

AMERICAN VIETNAMSEBIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang Van Thai, Tan Phu
Ward, District 7, Ho Chi Minh City

**CONSOLIDATED FINANCIAL
STATEMENTS
The first quarter of 2025**

Ho Chi Minh, April 2025



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CONSOLIDATED BALANCE SHEET

At as 31 March 2025

| ASSETS | Code | Note | 31/03/2025 VND | 01/01/2025 VND |
|---|------------|------------|--------------------------|--------------------------|
| A. SHORT-TERM ASSETS | 100 | | 928,667,529,828 | 973,004,614,617 |
| I. Cash and cash exchangeable | 110 | 5.1 | 5,046,234,629 | 16,194,201,364 |
| 1. Cash | 111 | | 5,046,234,629 | 16,194,201,364 |
| II. Short-term financial investments | 120 | | 98,300,000 | 98,300,000 |
| 1. Held-to-Maturity investments | 123 | | 98,300,000 | 98,300,000 |
| III. Short-term receivables | 130 | | 665,518,768,263 | 904,023,029,796 |
| 1. Short-term Receivables from Customers | 131 | 5.2 | 161,123,448,549 | 296,971,895,772 |
| 2. Short-term Advances to suppliers | 132 | 5.3 | 437,932,182,669 | 541,236,642,412 |
| 3. Other Short-term Receivable | 136 | 5.4 | 66,757,462,173 | 67,615,513,820 |
| 4. Allowance for uncollectible short-term receivables | 137 | | (294,325,128) | (1,801,022,208) |
| IV. Inventories | 140 | 5.5 | 49,528,666,924 | 49,098,661,792 |
| 1. Inventories | 141 | | 49,528,666,924 | 49,098,661,792 |
| V. Other short-term assets | 150 | | 208,475,560,012 | 3,590,421,665 |
| 1. Short-term prepaid expenses | 151 | 5.6 | 773,303,071 | 194,184,792 |
| 2. Deductible VAT | 152 | | 3,268,699,686 | 3,390,116,126 |
| 3. Taxes and other revenues to the state | 153 | 5.11 | 206,557,255 | 6,120,747 |
| 4. Other short-term assets | 155 | | 204,227,000,000 | - |
| B. LONG-TERM ASSETS | 200 | | 1,045,904,938,682 | 1,002,007,406,378 |
| I. Long-term receivables | 210 | | 62,836,380,535 | 61,902,000,000 |
| 1. Long-term others receivable | 216 | 5.4 | 62,836,380,535 | 61,902,000,000 |
| II. Fixed assets | 220 | | 285,461,682,500 | 279,974,510,313 |
| 1. Tangible fixed assets | 221 | 5.7 | 165,737,991,212 | 166,639,492,977 |
| - The original price | 222 | | 223,885,952,202 | 219,519,392,202 |
| - Accumulated depreciation | 223 | | (58,147,960,990) | (52,879,899,225) |
| 2. Intangible fixed assets | 227 | 5.8 | 119,723,691,288 | 113,335,017,336 |
| - The original price | 228 | | 149,322,490,409 | 140,451,255,540 |
| - Accumulated depreciation | 229 | | (29,598,799,121) | (27,116,238,204) |
| IV. Long-term unfinished assets | 240 | | 24,558,279,287 | 37,190,417,132 |
| 1. Cost of unfinished basic construction | 242 | 5.9 | 24,558,279,287 | 37,190,417,132 |
| V. Long-term-financial investments | 250 | | 670,457,960,455 | 620,153,366,939 |
| 1. Investments in Joint Ventures and Associates | 252 | | 670,457,960,455 | 620,153,366,939 |
| VI. Other long term assets | 260 | | 2,590,635,905 | 2,787,111,994 |
| 1. Long-term prepaid expenses | 261 | 5.6 | 2,322,683,492 | 2,509,235,417 |
| 2. Commercial advantage | 269 | | 267,952,413 | 277,876,577 |
| TOTAL ASSETS | 270 | | 1,974,572,468,510 | 1,975,012,020,995 |

CONSOLIDATED BALANCE SHEET (continued)
At as 31 March 2025

| RESOURCES | | | 31/03/2025 | 01/01/2025 |
|--|------------|-------------|--------------------------|--------------------------|
| | Code | Note | VND | VND |
| C. LIABILITIES | 300 | | 284,242,834,437 | 281,576,662,438 |
| I. Current liabilities | 310 | | 157,742,834,437 | 155,076,662,438 |
| 1. Short-term supplier payables | 311 | 5.10 | 21,118,308,438 | 15,245,289,978 |
| 2. Short-term deferred revenues | 312 | | 821,000,000 | 50,000,000 |
| 3. Taxes and other payables to State | 313 | 5.11 | 3,147,803,366 | 4,287,627,268 |
| 4. Payables to employees | 314 | | 1,702,205,505 | 1,669,908,432 |
| 5. Short-term expenses payable | 315 | 5.12 | 25,724,712,695 | 31,079,958,956 |
| 6. Other short-term payables | 319 | 5.13 | 80,603,708,606 | 78,118,781,977 |
| 7. Short-term loans and finance lease liabilities | 320 | 5.14 | 24,625,095,827 | 24,625,095,827 |
| II. Long-term liabilities | 330 | | 126,500,000,000 | 126,500,000,000 |
| 1. Long-term loans and financial leases | 338 | 5.14 | 126,500,000,000 | 126,500,000,000 |
| D. OWNER'S EQUITY | 400 | | 1,690,329,634,073 | 1,693,435,358,557 |
| I. OWNER'S EQUITY | 410 | 5.15 | 1,690,329,634,073 | 1,693,435,358,557 |
| 1. Owner's equity invested capital | 411 | | 1,311,056,500,000 | 1,311,056,500,000 |
| - Ordinary shares with voting rights | 411a | | 1,311,056,500,000 | 1,311,056,500,000 |
| 2. Share premium | 412 | | (395,300,000) | (395,300,000) |
| 3. Undistributed Profit | 421 | | 308,890,166,009 | 311,960,997,301 |
| - Undistributed post-tax profits accumulated by the end of the previous period | 421a | | 311,960,997,301 | 307,207,479,825 |
| - Undistributed post-tax profits of current period | 421b | | (3,070,831,292) | 4,753,517,476 |
| 4. Non-controlling shareholder interests | 429 | | 70,778,268,064 | 70,813,161,256 |
| TOTAL RESOURCES | 440 | | 1,974,572,468,510 | 1,975,012,020,995 |

Preparator

Chief accountant

Ho Chi Minh, 29 April 2025

Director

Dao Van Thang

Le Thi Viet Ha

Dang Nhi Nuong



CONSOLIDATED STATEMENT
From 01/01/2025 to 31/03/2025

| ITEMS | Code | Note | Quarter 1/2025 | Quarter 1/2024 | From 01/01/2025 to | From 01/01/2024 to |
|--|------|------|-----------------|----------------|--------------------|--------------------|
| | | | VND | VND | 31/03/2025 | 31/03/2024 |
| | | | | | VND | VND |
| 1. Revenues from sales and services rendered | 01 | 6.1 | 63,555,049,301 | 45,940,567,221 | 63,555,049,301 | 45,940,567,221 |
| 2. Revenue deductions | 02 | | - | - | - | - |
| 3. Net revenues from sales and services rendered | 10 | | 63,555,049,301 | 45,940,567,221 | 63,555,049,301 | 45,940,567,221 |
| 4. Costs of goods sold | 11 | 6.2 | 56,610,499,323 | 38,644,354,765 | 56,610,499,323 | 38,644,354,765 |
| 5. Gross revenues from sales and services rendered | 20 | | 6,944,549,978 | 7,296,212,456 | 6,944,549,978 | 7,296,212,456 |
| 6. Financial income | 21 | 6.3 | 411,624,995 | 250,304,436 | 411,624,995 | 250,304,436 |
| 7. Financial expenses | 22 | 6.4 | 5,444,862,101 | 3,303,778,005 | 5,444,862,101 | 3,303,778,005 |
| - In which: interest expenses | 23 | | 4,202,232,454 | 4,697,460,528 | 4,202,232,454 | 4,697,460,528 |
| 8. Profit or loss in joint ventures and associates | 24 | | (1,452,406,484) | - | (1,452,406,484) | - |
| 9. Selling expenses | 25 | 6.5 | 141,776,263 | 63,367,981 | 141,776,263 | 63,367,981 |
| 10. General administrative expenses | 26 | 6.6 | 4,467,703,693 | 2,679,004,012 | 4,467,703,693 | 2,679,004,012 |
| 11. Net profits from operating activities | 30 | | (4,150,573,568) | 1,500,366,894 | (4,150,573,568) | 1,500,366,894 |
| 12. Other income | 31 | | 169,079,679 | 112,048 | 169,079,679 | 112,048 |
| 13. Other expenses | 32 | | 190,361,084 | 46,852,670 | 190,361,084 | 46,852,670 |
| 14. Other profits | 40 | 6.7 | (21,281,405) | (46,740,622) | (21,281,405) | (46,740,622) |
| 15. Total net profit before tax | 50 | | (4,171,854,973) | 1,453,626,272 | (4,171,854,973) | 1,453,626,272 |
| 16. Current corporate income tax expenses | 51 | 6.8 | (784,861,115) | - | (784,861,115) | - |
| 16. Deferred corporate income tax expenses | 52 | | - | - | - | - |

CONSOLIDATED STATEMENT (continued)

From 01/01/2025 to 31/03/2025

| ITEMS | Note | Note | Quarter 1/2025 VND | Quarter 1/2024 VND | From 01/01/2025 to 31/03/2025 VND | From 01/01/2024 to 31/03/2024 VND |
|---|------|------|-----------------------|-----------------------|---|---|
| 17. Profits after enterprise income tax | 60 | | (3,386,993,858) | 1,453,626,272 | (3,386,993,858) | 1,453,626,272 |
| 18. Profits after tax of shareholders of parent | 61 | | (3,070,831,292) | 1,551,800,898 | (3,070,831,292) | 1,551,800,898 |
| 19. Non-controlling shareholders' net Profit | 62 | | (316,162,566) | (98,174,626) | (316,162,566) | (98,174,626) |
| 20. Basic earnings per share | 70 | | (23) | 12 | (23) | 12 |

Preparator

Chief accountant

Ho Chi Minh, 29 April 2025

Director



Dao Van Thang

Le Thi Viet Ha

Dang Nhi Nuong

CONSOLIDATED CASH FLOW STATEMENT

(Under Indirect method)

From 01/01/2025 to 31/03/2025

| ITEMS | Code | From 01/01/2025 to 31/03/2025 VND | From 01/01/2024 to 31/03/2024 VND |
|--|------|---|---|
| I. Cash flows from operating activities | | | |
| 1. Profit before tax | 01 | (3,386,993,858) | 1,453,626,272 |
| 2. Adjustments for | | | |
| - Depreciation of fixed assets and investment properties | 02 | 7,750,622,682 | 5,292,792,211 |
| - Provisions | 03 | (1,506,697,080) | - |
| - Gains (losses) on investing activities | 05 | (11,169,010) | (250,304,436) |
| - Interest expenses | 06 | 4,202,232,454 | 4,697,460,528 |
| 3. Operating profit before changes in working capital | 08 | 7,047,995,188 | 11,193,574,575 |
| - Increase (decrease) in receivables | 09 | 238,880,625,205 | (26,808,134,791) |
| - Increase (decrease) in inventories | 10 | (430,005,132) | 18,592,508,204 |
| - Increase (decrease) in payables | 11 | (530,621,889) | (8,569,143,015) |
| - Increase (decrease) in prepaid expenses | 12 | (392,566,354) | (222,066,212) |
| - Interest paid | 14 | - | (1,646,865,478) |
| - Enterprise income tax paid | 15 | (586,143,213) | - |
| <i>Net cash flows from operating activities</i> | 20 | 243,989,283,805 | (7,460,126,717) |
| II Cash flows from investing activities | | | |
| 1. Payment for purchasing, construct fixed assets and other long-term assets | 21 | (605,657,024) | - |
| 2. Proceeds from lending or repurchase of debt instruments from other entities | 24 | - | 20,000,000,000 |
| 3. Payments of investments in capital contributions to other units | 25 | (254,531,593,516) | - |
| 4. Receipts from interests, dividends and earned profits | 27 | - | 250,304,436 |
| <i>Net cash flows from investing activities</i> | 30 | (255,137,250,540) | 20,250,304,436 |
| II Cash flows from financial activities | | | |
| 1. Repayments of principals of borrowings | 34 | - | (8,655,368,358) |
| <i>Net cash flows from financial activities</i> | 40 | - | (8,655,368,358) |
| Net cash flow in the period | 50 | (11,147,966,735) | 4,134,809,361 |
| Cash and cash equivalents at the beginning of period | 60 | 16,194,201,364 | 38,838,831,967 |
| The effect of changes in exchange rate | 61 | - | - |

AMERICAN VIETNAMSEBIOTECH INC

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22 December 2014 of the Ministry of Finance

CONSOLIDATED CASH FLOW STATEMENT (continued)

(Under Indirect method)

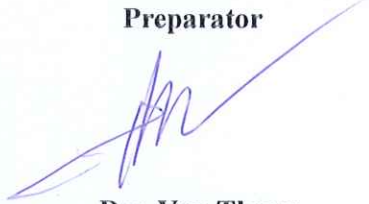
From 01/01/2025 to 31/03/2025

| ITEMS | Code | From 01/01/2025 to | From 01/01/2024 to |
|---------------------------------|------|--------------------|--------------------|
| | | 31/03/2025 | 31/03/2024 |
| | | VND | VND |
| Cash on hand and closing amount | 70 | 5,046,234,629 | 42,973,641,328 |

Preparator

Chief accountant

Director



Dao Van Thang



Le Thi Viet Ha

Ho Chi Minh, 29 April 2025



Dang Nhi Nuong

AMERICAN VIETNAMESEBIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, No. 85 Hoang
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From B 09-DN/HN

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NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

1. PERFORMANCE FEATURES**1.1 Form of capital ownership**

American vietnamese biotech inc was established and operates under the Business Registration Certificate of Joint Stock Company No. 3800237998, first registered on August 26, 2002, changed for the 23rd time on August 5, 2024, issued by the Business Registration Office of the Department of Planning and Investment of Ho Chi Minh City .

Charter capital : 1.311.056.500.000 VND.

Stock code: AMV;

Number of shares: 131.105.650 shares;

Face value: 10.000 VND.

The Company's head office is located at 4th Floor, Phu Ma Duong Building , 85 Hoang Van Thai , Tan Phu Ward, District 7, Ho Chi Minh City.

1.2 Business Field

The Company's business lines are medical equipment and medical testing chemicals.

1.3 Business Line

Retail sale of drugs, medical equipment, cosmetics and hygiene products in specialized stores. Details: Trading in pharmaceuticals , buying and selling medical equipment, instruments and chemicals for medical testing; Production of medical, dental, orthopedic and rehabilitation equipment and instruments . Details: Production of medical testing instruments; Production of drugs, pharmaceutical chemicals and medicinal materials . Details: Production and trading of vaccines, medical biological products; Other medical actlities not elsewhere classified; Trading in real estate , land use rights of owners, users or lessees . Details: Real estate trading; Production of cosmetics, soaps, detergents, polishes and hygiene products; Agents , brokers, auctioneers . Details: Consignment agents; Production of plastic products; Actlities of asset holding companies. Details: Financial investment ; Other professional, scientific and technological actlities not elsewhere classified . Details: Technology transfer .

1.4 Normal production and business cycle

The Company's normal production and business cycle does not exceed 12 months.

1.5 Statement on Comparability of Information in Financial Statements

The corresponding figures of the previous period are comparable with the figures of the current period.

1.6 Directly owned subsidiaries , indirectly owned subsidiaries and associated companies are as follows:

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22 December 2014 of the Ministry of Finance

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

| Company | Place of establishment | Benefit ratio (%) | Voting rights | Main business activities |
|---|--|-------------------|---------------|---|
| Directly owned companies | | | | |
| 1. Viet My Hospital Investment Joint Stock Company | No. 307 Nguyen Du extended street, Nong Trang ward, Viet Tri city, Phu Tho province, Vietnam | 83.33 | 83.33 | Wholesale of pharmaceuticals and medical instruments, wholesale of medical machinery and equipment |
| 2. Ha Long Kyoto Technology Development Joint Stock Company | Lot A15, Nam Son Industrial Park, Nam Son Commune, Ba Che District, Quang Ninh Province | 99 | 99 | Manufacture of medicines, pharmaceutical chemicals and pharmaceutical materials. Manufacture of ovens, furnaces and kilns |
| 3. Kyoto Bai Chay Clinic Joint Stock Company | Group 4, Zone 4, Bai Chay Town, Ha Long City, Quang Ninh, Vietnam | 98 | 98 | General and specialized clinics |
| 4. Song Hau New Technology Application Research Joint Stock Company | Song Hau Industrial Park – Phase 1, Dong Phu Commune, Chau Thanh District, Hau Giang Province, Vietnam | 98 | 98 | Manufacture of ovens, furnaces and furnaces |
| 5. Ha Dong Clinic Joint Stock Company | 3rd Floor, No. 1 Phuc Thinh, Kien Hung Ward, Ha Dong District, Hanoi City | 98 | 98 | General, specialist and dental clinics |
| 6. Hoa Binh Clinic Joint Stock Company | No. 83 Cu Chinh Lan Street, Dong Tien Ward, Hoa Binh City, Hoa Binh Province, Vietnam | 98 | 98 | General, specialist and dental clinics |
| 7. Viet Tri Clinic Joint Stock Company | No. 307 Nguyen Du extended street, Nong Trang ward, Viet Tri city, Phu Tho province | 98 | 98 | General, specialist and dental clinics |
| 8. Gia Lam High-Tech Clinic Joint Stock Company | 18 BT5 Phap Van - Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam | 98 | 98 | General, specialist and dental clinics |

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NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

| Company | Place of establishment | Benefit ratio (%) | Voting rights | Main business activities |
|--|--|--------------------------|----------------------|--|
| 9.Can Tho Medicare Clinic Joint Stock Company | No. 408 Nguyen Van Cu Street, An Binh Ward, Ninh Kieu District, Can Tho City, Vietnam | 98 | 98 | General, specialist and dental clinics |
| 10.Hau Giang Medicare Clinic Joint Stock Company | No. 16, 1st Floor, Street No. 14, Area 4, Ward I, Vi Thanh City, Hau Giang Province | 98 | 98 | General, specialist and dental clinics |
| 11.Soc Trang Medicare Clinic Joint Stock Company | 1st Floor, No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City, Soc Trang Province, Vietnam | 98 | 98 | General, specialist and dental clinics |
| 12.Nga Bay Medicare Clinic Joint Stock Company | No. 222 , 30/4 Street , Area 5 , Lai Hieu Ward , Nga Bay City, Hau Giang Province | 98 | 98 | General, specialist and dental clinics |
| 13.Leopard Solution Joint Stock Company | No. 34, Road 79, Dinh Hamlet, Tan Phu Trung Commune, Cu Chi District, Ho Chi Minh City, Vietnam | 75 | 75 | Computer programming |
| Indirectly owned companies | | | | |
| 1. Famicare Thu Duc Joint Stock Company | 28 Hien Vuong, Hiep Phu Ward, Thu Duc City, Ho Chi Minh City | 96.04 | 96.04 | General, specialist and dental clinics |
| 2.Nha Be MedicareClinic Joint Stock Company | 568 Le Van Luong Hamlet 3, Phuoc Kien Commune. Nha Be District, Ho Chi Minh City | 96.04 | 96.04 | General, specialist and dental clinics |
| 3. Famicare Vinh Yen Joint Stock Company | 2nd Floor, No. 79 Ba Trieu Street, Lien Bao Ward, Vinh Yen City, Vinh Phuc Province | 88.2 | 88.2 | General, specialist and dental clinics |
| Investment in associates | | | | |
| 1. Huu Nghi Medicare clinic JSC | No. 179 Giai Phong Street, Dong Tam Ward, Hai Ba Trung District , Hanoi City | 49 | 49 | General, specialist and dental clinics |
| 2.Ninh Binh Medicare clinic JSC | House No. 128 Tue Tinh Street, Nam Thanh Ward, Ninh Binh City, Ninh Binh Province | 49 | 49 | General, specialist and dental clinics |

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NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

| Company | Place of establishment | Benefit ratio (%) | Voting rights | Main business activities |
|--|--|-------------------|---------------|---|
| 3. Golab Phap Van test center JSC | 1st Floor, Lot BT 5, No. 17, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 4. Fami care Phap Van JSC | 1st Floor, Lot BT 5, No. 18, New Urban Area, Phap Van, Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam | 35 | 35 | General, specialized, dental clinics Details: Specialized clinic activities,... |
| 5. Golab Go Vap Test Center JSC | 1st Floor, 178 Nguyen Thai Son, Ward 4, Go Vap District, Ho Chi Minh City, Vietnam | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 6. Nghe An clinic JSC | No. 22 Ho Tong Thoc Street, Hamlet 15, Nghi Phu Commune, Vinh City, Nghe An Province | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 7. Ba Dinh clinic JSC | 37A Phu San Slope, De La Thanh Street, Ngoc Khanh Ward, Ba Dinh district, Hanoi city | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 8. Golab Bac Lieu Test Center JSC | Ground floor No. 210, Ba Trieu street, Ward 3, Bac Lieu city, Bac Lieu province | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 9. Golab Binh Duong Test Center JSC | 634 Binh Duong Avenue, Hiep Thanh Ward, Thu Dau Mot City, Binh Duong Province | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 10. Famicare Tuyen Quang Joint Stock Company | Lu Street, Group 01, Phan Thiet Ward, Tuyen Quang City, Tuyen Quang Province | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |

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NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

| Company | Place of establishment | Benefit ratio (%) | Voting rights | Main business activities |
|--------------------------------------|--|-------------------|---------------|---|
| 11. Golab Vung Tau Test Center JSC | 745 Vo Van Kiet, Long Tam Ward, Vung Tau City, Ba Ria - Vung Tau Province | 49 | 49 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 12. Golab Tien Giang Test Center JSC | 368A, Phuoc Hoa Hamlet, Phuoc Thanh Commune, My Tho City, Tien Giang Province | 35 | 35 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |
| 13. Golab Ha Giang Test Center JSC | 1st Floor, No. 75, Nguyen Thai Hoc Street, Group 22, Minh Khai Ward, Ha Giang City | 49 | 49 | General, specialized, dental clinics Details: specialized imaging; specialized testing,... |

2. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

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

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

3. ACCOUNTING STANDARDS AND REGIMES APPLIED**3.1 Applicable accounting regime**

The Company applies the Accounting Regime issued under Circular No. 200/2014/TT-BTC on guidance on Enterprise Accounting Regime dated December 22, 2014, which was amended and supplemented under Circular No. 75/2015/TT-BTC dated May 18, 2015 and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance.

The Company consolidates its Financial Statements in accordance with Circular No. 202/2014/TT-BTC dated December 22, 2014 on guidance on methods of preparing and presenting consolidated financial statements.

3.2 Statement on Compliance with Accounting Standards and Accounting Regime

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The consolidated financial statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of standards and the current applicable Accounting Regime.

3.3 Applicable accounting form

The company applies the general journal accounting method.

4. ACCOUNTING POLICIES APPLIED

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

4.1 Basis for preparing consolidated financial statements**Subsidiary**

A subsidiary is an entity controlled by the parent company. Control exists when the parent company has the power, directly or indirectly, to govern the financial and operating policies of the subsidiary so as to obtain benefits from its activities. In assessing control, potential voting rights that are currently exercisable or convertible are taken into account.

Consolidated basis

The Company's consolidated financial statements are prepared on the basis of consolidating the Company's separate financial statements and the financial statements of the Subsidiaries prepared for the fourth quarter of 2025 .

The financial statements of the subsidiaries are prepared using accounting policies that are consistent with those of the Company. Where necessary, adjustments are made to the financial statements of the subsidiaries to ensure consistency with the accounting policies used by the Company and its subsidiaries.

The results of operations of a subsidiary are included in the consolidated financial statements from the date of acquisition, which is the date on which the parent company takes control of the subsidiary. The results of operations of a subsidiary disposed of are included in the consolidated income statement up to the date of disposal.

The difference between the cost of the investment and the fair value of the identifiable net assets of the subsidiary at the acquisition date held by the parent company (when the parent company holds control of the subsidiary) is recorded as goodwill or gain from bargain purchase.

Intercompany balances, intra-group transactions, and unrealized gains/losses arising from these transactions are eliminated upon consolidation of the Financial Statements.

Non-controlling interests represent the portion of the Company's profits or losses and net assets not held by shareholders and are presented in a separate item on the Consolidated Balance Sheet and Consolidated Income Statement.

When the Company invests to increase its holding interest in a subsidiary, the difference between the cost of the additional investment and the book value of the net assets of the additional subsidiary is recorded directly in the item "Retained earnings" and is considered an equity transaction.

When the Company disposes part of its capital in a subsidiary:

- If after disposal, the Company still retains control: the result of disposal is recorded in the item "Undistributed profit after tax" of the Consolidated Balance Sheet.
- If after disposal, the Company loses control and the subsidiary becomes a joint venture or associate: the remaining investment is presented in the item "Investment in joint ventures and associates" on the

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

Consolidated Financial Statements using the equity method and the result of dvestment is recorded in the Consolidated Income Statement.

- If after the dvestment, the Company loses control and the subsidiary becomes a normal investment: the remaining investment is presented under the cost method and the result of the dvestment is recognized in the Consolidated Statement of Business Performance.

In case a subsidiary raises additional capital contributions from owners, if the additional capital contribution ratio of the parties does not correspond to the current ratio, the difference between the additional capital contribution of the Company and the increased ownership in the net assets of the subsidiary is recorded in the item "Undistributed profit after tax" on the Consolidated Balance Sheet.

4.2 Cash and cash equivalents

Cash includes cash, demand and term bank deposits, cash in transit, monetary gold. Cash equivalents are short-term investments with a maturity of no more than 3 months from the date of investment that can be easily converted into a known amount of cash and are subject to no risk of change in value at the reporting date.

4.3 Accounts Receivable

Accounts receivable are stated at carrying amount less allowance for doubtful debts.

The classification of receivables as trade receivables, internal receivables and other receivables is carried out according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase-sale transactions between the Company and buyers who are independent entities of the Company, including receivables from export sales entrusted to other entities.
- Internal receivables reflect receivables from affiliated units without legal entity status that are dependent on accounting.
- Other receivables reflect non-commercial receivables not related to purchase and sale transactions.

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

- For overdue receivables:
 - 30% of the value for overdue receivables from more than 6 months to less than 1 year.
 - 50% of the value for receivables overdue from 1 year to less than 2 years.
 - 70% of the value for receivables overdue from 2 years to less than 3 years.
 - 100% of the value for receivables overdue for 3 years or more.
- For receivables that are not overdue but are unlikely to be recovered: establish provisions based on expected loss level.

Increases and decreases in the balance of the provision for doubtful debts that must be set up at the end of the accounting period are recorded in business administration expenses.

4.4 Inventory

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

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

The cost of inventories includes purchase costs, processing costs and other directly relevant costs incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories are valued using the weighted average method and accounted for using the perpetual inventory method.

Provision for inventory devaluation is established for each inventory item whose original cost is greater than its net realizable value. Increases or decreases in the balance of provision for inventory devaluation that must be established at the end of the accounting period are recorded in cost of goods sold.

4.5 Fixed assets and depreciation of fixed assets

Tangible fixed assets and intangible fixed assets are recorded at original cost. During use, tangible fixed assets and intangible fixed assets are recorded at original cost, accumulated depreciation and residual value.

original cost of fixed assets includes all costs that the Company must spend to acquire fixed assets up to the time the asset is ready for use. Costs incurred after initial recognition are only recorded as an increase in the original cost of fixed assets if these costs certainly increase future economic benefits from the use of that asset. Costs incurred that do not satisfy the above conditions are recorded as production and business costs in the period.

fixed assets are sold or liquidated, their cost and accumulated depreciation are written off and any gain or loss arising from their disposal is recognized in income or expenses in the period.

Depreciation is calculated using the straight-line method, based on the estimated useful life in accordance with the provisions of Circular 45/2013/TT-BTC dated April 25, 2013, amended and supplemented according to the provisions of Circular 147/2016/TT-BTC dated October 13, 2016 and Circular 28 /2017/TT-BTC dated April 12, 2017 on guidance on the management, use and depreciation of fixed assets.

4.6 Prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on the balance sheet and are allocated over the period of prepayment of the expenses corresponding to the economic benefits generated from these expenses.

4.7 Accounts Payable and Accrued Expenses

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

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

- Trade payables reflect commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity of the Company, including payables when importing through consignees.

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

- Payable expenses reflect amounts payable for goods and services received from sellers or provided to buyers but not yet paid due to lack of invoices or insufficient accounting records and documents, and amounts payable to employees for leave wages, production and business expenses that must be accrued in advance.
- Internal payables reflect payables between a parent unit and a subordinate unit without legal entity status that is dependent on accounting.
- Other payables reflect non-commercial payables not related to the purchase, sale or provision of goods and services.

4.8 Loans and financial lease liabilities

Loans are tracked by each lender, each loan agreement and the repayment period of the loans. In case of loans in foreign currency, detailed tracking is performed by original currency.

4.9 Borrowing costs

Borrowing costs include interest and other costs incurred in connection with borrowing.

Borrowing costs are recognized as expenses when incurred. Where borrowing costs are directly related to the construction or production of an asset that takes a substantial period of time (over 12 months) to get ready for its intended use or sale, these borrowing costs are capitalized. For loans specifically used to build fixed assets or investment properties, interest is capitalized even if the construction period is less than 12 months. Income from temporary investment of loans is recorded as a reduction in the original cost of the related assets.

For general borrowings used for the purpose of investment in construction or production of unfinished assets, the capitalized borrowing costs are determined according to the capitalization rate for the weighted average cumulative costs incurred for investment in basic construction or production of that asset. The capitalization rate is calculated according to the weighted average interest rate of the outstanding borrowings during the period, except for separate borrowings serving the purpose of forming a specific asset.

4.10 Equity

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

4.11 Profit Distribution

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

4.12 Revenue and income***Sales revenue***

Sales revenue is recognized when all of the following conditions are met:

- The significant risks and rewards of 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 measured with relative certainty;
- The Company has obtained or will obtain economic benefits associated with the sale transaction;
- Identify the costs associated with a sales transaction.

NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

Service revenue

Revenue from rendering of services is recognised when the outcome of the transaction can be estimated reliably. Where the provision of services is related to several periods, revenue is recognised in the period according to the results of the work completed at the date of preparation of the Consolidated Balance Sheet of that period. The outcome of the service provision transaction is determined when the following conditions are satisfied:

- Revenue is measured with relative certainty;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed as of the date of the Consolidated Balance Sheet;
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

The portion of service work completed is determined by the method of assessing completed work.

Financial revenue

Revenue arising from interest, royalties, dividends, profits shared and other financial revenue is recorded when both (2) of the following conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the entity;
- Revenue is determined with relative certainty.

Dividends and profits distributed are recorded when the Company is entitled to receive dividends or profits from capital contributions. Dividends received in shares are only tracked by the number of shares increased, not recording the value of shares received, not recording financial activity revenue.

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

4.13 Corporate income tax*Current income tax*

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

4.14 Stakeholders

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company's related parties include:

- Enterprises that directly or indirectly through one or more intermediaries, control or are controlled by, or are under common control with, the Company, including parent companies, subsidiaries and affiliates;
- Individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management personnel of the Company, close family members of these individuals;
- Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence on the Company.

V. NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

5.1 Cash and cash exchangeable

| | 31/03/2025 VND | 01/01/2025 VND |
|--------------|----------------------|-----------------------|
| Cash on hand | 4,778,781,847 | 1,885,137,331 |
| Cash in bank | 267,452,782 | 14,309,064,033 |
| Total | 5,046,234,629 | 16,194,201,364 |

5.2 Short-term Receivables from Customers

| | 31/03/2025 VND | 01/01/2025 VND |
|--|------------------------|------------------------|
| Lou Co., Jsc | 41,727,796,291 | 43,204,799,712 |
| Japan Medical Equipment Co., ltd | 13,377,000,000 | 11,632,794,800 |
| Can tho environment and test center ., jsc | - | 45,502,587,900 |
| Other | 106,018,652,258 | 196,631,713,360 |
| Total | 161,123,448,549 | 296,971,895,772 |

5.3 Short-term Advances to suppliers

| | 31/03/2025 VND | 01/01/2025 VND |
|--|------------------------|------------------------|
| Hoa Binh Agricultural Machinery Investment ., Js | 114,157,500,000 | 131,346,000,000 |
| High-Tech Medical Environment Co., ltd | 75,059,000,000 | 97,311,340,000 |
| Japan Medical Equipment Co., ltd | 57,062,000,000 | 75,379,000,000 |
| Lou Co., Jsc | 37,500,000,000 | 40,000,000,000 |
| Can tho environment and test center ., jsc | 58,435,100,000 | 93,400,000,000 |
| SaRa Hospital Investment ., Jsc | 33,566,000,000 | 33,566,000,000 |
| Other | 437,932,182,669 | 541,236,642,412 |
| Total | 437,932,182,669 | 541,236,642,412 |

5.4 Other Short-term Receivalbe

| | 31/03/2025 VND | 01/01/2025 VND |
|--|------------------------|------------------------|
| a, Short-term | 66,757,462,173 | 67,615,513,820 |
| Advances | 181,551,071 | 355,998,453 |
| Mortgage, collateral & short term deposits | 344,600,000 | 3,040,464,916 |
| Other | 66,231,311,102 | 64,219,050,451 |
| b, Long - term | 62,836,380,535 | 61,902,000,000 |
| Long term collateral & deposit | 1,119,380,535 | 185,000,000 |
| Sara Vung Tau ., Jsc | 61,717,000,000 | 61,717,000,000 |
| Other | - | - |
| Total | 129,593,842,708 | 129,517,513,820 |

V. NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

5.5 Inventories

| | 31/03/2025 | 01/01/2025 |
|-------------------|-----------------------|-----------------------|
| | VND | VND |
| Raw materials | 1,064,612,581 | 886,209,781 |
| Tools & supplies | 230,158,491 | 230,158,491 |
| Merchandise goods | 48,233,895,851 | 47,982,293,520 |
| Total | 49,528,666,924 | 49,098,661,792 |

5.6 Short-term prepaid expenses

| | 31/03/2025 | 01/01/2025 |
|---|----------------------|----------------------|
| | VND | VND |
| a, Short-term | 773,303,071 | 194,184,792 |
| Instrument & tools waiting for allocation | 46,725,000 | 89,851,999 |
| Other | 726,578,071 | 104,332,793 |
| b, Long - term | 2,322,683,492 | 2,509,235,417 |
| Training costs | 1,088,215,835 | 1,168,443,977 |
| Other | 1,234,467,657 | 1,340,791,440 |
| Total | 3,095,986,563 | 2,703,420,209 |

5.9 Cost of unfinished basic construction

| | -- | -- |
|------------------------|-----------------------|-----------------------|
| Fixed assets purchases | 24,558,279,287 | 37,190,417,132 |
| Total | 24,558,279,287 | 37,190,417,132 |

5.7 Increase (decrease) Tangible fixed assets

| | Buildings and Structures | Machinery, equipment | Transportation means | Total |
|---------------------------------|--------------------------|----------------------|----------------------|-----------------|
| HISTORY COST | | | | |
| As at 01/01/2025 | 10,894,525,377 | 208,288,366,825 | 336,500,000 | 219,519,392,202 |
| Increase other | - | 4,718,760,000 | - | 4,718,760,000 |
| Liquidation, sale | - | 352,200,000 | - | 352,200,000 |
| As at 31/03/2025 | 10,894,525,377 | 212,654,926,825 | 336,500,000 | 223,885,952,202 |
| ACCUMULATED DEPRECIATION | | | | |
| As at 01/01/2025 | 2,961,429,663 | 49,918,469,562 | - | 52,879,899,225 |
| Depreciation | 165,272,829 | 5,454,988,936 | - | 5,620,261,765 |
| Liquidation, sale | - | 352,200,000 | - | 352,200,000 |
| As at 31/03/2025 | 3,126,702,492 | 55,021,258,498 | - | 58,147,960,990 |
| NET BOOK VALUE | | | | |
| As at 01/01/2025 | 7,933,095,714 | 158,369,897,263 | 336,500,000 | 166,639,492,977 |
| As at 31/03/2025 | 7,767,822,885 | 157,633,668,327 | 336,500,000 | 165,737,991,212 |

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5.8 Increase (decrease) Intangible fixed assets

HISTORY COST

As at 01/01/2025

Increase other

Liquidation, sale

As at 31/03/2025

| Software | Total |
|-----------------|-----------------|
| 140,451,255,540 | 140,451,255,540 |
| - | - |
| - | - |
| 149,322,490,409 | 149,322,490,409 |

ACCUMULATED DEPRECIATION

As at 01/01/2025

Depreciation

Liquidation, sale

As at 31/03/2025

NET BOOK VALUE

As at 01/01/2025

As at 31/03/2025

| | |
|-----------------|-----------------|
| 27,116,238,204 | 27,116,238,204 |
| 2,962,299,615 | 2,962,299,615 |
| - | - |
| 29,598,799,121 | 29,598,799,121 |
| 113,335,017,336 | 113,335,017,336 |
| 119,723,691,288 | 119,723,691,288 |

V. NOTE TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the financial period as at 31 march 2025

5.10 Short-term supplier payables

| | 31/03/2025 VND | 01/01/2025 VND |
|--|-----------------------|-----------------------|
| Hong Anh Technical Company Limited | 6,198,908,591 | 5,925,908,591 |
| Aiko International Group Joint Stock Company | 6,890,055,453 | 4,973,805,453 |
| Others | 8,029,344,394 | 4,345,575,934 |
| Total | 21,118,308,438 | 15,245,289,978 |

5.11 Taxes and receivables/paymen to the State

| | 31/03/2025 VND | 01/01/2025 VND |
|-------------------------------|----------------------|----------------------|
| Receivables | 206,557,255 | 6,120,747 |
| VAT output | 2,446,143 | 2,446,143 |
| Profit tax | 200,000,000 | - |
| Personal income tax | 4,111,112 | 674,604 |
| Fee & charge & other payables | - | 3,000,000 |
| Paymen | 3,147,803,366 | 4,287,627,268 |
| VAT output | 847,034,507 | 1,361,455,963 |
| Profit tax | 2,163,438,343 | 2,749,581,556 |
| Personal income tax | 130,586,078 | 176,589,749 |
| Fee & charge & other payables | 6,744,438 | - |

5.12 Short-term expenses payable

| | 31/03/2025 VND | 01/01/2025 VND |
|-------------------------|-----------------------|-----------------------|
| Interest, bonds payable | 23,741,431,789 | 16,904,834,555 |
| Others | 1,983,280,906 | 14,175,124,401 |
| Total | 25,724,712,695 | 31,079,958,956 |

5.13 Short-term loans and finance lease liabilities

| | 31/03/2025 VND | 01/01/2025 VND |
|---|-----------------------|-----------------------|
| Social insurance, Health insurance, Unemploymer | 56,066,850 | 62,660,175 |
| Others | 80,547,641,756 | 78,056,121,802 |
| Total | 80,603,708,606 | 78,118,781,977 |

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5.14 Loans and finance lease liabilities

| | 31/03/2025 (VND) | | In the period (VND) | | 01/01/2025 (VND) | |
|--|---------------------|-------------------|------------------------|----------|---------------------|-------------------|
| | Value | Recoverable Value | Increase | Decrease | Value | Recoverable Value |
| <i>a) Short-term loans and finance lease liabilities</i> | | | | | | |
| Viet Capital Commercial Joint Stock Bank | 24,625,095,827 | 24,625,095,827 | - | - | 24,625,095,827 | 24,625,095,827 |
| <i>a) Long-term loans and financial leases</i> | 24,625,095,827 | 24,625,095,827 | - | - | 24,625,095,827 | 24,625,095,827 |
| Bonds VMH12101 | 126,500,000,000 | 126,500,000,000 | - | - | 126,500,000,000 | 126,500,000,000 |
| Total | 126,500,000,000 | 126,500,000,000 | - | - | 126,500,000,000 | 126,500,000,000 |
| | 151,125,095,827 | 151,125,095,827 | - | - | 151,125,095,827 | 151,125,095,827 |

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5.15 Owner's equity

| | Owner's equity invested capital | Share premium | Undistributed Profit | Non-controlling shareholder interests | Total |
|------------------------------|------------------------------------|---------------|----------------------|--|-------------------|
| As at 01/01/2024 | 1,311,056,500,000 | (395,300,000) | 307,207,479,825 | 72,214,156,500 | 1,690,082,836,325 |
| - Gains/losses in the period | - | - | 4,753,517,476 | (1,418,940,781) | 3,334,576,695 |
| - Other | - | - | - | 222,027,169 | 222,027,169 |
| - Dividends | - | - | - | (204,081,632) | (204,081,632) |
| As at 31/12/2024 | 1,311,056,500,000 | (395,300,000) | 311,960,997,301 | 70,813,161,256 | 1,693,435,358,557 |
| As at 01/01/2025 | 1,311,056,500,000 | (395,300,000) | 311,960,997,301 | 70,813,161,256 | 1,693,435,358,557 |
| - Gains/losses in the period | - | - | (3,070,831,292) | (316,162,566) | (3,386,993,858) |
| - Gains Other | - | - | - | 281,269,374 | 281,269,374 |
| As at 31/03/2025 | 1,311,056,500,000 | (395,300,000) | 308,890,166,009 | 70,778,268,064 | 1,690,329,634,073 |

Shares

| | 31/03/2025 Shares | 01/01/2025 Shares |
|--|----------------------|----------------------|
| Number of shares registered for issuance | 131,105,650 | 131,105,650 |
| Number of shares sold to public market | 131,105,650 | 131,105,650 |
| - <i>Common stock</i> | 131,105,650 | 131,105,650 |
| Number of shares outstanding | 131,105,650 | 131,105,650 |
| - <i>Common stock</i> | 131,105,650 | 131,105,650 |
| Par value of shares outstanding 10,000 VND/share | | |

VI. NOTE TO THE FINANCIAL STATEMENTS:

6.1 Revenues from sales and services rendered

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|---|-----------------------|-----------------------|
| Revenues from sales and services rendered | 63,555,049,301 | 45,940,567,221 |
| Total | 63,555,049,301 | 45,940,567,221 |

6.2 Costs of goods sold

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|----------------------------------|-----------------------|-----------------------|
| Costs of goods sold and services | 56,610,499,323 | 38,644,354,765 |
| Total | 56,610,499,323 | 38,644,354,765 |

6.3 Financial income

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|-----------------|-----------------------|-----------------------|
| Interest income | 411,624,995 | 250,304,436 |
| Total | 411,624,995 | 250,304,436 |

6.4 Financial expenses

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|----------------------------------|-----------------------|-----------------------|
| Loan Interest and other expenses | 5,444,862,101 | 3,303,778,005 |
| Total | 5,444,862,101 | 3,303,778,005 |

6.5 Selling expenses

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|--------------|-----------------------|-----------------------|
| Other costs | 141,776,263 | 63,367,981 |
| Total | 141,776,263 | 63,367,981 |

6.6 General administrative expenses

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|--------------------|-----------------------|-----------------------|
| Employees cost | 2,292,337,026 | 1,723,986,548 |
| Provision expenses | (1,506,697,080) | - |
| Other costs | 3,682,063,747 | 955,017,464 |
| Total | 4,467,703,693 | 2,679,004,012 |

VI. NOTE TO THE FINANCIAL STATEMENTS:

6.7 Other profits

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|----------------|-----------------------|-----------------------|
| Other income | 169,079,679 | 112,048 |
| Other income | 169,079,679 | 112,048 |
| Other expenses | 190,361,084 | 46,852,670 |
| Other expenses | 190,361,084 | 46,852,670 |
| Other profits | (21,281,405) | (46,740,622) |

6.8 Current corporate income tax expenses

| | Quarter 1/2025 VND | Quarter 1/2024 VND |
|---------------------------------------|-----------------------|-----------------------|
| Current corporate income tax expenses | (784,861,115) | - |
| Total | (784,861,115) | - |

VII. OTHER INFORMATION

1. Transactions with related parties

| | Transactions | Quarter 1/2025 VND |
|---|--------------|-----------------------|
| <i>Income of Board of Directors, Director</i> | | |
| - Ms Dang Nhi Nuong | Salary | 60,500,000 |

2. Comparison information

Comparative information refers to data extracted from the Financial Statements of Quarter 1/2024 and Quarter 4/2024

Preparator

Chief accountant

Ho Chi Minh, 29 April 2025

Director

Dao Van Thang

Le Thi Viet Ha

Dang Nhi Nuong

