,200	17,196,345

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	<u>Early Year Issue</u>	<u>Final issue</u>
Unemployment Insurance	7,327,800	7,973,435
Other short-term payables	22,481,442,560	759,680,000
<b>Plus</b>	<u><u>22,617,192,520</u></u>	<u><u>1.044.216.226</u></u>

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15. Owner's investment capital	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit After tax Undistributed	Benefits of No Controlling Shareholder
Balance at the beginning of the previous year	431,999,740.000	(193,750.000)	2,863,107.311	224,001,476,474	5,410,685.0
Profit in the previous year	-	-	-	987,551,730	140,156,9
Other Tanks	-	-	-	-	
Capital Increase Costs	-	-	-	-	
Dividends	-	-	-		-89,000,0
Other Discounts	-	-	-		
<b>Balance at the end of the previous year</b>	<b>431,999,740.000</b>	<b>(193,750.000)</b>	<b>2,863,107.311</b>	<b>224,989,028,204</b>	<b>5,461,842,0</b>
Balance at the beginning of this year	431,999,740.000	(193,750.000)	2,863,107.311	224,989,028,204	4,752,156,9
Profit in the period	-	-	-	(3,882,424,982)	(36,284,1
Increase and decrease due to changes in ownership ratio	-	-	-	-	
Capital Increase Costs	-	-	-	-	
Dividends	-	-	-	-	
Increase and decrease due to consolidation	-	-	-	-	
<b>Closing balance</b>	<b>431,999,740.000</b>	<b>(193,750.000)</b>	<b>2,863,107.311</b>	<b>221,106,603,222</b>	<b>4,715,872.0</b>

## Stocks

	Final issue	Early Year Issue
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
- 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.		



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**V. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT****a. Revenue from sales and provision of services**

	31/03/2026	31/03/2025
Revenue from sale of goods and services	785,079,146	22,970,112,954
Turnover deductions	0	
<b>Plus</b>	<b>785,079,146</b>	<b>22,970,112,954</b>

**b. Cost of goods sold**

	31/03/2026	31/03/2025
Cost of goods sold	421,668,482	19,996,411,050
<b>Plus</b>	<b>421,668,482</b>	<b>19,996,411,050</b>

**c. Revenue from financial activities**

	31/03/2026	31/03/2025
Demand deposit interest	33,358	282,060
Revenue from other financial activities		
<b>Plus</b>	<b>33,358</b>	<b>282,060</b>

**d. Financing Costs**

	31/03/2026	31/03/2025
Financing Costs	2,507,760,952	729,207,637
<b>Plus</b>	<b>2,507,760,952</b>	<b>729,207,637</b>

**e. Cost of Selling**

	31/03/2026	31/03/2025
Cost of Selling	428,783,745	104,907,408
<b>Plus</b>	<b>428,783,745</b>	<b>104,907,408</b>

**f. Business Management Expenses**

	31/03/2026	31/03/2025
Business Management Expenses	1,347,770,235	1,003,285,654
<b>Plus</b>	<b>1,347,770,235</b>	<b>1,003,285,654</b>

**g. Other expenses**

	31/03/2026	31/03/2025
Other expenses	531,376	48,174
<b>Plus</b>	<b>531,376</b>	<b>48,174</b>

**h. Current corporate income tax expenses**

The payable corporate income tax in the year is estimated as follows:

	31/03/2026	31/03/2025
Total accounting profit before tax	(3,882,424,982)	11,709,601

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	31/03/2026	31/03/2025
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:		
- Upward adjustments	-	-
<i>Penalties for late payment of taxes and insurance</i>		-
<i>Profit and loss due to consolidation</i>		
- Reduced adjustments	-	-
<i>Dividends are distributed profits</i>		
Taxable income	-	-
Losses of the parent company are settled separately	-	-
Tax-free income at subsidiaries	0	0
Taxable income	-	-
Corporate income tax rates	20%	20%
<i>Corporate income tax payable</i>	-	-
<i>Corporate income tax exemption or reduction</i>	-	-
<i>Adjustment of payable corporate income tax of previous years</i>	-	-
<b>Current Corporate Income Tax Expenses</b>		<b>2,341,925</b>

**i. Basic earnings per share**

	31/03/2026	31/03/2025
Accounting profit after corporate income tax	(3,882,424,982)	9,367,681
Profit calculating basic interest per share		
Weighted average number of outstanding ordinary shares in the year	43,199,974	43,199,974
<b>Basic earnings per share</b>	<b>(90)</b>	-

The average outstanding ordinary shares in the year are calculated as follows:

	31/03/2026	31/03/2025
Outstanding ordinary shares at the beginning of the year	43,199,974	43,199,974
Influence of shares issued in the year	-	-
Impact due to capital increase from after-tax profit	-	-
<b>Ordinary shares in circulation on average in the year</b>	<b>43,199,974</b>	<b>43,199,974</b>

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Established on April 28, 2026

SCHEDULER

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Tran Thi Thanh Huong

CHIEF ACCOUNTANT

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Pham Thi Minh Thu

GENERAL DIRECTOR



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Nguyen Minh Tam