

AMERICAN VIETNAMESE BIOTECH INC
INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

has been reviewed by

NHAN TAM VIET AUDITING COMPANY LIMITED

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REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of American VietNameese Biotech INC (hereinafter referred to as the "Company") presents its report together with the audited consolidated interim financial statements for the first 6 months of the fiscal year ended December 31, 2024.

Company Overview

American VietNameese Biotech INC was established under Business Registration Certificate No.3800237998 First issued by the Department of Planning and Investment of Ho Chi Minh City on August 26, 2002. During its operation, the Company has changed its business registration certificate 23 times. The 23rd change in the business registration certificate of a joint stock company was issued on August 5, 2024.

Charter capital according to the 23rd Business Registration Certificate: VND 1,311,056,500,000
Actual contributed capital as of June 30, 2024: VND 1,311,056,500,000

Headquarters:

Address: 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.

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Financial situation and business operations

The Company's consolidated interim financial position as of June 30, 2024, consolidated results of operations and consolidated cash flows for the first 6 months of the fiscal year ended December 31, 2024 are presented in the Consolidated Interim Financial Statements attached to this report (from page 08 to page 45).

Events occurring on or after the balance sheet date

- American VietNameese Biotech INC ("AMV") with many years of experience in the medical field: providing machinery and equipment systems, supplying consumables,... Facing the increasing demand for health care services, cancer screening and home health care, learning from the infusion center model - built and operated according to Japan's international safety standards - specializing in providing drug, vitamin, protein, therapy and water infusion services to improve patient health, is gradually becoming a popular trend in many countries such as Japan, the US, Thailand. However, in Vietnam, this model is still quite new and has not been widely deployed. At the same time, after reviewing and evaluating the overall mobile examination vehicle project, investment project, joint venture linking medical image archiving and transmission systems (PACS system) with hospitals that the company previously pursued, it did not meet expectations as expected. Therefore, the company boldly divested all or part of those projects, the Company has determined a strategy to strongly develop the clinic and infusion center model in the coming time. Currently, the Company is carrying out the necessary procedures to put the chain of clinic companies in all 63 provinces and cities across the country into operation, with the expectation of providing early, reliable diagnostic tests at the most cost-effective cost at the chain of testing centers. This issue was also approved at the 2024 Annual General Meeting of Shareholders.
- Resolution of the Board of Directors No. 0601/2025/NQ-HĐQT dated January 6, 2025 and Resolution of the Board of Directors No. 1701/2025/NQ-HĐQT dated January 17, 2025 on receiving the transfer of VND 204,227,000,000 of contributed capital at Phu Tho Provincial Obstetrics and Pediatrics Hospital from Sara Vietnam Joint Stock Company. The transfer value from Sara Vietnam Joint Stock Company under contract No. 01/2025/HĐCN/SARA-VIETMY dated February 15, 2025 is VND 204,227,000,000. Up to now, the Company has paid the entire amount of VND 204,227,000,000. However, according to Resolution of the Board of Directors No. 1604/2025/NQ-HĐQT dated April 16, 2025, the Company decided to withdraw capital early from Phu Tho Maternity and Pediatrics Hospital,

AMERICAN VIETNAMESE BIOTECH INC

BOARD OF DIRECTORS' REPORT (next)

the capital withdrawal plan is from 2025 to 2028. Up to now, the Hospital has transferred 8,000,000,000 to the company.

- Resolution of the Board of Directors No. 2502.01/2025/NQ-HĐQT dated February 25, 2025 on divestment of investment capital at Vietnam National Software Production Joint Stock Company.

In addition to the above events, the Company's Board of Directors confirms that there are no other events occurring up to the date of this report that have not been considered for adjustment of figures or disclosed in the Interim Consolidated Financial Statements.

Board of Directors and Management

Members of the Board of Directors, Board of Supervisors and Board of Management of the Company during the period and up to the date of this report include:

Board of Directors

Full name	Position
Mr. Nakatani Yoshitaka	Chairman
Mrs. Dang Nhi Nuong	Member
Mr. Le Khanh Nguyen	Member

Board of Control

Full name	Position
Mrs. Le Thi Huong	Head of The Control Board
Ms. Nguyen Huong Giang	Member
Ms. Vu Thu Thuy	Member

Board of Directors

Full name	Position
Mrs. Dang Nhi Nuong	Director

Chief Accountant

Full name
Ms. Le Thi Viet Ha

Auditor

Nhan Tam Viet Auditing Company Limited has audited the Consolidated Interim Financial Statements for the first 6 months of the fiscal year ending December 31, 2024.

Confirmation from the Board of Directors

The Company's Board of Directors is responsible for preparing the interim financial statements that give a true and fair view of the interim financial position, the interim results of operations and the interim cash flows of the Company during the period. In preparing the interim consolidated financial statements, the Company's Board of Directors commits to comply with the following requirements:

- Establish and maintain internal controls that the Company's Board of Directors determines are necessary to enable the preparation and presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error;
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State clearly whether the applied accounting standards have been complied with or not, and whether there are any material deviations that need to be disclosed and explained in the interim consolidated financial statements or not;

AMERICAN VIETNAMESE BIOTECH INC

BOARD OF DIRECTORS' REPORT (next)

- Prepare and present the interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Enterprise Accounting Regime and legal regulations related to the preparation and presentation of interim consolidated financial statements;
- Prepare the interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Directors is responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the Company and that the interim financial statements comply with the applicable State regulations. At the same time, it is responsible for safeguarding the assets of the Company and taking reasonable steps to prevent and detect fraud and other irregularities.

The Company's Board of Directors is committed that the interim financial statements have reflected fairly and fairly the Company's consolidated financial position as at June 30, 2024, the consolidated results of its operations and its consolidated cash flows for the first 6 months of the fiscal year ended December 31, 2024, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and in compliance with legal regulations related to the preparation and presentation of interim consolidated financial statements.

Other commitments

Due to some objective reasons, the Company has not fulfilled its obligation to publish the Financial Statements audited by the Auditing Company within the prescribed time limit, so the Company's shares have been suspended from trading according to Decision No. 153/QD-SGDHN dated March 17, 2025 of the Hanoi Stock Exchange. The Company commits to fulfill its obligations immediately after issuing this Report together with the audited interim financial statements.

In addition to the above issue, the Board of Directors commits that the Company complies with Decree 155/2020/ND-CP dated December 31, 2020 guiding corporate governance applicable to public companies and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market.

Ho Chi Minh City, 23 May, 2025



Dang Nhi Nuong

Number : 2904.01.02/2025/BCTC-NTV2

REPORT ON REVIEW RESULTS

Regarding the Interim Consolidated Financial Statements

First 6 months of the fiscal year ending December 31, 2024

Dear : Shareholders, Board of Directors, Management
American VietNameese Biotech INC

We have reviewed the accompanying interim consolidated financial statements of American VietNameese Biotech INC, prepared on 23 May 2025 from page 08 to page 45, including the interim consolidated balance sheet as at 30 June 2024, the interim consolidated income statement, the interim consolidated cash flow statement for the first 6 months of the fiscal year ended 31 December 2024 and the notes to the interim consolidated financial statements.

Responsibilities of the Board of Directors

Board of Directors American VietNameese Biotech INC responsible for the preparation and fair presentation of the interim consolidated financial statements in accordance with Vietnamese accounting standards, accounting regimes and legal regulations related to the preparation and presentation of interim consolidated financial statements and responsible for internal control that the Board of Directors determines is necessary to ensure the preparation and presentation of interim consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our responsibility is to express a conclusion on the interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Opinion

- Some associated companies have been established but have not yet formed or have insignificant assets serving production and business activities. The amount of capital contributed to these companies is VND 30,950,000,000 (Note V.13). Through the applied auditing procedures, we do not have sufficient basis to assess the reasonableness of the above investments as well as their impact on the consolidated financial statements for the first 6 months of the fiscal year ending December 31, 2024.

Trụ Sở Chính:

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REPORT ON REVIEW RESULTS (CONTINUED)

- The parent company and its subsidiaries have prepaid for goods and services to the seller but have not yet received the goods and services according to the terms of the contract. As of the date of issuance of these financial statements, the Company has not yet received the goods or recovered the prepaid amount of VND 419,809,600,000 (as of January 1, 2024, it was VND 399,840,000,000). We have performed additional audit procedures but were unable to obtain sufficient appropriate evidence to assess the recoverability of these prepayments at the above times. Therefore, we are unable to express an opinion on the recoverability of this prepayment as of June 30, 2024 as well as the impact of this issue on the Company's accompanying interim consolidated financial statements.

- As of June 30, 2024, Viet My Hospital Investment Joint Stock Company is implementing a cooperation investment project for a centralized medical waste treatment area with Sara Vung Tau Joint Stock Company with an amount of VND 61,717,000,000. At the time of issuing this report, the above project has not yet completed the procedures to come into operation. Through auditing procedures, we cannot assess the effectiveness and recoverability of the above investment as well as their impact on the consolidated financial statements for the first 6 months of the fiscal year ending December 31, 2024.

- The Company has invested and installed machinery, equipment, and RIS-PACS medical image storage and transmission software systems under lease contracts and cooperation agreements with hospitals and medical centers with an investment cost of VND 67,541,800,532 as of June 30, 2024 (of which the value handed over to the hospital for use is VND 40,953,427,745, and the value not yet handed over to the hospital is VND 26,588,372,787). Some hospitals have generated revenue, but due to the lack of specific and unified instructions on payment for imaging diagnostic technical services based on the PACS system, the Company still does not have enough reliable basis to fully determine the economic benefits gained from the above lease and cooperation. However, the Company has recorded depreciation expenses for the transferred assets in the business results of the years, the accumulated depreciation value as of June 30, 2024 is VND 18,573,725,968 (of which the accumulated value up to December 31, 2023 is VND 16,526,054,590, the depreciation for the first 6 months of 2024 is VND 2,047,671,378). By applying audit procedures, we have not determined their impact on the consolidated financial statements for the first 6 months of the fiscal year ending December 31, 2024.

- As of June 30, 2024, the value of unfinished basic construction costs for purchasing machinery and equipment for operating clinics with the amount of VND 65,777,789,540 has arisen for a long time and has not been accepted and handed over for use. Through auditing procedures, we cannot estimate the fair value of this basic construction cost as well as its impact on the 2024 Interim Consolidated Financial Statements.

Qualified Opinion

Based on our review, except for the effects of the matters described in the "Basis for Qualified Audit Opinion" paragraph, we have not come across anything that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of American VietNameese Biotech INC as at 30 June 2024, and the consolidated results of operations and consolidated cash flows for the first 6 months of the fiscal year ended 31 December 2024, in accordance with Vietnamese accounting standards, accounting regimes and legal regulations related to the preparation and presentation of consolidated interim financial statements.

Emphasis of Matters

As of June 30, 2024, the Company's loan at BVBank is VND 29,625,095,827 and is overdue. As of the issuance date of this report, the above loan is overdue. The extension request period stated in Official Letter No. 05/2024/CV-AMV of the Company was October 2024, and it was approved by BVBank in Official Letter No. 212/2024/BVbank/CV-QL&THN dated April 9, 2024. However, as of now, the

REPORT ON REVIEW RESULTS (CONTINUED)

Company has not yet fully repaid the aforementioned principal amount and is continuing to work with the Bank to request an extension. (Note V.18a).

Other matters

- The interim consolidated financial statements for the first 6 months of the fiscal year ending December 31, 2023 and the consolidated financial statements for the fiscal year ending December 31, 2023 of American VietNameese Biotech INC have been reviewed and audited by another auditing company. The independent audit report No. 202/BCKT-TC issued on March 29, 2024 expressed an unqualified opinion because the auditor could not estimate the net realizable value of the inventory of various types of software presented at original price at December 31, 2023: VND 140,080,690,416. Up to now, the entire value of the above software has been sold, and all debts have been paid up to the time of reporting, so our audit conclusion is no longer affected by this issue.

- The advance payment to the seller is overdue and the possibility of recovery is undetermined, which is VND 399,840,000,000. This issue continues to affect the Consolidated Interim Financial Statements for the fiscal year ending December 31, 2024.

In addition, the 2023 Audit Report highlights the following items:

+ American VietNameese Biotech INC invested in and installed the RIS-PACS medical image transmission software system at hospitals and medical centers under cooperation contracts but has not recorded revenue from this activity. This issue has been stated in our exception conclusion basis.

+ The loan at BVBank at December 31, 2023 is VND 31,623,165,292 and is overdue for payment. We continue to emphasize this issue in the Audit Report of the Consolidated Financial Statements for the first 6 months of the fiscal year ending December 31, 2024.

Hanoi, 23 May, 2025

NHAN TAM VIET AUDITING COMPANY LIMITED

Deputy General Director



Nguyen Van Tan

Auditor's Certificate No. : 5348-2025-124-1

AMERICAN VIETNAMESE BIOTECH INC

4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

CONSOLIDATED BALANCE SHEET

As of June 30, 2024

Unit: VND

ASSET	Code	Explanat ion	Ending Balance	Beginning Balance
A - SHORT-TERM ASSETS	100		1,423,670,192,734	1,582,098,001,678
I. Cash and cash equivalents	110	V.1	20,271,075,930	38,838,831,967
1. Cash	111		20,271,075,930	38,838,831,967
2. Cash equivalents	112		-	-
II. Short-term financial investment	120		-	45,014,465,760
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to maturity investment	123	V.2	-	45,014,465,760
III. Short-term receivables	130		1,170,358,278,994	1,180,581,684,693
1. Short-term trade receivables	131	V.3	131,347,038,420	163,491,436,102
2. Short-term vendor advance	132	V.4	1,013,312,402,728	1,013,441,326,015
3. Short-term internal receivables	133		-	-
4. Receivable according to construction contract progr	134		-	-
5. Short-term loan receivable	135	V.5	30,500,000,000	-
6. Other short-term receivables	136	V.6a	9,342,950,055	5,304,531,861
7. Provision for doubtful short-term receivables	137	V.7	(14,144,112,209)	(1,655,609,285)
8. Assets missing pending resolution	139		-	-
IV. Inventory	140		229,553,629,493	312,591,854,551
1. Inventory	141	V.8	229,553,629,493	312,591,854,551
2. Provision for inventory write-down	149		-	-
V. Other short-term assets	150		3,487,208,317	5,071,164,707
1. Short-term prepaid expenses	151	V.9a	113,012,266	197,818,289
2. Deductible value added tax	152		3,368,749,908	4,870,346,418
3. Taxes and other amounts receivable from the State	153	V.15	5,446,143	3,000,000
4. Government bond repurchase transaction	154		-	-
5. Other short-term assets	155		-	-

AMERICAN VIETNAMESE BIOTECH INC

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

ASSET	Code	Explan ation	Ending Balance	Beginning Balance
B - LONG-TERM ASSETS	200		518,888,167,471	390,820,303,015
I. Long-term receivables	210		103,350,600,000	103,413,600,000
1. Long-term receivables from customers	211		-	-
2. Long-term prepayment to seller	212		-	-
3. Working capital in affiliated units	213		-	-
4. Long-term internal receivables	214		-	-
5. Long-term loan receivable	215		-	-
6. Other long-term receivables	216	V.6b	103,350,600,000	103,413,600,000
7. Provision for doubtful long-term receivables	219		-	-
II. Fixed assets	220		222,692,116,101	174,666,794,047
1. Tangible fixed assets	221	V.10	142,631,295,715	133,301,941,048
<i>Original price</i>	222		194,787,720,125	180,266,030,695
<i>Accumulated depreciation</i>	223		(52,156,424,410)	(46,964,089,647)
2. Financial lease fixed assets	224		-	-
	225		-	-
<i>Accumulated depreciation</i>	226		-	-
3. Intangible fixed assets	227	V.11	80,060,820,386	41,364,852,999
<i>Original price</i>	228		103,289,582,381	59,598,272,995
<i>Accumulated depreciation</i>	229		(23,228,761,995)	(18,233,419,996)
III. Investment real estate	230		-	-
Original price	231		-	-
Accumulated depreciation	232		-	-
IV. Long-term unfinished assets	240	V.12	92,714,654,145	109,660,397,931
1. Long-term unfinished production and business costs	241		-	-
2. Cost of unfinished basic construction	242		92,714,654,145	109,660,397,931
V. Long-term financial investment	250		97,136,334,999	-
1. Investment in subsidiaries	251		-	-
2. Investment in joint ventures and associates	252	V.13a	93,399,985,344	-
3. Investing in other entities	253	V.13b	3,763,500,000	-
4. Long-term financial investment reserve	254	V.13b	(27,150,345)	-
5. Held to maturity investment	255		-	-
VI. Other long-term assets	260		2,994,462,226	3,079,511,037
1. Long-term prepaid expenses	261	V.9b	2,696,737,319	2,761,937,804
2. Deferred income tax assets	262		-	-
3.	263		-	-
4. Other long-term assets	268		-	-
5. Commercial advantage	269		297,724,907	317,573,233
TOTAL ASSET	270		1,942,558,360,205	1,972,918,304,693

AMERICAN VIETNAMESE BIOTECH INC

4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

Interim Consolidated Balance Sheet (cont.)

CAPITAL SOURCE	Code	Explanation	Ending Balance	Beginning Balance
C - LIABILITIES PAYABLE	300		274,578,299,586	287,189,144,120
I. Short-term debt	310		147,740,501,303	159,347,268,483
1. Short-term trade payables	311	V.14	13,270,439,715	14,532,716,374
2. Short-term advance payment buyer	312		50,000,000	-
3. Taxes and other payments to the State	313	V.15	705,319,880	501,343,505
4. Payable to workers	314		686,115,324	1,167,017,278
5. Short-term payable expenses	315	V.16a	25,070,605,096	23,309,232,857
6. Short-term internal payables	316		-	-
7. Payable according to construction contract progress	317		-	-
8. Short-term unearned revenue	318		-	-
9. Other short-term payables	319	V.17	78,042,925,461	77,914,924,819
10. Short-term loans and finance leases	320	V.18a	29,915,095,827	40,278,533,650
11. Provision for short-term payables	321		-	1,643,500,000
12. Bonus and welfare fund	322		-	-
13. Price stabilization fund	323		-	-
14. Government bond repurchase transaction	324		-	-
II. Long-term debt	330		126,837,798,283	127,841,875,637
1. Long-term trade payables	331		-	-
2. Long term prepayment buyer	332		-	-
3. Long-term payable expenses	333	V.16b	337,798,283	1,357,663,000
4. Internal payable on working capital	334		-	-
5. Long-term internal payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term loans and financial leases	338	V.18b	126,500,000,000	126,484,212,637
9. Convertible bonds	339		-	-
10. Preferred stock	340		-	-
11. Deferred income tax payable	341		-	-
12. Long-term payables provision	342		-	-
13. Science and Technology Development Fund	343		-	-

AMERICAN VIETNAMESE BIOTECH INC

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

Interim Consolidated Balance Sheet (cont.)

CAPITAL SOURCE	Code	Explanation	Ending Balance	Beginning Balance
D - OWNER'S EQUITY	400		1,667,980,060,619	1,685,729,160,573
I. Equity	410	V.19	1,667,980,060,619	1,685,729,160,573
1. Owner's equity	411		1,311,056,500,000	1,311,056,500,000
- Common shares with voting rights	411a		1,311,056,500,000	1,311,056,500,000
- Preferred stock	411b		-	-
2. Capital surplus	412		(395,300,000)	(395,300,000)
3. Bond conversion option	413		-	-
4. Other owners' equity	414		-	-
5. Treasury stock	415		-	-
6. Asset revaluation difference	416		-	-
7. Exchange rate difference	417		-	-
8. Development investment fund	418		-	-
9. Enterprise Reorganization Support Fund	419		-	-
10. Other equity funds	420		-	-
11. Undistributed profit after tax	421		286,123,005,836	302,853,804,073
- Undistributed profit after tax accumulated to the en	421a		302,853,804,073	290,680,341,061
- Undistributed profit this period	421b		(16,730,798,237)	12,173,463,012
12. Source of capital for basic construction investment	422		-	-
13. Interest of non-controlling shareholders	429		71,195,854,783	72,214,156,500
II. Other funding sources and funds	430		-	-
1. Funding sources	431		-	-
2. Funds for forming fixed assets	432		-	-
TOTAL CAPITAL	440		1,942,558,360,205	1,972,918,304,693

Prepared by



Nguyen Minh Hoa

Chief Accountant



Le Thi Viet Ha

Prepared on 23 May, 2025

Director



Dang Nhi Nuong

AMERICAN VIETNAMESE BIOTECH INC

4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

INTERIM CONSOLIDATED INCOME STATEMENT

The first 6 months of the fiscal year ending December 31, 2024

Unit: VND

Accumulated from the beginning of the
year to the end of this period

INDICATORS	Cod e	Explan ation	Current period	Previous period
1. Sales and service revenue	01	VI.1	81,408,192,173	97,813,688,235
2. Revenue deductions	02		-	3,028,000
3. Net revenue from sales and services	10		81,408,192,173	97,810,660,235
4. Cost of goods sold	11	VI.2	74,949,925,060	74,996,409,957
5. Gross profit from sales and service provision	20		6,458,267,113	22,814,250,278
6. Financial revenue	21	VI.3	1,060,001,096	1,018,589,513
7. Financial costs	22	VI.4	10,059,513,999	11,972,546,184
Including: interest expense	23		10,016,576,291	11,349,945,759
8. Profit or loss in an associate or joint venture	24		(14,656)	-
9. Cost of sales	25	VI.5	(1,353,755,293)	1,954,330,624
10. Business management costs	26	VI.6	17,822,890,312	6,751,806,701
11. Net operating profit	30		(19,010,395,465)	3,154,156,282
12. Other income	31	VI.7	1,946,297,117	326,081,961
13. Other costs	32	VI.8	153,683,692	488,477,342
14. Other profits	40		1,792,613,425	(162,395,381)
15. Total accounting profit before tax	50		(17,217,782,040)	2,991,760,901
16. Current corporate income tax expense	51	VI.9	429,277,098	20,945,519
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax	60		(17,647,059,138)	2,970,815,382
19. Profit after tax of the parent company	61		(16,730,798,237)	3,599,434,738
20. Profit after tax of non-controlling shareholders	62		(916,260,901)	(628,619,356)
21. Earnings Per Share	70	VI.10	(128)	27
22. Diluted earnings Per Share	71	VI.10	(128)	27

Prepared by



Nguyen Minh Hoa

Chief Accountant



Le Thi Viet Ha

Prepared on 23 May, 2025

Director



Dang Nhi Nuong

AMERICAN VIETNAMESE BIOTECH INC

4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

The first 6 months of the fiscal year ending December 31, 2024

INTERIM CASH FLOW STATEMENT

(By indirect method)

The first 6 months of the fiscal year ending December 31, 2024

Unit: VND

Accumulated from the beginning of the
year to the end of this period

INDICATORS	Co de	Explan ation	Accumulated from the beginning of the year to the end of this period	
			Current period	Previous period
I. Cash flow from operating activities				
1. Profit before tax	01		(17,217,782,040)	2,991,760,901
2. Adjustments for the following items:				
- Depreciation of fixed assets and investment real estate	02		10,660,383,426	10,848,473,227
- Provisions	03		10,872,153,269	(454,941,272)
- Exchange rate gains and losses due to revaluation foreign currency monetary items	04		-	-
- Profit and loss from investment activities	05		(380,114,973)	(1,079,522,269)
- Interest expense	06		10,016,576,291	11,349,945,759
- Other adjustments	07		-	-
3. Profit from operations before changes in working capital	08		13,951,215,973	23,655,716,346
- Increase, decrease receivables	09		29,772,944,804	10,654,079,905
- Increase, decrease inventory	10		83,038,225,058	(5,751,944,269)
- Increase, decrease payables	11		(3,591,335,944)	(30,541,064,845)
- Increase, decrease prepaid expenses	12		150,006,508	(1,156,675,235)
- Increase, decrease trading securities	13		-	-
- Interest paid	14		(7,508,147,670)	(7,411,574,052)
- Corporate income tax paid	15		(52,302,646)	(1,594,170,351)
- Other income from operating activities	16		-	-
- Other expenses for business activities	17		-	-
Net cash flow from operating activities	20		115,760,606,083	(12,145,632,501)
II. Cash flow from investing activities				
1. Money spent on purchasing and constructing fixed assets and other long-term assets	21		(41,696,005,030)	(90,000,000)
2. Proceeds from liquidation and sale of fixed assets and other long-term assets	22		-	-
3. Money spent on lending, buying debt instruments other units	23		(30,500,000,000)	(8,000,000,000)
4. Proceeds from loan recovery, resale of debt instruments other units	24		45,014,465,760	4,900,000,000
5. Money spent on investment in other entities	25		(97,163,500,000)	-
6. Proceeds from capital investment in other entities	26		-	27,548,909,742
7. Interest income, dividends and profits	27		380,114,973	609,673,828
Net cash flow from investing activities	30		(123,964,924,297)	24,968,583,570

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Interim Consolidated Statement of Cash Flows (Cont.)

INDICATORS	Co de	Explan ation	Accumulated from the beginning of the year to the end of this period	
			Current period	Previous period
III. Cash flow from financing activities				
1. Proceeds from issuing shares, receiving capital contributions owner	31		-	-
2. Money returned to owners, buyback issued company shares	32		-	-
3. Proceeds from borrowing	33		3,790,000,000	-
4. Loan principal repayment	34		(14,153,437,823)	(579,635,855)
5. Lease principal repayment	35		-	-
6. Dividends, profits paid to owners	36		-	-
<i>Net cash flow from financing activities</i>	40		<u>(10,363,437,823)</u>	<u>(579,635,855)</u>
Net cash flow during the period	50		(18,567,756,037)	12,243,315,214
Cash and cash equivalents at the beginning of the year	60	V.1	38,838,831,967	73,050,380,259
Impact of Foreign Exchange Rate Fluctuations on Currency Translation	61		-	-
Cash and cash equivalents at the end of the period	70	V.1	<u>20,271,075,930</u>	<u>85,293,695,473</u>

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Director



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AMERICAN VIETNAMESE BIOTECH INC

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

First 6 months of the fiscal year ending December 31, 2024

I. CHARACTERISTICS OF COMPANY OPERATIONS

1. **Form of capital ownership** : Joint Stock Company

2. **Business Field** : Medical equipment and medical testing chemicals

3. **Company Overview**

American VietNameese Biotech INC was established under Business Registration Certificate No. 3800237998 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on August 26, 2002. During its operation, the Company has changed its business registration certificate 23 times. The 23rd change in the business registration certificate of the joint stock company was issued on August 5, 2024.

Charter capital according to the 23rd Business Registration Certificate: VND 1,311,056,500,000

Actual contributed capital as of June 30, 2024: VND 1,311,056,500,000

Headquarters:

Totalress: 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City, Vietnam.

Phone: 0651.3.889034

Fax: 0651.3.889032

Tax code: 3 8 0 0 2 3 7 9 9 8

4. **Business sector** :

- Retail of medicines, medical equipment, cosmetics and hygiene products in specialized stores (Details: pharmaceutical business, buying and selling medical equipment, medical testing tools and chemicals);
 - Manufacture of medical, dental, orthopedic and rehabilitation equipment and instruments (Details: Manufacturing medical testing equipment);
 - Production of drugs, pharmaceutical chemicals and medicinal materials (Details: Production and trading of vaccines and medical biological products);
 - Production of cosmetics, soaps, detergents, polishes and cleaning products; Agents, brokers, auctioneers (Details: Agents for consignment of goods, production of plastic products);
 - Real estate business, land use rights owned, used or rented (Details: Real estate business);
 - Water exploitation, treatment and supply; Drainage and wastewater treatment; Scrap recycling; Pollution treatment and other waste management activities;
 - Other professional, scientific and technological activities not elsewhere classified (Details: Technology transfer);
 - Other business lines specifically specified in the Business Registration Certificate./.
- Main business activities: Trading in medical equipment and medical testing chemicals.

5. **Normal production and business cycle**

Normal business production cyclecompany no more than 12 months.

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First 6 months of the fiscal year ending December 31, 2024

Notes to the Interim Consolidated Financial Statements(next)**6. Statement on comparability of information in consolidated financial statements**

The consolidated financial statements for the first 6 months of the fiscal year ended December 31, 2024 are fully consistent and comparable with the consolidated financial statements for the first 6 months of the fiscal year ended December 31, 2023 and the consolidated financial statements for the fiscal year ended December 31, 2023.

7. Staff.

At the end of the accounting period, the Company had 80 employees (at the beginning of the year, there were 76 employees).

8. Business structure:**a, Directly owned subsidiary**

Company Name	Head office Totalress	Ownership ratio	Voting ratio	Main business lines
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
Ha Long Kyoto Technology Development Joint Stock Company	Lot A15, Nam Son Industrial Park, Nam Son Commune, Ba Che District, Quang Ninh Province	99.00%	99.00%	Manufacture of medicines, pharmaceutical chemicals and pharmaceutical materials. Manufacture of ovens, furnaces and kilns
Kyoto Bai Chay Clinic Joint Stock Company	Group 4, Zone 4, Bai Chay Ward, Ha Long City, Quang Ninh, Vietnam	98.00%	98.00%	General and specialized clinics
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	98.00%	98.00%	Manufacture of ovens, furnaces and furnaces
Vietnam National Software Production Joint Stock Company	No. 36 BT5 Phap Van - Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hoang Mai District, Hanoi, VN	98.00%	98.00%	Computer programming
Ha Dong Clinic Joint Stock Company	3rd Floor, No. 1 Phuc Thinh, Kien Hung Ward, Ha Dong District, Hanoi City	98.00%	98.00%	General, specialist and dental clinics
Hoa Binh Clinic Joint Stock Company	No. 83 Cu Chinh Lan Street, Dong Tien Ward, Hoa Binh City, Hoa Binh Province, Vietnam	98.00%	98.00%	General, specialist and dental clinics
Viet Tri Clinic Joint Stock Company	No. 307 Nguyen Du extended street, Nong Trang ward, Viet Tri city, Phu Tho province	98.00%	98.00%	General, specialist and dental clinics
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	98.00%	98.00%	General, specialist and dental clinics
Medicare Can Tho Clinic Joint Stock Company	No. 408 Nguyen Van Cu Street, An Binh Ward, Ninh Kieu District, Can Tho City, Vietnam	98.00%	98.00%	General, specialist and dental clinics
Medicare Hau Giang Clinic Joint Stock Company	No. 16, 1st Floor, Street No. 14, Area 4, Ward III, Vi Thanh City, Hau Giang Province	98.00%	98.00%	General, specialist and dental clinics
Medicare Soc Trang Clinic Joint Stock Company	1st Floor, No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City, Soc Trang Province, Vietnam	98.00%	98.00%	General, specialist and dental clinics

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Medicare Nga Bay Clinic Joint Stock Company	No. 222, 30/4 Street, Area 5, Lai Hieu Ward, Nga Bay City, Hau Giang Province	98.00%	98.00%	General, specialist and dental clinics
Leopard Solutions Joint Stock Company	No. 34, Road 79, Dinh Hamlet, Tan Phu Trung Commune, Cu Chi District, Ho Chi Minh City, Vietnam	75.00%	75.00%	Computer programming
Golab Vung Tau Testing Center Joint Stock Company	No. 745 Vo Van Kiet, Long Tam Ward, Ba Ria City, Ba Ria Vung Tau Province	98.00%	98.00%	General, specialist and dental clinics

b, Indirectly owned subsidiaries:

Company name	Head office Totalress	Ownersh p ratio	Voting ratio	Main business lines
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
Medicare Nha Be Clinic 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

c, Affiliated companies:

Company name	Head office Totalress	Ownership ratio	Voting ratio	Main business lines
Golab Phap Van Testing Center Joint Stock Company	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, specialist and dental clinics
Famicare Phap Van Joint Stock Company	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, specialist and dental clinics
Golab Go Vap Testing Center Joint Stock Company	1st Floor, No. 178 Nguyen Thai Son Street, Ward 4, Go Vap District, Ho Chi Minh City.	35%	35%	General, specialist and dental clinics
Famicare Hung Yen Joint Stock Company	2nd Floor, No. 588 Nguyen Van Linh, Hien Nam Ward, Hung Yen City, Hung Yen Province, Vietnam	35%	35%	General, specialist and dental clinics
Golab Hung Yen Testing Center Joint Stock Company	1st Floor, No. 588 Nguyen Van Linh, Hien Nam Ward, Hung Yen City, Hung Yen Province, Vietnam	35%	35%	General, specialist and dental clinics
Golab Ha Tinh Testing Center Joint Stock Company	127 Hai Thuong Lan Ong Street, Bac Ha Ward, Ha Tinh City, Ha Tinh Province, Vietnam	35%	35%	General, specialist and dental clinics
Famicare Kien Giang Joint Stock Company	1st Floor, C31-P8, 3/2 Street, An Hoa Ward, Rach Gia City, Kien Giang Province, Vietnam	35%	35%	General, specialist and dental clinics
Golab Kien Giang Testing Center Joint Stock Company	Ground Floor, C31-P8, 3/2 Street, An Hoa Ward, Rach Gia City, Kien Giang Province, Vietnam	35%	35%	General, specialist and dental clinics
Golab Vinh Phuc Testing Center Joint Stock Company	1st Floor, House No. 52, Go Xoan Area, Nhan My Village, Thanh Van Commune, Tam Duong District, Vinh Phuc Province, Vietnam	35%	35%	General, specialist and dental clinics

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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Notes to the Interim Consolidated Financial Statements(next)

II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING

1. Fiscal year

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

2. Currency used in accounting

The currency used in accounting is Vietnamese Dong (VND) because revenue and expenditure are mainly made in VND.

III. ACCOUNTING STANDARDS AND REGIMES APPLIED

1. Applicable accounting standards

The Company applies accounting standards, Vietnamese Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC and circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing and presenting Financial Statements.

2. Statement on compliance with accounting standards and accounting regimes

The Board of Directors ensures that it has complied with the requirements of accounting standards, the Vietnamese Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014, Circular No. 53/2016/TT-BTC dated March 21, 2016 amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC as well as circulars guiding the implementation of accounting standards of the Ministry of Finance in preparing Financial Statements.

IV. ACCOUNTING POLICIES APPLIED

1. Basis for preparing Consolidated Financial Statements

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

The consolidated financial statements include the Financial Statements of American Vietnamese Biotech INC.(parent company) and subsidiaries. A subsidiary is an entity that is 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 a 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.

The results of operations of subsidiaries acquired or sold during the year are presented in the Consolidated Statement of Income from the date of acquisition or up to the date of sale of the investment in that subsidiary.

In case the accounting policy of a subsidiary is different from the accounting policy applied consistently in the Group, the Financial Statements of the subsidiary will be appropriately adjusted before being used for preparing the Consolidated Financial Statements.

Balances of accounts on the Balance Sheet between companies in the same Group, intra-group transactions, unrealized intra-group profits arising from these transactions are eliminated when preparing the Consolidated Financial Statements. Unrealized losses arising from intra-group transactions are also eliminated unless the costs creating such losses are unrecoverable.

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INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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Notes to the Interim Consolidated Financial Statements(next)

Non-controlling interests represent the portion of the profits and net assets of a subsidiary not held by the parent company's shareholders and are presented separately in the consolidated income statement and consolidated balance sheet. Minority interests consist of the amount of the minority interests at the date of the original business combination and the minority's share of changes in equity since the date of the combination. LossesThe minority interest in excess of its interest in the subsidiary's equity is deducted from the Group's interest unless the minority has a binding obligation and is able to make good the loss.

2. Business combination

The assets, liabilities and contingent liabilities of the company are measured at their fair values at the date of acquisition. Any Totalitional difference between the purchase price and the fair value of the assets acquired is recognised as goodwill. Any negative difference between the purchase price and the fair value of the assets acquired is recognised in the income statement for the period in which the subsidiary is acquired.

Non-controlling interests at the date of the initial business combination are measured based on the non-controlling interest's share of the fair value of the assets, liabilities and contingent liabilities recognised.

3. Cash and cash equivalents

Cash includes cash on hand, demand deposits, monetary gold used for value storage purposes, excluding gold classified as inventories used as raw materials for the production of products or goods for sale.

Cash equivalents are short-term investments with a maturity of no more than three months from the date of purchase, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

4. Financial investments

Loans

Loans are measured at cost less allowance for doubtful debts. Allowance for doubtful debts on loans is made based on the expected level of loss that may occur.

Investments in joint ventures and associates

Investments in associates are initially recognized at cost, including the purchase price or capital contribution plus costs directly attributable to the investment. In the case of investments in non-monetary assets, the cost of the investment is recognized at the fair value of the non-monetary assets at the time of acquisition.

Dividends and profits from periods prior to the investment being purchased are recorded as a reduction in the value of the investment itself. Dividends and profits from periods subsequent to the investment being purchased are recorded as revenue. Dividends received in shares are only tracked by the number of shares increased, not the value of the shares received/recorded at par value.

Provision for losses on investments in associates is made when the associate suffers a loss, with the provision equal to the difference between the actual capital contributions of the parties in the joint venture or associate and the actual equity multiplied by the ratio of the Enterprise's capital contribution to the total actual capital contributions of the parties in the associate. If the associate is the subject of

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Notes to the Interim Consolidated Financial Statements(next)

the Consolidated Financial Statements, the basis for determining the provision for losses is the Consolidated Financial Statements.

Increases and decreases in the provision for investment losses in associates that need to be set up at the end of the fiscal year are recorded in financial expenses.

Investments in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity instruments but the Enterprise does not have control, joint control or significant influence over the investee.

Investments in equity instruments of other entities are initially recorded at cost, including the purchase price or capital contribution plus direct costs related to the investment. Dividends and profits from periods prior to the investment being purchased are recorded as a reduction in the value of the investment itself. Dividends and profits from periods subsequent to the investment being purchased are recorded as revenue. Dividends received in shares are only tracked by the number of Totalitional shares, not recording the value of shares received/recorded at par value (except for state-owned enterprises in accordance with current regulations of law).

Provision for losses on investments in equity instruments of other entities is made as follows:

- For investments in listed shares or for which the fair value of the investment is reliably determined, the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined at the reporting date, provisions are made based on the loss of the investee with the provision equal to the difference between the actual capital contribution of the parties at other entities and the actual equity multiplied by the capital contribution ratio of the Enterprise compared to the total actual capital contribution of the parties at other entities.

Increases and decreases in the provision for investment losses in equity instruments of other entities that need to be set up at the end of the fiscal year are recorded in financial expenses.

5. Accounts Receivable

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

The classification of receivables as trade 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, including receivables from export sales entrusted to other entities.
- Other receivables reflect non-commercial receivables not related to purchase and sale transactions.

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

6. Inventory

Inventories are goods and are stated at the lower of cost and net realizable value. The cost of inventories is determined including the cost of purchase 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 at cost 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. For unfinished services, provision for devaluation is calculated for each type of service with a separate price. Increases and decreases in the balance of provision for devaluation of inventory required to be established at the end of the fiscal year are recorded in cost of goods sold.

7. Prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. The company's prepaid expenses are the cost of tools and equipment.

Tools, instruments

Tools and equipment put into use are allocated to expenses using the straight-line method with an allocation period of no more than 03 years.

8. Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes all costs incurred by the company to acquire the fixed assets up to the time the assets are ready for use. Expenses incurred after initial recognition are only recorded as an increase in the cost of fixed assets if it is certain that these costs will increase future economic benefits from the use of the assets. Expenses incurred that do not satisfy the above conditions are recorded as production and business expenses in the period.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are eliminated from the accounts and any gain or loss resulting from their disposal is recognized as income or expense in the year.

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Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The depreciation years for various types of Tangible Fixed Assets are as follows:

<u>Type of fixed asset</u>	<u>No. 5</u>
Machinery and equipment	06-10
Means of transport, transmission	05-10
Other fixed assets	16

9. Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated depreciation.

The original cost of intangible fixed assets includes all costs that Company must be spent to acquire fixed assets up to the time the asset is ready for use. Expenditures relating to intangible fixed assets incurred after initial recognition are recognised as expenses in the period in which they are incurred, unless they are associated with a specific intangible fixed asset and result in an increase in the economic benefits derived from the asset.

Software program

Costs relating to computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software is the total cost incurred by the Company up to the date the software is put into use. Computer software is amortized on a straight-line basis over 10-20 years.

10. Cost of unfinished construction

Construction in progress reflects directly related costs (including interest expenses related to the Company's accounting policies) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recorded at original cost and not depreciated

11. 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.
- 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.
- Other payables reflect non-commercial payables not related to the purchase, sale or provision of goods and services.

12. Equity

Owner's equity

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

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Capital surplus

Share capital surplus is recorded as the difference between the issue price and the par value of shares when first issued, Totalitional issued or the difference between the reissue price and the book value of treasury shares. Direct costs related to the Totalitional issuance of shares and reissuance of treasury shares are recorded as a decrease in share capital surplus.

Other owners' equity

Other capital is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets.

13. 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.

The distribution of profits to shareholders takes into account non-cash items in undistributed earnings that may affect cash flows and the ability to pay dividends. Gains from revaluation of assets contributed as capital, gains from revaluation of monetary items, financial instruments and other non-monetary items.

Other funds

Funds are set aside and used in accordance with the Company Charter and the Resolution of the Annual Shareholders' Meeting.

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

14. Revenue and income recognition

a) Sales revenue

Revenue from sales of goods is recognized when all of the following conditions are simultaneously satisfied:

- The company has transferred to the buyer the significant risks and rewards of ownership of the products or goods.
- The Company no longer holds title to the goods or control over the goods.
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services).
- The Company has obtained or will obtain economic benefits associated with the sale transaction.
- Identify the costs associated with a sales transaction

b) Service revenue

Revenue from a service transaction is recognised when the outcome of the transaction can be measured reliably. In cases where the service is performed over several periods, revenue is recognised in each period based on the results of the work completed at the end of the accounting period. The outcome of a service transaction is recognised when all of the following conditions are met:

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- Revenue is measured reliably. When a contract provides that the buyer has the right to return the services purchased under specific conditions, revenue is recognized only when the specific conditions no longer exist and the buyer has no right to return the services provided.
- It is possible to obtain economic benefits from the transaction of providing that service.
- Determine the portion of work completed as of the end of the fiscal year.
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

c) *Interest*

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

d) *Dividends and profits distributed*

Dividends and profits distributed are recognized 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 recorded at par value of shares received.

15. **Cost of goods sold.**

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

1. **Borrowing costs**

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

2. **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.

Subsidiaries: Hau Giang Medicare Clinic Joint Stock Company; Soc Trang Medicare Clinic Joint Stock Company; Nga Bay Medicare Clinic Joint Stock Company; Song Hau New Technology Application Research Joint Stock Company operating in areas with difficult and extremely difficult socio-economic conditions. According to the provisions of Point a, Clause 1, Article 15 and Point a, Clause 1, Article 16 of Decree No. 218/2013/ND-CP dated December 26, 2013 of the Government stipulating and guiding the implementation of the Law on Corporate Income Tax, amended and supplemented by Clause 16, Article 1 of Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government. According to the above regulations, corporate income tax will be exempted for 4 years (from 2021 to 2024), 50% reduction in corporate income tax for the next 9 years from 2025 and a tax rate of 10% will be applied for 15 years from 2021.

Other activities The Company pays corporate income tax at a rate of 20%.

3. **Financial instruments**

i. **Financial assets**

Classification of financial assets

The Company classifies its financial assets into the following groups: financial assets at fair value through the Statement of Business Performance, investments held to maturity, loans and receivables,

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and available-for-sale financial assets. The classification of these financial assets depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Financial assets are recorded at fair value through the Statement of Business Performance

Financial assets are classified as measured at fair value through the Statement of Income if they are held for trading or designated as such at fair value through the Statement of Income upon initial recognition.

Financial assets are classified as held for trading securities if:

- Purchased or created primarily for the purpose of resale in the short term;
- The Company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are identified as a financial guarantee contract or a designated and effective hedging instrument).

Held to maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturity that the Company has the intention and ability to hold to maturity.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments and are not listed on an active market.

Financial assets available for sale

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale or that are not classified as financial assets at fair value through profit or loss, held-to-maturity investments, or loans and receivables.

Initial book value of financial assets

Financial assets are recognised at the date of acquisition and derecognised at the date of sale. At the time of initial recognition, financial assets are measured at their purchase price/issuance costs plus any other costs directly attributable to the acquisition or issue of the financial asset.

ii. Financial liabilities

The Company classifies financial liabilities into groups: financial liabilities recorded at fair value through the Income Statement, financial liabilities determined at amortized cost. The classification of financial liabilities depends on the nature and purpose of the financial liability and is determined at the time of initial recognition.

Financial liabilities are recorded at fair value through the Statement of Income.

A financial liability is classified as measured at fair value through the Statement of Income if it is held for trading or designated as such at fair value through the Statement of Income upon initial recognition.

Financial liabilities are classified as held for trading securities if:

- Issued or created primarily for the purpose of repurchasing in the short term;
- The Company intends to hold for the purpose of short-term profit;
- Derivative financial instruments (except for derivative financial instruments that are identified as a financial guarantee contract or a designated and effective hedging instrument).

Financial liabilities are measured at amortized cost.

Financial liabilities are measured at amortised cost, which is the amount at which the financial liability is initially recognised minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

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The effective interest method is a method of calculating the amortized cost of a financial liability or group of financial liabilities and allocating interest income or expense over the relevant period. The effective interest rate is the rate at which estimated future cash flows that will be paid or received over the expected life of the financial instrument or, if appropriate, shorter, are discounted to the net present carrying amount of the financial liability.

Initial book value of financial liability

At initial recognition, financial liabilities are measured at issue price plus any costs directly attributable to the issue of the financial liability.

iii. Equity instruments

An equity instrument is a contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities.

4. Related parties

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. Parties are also considered to be related if they are subject to common control or common significant influence.

In considering any related party relationship, attention is directed more to the substance of the relationship than to the legal form.

In considering any related party relationship, attention is directed more to the substance of the relationship than to the legal form.

Transactions with related parties during the period are presented in note VII.1.

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Notes to the Interim Consolidated Financial Statements(next)**V. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED BALANCE SHEET****1. Cash and cash equivalents**

	<u>Ending Balance</u>	<u>Beginning Balance</u>
Cash	12,185,919,939	35,494,245,660
Non-term bank deposits	1,085,155,991	3,344,586,307
Total	20,271,075,930	38,838,831,967

2. Held to maturity investment

	<u>Ending Balance</u>		<u>Beginning Balance</u>	
	<u>Original price</u>	<u>Book value</u>	<u>Original price</u>	<u>Book value</u>
<i>Short term</i>	-	-	45,014,465,760	45,014,465,760
Term Deposit	-	-	45,014,465,760	45,014,465,760
Total	-	-	45,014,465,760	45,014,465,760

3. Short-term receivables of client

	<u>Ending Balance</u>		<u>Beginning Balance</u>	
	<u>Value</u>	<u>Preventive</u>	<u>Value</u>	<u>Preventive</u>
Japan Medical Equipment Co., Ltd.	26,609,880,000	-	47,208,603,175	-
G7 High Technology Joint Stock Company	10,000,000,000	-	18,370,000,000	-
Lou Investment Joint Stock Company	50,499,209,166	-	23,026,142,706	-
JWB Co.,Ltd	7,180,515,576	-	13,623,776,272	-
Japan Kanpeki Joint stock Company	300,000,000	-	2,062,358,356	-
Nhat Phu Nguyen Food Processing Joint Stock Company	10,000,000,000	-	14,991,480,000	-
Sara Hospital Investment Joint Stock Company	5,414,825,753	-	12,793,100,000	-
Vinam Joint Stock Company	-	-	8,318,100,000	-
Kyoto F&B Co., Ltd	5,559,057,950	-	-	-
Other customers	15,783,549,975	(1,788,312,209)	23,097,875,593	(1,655,609,285)
Total	131.347.038.420	(1,788,312,209)	163.491.436.102	(1,655,609,285)

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Notes to the Interim Consolidated Financial Statements(next)**4. Short-term seller advance**

	Ending Balance		Beginning Balance	
	Value	Preventive	Value	Preventive
Can Tho Investment High tech Joint stock Company	280,142,100,000	-	344,308,350,000	-
Can Tho Environment and Test Center Joint stock Company	140,000,000,000	-	132,000,000,000	-
Nha Trang Medical Hi-Technology Application Joint Stock Company	45,000,000,000	-	112,200,000,000	-
Hoa Binh Agricultural Machinery Investment and Trading Joint Stock Company	172,890,000,000	-	80,660,000,000	-
SaRa Hospital Investment Joint Stock Company	138,560,000,000	-	144,060,000,000	-
Lou Investment Joint Stock Company	40,000,000,000	-	60,000,000,000	-
Japan Kanpeki Joint stock Company	23,903,472,900	-	50,882,595,520	-
High-Tech Medical Environment Company Limited	103,484,340,000	-	19,285,000,000	-
Japan Medical Equipment Co., Ltd.	68,578,000,000	-	68,578,000,000	-
Other suppliers	754,489,828	-	1,467,380,495	-
Total	1,013,312,402,728	-	1,013,441,326,015	-

These are advances for the purpose of purchasing machinery, software, and medical equipment for production and business activities. However, due to the overdue time for providing the machines, the parties have terminated the contract and returned the money. Up to now, the amount of unrecovered advances is 419,809,600,000 VND.

5. Short-term loan receivable

	Ending Balance	Beginning Balance
<i>Receivable from related parties (*)</i>	<i>5,000,000,000</i>	-
Famicare Phap Van Joint Stock Company	2,500,000,000	-
Golab Phap Van Test Center Joint Stock Company	2,500,000,000	-
<i>Receivables from other organizations and individuals (*)</i>	<i>25,500,000,000</i>	-
Golab Hai Duong Test Center Joint Stock Company	10,500,000,000	-
Sara Vietnam Joint Stock Company	15,000,000,000	-
Total	30,500,000,000	-

(*) These are capital support amounts that have been fully recovered to date.

6. Other receivables**a. Short-term receivables other**

	Ending Balance		Beginning Balance	
	Value	Preventive	Value	Preventive
Advance	413,758,154	-	183,424,350	-
Bet, deposit	163,440,000	-	332,053,447	-
Other receivables	8,765,751,901	-	4,789,054,064	-
Total	9,342,950,055	-	5,304,531,861	-

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Notes to the Interim Consolidated Financial Statements(next)**b. Other long-term receivables**

	Ending Balance		Beginning Balance	
	Value	Preventive	Value	Preventive
Security deposit	86,000,000	-	149,000,000	-
SaRa Vung Tau Joint Stock Company (1)	61,717,000,000	-	61,717,000,000	-
Aiko International Group Joint Stock Company (2)	41,547,600,000	-	41,547,600,000	-
Total	103,350,600,000	-	103,413,600,000	-

(1) This is an investment cooperation between Viet My Hospital Investment Joint Stock Company (Party A) and Sara Vung Tau Joint Stock Company (Party B) under the investment cooperation contract No. 11.12.2020/SRV-T-BVVM dated December 11, 2020 on "Investment in the project of centralized medical waste treatment area" with a total estimated investment value of VND 123,434,000,000, in which the Company contributes 50% of the investment value; the investment contract term is 10 years from the date the two parties sign the contract. According to the decision approving the adjustment of the investment policy and simultaneously approving the investor No. 2830/QD-UBND dated October 29, 2024 of the People's Committee of Ba Ria - Vung Tau on adjusting the project progress, as follows: "Phase 1: Carry out investment procedures for construction, installation of equipment, trial operation and official operation within 09 months from the date of the decision to adjust the investment policy". Currently, the project has not been put into operation and is still being continued by the parties without being put into operation.

(2) This is an investment cooperation between Viet My Hospital Investment Joint Stock Company (Party A) and Aiko International Group Joint Stock Company (Party B) under Investment Cooperation Contract No. 10.12/2020/AIKO-BVVM dated December 10, 2020 on: "Investing in installing Spect machine system and equipment for Hotlab Spect, Hotlab Iot at Phu Tho Provincial General Hospital". The total estimated investment value is 46,164,000,000 VND. In which, Party A contributes 90% of the investment value. The contract term is 09 years and 04 months from the date the two parties signed the contract. On July 3, 2024, the two parties terminated this cooperation contract, did not continue to implement it and recovered all the contributed money. At the time of the report's release, the entire amount of VND 41,547,600,000 had been recovered.

7. Bad debt

	Ending Balance		Beginning Balance	
	Original price	Reserve value	Original price	Reserve value
Accounts receivable from customers				
Thanh Ha Technique Company Limited	1,352,357,988	(1,352,357,988)	1,352,357,988	(1,352,357,988)
Receivables from other organizations and individuals	514,809,546	(435,954,221)	303,251,297	(303,251,297)
Prepaid debt to suppliers				
High-Tech Medical Environment Company Limited	17,186,000,000	(5,155,800,000)	17,186,000,000	-
Can Tho Environment and Test Center Joint stock Company	24,000,000,000	(7,200,000,000)	24,000,000,000	-
Total	43,053,167,534	(14,144,112,209)	42,841,609,285	(1,655,609,285)

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	Ending Balance		Beginning Balance	
	Value	Preventive	Value	Preventive
Raw materials	337,495,848	-	145,332,295	-
Tools, instruments	171,555,399	-	172,265,749	-
Goods	229,044,578,246	-	312,274,256,507	-
Total	229,553,629,493	-	312,591,854,551	-

(*) Inventory is software with a value of VND 140,080,690,416 at the parent company, up to now, has been sold and debt recovered.

9. Prepaid expenses**a. Short-term prepaid expenses**

	Ending Balance	Beginning Balance
Tools and equipment	31,978,677	62,724,780
Other short-term prepaid expenses	81,033,589	135,093,509
Total	113,012,266	197,818,289

b. Long-term prepaid expenses

	Ending Balance	Beginning Balance
Land rental costs	1,257,095,373	1,272,180,517
Staff training costs	1,101,790,829	1,186,543,967
Tools and supplies used	287,263,449	43,067,645
Other long-term prepaid expenses	50,587,668	260,145,675
Total	2,696,737,319	2,761,937,804

10. Tangible fixed assets

	Machinery and equipment	Means of transport, transmission	Other fixed assets	Total
Original price				
Beginning Balance	169,126,965,318	244,540,000	10,894,525,377	180,266,030,695
Purchase during the period	30,804,752,380	-	-	30,804,752,380
XDCB completed	85,800,000	-	-	85,800,000
Liquidation, sale	(7,350,000,000)	-	-	(7,350,000,000)
Reclassify	(9,018,862,950)	-	-	(9,018,862,950)
Ending Balance	183,648,654,748	244,540,000	10,894,525,377	194,787,720,125
Depreciation value				
Beginning Balance	44,493,986,647	169,764,653	2,300,338,347	46,964,089,647
Depreciation during the period	7,289,215,766	30,567,498	330,545,656	7,650,328,920
Liquidation, sale	(428,750,000)	-	-	(428,750,000)
Reclassify	(2,029,244,157)	-	-	(2,029,244,157)
Ending Balance	49,325,208,256	200,332,151	2,630,884,003	52,156,424,410
Residual value				
Beginning Balance	124,632,978,671	74,775,347	8,594,187,030	133,301,941,048
Ending Balance	134,323,446,492	44,207,849	8,263,641,374	142,631,295,715

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Some tangible fixed assets are machinery and equipment with original cost and residual value of VND 146,495,236,103 and 118,756,876,508 VND is being mortgaged for loans at Viet Capital Commercial Joint Stock Bank and Viet A Commercial Joint Stock Bank - Hoang Mai Branch. (Note V.18)

11. Intangible fixed assets

	<u>Software program</u>	<u>Total</u>
Original price		
Beginning Balance	59,598,272,995	59,598,272,995
Purchase during the period	17,999,885,600	17,999,885,600
Completed construction investment	16,867,923,786	16,867,923,786
Reclassify	8,823,500,000	8,823,500,000
Ending Balance	103,289,582,381	103,289,582,381
Depreciation value		
Beginning Balance	18,233,419,996	18,233,419,996
Depreciation during the period	3,010,054,506	3,010,054,506
Reclassify	1,985,287,493	1,985,287,493
Ending Balance	23,228,761,995	23,228,761,995
Residual value		
Beginning Balance	41,364,852,999	41,364,852,999
Ending Balance	80,060,820,386	80,060,820,386

+ The company's intangible fixed assets are software programs including:

- Management software system
- Pasc software system (*)

(*) This is a RIS – PACS medical image storage and transmission system that has been installed synchronously by the Company to serve medical examination and treatment, image diagnosis, and accompanying hardware installed at medical facilities (General Hospitals, Medical Centers of provinces/cities) according to the Agreement on cooperation in installation, trial use or business cooperation between the Company and medical facilities and has been accepted by the medical facilities and put into operation.

In some hospitals, there has been revenue, but due to the lack of specific and unified instructions on payment for technical services of diagnostic imaging based on the PACS system, the Company still does not have enough reliable basis to fully determine the economic benefits that will be obtained from this leasing and business cooperation. Currently, the Company is mainly collecting fees for providing maintenance services, maintenance of machinery and equipment as well as 24/24 technical support fees for the PACS system.

+ Some intangible fixed assets are software programs with original cost and residual value of VND 36,639,885,600 and 34,037,135,606 VND is being mortgaged for the bond issuance at Viet A Commercial Joint Stock Bank - Hoang Mai Branch. (Note V.18)

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	Beginning Balance	Costs incurred during the period	Transferred to fixed assets during the period	Ending Balance
Fixed asset purchases	109.660.397.931	3,820,000	(16,949,563,786)	92,714,654,145
<i>Machine systems in hospitals</i>	82,723,533,326	3,820,000	(16,949,563,786)	65,777,789,540
<i>PACS System at Medical Centers</i>	26,936,864,605	-	-	26,936,864,605
Total	109.660.397.931	3,820,000	(16,949,563,786)	92,714,654,145

13. Long-term financial investment**a, Investment in joint ventures and associates**

These are investments in a chain of affiliated companies to establish clinics and testing centers across the country. Details of investments as of June 30, 2024 are as follows:

	Original price	Actual capital contribution ratio	Consolidated Value
<i>Investment in associates</i>	<i>93,400,000,000</i>		<i>93,399,985,344</i>
Golab Phap Van Test Center Joint Stock Company	10,500,000,000	35%	10,499,969,207
Famicare Phap Van Joint Stock Company (*)	10,500,000,000	35%	10,499,991,662
Golab Go Vap Laboratory Center joint stock company	10,500,000,000	35%	10,500,000,000
Famicare Hung Yen Joint Stock Company (*)	10,500,000,000	35%	10,500,000,000
Golab Hung Yen Testing Center Joint Stock Company	10,500,000,000	35%	10,500,003,527
Golab Ha Tinh Test Center Joint Stock Company	10,500,000,000	35%	10,500,015,856
Famicare Kien Giang Joint Stock Company (*)	9,950,000,000	35%	9,950,000,000
Golab Kien Giang Test Center Joint Stock Company	9,950,000,000	35%	9,950,000,000
Golab Vinh Phuc Test Center Joint Stock Company	10,500,000,000	35%	10,500,005,092
Total	93,400,000,000		93,399,985,344

(*) These affiliated companies were established but have not yet formed or have insignificant assets serving production and business activities.

b, Investing capital in other units

	Ending Balance		Beginning Balance	
	Original price	Preventive	Original price	Preventive
<i>Investing in other entities</i>	<i>3,763,500,000</i>	<i>(27,150,345)</i>	-	-
Nghe An Clinic Joint Stock Company	1,000,000,000	(300,000)	-	-
Huu nghi Medicare Clinic joint stock company	1,763,500,000	(16,096,530)	-	-
Ninh Binh Medicare Clinic Joint Stock Company	1,000,000,000	(10,753,815)	-	-
Total	3,763,500,000	(27,150,345)	-	-

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Notes to the Interim Consolidated Financial Statements(next)**14. Short-term trade payables**

	Ending Balance	Beginning Balance
Hong Anh Technical Company Limited	5,925,908,591	5,925,908,591
G7 High Technology Joint Stock Company	2,226,000,000	-
Japan Kanpeki Joint stock Company	1,497,657,502	-
Lou Investment Joint Stock Company	1,026,000,000	-
TSG Trading and Service business Company limited	-	4,902,721,200
VietNam Korea Medical Technology Joint stock company	-	1,011,000,000
Other suppliers	2,594,873,622	2,693,086,583
Total	13,270,439,715	14,532,716,374

15. Taxes and other payments to the State

	Beginning Balance		Number to be generated during the period		Ending Balance	
	Must Pay	Receivables	Amount payable	Amount paid	Must Pay	Receivables
VAT on domestic sales	129,597,494	-	88,417,638	(134,921,086)	55,892,363	2,446,143
VAT on imported goods	-	-	10,723,906	(10,723,906)	-	-
Corporate income tax	99,342,646	-	429,277,098	(52,302,646)	476,317,098	-
Personal income tax	172,403,365	-	184,190,614	(183,483,560)	173,110,419	-
Other taxes	100,000,000	3,000,000	181,628,729	(281,628,729)	-	3,000,000
Total	501.343.505	3,000,000	894,237,985	(663,059,927)	705,319,880	5,446,143

The Company's tax settlement is subject to examination by the tax authorities. Since the application of tax laws and regulations to various types of transactions is susceptible to varying interpretations, the tax amounts presented in the interim consolidated financial statements may be subject to change at the discretion of the tax authorities.

Value Totalled Tax

The Company pays value Totalled tax by the deduction method. Value Totalled tax rates are as follows:

- Revenue from sales of medical supplies and equipment	5%
- Revenue from providing testing, screening and imaging services in conjunction with hospitals	Tax free
- Other activities	8%, 10%

Corporate income tax

Subsidiaries: Hau Giang Medicare Clinic Joint Stock Company; Soc Trang Medicare Clinic Joint Stock Company; Nga Bay Medicare Clinic Joint Stock Company; Song Hau New Technology Application Research Joint Stock Company operating in areas with difficult and extremely difficult socio-economic conditions. According to the provisions of Point a, Clause 1, Article 15 and Point a, Clause 1, Article 16 of Decree No. 218/2013/ND-CP dated December 26, 2013 of the Government stipulating and guiding the implementation of the Law on Corporate Income Tax, amended and supplemented by Clause 16, Article 1 of Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government. According to the above regulations, corporate income tax will be exempted for 4 years (from 2021 to 2024), 50% reduction in corporate income tax for the next 9 years from 2025 and a tax rate of 10% will be applied for 15 years from 2021.

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Other activities The Company pays corporate income tax at a rate of 20%.

Other taxes

The company declares and pays according to regulations.

16. Accrued Expenses**a.Short-term payable expenses**

	Ending Balance	Beginning Balance
Interest expense payable	16,835,019,188	13,824,060,840
Bond interest payable	6,931,919,740	7,434,449,467
Other short-term payable expenses	1,303,666,168	2,050,722,550
Total	25,070,605,096	23,309,232,857

b. Long-term payable expenseslimit

	Ending Balance	Beginning Balance
Cost of land rental	337,798,283	1,357,663,000
Total	337,798,283	1,357,663,000

17. Other short-term payables

	Ending Balance	Beginning Balance
Payable to other entities and individuals	78,042,925,461	77,914,924,819
Social insurance	21,261,656	250,380
Health insurance	1,668,580	-
Unemployment insurance	2,603,944	-
Dividend payable 2019 (*)	75,924,090,000	75,924,090,000
Other dividends payable	2,085,445,255	1,983,404,439
Other short-term payables	7,856,026	7,180,000
Total	78,042,925,461	77,914,924,819

(*)The 2019 dividend must be paid to shareholders according to the shareholder list as of January 12, 2021. Resolution No. 2502/NQ-HDQT dated February 25, 2025 of the Board of Directors on changing the time for paying dividends in 2019, accordingly the time for paying dividends is as follows: Payment of the first installment on January 28, 2026; Payment of the second installment on July 28, 2026.

Reason for change: The company is expanding its production and business activities and investing in equipment and machinery for important projects. To ensure progress, the company uses available capital to order necessary equipment.

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Notes to the Interim Consolidated Financial Statements(next)**18. Loans and financial leases****a. Short-term loans and financial leases**

	Ending Balance		Beginning Balance	
	Value	Number of debtors	Value	Number of debtors
<i>Short-term borrowings and finance lease liabilities payable to related parties</i>	290,000,000	290,000,000	-	-
Mr. Vu Hoang Chuong	290,000,000	290,000,000	-	-
<i>Short-term loans and financial leases payable to other organizations and individuals</i>	29,625,095,827	29,625,095,827	40,278,533,650	40,278,533,650
Short term bank loans				
An Binh Commercial Joint Stock Bank - Hanoi Branch	-	-	155,368,358	155,368,358
BVBank (*)	29,625,095,827	29,625,095,827	31,623,165,292	31,623,165,292
Short-term bonds	-	-	8,500,000,000	8,500,000,000
Total	29,915,095,827	29,915,095,827	40,278,533,650	40,278,533,650

(*) Loan under Credit Contract No. 0041900059900 dated November 28, 2019; Amendment and Supplement Agreement dated July 6, 2021 regarding adjustment of the principal repayment schedule. Loan amount: VND 40,000,000,000; Purpose of the loan: Purchase of medical machinery and equipment for production and business operations; Interest rate: 11.5% per annum; Loan term: 48 months. Collateral: medical machinery and equipment under Movable Asset Mortgage Contract No. 0041900060000 dated November 28, 2019.

As of the issuance date of this report, the above loan is overdue. The extension request period stated in Official Letter No. 05/2024/CV-AMV of the Company was October 2024, and it was approved by BVBank in Official Letter No. 212/2024/BVbank/CV-QL&THN dated April 9, 2024. However, as of now, the Company has not yet fully repaid the aforementioned principal amount and is continuing to work with the Bank to request an extension.

Details of short-term loans incurred during the period as follows:

	Beginning Balance	Amount of loan incurred during the period	Loan amount paid during the period	Ending Balance
Short term bank loans	31,778,533,650	-	(2,153,437,823)	29,625,095,827
An Binh Commercial Joint Stock Bank - Hanoi Branch	155,368,358	-	(155,368,358)	-
BVBank (*)	31,623,165,292	-	(1,998,069,465)	29,625,095,827
Short-term bonds	8,500,000,000	-	(8,500,000,000)	-
Related party personal loan	-	3,790,000,000	(3,500,000,000)	290,000,000
Mr. Pham Van Su	-	3,500,000,000	(3,500,000,000)	-
Mr. Vu Hoang Chuong	-	290,000,000	-	290,000,000
Total	40,278,533,650	3,790,000,000	(14,153,437,823)	29,915,095,827

b. Long-term loans and financial leases

	Ending Balance		Beginning Balance	
	Value	Number of debtors	Value	Number of debtors
<i>Long-term bonds (*)</i>	126,500,000,000	126,500,000,000	126,484,212,637	126,484,212,637
Face value of regular bonds	126,500,000,000	126,500,000,000	126,500,000,000	126,500,000,000
Bond issuance costs	-	-	(15,787,363)	(15,787,363)
Total	126,500,000,000	126,500,000,000	126,484,212,637	126,484,212,637

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(*)Viet My Hospital Investment Joint stock Company issues individual bonds with a par value of VND 100,000,000/bond. Bond code VMH12101.

Bond term is 60 months from the date of issuance. Maturity date: January 7, 2026.

Fixed interest rate 11%/year. Interest paid every 6 months.

The Company successfully offered 1,350 bonds, equivalent to VND 135,000,000,000. On January 18, 2024, the Company returned 85 mature bonds to a number of bondholders who did not accept the extension of maturity from January 7, 2024 to January 7, 2026, so the remaining outstanding bonds at June 30, 2024: 1,265 bonds.

The purpose of using the initial capital obtained from the private bond issuance according to the Resolution of the General Meeting of Shareholders No. 29.1/2021/NQ-ĐHĐCĐ-BVVM dated January 29, 2021 is as follows:

The expected proceeds from the issuance are VND 200,000,000,000 and will be used for

- Totalitional working capital for business operations: VND 96,735,400,000;
- Cooperation in investing in Spect machine system with Aiko International Joint Stock Company at Phu Tho General Hospital: VND 41,547,600,000; (details in Note V.6b)
- Investment cooperation with Vung Tau waste treatment project: VND 61,717,000,000 (details in Note V.6b)

According to Resolution No. 2307/2024/NQ-HDB of the Board of Directors dated July 23, 2024 on changing the capital usage plan. Specifically as follows:

The capital raised from the issuance as of July 23, 2024 is VND 126,500,000,000, used as follows:

- Totalitional working capital for business operations: VND 64,783,000,000;
- Investment cooperation with Vung Tau waste treatment project: 61,717,000,000 VND

Collateral: Medical equipment currently in use by AIKO International Group Corporation; equipment currently in use at the Phu Tho IVF Testing Center project and equipment currently in use at the Company.

Details of long-term loans arising during the period are as follows:

	Beginning Balance	Amount of loan incurred during the period	Bond issuance allocation	Loan amount paid during the period	Ending Balance
Regular bonds	126,484,212,637	-	15,787,363	-	126,500,000,000
Total	126,484,212,637	-	15,787,363	-	126,500,000,000

19. Equity**a, Detailed comparison table of changes in equity**

	Owner's equity	Capital surplus	Undistributed profit after tax	Non-controlling interest	Total
Last year's opening number	1,311,056,500,000	(395,300,000)	290.680.341.061	72,714,850,260	1,674,056,391,321
Profit in the previous year	-	-	12,173,463,012	47,128,453	12,220,591,465
Dividends and profits	-	-	-	(875,444,936)	(875,444,936)
Increase/decrease due to change in ownership ratio	-	-	-	327,622,723	327,622,723
Last year ending balance	1,311,056,500,000	(395,300,000)	302.853.804.073	72,214,156,500	1,685,729,160,573
Beginning balance of this year	1,311,056,500,000	(395,300,000)	302.853.804.073	72,214,156,500	1,685,729,160,573
Profit for this period	-	-	(16,730,798,237)	(916,260,901)	(17,647,059,138)
Dividends and profits	-	-	-	(102,040,816)	(102,040,816)
This period's ending balance	1,311,056,500,000	(395,300,000)	286.123.005.836	71,195,854,783	1,667,980,060,619

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Notes to the Interim Consolidated Financial Statements(next)**b, Details of owner's equity:**

	Year-end number		Beginning Balance	
	Value	Holding ratio	Value	Holding ratio
Other shareholders	1,311,056,500,000	100.00%	1,311,056,500,000	100.00%
Total	1,311,056,500,000	100.00%	1,311,056,500,000	100.00%

c, Stocks

	Ending Balance	Beginning Balance
Number of shares registered for issuance	131,105,650	131,105,650
Number of shares sold to the public	131,105,650	131,105,650
- Common stock	131,105,650	131,105,650
- Preferred stock	-	-
Number of shares outstanding	131,105,650	131,105,650
- Common stock	131,105,650	131,105,650
- Preferred stock	-	-

Outstanding shares face value: 10,000 VND.

VI. TOTALITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF INCOME**1. Sales and service revenue**

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Revenue from sales of goods and provision of services	81.408.192.173	97.813.688.235
Revenue deductions	-	(3,028,000)
Returned goods	-	(3,028,000)
Net revenue from sales and services	81.408.192.173	97.810.660.235

2. Cost of goods sold

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Cost of goods sold, services provided	74,949,925,060	74,996,409,957
Total	74,949,925,060	74,996,409,957

3. Financial revenue

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Deposit interest, loan interest	380,114,973	609,673,828
Dividends, profits shared	-	265,023,644
Exchange rate difference profit	679.886.123	143,892,041
Total	1,060,001,096	1,018,589,513

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Notes to the Interim Consolidated Financial Statements(next)**4. Financial costs**

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Interest expense	10,016,576,291	11,349,945,759
Exchange rate difference loss incurred	-	210,779,247
Provision/(Reversal) of investment loss provision	27,150,345	-
Cost of issuing distributed bonds	15,787,363	411,821,178
Total	10,059,513,999	11,972,546,184

5. Cost of sales

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Management staff costs	133,333,332	-
Material cost management	-	76,249,796
Contingency costs	(1,643,500,000)	433,500,000
Outsourcing service costs	17,307,375	188,777,828
Other expenses in cash	139,104,000	1,255,803,000
Total	(1,353,755,293)	1,954,330,624

6. Business management costs

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Management staff costs	3,305,358,966	3,865,707,883
Material cost management	52,092,119	313,273,633
Office supplies costs	204,587,207	-
Fixed asset depreciation costs	116,643,192	30,567,498
Taxes, fees and charges	55,468,812	61,729,568
Provision Expense/(Reversal of provision)	12,488,502,924	(21,444,272)
Outsourcing service costs	1,323,831,195	2,182,017,355
Other cash expenses	256,557,570	208,681,198
Allocation of commercial advantage	19,848,327	111,273,838
Total	17,822,890,312	6,751,806,701

7. Other Income

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Profit from liquidation and sale of fixed assets	-	325,956,400
Penalty for breach of contract	1,946,182,775	-
Other income	114,342	125,561
Total	1,946,297,117	326,081,961

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	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Depreciation of fixed assets not serving production and business	-	227,695,752
Penalty for late payment of tax and insurance	44,067,624	260,781,590
Other costs	109,616,068	-
Total	153,683,692	488,477,342

9. Current corporate income tax expense

Corporate income tax payable during the period is estimated as follows:

	This period
Total accounting profit before tax	(17,217,782,040)
Adjustments to increase or decrease accounting profit to determine profit subject to corporate income tax:	20,593,643,492
- Increase adjustments	20,593,643,492
<i>Depreciation of fixed assets not serving production and business</i>	1,945,830,565
<i>Penalty for late payment of tax and insurance</i>	44,067,624
<i>Impact of provision for diminution in value of investment in subsidiaries upon consolidation</i>	(14,086,479,738)
<i>Allocation of commercial advantage</i>	19,848,327
<i>Loss of associated companies due to consolidation</i>	14,656
<i>Losses of separate settlement companies</i>	32,670,362,058
- Adjustments for reduction	-
Taxable income	3,375,861,452
Tax-free income	(1,229,475,964)
Losses from previous years are carried forward.	-
Taxable income	2,146,385,488
Corporate income tax rate	20%
Corporate income tax payable at general tax rate	429,277,098
Corporate income tax payable	429,277,098
Total Current Corporate Income Tax	429,277,098

10. Basic/diluted earnings per share

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Accounting profit after corporate income tax	(16,730,798,237)	3,599,434,738
Adjustments to increase or decrease accounting profit to determine profit attributable to common stockholders:	-	-
Basic/diluted earnings per share	(16,730,798,237)	3,599,434,738
Weighted average number of common shares outstanding during the period	131,105,650	131,105,650
Basic/diluted earnings per share	(128)	27

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Average common shares outstanding during the period are calculated as follows:

	<u>This year</u>	<u>Last year</u>
Common shares outstanding at the beginning of the year	131,105,650	131,105,650
Impact of selling treasury stock	-	-
Effect of increase in common stock during the period	-	-
Average common shares outstanding during the period	131,105,650	131,105,650

1. Expenses by category

	Accumulated from the beginning of the year to the end of this period	
	<u>This year</u>	<u>Last year</u>
Cost of raw materials	393,637,103	389,523,429
Labor costs	4,334,092,171	3,865,707,883
Fixed asset depreciation costs	10,660,383,426	10,848,473,227
Taxes, fees and charges	55,468,812	61,729,568
Contingency costs	10,845,002,924	412,055,728
Outsourcing service costs	1,737,012,055	2,370,795,183
Other costs	424,019,807	1,575,758,036
Total	28,449,616,298	19,524,043,054

VII. OTHER INFORMATION**1. Information about related parties**

Stakeholders of the Enterprise include: key management members, individuals related to key management members and other stakeholders.

A, Transactions and balances with key management members and individuals related to key management members

Key management members include: members of the Board of Directors and members of the Executive Board (Board of Directors, Chief Accountant). Individuals related to key management members are close family members of key management members.

Key Management Members' Compensation:

	<u>This time</u>	<u>Previous period</u>
Mrs. Dang Nhi Nuong	121,000,000	121,000,000

During the period, the unit did not have any transactions with related parties.

B, Transactions with other related parties

Other related parties to the Enterprise include: subsidiaries, affiliated companies, individuals with direct or indirect voting rights in the Enterprise and close members of their families, enterprises managed by key management personnel and individuals with direct or indirect voting rights of the Enterprise and close members of their families.

Related parties include:	Relationship
Medicare Friendship Clinic Joint Stock Company	Associate company
Medicare Ninh Binh Clinic Joint Stock Company	Associate company
Golab Vung Tau Testing Center Joint Stock Company	Associate company
Golab Ha Giang Testing Center Joint Stock Company	Associate company

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Related parties include:	Relationship
Golab Phap Van Testing Center Joint Stock Company	Associate company
Famicare Phap Van Joint Stock Company	Associate company
Famicare Tuyen Quang Joint Stock Company	Associate company
Ba Dinh Clinic Joint Stock Company	Associate company
Golab Bac Lieu Testing Center Joint Stock Company	Associate company
Golab Tien Giang Testing Center Joint Stock Company	Associate company
Golab Binh Duong Testing Center Joint Stock Company	Associate company
Golab Go Vap Testing Center Joint Stock Company	Associate company
Mr. Pham Van Su	Director of Subsidiary
Mr. Vu Hoang Chuong	Director of Subsidiary

Transactions with other related parties.

The main transactions during the period between the Company and other related parties are as follows:

	Accumulated from the beginning of the year to the end of this period	
	This year	Last year
Golab Phap Van Testing Center Joint Stock Company		
Must collect capital support money	2,500,000,000	-
Famicare Phap Van Joint Stock Company		
Must collect capital support money	2,500,000,000	-
Medicare Friendship Clinic Joint Stock Company		
Contribution during the period	1,763,500,000	-
Medicare Ninh Binh Clinic Joint Stock Company		
Contribution during the period	1,000,000,000	-
Golab Phap Van Testing Center Joint Stock Company		
Contribution during the period	10,500,000,000	-
Famicare Phap Van Joint Stock Company		
Contribution during the period	10,500,000,000	-
Golab Go Vap Testing Center Joint Stock Company		
Contribution during the period	10,500,000,000	-
Nghe An Clinic Joint Stock Company		
Contribution during the period	1,000,000,000	-
Mr. Pham Van Su		
Must pay loan	3,500,00,000	-
Loan repayment	3,500,00,000	-
Mr. Vu Hoang Chuong		
Must pay loan	290,000,000	-

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At the end of the accounting period, the debts with related parties are presented in detail in notes V.5; V.13 and V.18./.

2. Fair value of financial assets and liabilities

	Book value		Fair value	
	Ending Balance	Beginning Balance	Ending Balance	Beginning Balance
Financial assets				
Cash and cash equivalents	20,271,075,930	38,838,831,967	20,271,075,930	38,838,831,967
Held to maturity investments	-	45,014,465,760	-	45,014,465,760
Accounts receivable	117,202,926,211	161,835,826,817	117,202,926,211	161,835,826,817
Loans	30,500,000,000	-	30,500,000,000	-
Other receivables	112,693,550,055	108,718,131,861	112,693,550,055	108,718,131,861
Financial assets available for sale	97,136,334,999	-	97,136,334,999	-
Total	377,803,887,195	354,407,256,405	377,803,887,195	354,407,256,405
Financial liabilities				
Loans and Debts	156,415,095,827	166,762,746,287	156,415,095,827	166,762,746,287
Payable to seller	13,270,439,715	14,532,716,374	13,270,439,715	14,532,716,374
Other payables	103,451,328,840	104,225,320,676	103,451,328,840	104,225,320,676
Total	273,136,864,382	285,520,783,337	273,136,864,382	285,520,783,337

The fair value of financial assets and financial liabilities is reflected at the amount at which the financial instruments could be exchanged in a current transaction between knowledgeable and willing parties.

The Company uses the following methods and assumptions to estimate fair value:

- The fair value of cash and cash equivalents, trade receivables, loans, other receivables, borrowings, trade payables and other short-term payables is equivalent to the book value (net of provisions for estimated uncollectibility) of these items due to their short maturity.
- The fair value of loans, trade receivables, other receivables, borrowings, trade payables and other long-term payables, held-to-maturity investments that are not listed on the stock market and do not have a trading price announced by 3 securities companies is estimated by discounting cash flows at the interest rate applicable to debts with similar characteristics and remaining maturity.

3. Credit risk

Credit risk is the risk that a party to a contract will not be able to perform its obligations resulting in financial loss to the Company.

The Company is exposed to credit risk from its operating activities (primarily trade receivables) and financing activities (bank deposits, loans and other financial instruments).

Accounts receivable

The Company minimizes credit risk by only dealing with financially sound entities, requiring letters of credit to be opened for entities that are trading for the first time or have no information on their financial capabilities, and having accounts receivable staff regularly monitor receivables to urge collection. On this basis, and the Company's receivables are related to many different customers, credit risk is not concentrated on a particular customer.

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Most of the bank deposits of the company is deposited in large, reputable banks in Vietnam. The company finds that the level of concentration of credit risk for bank deposits is low.

4. Risk liquidity risk

Liquidity risk is the risk the company had difficulty meeting its financial obligations due to lack of funds.

The Board of Directors has ultimate responsibility for liquidity risk management. The Company's liquidity risk arises primarily from the mismatch of maturities between its financial assets and financial liabilities.

The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents and borrowings at levels deemed necessary by the Board. The leadership considers it sufficient to meet the operational needs of the company aims to minimize the impact of cash flow fluctuations.

The maturity of financial liabilities based on undiscounted contractual payments is as follows:

	1 year or less	Over 1 year to 5 years	Over 5 years	Total
Ending Balance				
Loans and Debts	29,915,095,827	126,500,000,000	-	156,415,095,827
Payable to seller	13,270,439,715	-	-	13,270,439,715
Other payables	103,113,530,557	337,798,283	-	103,451,328,840
Total	146,299,066,099	126,837,798,283	-	273,136,864,382
Beginning Balance				
Loans and Debts	40,278,533,650	126,484,212,637	-	166,762,746,287
Payable to seller	14,532,716,374	-	-	14,532,716,374
Other payables	102,867,657,676	1,357,663,000	-	104,225,320,676
Total	157,678,907,700	127,841,875,637	-	285,520,783,337

The Company believes that the concentration of risk with respect to debt repayment is low. The Company is able to repay its debts when they fall due from cash flows from operations and proceeds from maturing financial assets.

5. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes three types: currency risk, interest rate risk and other price risk.

The sensitivity analyses presented below are based on a constant value of net debt, with the ratio of fixed-rate debt to floating-rate debt remaining constant.

Foreign exchange risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Interest rate risk of the Company mainly related to money and loans.

The Company manages interest rate risk by analyzing market conditions to obtain the most favorable interest rates while remaining within its risk management limits.

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Other price risks

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices other than changes in interest rates and foreign exchange rates.i.

6. Events occurring after the balance sheet date

- American VietNameese Biotech INC ("AMV") with many years of experience in the medical field: providing machinery and equipment systems, supplying consumables,... Facing the increasing demand for health care services, cancer screening and home health care, learning from the infusion center model - built and operated according to Japan's international safety standards - specializing in providing drug, vitamin, protein, therapy and water infusion services to improve patient health, is gradually becoming a popular trend in many countries such as Japan, the US, Thailand. However, in Vietnam, this model is still quite new and has not been widely deployed. At the same time, after reviewing and evaluating the overall mobile examination vehicle project, investment project, joint venture linking medical image archiving and transmission systems (PACS system) with hospitals that the company previously pursued, it did not meet expectations as expected. Therefore, the company boldly divested all or part of those projects, the Company has determined a strategy to strongly develop the clinic and infusion center model in the coming time. Currently, the Company is carrying out the necessary procedures to put the chain of clinic companies in all 63 provinces and cities across the country into operation, with the expectation of providing early, reliable diagnostic tests at the most cost-effective cost at the chain of testing centers. This issue was also approved at the 2024 Annual General Meeting of Shareholders.

- Resolution of the Board of Directors No. 0601/2025/NQ-HĐQT dated January 6, 2025 and Resolution of the Board of Directors No. 1701/2025/NQ-HĐQT dated January 17, 2025 on receiving the transfer of VND 204,227,000,000 of contributed capital at Phu Tho Provincial Obstetrics and Pediatrics Hospital from Sara Vietnam Joint Stock Company. The transfer value from Sara Vietnam Joint Stock Company under contract No. 01/2025/HĐCN/SARA-VIETMY dated February 15, 2025 is VND 204,227,000,000. Up to now, the Company has paid the entire amount of VND 204,227,000,000. However, according to Resolution of the Board of Directors No. 1604/2025/NQ-HĐQT dated April 16, 2025, the Company decided to withdraw capital early from Phu Tho Maternity and Pediatrics Hospital, the capital withdrawal plan is from 2025 to 2028. Up to now, the Hospital has transferred 8,000,000,000 to the company.

- Resolution of the Board of Directors No. 2502.01/2025/NQ-HĐQT dated February 25, 2025 on divestment of investment capital at Vietnam National Software Production Joint Stock Company.

7. Comparison information

The comparative figures on the interim consolidated balance sheet are the figures on the interim consolidated balance sheet as at 31 December 2023 audited by TTP Auditing Company Limited. The comparative figures on the interim consolidated income statement and interim consolidated cash flow statement are the figures on the interim consolidated income statement and interim consolidated cash flow statement for the first 6 months of the fiscal year ended 31 December 2023 audited by TTP Auditing Company Limited.

Some beginning-of-year indicators on the interim consolidated balance sheet, interim consolidated income statement and interim consolidated cash flow statement have been adjusted due to changes in late interest expense at Viet Capital Commercial Joint Stock Bank, specifically as follows:

AMERICAN VIETNAMESE BIOTECH INC

Address: 4th Floor, Phu Ma Duong Building, 85 Hoang Van Thai, Tan Phu Ward, District 7, Ho Chi Minh City
 INTERIM CONSOLIDATED FINANCIAL STATEMENTS

First 6 months of the fiscal year ending December 31, 2024

Notes to the Interim Consolidated Financial Statements(next)

		Figures based on the audited financial statements of the previous year	Restated figures	Adjusted figures
Balance sheet	Code			
Short-term payable expenses	315	18,955,557,105	4,353,675,752	23,309,232,857
Undistributed profit after tax	421	307,207,479,825	(4,353,675,752)	302,853,804,073
Undistributed profit after tax accumulated to the end of previous period	421a	293,404,036,924	(2,723,695,863)	290,680,341,061
Undistributed profit this period	421b	13,803,442,901	(1,629,979,889)	12,173,463,012
Business performance report				
Financial costs	22	10,342,566,513	1,629,979,671	11,972,546,184
Including: interest expense	23	9,719,965,870	1,629,979,889	11,349,945,759
Total accounting profit before tax	50	4,621,740,790	(1,629,979,889)	2,991,760,901
Profit after corporate income tax	60	4,600,795,271	(1,629,979,889)	2,970,815,382
Profit after tax of parent company	61	5,229,414,627	(1,629,979,889)	3,599,434,738
Basic/diluted earnings per share	70;71	40	(13)	27
Cash flow statement				
Profit before tax	03	4,621,740,790	(1,629,979,889)	2,991,760,901
Interest expense	06	9,719,965,870	1,629,979,889	11,349,945,759

Prepared on 23 May, 2025

Prepared by



Nguyen Minh Hoa

Chief Accountant



Le Thi Viet Ha

Director



Dang Nhi Nuong