
VINAM JOINT STOCK COMPANY AND SUBSIDIARIES
CONSOLIDATED FINANCIAL STATEMENTS

The accounting period from April 1, 2025 to June 30, 2025

Hanoi, July 2025.

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam.

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VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District,
Hanoi City, Vietnam

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Vinam Joint Stock Company (hereinafter referred to as the 'Company') presents this report together with the Consolidated Financial Statements of the Company period from 01/04/2025 to 30/06/2025

Company

Vinam Joint Stock Company was established and operates under Enterprise Registration Certificate No. 0102174005, initially issued by the Hanoi Department of Planning and Investment on February 14, 2007, and amended for the 20th time on September 28, 2023

The Company's headquarters is located on the 1st Floor, Lot BT5 - Plot No. 36, Phap Van - Tu Hiep New Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

BOARD OF DIRECTORS, BOARD OF DIRECTORS AND BOARD OF SUPERVISORS

The members of the Company's Board of Directors and Management Board who managed the Company during the year and as of the date of this report include

Board of Directors

Mr	Takishita Akira	Chairman	Appointed on June 27, 2022
Mr	Le Van Tuan	Member	Appointed on June 21, 2022
Mr	Dang Viet Thang Management Board	Member	Appointed on June 21, 2022
Mr	Le Van Manh	Director	Appointed on September 16, 2023

The Chief Accountant of the Company during the year and as of the date of this report is

Mr : Pham Xuan Lang	Chief Accountant	Appointed on February 13, 2023
Ms : Vu Thi Ngoc	Chief Accountant	Resigned on February 13, 2023

Supervisory Board

Ms	Nguyen Thi Thuong	Head of the Board	Appointed on June 21, 2022
Ms	Ngo Thi Tam	Member	Appointed on June 21, 2022
Ms	Tran Thi Duyen	Member	Appointed on June 21, 2022

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

The Management Board of the Company is responsible for preparing the Consolidated Financial Statements that fairly and reasonably reflect the financial position, business performance, and cash flow of the Company during the year in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations regarding the preparation and presentation of consolidated financial statements. In preparing the Consolidated Financial Statements, the Management Board is required to

- Select appropriate accounting policies and apply these policies consistently
- Make reasonable and prudent judgments and estimates
- State whether the appropriate accounting principles have been followed, and whether there are any material deviations that need to be disclosed and explained in the Consolidated Financial Statements
- Prepare the Consolidated Financial Statements on a going concern basis, except where it is not possible to assume that the Company will continue its business operations; and
- Design and implement an effective internal control system for the purpose of preparing and presenting reasonable Consolidated Financial Statements to mitigate risks and fraud

The Board of Directors of the Company ensures that the accounting records are kept to reflect the financial position of the Company, with honesty and reasonableness at any time and ensure that the Consolidated Financial Statements for The accounting period from April 1, 2025 to June 30, 2025 comply with current regulations of the State. At the same time, it is responsible for ensuring the safety of the Company's assets and taking appropriate measures to prevent and detect fraud and other violations

The Board of Directors of the Company commits that the Consolidated Financial Statements for The accounting period from April 1, 2025 to June 30, 2025 have honestly and reasonably reflected the financial situation of the Company as at June 30, 2025, the results of business operations and cash flows on June 30, 2025, in accordance with Vietnamese Accounting Standards, Enterprise Accounting Regime and comply with legal regulations related to the preparation and presentation of financial statements for The accounting period from April 1, 2025 to June 30, 2025.

APPROVAL OF FINANCIAL STATEMENTS

The Board of Directors approved the attached Interim Financial Statements. The Interim Financial Statements have fairly and fairly reflected the Company's Balance Sheet as at June 30, 2025, as well as its business performance and cash flows for the year for the current period, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and legal regulations related to the preparation and presentation of Financial Statements.

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

Other commitments

The Management Board commits that the Company complies with Decree No. 155/2020/ND-CP dated December 31, 2020, guiding corporate governance applicable to public companies, and that the Company does not violate the information disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance, guiding information disclosure on the Securities Market

On behalf of and representing the Management Board



Le Van Manh

Director

Hanoi, July 28, 2025

11/07/2025

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES
1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang
Liet Ward, Hoang Mai District, Hanoi City, Vietnam

Consolidated financial statements
For the accounting period from
01/04/2025 to 30/06/2025

CONSOLIDATED BALANCE SHEET
As of June 30, 2025

Unit: VND

ASSET	Code	Explanation	30/06/2025	01/01/2025
A. CURRENT ASSETS	100	4	50 643 498 474	76 613 283 252
I. Cash and cash equivalents	110		1 802 962 511	3 482 211 096
1 Cash	111		1 802 962 511	3 482 211 096
2 Cash equivalents	112		-	-
II. Short-term financial investments	120	5	39 713	39 713
1 Trading securities	121		35 799 713	35 799 713
2 Provision for impairment of trading securities	122		(35 760 000)	(35 760 000)
III. Short-term receivables	130		36 307 874 925	59 397 772 693
1 Short-term receivables from customers	131	6	29 597 323 496	50 547 521 279
2 Short-term prepayments to suppliers	132	7	3 944 876 000	5 286 254 955
6 Other short-term receivables	136	8	2 765 675 429	3 563 996 459
IV. Inventories	140	9	11 748 484 746	12 981 355 064
1 Inventories	141		11 748 484 746	12 981 355 064
V. Other current assets	150		784 136 579	751 904 686
1 Short-term prepayments	151	13	-	65 680 982
2 Value-added tax (VAT) deductible	152		784 136 579	751 904 686
3 Taxes and other receivables from the State	153	15	-	-
B. LONG-TERM ASSETS	200		417 839 103 541	400 605 382 587
II. Fixed assets	220		7 258 645 358	8 189 620 070
1 Tangible fixed assets	221	11	4 871 645 379	5 263 620 087
- Cost price	222		7 157 465 579	7 157 465 579
- Accumulated depreciation	223		(2 285 820 200)	(1 893 845 492)
3 Intangible fixed assets	227	12	2 386 999 979	2 925 999 983
- Cost price	228		6 160 000 000	6 160 000 000
- Accumulated depreciation	229		(3 773 000 021)	(3 234 000 017)
IV. Long-term unfinished assets	240	10	9 465 138 343	9 462 538 343
2 Construction in progress	242		9 465 138 343	9 462 538 343
V. Long-term financial investments	250		399 800 041 198	381 598 761 964
2 Investments in joint ventures and associates	252		376 651 171 449	351 098 761 964
3 Investing in other entities	253		29 500 000 000	30 500 000 000
4 Provision for impairment of long-term financial investments (*)	254		(6 351 130 251)	-

VI. Other non-current assets	260		1 315 278 642	1 354 462 210
1 Long-term prepayments	261	13	1 315 278 642	1 354 462 210
TOTAL ASSETS (270 = 100 + 200)	270		468 482 602 015	477 218 665 839

CAPITAL SOURCE	Code	Explanation	30/06/2025	01/01/2025
C. LIABILITIES PAYABLE	300		65 591 728 730	67 980 466 024
I. Short-term debt	310		65 591 728 730	55 032 972 873
1 Short-term trade payables	311	14	17 567 591 448	8 878 364 296
2 Short-term advance payment buyer	312		1 348 455 061	
	313	15		
3 Taxes and other payments to the State	314		630 114 036	1 046 759 952
4 Payable to workers	315		514 763 527	327 539 926
5 Short-term payable expenses	319	16	175 000 000	175 000 000
9 Other short-term payables	320		45 310 711 702	24 560 462 126
10 Short-term loans and finance leases				19 999 753 617
- Short-term loans	321	17		37 810 000 000
11 Provision for short-term payables	322		-	526 250 000
12 Bonus and welfare fund	330		45 092 956	45 092 956
	338		-	
II. No long term	400	18		12 947 493 151
8 Long-term loans and financial leases	410			12 947 493 151
D. EQUITY	411		402 890 873 285	409 238 199 815
I. Equity	411a		402 890 873 285	409 238 199 815
1 Owner's equity	412		296 999 910 000	296 599 910 000
- Common shares with voting rights	418		296 999 910 000	296 599 910 000
2 Capital surplus	421		18 918 962 963	18 918 962 963
8 Development investment fund	421a		195 900 595	195 900 595
11 Undistributed profit after tax	421b		76 805 508 242	83 072 100 083
- Undistributed profit after tax accumulated to the end of previous period	429		79 954 832 011 (3 149 323 769)	80 240 777 253
- Undistributed profit this period			(1 826 107 143)	2 831 322 830
13 Non-controlling interest			9 970 591 485	10 451 326 174
TOTAL CAPITAL (440 = 300+ 400)	440		468 482 602 015	477 218 665 839

Pham Thi Bich Lien

Prepared by

Hanoi, April 28, 2024

Pham Xuan Lang

Chief Accountant

Le Van Manh

Director



CONSOLIDATED STATEMENT OF PERFORMANCE

Accounting period from April 1, 2025 to June 30, 2025

Target		Code	Explanation	Quarter II/2025	Quarter II/2024	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
1 Sales and service revenue		01	19	17 092 584 790	8 665 808 517	44 378 987 442	27 075 808 517
3 Net revenue from sales and services (10=01-02)		10		17 092 584 790	8 665 808 517	44 378 987 442	27 075 808 517
4 Cost of goods sold		11	21	15 097 759 944	7 708 229 632	40 557 536 455	23 283 229 632
5 Gross profit from sales and service provision (20=10-11)		20		1 994 824 846	957 578 885	3 821 450 987	3 792 578 885
6 Financial revenue		21	22	33 102	505 661 358	118 256	545 414 022
7 Financial costs		22	23	1 359 131 044	1 076 119 209	3 092 104 572	1 726 170 686
In which: Interest expense							
8 Profit or loss in joint ventures and associates		23		1 359 131 044	1 076 119 209	3 092 104 572	1 726 170 686
		24		(725 201 898)	53 158	(1 371 381 821)	53 158
9 Cost of sales		25	24	143 751	23 067 276	287 502	23 211 027
10 Business management costs		26	25	1 171 025 873	842 380 849	2 319 808 202	2 560 874 135
11 Net profit from business activities (30=20+(21-22)+24-(25+26)		30		(1 260 644 618)	(478 273 933)	(2 962 012 854)	27 790 217
12 Other income		31	26	-	-	-	-
13 Other costs		32	27	18 281 379	3 628 529	18 751 116	31 646 474
14 Other profit (40=31-32)		40		(18 281 379)	(3 628 529)	(18 751 116)	(31 646 474)

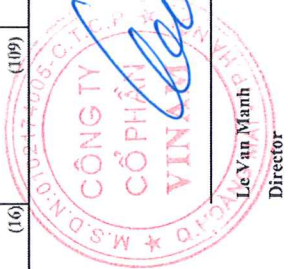
Đơn vị: VND

Target	Code	Explanation	Quarter II/2025	Quarter II/2024	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
15 Total accounting profit before tax (50=30+40)	50		(1 278 925 997)	(481 902 462)	(2 980 763 970)	(3 856 257)
16 Current corporate income tax expense	51	28	79 381 085	5 301 431	249 294 488	5 301 431
17 Deferred corporate income tax expense	52	28				
18 Profit after corporate income tax (60=50-51-52)	60		(1 358 307 082)	(481 902 462)	(3 230 058 458)	(9 157 688)
19 Profit after tax of parent company	61		(1 323 216 626)	(455 675 545)	(3 149 323 769)	24 545 054
20 Profit after tax of non-controlling shareholders	62		(35 090 456)	(26 226 917)	(80 734 689)	(33 702 742)
21 Basic earnings per share (*)	70	29	(46)	(16)	(109)	(0.31)

Pham Thi Bich Lien

Pham Thi Bich Lien
Prepared by
Hanoi, April 28, 2024

Pham Xuan Lang
Chief Accountant



Le Van Manh
Director

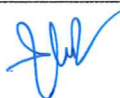
CONSOLIDATED STATEMENT OF CASH FLOWS

Kỳ kế toán từ ngày 01/01/2025 đến ngày 30/06/2025
(By indirect method)

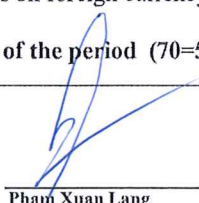
(By indirect method) Đơn vị: VND

Target	Code	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
I. CASH FLOW FROM OPERATING ACTIVITIES			
1. Revenue from sales, services and other revenues	01	44 952 177 047	9 475 155 125
2. Money paid to suppliers of goods and services	02	(30 548 524 388)	(91 036 580 717)
3. Money paid to workers	03	(411 639 997)	(2 722 584 131)
4. Interest paid	04	(217 906 245)	(1 791 029 590)
4. Corporate income tax paid	05	-	(35 000 000)
5. Other income from operating activities	06	13 425 750 000	155 452 838 529
6. Other expenses for business activities	07	(16 915 949 267)	(12 737 619 734)
<i>Other expenses for business activities</i>	20	10 283 907 150	56 605 179 482
II. CASH FLOW FROM INVESTING ACTIVITIES			
	21	(2 600 000)	
1 Cash paid for the purchase and construction of fixed assets and other long-term assets	23	-	
3 Cash spent on lending and purchasing debt instruments of other entities			
4 Proceeds from loans and resale of debt instruments of other entities	24	-	
5 Money spent on investment in other entities	25		(86 500 000 000)
6 Proceeds from capital investment in other entities	26		56850000000
7 Interest income, dividends and profits	27	7 189 940 862	
<i>Interest on deposits, interest on loans (revenue from financial activities))</i>		7 960 870 885	
<i>Dividends, profits shared (revenue of financial activities)</i>		(770 930 023)	
<i>Net cash flow from investing activities</i>	30	(17 500 212 408)	(29 650 000 000)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1 Proceeds from issuing shares, rec capital contributions from owners	31		1 000 000 000
3 Proceeds from borrowing	33	39 999 753 617	15 100 000 000
4 Loan principal repayment	34	(39 999 753 617)	(37 810 000 000)
<i>Net cash flow from financing activities (40=31+32+33+34+35+36)</i>	40	0	(37 810 000 000)

Net cash flow during the period (50=20+30+40)	50	20 751 415	5 245 179 482
Cash and cash equivalents at the beginning of the period	60	1 782 211 096	6 994 133 341
Impact of foreign exchange rate changes on foreign currency conversion	61		-
Cash and cash equivalents at the end of the period (70=50+60+61)	70	1 802 962 511	12 239 312 823



Pham Thi Bich Lien



Pham Xuan Lang



Le Van Manh

Prepared by

Chief Accountant

Director

Hanoi, April 25, 2024

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1 *These notes form an integral part of and should be read in conjunction with the Consolidated Financial Statements*

CHARACTERISTICS OF BUSINESS ACTIVITIES

Form of capital ownership

(Vinam Joint Stock Company was established and operates under the Certificate of Business Registration of Joint Stock Company No. 0102174005 issued by the Hanoi Department of Planning and Investment for the first time on February 14, 2007, registered for the 20th change on September 28, 2023.

The Company's head office is located at Floor 1, Lot BT5 - Unit 36, Phap Van - Tu Hiep new urban area, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam.

The Company's registered charter capital is VND 296,999,910,000, the actual contributed charter capital as of December 31, 2024 is VND 296,999,910,000; equivalent to 29,699,991 shares, the par value of one share is VND 10,000.

The Company is listed on the Hanoi Stock Exchange with the stock code CVN according to the Official Dispatch dated July 29, 2010. The first trading date of CVN shares is August 6, 2010.

Total number of employees of the Parent Company as of June 30, 2024 is 08 people

Business Field

The Company's business areas are: industrial production, trade and services

Business sector

The Company's main activities are:

Architectural and related technical consulting activities

Details: - Prepare bidding documents, analyze and evaluate bidding documents, review technical designs, construction techniques for construction projects including: civil and industrial, transportation, irrigation, water supply and drainage. - Prepare and report feasibility studies, pre-feasibility reports and investment reports for projects; - Prepare, manage and organize the implementation of construction investment projects;

Retailing of food, beverages, cigarettes and tobacco accounts for a large proportion in general stores; Retailing of food in specialized stores

Real estate consulting, brokerage, auction, land use rights auction

Details: - Real estate brokerage, consulting, management services - Real estate trading floor services;

Retail sale of medicines, medical equipment, cosmetics and hygiene products in specialized stores

Details: - Retail sale of medical equipment in specialized stores;

Wholesale of electronic and telecommunication equipment and components

Details: - Wholesale of groceries, electronics, information technology, equipment, supplies, means of transport

Wholesale fabrics, garments, footwear

Details: Trading in textiles and garments;

CORPORATE STRUCTURE

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính hợp nhất

Company Structure

Total number of subsidiaries:

- Number of direct subsidiaries consolidated: 03

List of directly owned companies as of June 30, 2025

Company Name	Contributed capital as of June 30, 2025	Voting ratio	Main business activities
VND			
- Công ty CP Công Nghệ Cao Y Tế và Môi Trường Hạ Long Tokyo (1)	49 940 000 000	99,98%	Bán buôn nhiên liệu rắn, lỏng, khí và các sản phẩm liên quan Chỉ tiết: - Bán buôn xăng dầu và các sản phẩm liên quan; - Bán buôn khí đốt và các sản phẩm liên quan.
- Công ty TNHH Vinam Sài Gòn (2)	38 868 000 000	81,20%	Bán buôn khí dầu mỏ hóa lỏng (LPG), Khí thiên nhiên (CNG), khí thiên nhiên hóa lỏng (LNG), xăng, dầu lửa, dầu DO, dầu FO và các sản phẩm liên quan (không hoạt động tại trụ sở).
- Công ty CP Công nghệ cao G7 (3)	68 600 000 000	98,00%	Sản xuất thực phẩm khác chưa được phân vào đâu.

List of joint venture companies as of June 30, 2025

Company Name	Contributed capital as of Mar 31, 2025	Voting ratio	Main business activities
CÔNG TY CỔ PHẦN PHÒNG KHÁM BA ĐÌNH (1)	14 700 000 000	49,00%	Hoạt động của phòng khám đa khoa, chuyên khoa và phòng khám

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City,
Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với Báo cáo tài chính
hợp nhất

CÔNG TY CỔ PHẦN PHÒNG KHÁM NGHỆ AN (2)	14 700 000 000	49.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB PHÁP VÂN (3)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN FAMICARE PHÁP VÂN (4)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HUNG YÊN (5)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI DƯƠNG (6)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CỔ PHẦN FAMICARE HUNG YÊN (7)	3 500 000 000	11.7.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG BÌNH (8)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TRÀ VINH (9)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH LONG (10)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB AN GIANG (11)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TIỀN GIANG (12)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE QUẢNG BÌNH (13)	3 500 000 000	11.7.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE HẢI DƯƠNG (14)	3 500 000 000	11.7.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TUYẾN QUANG (15)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB GIA LAI (16)	8 825 000 000	29.4.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu Hiep, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Các thuyết minh này là bộ phận hợp thành và cần được đọc cùng với báo cáo tài chính hợp nhất

CÔNG TY CP FAMICARE ĐÔNG NAI (17)	3 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BẮC NINH (18)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB HẢI PHÒNG (19)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẬN 5 (20)	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH DƯƠNG (21)	2 900 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TÂN AN	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB HÀ TĨNH	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP MEDICARE HỮU NGHỊ	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB GÒ VẤP	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH PHÚC	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB ĐÔNG THÁP	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE VĨNH LONG	8. 200 000 000	27.33.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB KIÊN GIANG	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE KIÊN GIANG	3 500 000 000	11.67.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BẠC LIÊU	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.

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CÔNG TY CP PHÒNG KHÁM MEDICARE NINH BÌNH	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB ĐÀK NÔNG	6 000 000 000	20.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG NAM	6 000 000 000	20.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG TRỊ	6 000 000 000	20.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE TUYẾN QUANG	8 793 553 270	29.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB TÂY NINH	7 500 000 000	25.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP HEALTHCARE QUẬN 12	13 500 000 000	45.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB KON TUM	7 500 000 000	25.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BIÊN HÒA	10 500 000 000	35.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB CAO BÀNG	6 000 000 000	20%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BẮC GIANG	3.636.000.000	12.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH DƯƠNG	2 900 000 000	9.7 %	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
List of other investment companies as of June 30, 2025		10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE HÒA BÌNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE BÌNH ĐỊNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .

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CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH YÊN	1 800 000 000	6.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE AN GIANG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE HẢI PHÒNG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE BẮC NINH	1 000 000 000	10%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB ĐÀ NẴNG	3 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE AN ĐỒNG THÁP	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE GIA LAI	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE HÀ TĨNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE LONG AN	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE NINH BÌNH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG NGÃI	5 700 000 000	19.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa.
CÔNG TY CP FAMICARE TIỀN GIANG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .

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CÔNG TY CP FAMICARE TRÁ VINH	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE VINH PHÚC	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE ĐÀ NẴNG	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE NGHỆ AN	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE 3/2	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE GỖ VẤP	1 000 000 000	10.00%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch .
CÔNG TY CP FAMICARE BẠC LIÊU	4 768 000 000	15.89 %	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch
CÔNG TY CP FAMICARE QUẢNG NGÃI	1 000 000 000	10%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch
CÔNG TY CP FAMICARE SÓC TRĂNG	1 000 000 000	10%	Hoạt động của các phòng khám đa khoa, chuyên khoa và nha khoa, tiêm và truyền dịch
Cộng	407.522.553.270		

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

1st Floor, Lot BT5 - Block 36, New Urban Area Phap Van - Tu
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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

The Company's annual accounting period according to the calendar year begins on January 1 and ends on December 31 of each year

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

2 ACCOUNTING STANDARDS AND REGIMES APPLIED

Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance; Circular No. 75/2015/TT-BTC dated May 18, 2015 and Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC. These consolidated financial statements are prepared in compliance with the provisions of Circular 202/2014/TT-BTC issued by the Ministry of Finance of Vietnam on December 22, 2014 guiding the method of preparing and presenting consolidated financial statements.

Statement on compliance with accounting standards and accounting regimes

The Company has applied Vietnamese Accounting Standards and documents guiding the Standards issued by the State. The Financial Statements are prepared and presented in accordance with all provisions of each standard, circular guiding the implementation of the Standards and the current Enterprise Accounting Regime being applied.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the principal accounting policies applied by the Company in preparing its financial statements

Accounting estimates

The preparation of financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant legal regulations on the preparation and presentation of financial statements requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosure of contingent liabilities and assets at the date of the financial statements as well as the reported amounts of revenues and expenses during the financial year. Although accounting estimates are made to the best of the knowledge of the Board of Directors, the actual amounts incurred may differ from the estimates and assumptions made.

Basis of financial statement consolidation

The consolidated financial statements include the financial statements of the Company and the financial statements of the companies controlled by the Company (its subsidiaries) prepared up to 31 December. Control is achieved where the Company has the power to govern the financial and operating policies of an investee company so as to obtain benefits from its activities

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

The financial statements of subsidiaries are prepared using accounting policies that are consistent with those of the Company. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with those of the Company and its subsidiaries

All transactions and balances between companies within the same group are eliminated when consolidating the financial statements.

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Non-controlling interests are the portion of the profits or losses and net assets of a subsidiary not held by the Company. Non-controlling interests consist of the amount of the non-controlling interests at the date of the original business combination and the non-controlling interest in changes in equity since the date of the combination. Losses incurred by the subsidiary are allocated to the non-controlling interest, even if the losses exceed the non-controlling interest in the net assets of the subsidiary.

Non-controlling interest

Non-controlling interest is that portion of the profit or loss and net assets of a subsidiary that is not held by the Company.

Profit and loss when there is a change in ownership ratio in a subsidiary

In case the parent company, after divesting part of its capital and losing control over its subsidiary: The profit or loss recorded on the Consolidated Financial Statements is determined as the difference between the proceeds from the divesting and the value of the net assets transferred plus the amount of commercial advantages recorded as a reduction, which is the total amount of unallocated commercial advantages.

Financial instruments

Initial notes

Financial assets: At the date of initial recognition, financial assets are recorded at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. The Company's financial assets include cash, cash equivalents, trade receivables, other receivables, deposits, financial investments and derivative financial instruments.

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost plus transaction costs directly attributable to the issuance of such financial liabilities. The Company's financial liabilities include trade payables, other payables, accrued expenses, finance lease liabilities, loans and derivative financial instruments

Re-evaluate after initial recording

Currently, there are no regulations on revaluation of financial instruments after initial recognition.

Foreign currency transactions

Foreign currency transactions during the fiscal year are converted into Vietnamese Dong at the actual exchange rate on the transaction date. This actual transaction exchange rate is determined according to the following principles:

When buying and selling foreign currency, the exchange rate is specified in the foreign currency buying and selling contract between the Company and the commercial bank;

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When recording receivables, the purchase exchange rate is the commercial bank where the Company designates the customer to make payment at the time the transaction occurs;

When recording liabilities, the selling rate is the commercial bank where the Company plans to transact at the time the transaction occurs

The actual transaction exchange rate when re-evaluating foreign currency items at the time of preparing the Consolidated Financial Statements is determined according to the following principles:

For items classified as assets, apply the foreign currency buying rate of the commercial bank where the Company regularly conducts transactions;

For foreign currency deposits: apply the buying rate of the bank where the Company opens a foreign currency account

For items classified as liabilities: apply the foreign currency selling rate of the commercial bank where the Company regularly conducts transactions

All actual exchange rate differences arising during the year and differences arising from revaluation of foreign currency monetary items at the end of the year are recorded in the financial results of the fiscal year

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value

Financial investments

Trading securities

Trading securities are securities held by the Company for trading purposes. Trading securities are recorded from the date the Company acquires ownership and are initially measured at the fair value of the payments at the time the transaction occurs plus costs related to the purchase of trading securities.

In subsequent accounting periods, securities investments are determined at original cost minus any reduction in the value of trading securities.

For investments in trading securities, the basis for setting up provisions is the difference between the original cost of the investments recorded in the accounting books and their market value at the time of setting up the provisions.

Accounts receivable

Accounts receivable are amounts that are recoverable from customers or others. Accounts receivable are stated at book value less allowance for doubtful debts

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Provision for doubtful debts is made for the following items: overdue receivables recorded in economic contracts, loan agreements, contractual commitments or debt commitments and receivables that have not yet reached maturity but are unlikely to be recovered. In particular, the provision for overdue receivables is based on the principal repayment period according to the original sales contract, not taking into account debt extensions between the parties and receivables that have not yet reached maturity but the debtor has gone bankrupt or is in the process of dissolution, missing or absconding.

Inventory

Inventories are measured at the lower of cost and net realizable value. Cost includes direct materials, direct labor and, if any, those overheads that have been incurred in bringing the inventories to their present location and condition. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs to be incurred in marketing, selling and distribution.

Inventory value is determined by the weighted average method..

Inventories are accounted for using the perpetual inventory method.

The Company's inventory impairment provision is made in accordance with current accounting regulations. Accordingly, the Company is allowed to make an allowance for obsolete, damaged, or substandard inventory and in cases where the original cost of inventory is higher than the net realizable value at the end of the accounting period.

Transfers from owner-occupied property or inventories to investment property are made only when there is a change in use, such as when the owner ceases to use the property and begins to lease it to another party or at the end of the construction phase. Transfers from investment property to owner-occupied property or inventories are made only when there is a change in use, such as when the owner begins to use the property or develops it for sale. Transfers from investment property to owner-occupied property or inventories do not change the cost or carrying amount of the property at the date of transfer.

Cost of unfinished construction

Assets under construction for production, rental, administrative purposes or for other purposes are stated at cost. This cost includes service costs and related interest costs in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use..

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. Prepaid expenses include prepaid office rent, tools and equipment issued for use and other prepaid expenses

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Other prepaid expenses include the value of tools, supplies, small components issued for use, advertising costs and training costs incurred in the period before the Company officially goes into operation and are considered to be able to bring future economic benefits to the Company. These costs are capitalized as prepayments and allocated to the Income Statement, using the straight-line method in accordance with current accounting regulations

Accounts Payable

Payables are monitored by payment term, payable entity, original currency and other factors according to the Company's management needs..

Equity

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

Share premium reflects the difference between the par value, direct costs associated with the issuance of shares and the issue price of shares (including cases of re-issuance of treasury shares) and can be a positive surplus (if the issue price is higher than the par value and direct costs associated with the issuance of shares) or a negative surplus (if the issue price is lower than the par value and direct costs associated with the issuance of shares).

Differences in asset revaluation are reflected in the following cases: when there is a State decision on asset revaluation, when equitizing state-owned enterprises, and other cases as prescribed by law.

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the situation of profit distribution or loss handling of the Company. Profit distribution is made when the Company has undistributed profit after tax not exceeding the undistributed profit after tax on the Consolidated Financial Statements after excluding the impact of profits recorded from bargain purchases. In case of paying dividends, profits to owners exceeding the undistributed profit after tax are recorded as a decrease in contributed capital. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders and after setting aside funds according to the Company's Charter and the provisions of Vietnamese law..

The Company sets aside the following funds from the Company's net profit after corporate income tax upon the proposal of the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders:

Development investment fund: This fund is set aside to serve the Company's expansion of operations or in-depth investment.

Bonus and welfare fund and Executive Board bonus fund: This fund is set aside to reward, encourage materially, bring common benefits and improve welfare for employees and is presented as a liability on the Consolidated Financial Statements.

Dividends payable to shareholders are recorded as payables on the Company's Balance Sheet after the dividend payment

Revenue

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Sales revenue

Sales revenue is recognized when all five (5) following conditions are satisfied:

The Company has transferred substantially all the risks and rewards of ownership of the goods or the Company no longer retains managerial involvement to the degree usually associated with ownership or effective control over the goods;

The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods.

It is probable that the economic benefits associated with the transaction will flow to the Company; and

Identify the costs associated with a sales transaction

Service revenue

Revenue from a transaction involving the rendering of services is recognised when the outcome of the transaction can be estimated reliably

The amount of revenue can be measured reliably;

It is probable that the economic benefits associated with the transaction will flow to the entity

The stage of completion of the transaction at the balance sheet date can be measured reliably; and

Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service..

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

Financial revenue

Financial revenue

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

It is probable that the economic benefits associated with the transaction will flow to the entity;

Revenue is determined with relative certainty

Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

Dividends and profits are recognized when the Company is entitled to receive dividends or profits from capital contributions.

Cost of goods sold

Cost of goods sold in the period is recorded in accordance with the revenue generated in the period and ensures compliance with the principle of prudence. Cases of material loss exceeding the norm, costs exceeding the normal norm, lost inventory after deducting the responsibility of the relevant collective or individual, etc. are fully and promptly recorded in the cost of goods sold in the year

Financial costs

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Expenses recorded in financial expenses include:

Costs or losses related to financial investment activities

Cost of borrowing

Losses from liquidation, transfer of short-term securities, transaction costs of selling securities

Provision for devaluation of trading securities, provision for loss on investment in other entities, loss arising from selling foreign currency, exchange rate loss

The above amounts are recorded at the total amount incurred during the year without offsetting against financial operating revenue

Tax

Corporate income tax represents the sum of current and deferred tax liabilities.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including losses carried forward, if any) and it further excludes items that are not taxable or deductible.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority

Other taxes are applied according to current tax laws in Vietnam

Earnings per share

Basic earnings per share is calculated by dividing the profit or loss after tax attributable to shareholders owning common shares of the Company (after adjusting for the Bonus and Welfare Fund and the Executive Board Bonus Fund) by the weighted average number of common shares outstanding during the year.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the Bonus and Welfare Fund, the Executive Board Bonus Fund and dividends on convertible preference shares) by the weighted average number of ordinary shares that would be issued in the event that all the potential ordinary shares with a dilutive impact are converted into ordinary shares.

Parts information

The Company's main business activities during the year only take place within the territory of Vietnam, therefore the Company does not present segment reports by geographical area.

Stakeholders

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

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Enterprises that directly or indirectly through one or more intermediaries control, or are controlled by, or are under common control with the Company, including parent companies, subsidiaries and associates;

Individuals who directly or indirectly hold voting rights of the Company and have significant influence over the Company, key management personnel of the Company, close family members of these individuals;

Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence on the Company.

Enterprises in which the above individuals directly or indirectly hold a significant portion of voting rights or have significant influence on the Company.

In considering each possible related party relationship for the preparation and presentation of the consolidated financial statements, the Company pays attention to the substance of the relationship rather than the legal form

4. CASH AND CASH EQUIVALENTS

	<u>30/06/2025</u>	<u>01/01/2025</u>
Cash	1 435 553 425	3 146 849 381
Non-term bank deposits	367 409 086	335 361 715
Cộng	1 802 962 511	3 482 211 096

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5 FINANCIAL INVESTMENTS

Trading securities

	30/06/2025		1/01/2025	
	<u>Original</u>	<u>Fair value</u>	<u>Original</u>	<u>Preventive</u>
Total stock value	35 799 713	39 713	35 799 713	39 713
Bac Giang Mineral				(35 760 000)
Exploitation and Processing				
Joint Stock Company (30,000 shares) (i)	35 799 713	39 713	35 799 713	39 713
		(35 760 000)		(35 760 000)

According to Circular 200/2014/TT/BTC dated December 22, 2014, the fair value of investments must be presented. However, the company can only evaluate investments with listed companies up to Mar 31, 2025. For unlisted companies, the company has not yet determined the fair value of financial investments because accounting standards and corporate accounting regimes do not have specific guidance on determining fair value.

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6. SHORT-TERM TRADE RECEIVABLES

	30/06/2025		01/01/2025	
	Giá trị	Dự phòng	Giá trị	Dự phòng
Công ty Cổ Phần Phòng Khám Medicare Hậu Giang	4 588 500 000			
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẾN TRE	288 750 000			
CÔNG TY CP TẬP ĐOÀN NIBG	2 887 500 000			
CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE NGÃ BÀ	2 073 750 000			
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB CÀ MAU	288 750 000			
Công ty Cổ phần Phòng khám Việt Trì	288 750 000			
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH PHƯỚC	288 750 000			
Công ty Cổ phần Omega Việt Nam	22 801 436			
Bệnh viện sản nhi Phú Thọ.	920 114 060		618 711 816	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB PHÚ YÊN	288 750 000			
KYOTO F&B Co., LTD	13 039 800 000		13 039 800 000	
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB LÂM ĐỒNG	288 750 000		3 266 769 500	
Công ty Cổ Phần Phòng Khám Medicare Cần Thơ	4 299 750 000		385 129 072	
CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE NINH BÌNH			600 000 000	
Công ty CP Trung Tâm Xét Nghiệm Golab Hà Tĩnh			940 000 000	
Công ty CP Trung Tâm Xét Nghiệm Golab Hưng Yên			40 000 000	

Công ty CP Trung Tâm Xét Nghiệm Golab Pháp Vân

CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB VINH PHÚC
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB AN GIANG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC KẠN
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC LIÊU
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC NINH
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH ĐỊNH
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BÌNH DƯƠNG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB ĐẮK LẮK
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB ĐỒNG THÁP
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB GIA LAI
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB GÒ VẤP
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HÀ GIANG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI DƯƠNG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI PHÒNG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HÀ TĨNH
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HƯNG YÊN
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB KIÊN GIANG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB PHÁP VÂN
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB QUẬN 5
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB Quảng Bình
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB QUẢNG TRỊ
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TÂN AN

31 200 000

365 626 635

365 626 635

389 879 454

365 626 635

365 626 635

365 626 635

352 861 260

365 626 635

365 626 635

352 861 260

365 626 635

430 515 793

365 626 635

365 626 635

365 626 635

365 626 635

365 626 635

365 626 635

365 626 635

365 626 635

450 325 818

365 626 635

365 626 635

CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TRÀ VINH
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB TUYẾN QUANG
Công ty Cp TTXN Golab Vĩnh Long
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB VĨNH YÊN
TRUNG TÂM Y TẾ HUYỆN HẠ HOÀ
Công ty cổ phần trang thiết bị vật tư y tế Phương Nam
CÔNG TY CP SX KD DƯỢC VÀ TTBYT VIỆT MỸ
Công ty cổ phần OMEGA Việt Nam
CÔNG TY CỔ PHẦN PHÒNG KHÁM TÂN TRIỀU
Trung Tâm Y Tế Huyện Thanh Ba
CÔNG TY CP TẬP ĐOÀN NBG
CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE NGÃ BAY
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẮC NINH
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BIÊN HÒA
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB HẢI PHÒNG
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB Quảng Bình
CÔNG TY CỔ PHẦN PHÒNG KHÁM MEDICARE HỮU NGHỊ
CÔNG TY CỔ PHẦN TRUNG TÂM XÉT NGHIỆM GOLAB BẾN TRE

Các đối tượng khác

365 626 635
365 626 635
365 626 635
398 198 152
11 800 000
520 093 720
37 717 730
383 211 998
3 465 000 000
32 548 000
2 887 500 000
21 000 000
3 500 000 000
2 800 000 000
3 500 000 000
2 800 000 000
1 500 000 000
114 238 371
-
32 608 000
29 597 323 496
50 547 521 279
-

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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7 . SHORT TERM SELLER ADVANCE

CÔNG TY TNHH JWB CO.LTD

Công ty cổ phần Sara Việt Nam

Trả trước các đối tượng khác

	30/06/2025		01/01/2025	
	Giá trị	Dự phòng	Giá trị	Dự phòng
	3 684 376 000		3 684 376 000	
	-		1 380 750 000	
	220 000 000	-	221 128 955	-
	<u>3 904 376 000</u>	<u>-</u>	<u>5 286 254 955</u>	<u>-</u>

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

8 OTHER SHORT-TERM RECEIVABLES

Advance

House deposit

Other receivables

Add

30/06/2025

18 033 000.00

01/01/2025

15 918 000

2 747 642 429

3 548 078 459

2 765 675 429

3 563 996 459

9 INVENTORY

Purchased goods are on the way

Tools, instruments

Work in progress

Finished product

Goods

Goods sent for sale

Bonded warehouse goods

Real estate goods

Add

30/06/2025

01/01/2025

11 748 484 746

12 981 355 064

11 748 484 746

12 981 355 064

10 LONG-TERM ASSETS IN PROGRESS

Cost of unfinished construction

Fixed asset purchases

Pacs System – An Giang Regional General Hospital (i)

Pacs System – Tan Chau Regional General Hospital (ii)

Installation of machinery and equipment at Thanh Son Clinic (iii)

Installation of machinery and equipment at Ba Dinh Clinic (iv)

Installation of machinery and equipment at Nguyen Thai Son Clinic
(v)

RCS-120 Food Sterilizer

Purchase of other fixed assets

Add

30/06/2025

01/01/2025

2 961 060 035

2 958 460 035

6 090 503 830

6 090 503 830

3 454 662 273

413 574 478

413 574 478

9 465 138 343

9 462 538 343

11 TANGIBLE FIXED ASSETS

30/06/2025

01/01/2025

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
Original price

As of 01/01/2025	7 157 465 579	12 767 422 606
Shopping	-	612 886 269
Other discounts	-	(3 822 843 296)
March 31, 2025	7 157 465 579	9 557 465 579

Accumulated depreciation

As of 01/01/2025	(1 893 845 492)	757 332 057
Depreciation		943 949 412
Other discounts	-	(311 385 400)
March 31, 2025	(2 285 820 200)	1 389 896 069

Residual value

As of 01/01/2025		12 010 090 549
March 31, 2025	4 871 645 379	8 167 569 510

12 INTANGIBLE FIXED ASSETS
Original price

As of 01/01/2025	6 160 000 000	9 240 000 000
March 31, 2025	6 160 000 000	9 240 000 000

Accumulated depreciation

As of 01/01/2025		2 156 000 009
Depreciation		1 078 000 013
March 31, 2025	(3 773 000 016)	3 234 000 022

Residual value

As of 01/01/2025		7 083 999 991
March 31, 2025	2 386 999 984	6 005 999 978

13 OTHER SHORT AND LONG-TERM ASSETS
a) Short-term prepaid expenses

Office rental costs
Export tools and equipment
Borrowing costs
Other short-term prepaid expenses

Add
b) Long-term prepaid expenses

Cost of setting up a business
Pre-Operating Costs/Preparation Costs

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Relocation costs, business reorganization costs		
Land rent	1 245 458 644	1 354 462 210
Factory rental costs		
Export tools and equipment		
Insurance costs		
Other long-term prepaid expenses	69 819 998	
Add	1 315 278 642	1 354 462 210

14 SHORT-TERM PAYABLES**a) Short-term trade payables**

	30/06/2025	01/01/2025
Công ty TNHH thiết bị y học nhật		7 128 000 000
Công ty CP sản xuất kinh doanh dược và trang thiết bị y tế Việt Mỹ		1 417 500 000
Công ty TNHH MTV Dịch vụ Hàng hải Hậu Giang		
Công ty Cổ phần ME77 Việt Nam	729 954 502	318 475 302
CÔNG TY CỔ PHẦN SẢN XUẤT THIẾT BỊ CÔNG NGHỆ CAO	4 830 000 000	
HẠ LONG OSAKA	6 406 901	
CÔNG TY CỔ PHẦN KANPEKI NHẬT BẢN	11 875 500 000	
CÔNG TY CỔ PHẦN LIÊN KẾT SẢN XUẤT VIỆT NAM NHẬT BẢN		
Các đối tượng khác	125 730 045	14 388 994
Add	17 567 591 448	8 878 364 296

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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15 TAXES AND STATE PAYABLES

Types of taxes	Beginning of year receivables	Amount payable at the beginning of the period	Amount payable during the period	Amount actually paid during the period	Ending receivables	Amount payable at the end of the period
Value Added Tax		704 416 312	1 231 929 922	1 564 231 746		372 114 488
Corporate Income Tax		333 936 896	249 294 488	333 936 896		249 294 488
Personal Income Tax		8 406 744	18 977 133	18 678 817		8 705 060
Other taxes			-	-		-
Fees, charges and other payables			13 000 000	13 000 000		-
Cộng		1 046 759 952	1 513 201 543	1 929 847 459		630 114 036

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 Financial Statements may be subject to change at the discretion of the tax authorities.

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

16 OTHER SHORT-TERM PAYABLES

Other short-term payables

	30/06/2025	01/01/2025
Social insurance	17 967 700	444 700
Health insurance	2 430 325	6 782 443
Unemployment insurance	1 080 673	
Must return equitization		
Receive deposits, short-term bets		
Dividends, profits payable		770 930 023
Interest payable		
Other payables	45 289 233 004	23 789 087 403
Add	45 310 711 702	24 560 462 126

17 Provision for short-term payables

Product warranty reserve

Add

18 EQUITY

Capital transactions with owners and distribution of dividends and profits

c)

	30/06/2025	01/01/2025
Owner's equity	296 999 910 000	296 999 910 000
Beginning capital contribution		
Capital increase during the period		296 999 910 000
Capital contribution decreased during the period	296 999 910 0000	
Number of shares registered for issuance	29 699 991	29 699 991
Number of shares issued	29 699 991	29 699 991
Common stock	29 699 991	29 699 991

Number of shares repurchased (treasury shares)

Common stock

Preferred stock (classified as equity)

Number of shares outstanding

29 699 991

Common stock

Preferred stock (classified as equity)

29 699 991

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Outstanding shares par value (VND) 10 000 10 000

Corporate funds

	<u>30/06/2025</u>	<u>01/01/2025</u>
Development investment fund	195 900 595	195 900 595
Other equity funds		
Add	195 900 595	195 900 595

19 SALES AND SERVICE REVENUE

	<u>01/04/2025</u> <u>30/06/2025</u>	<u>01/04/2024</u> <u>30/06/2024</u>
Sales of finished products		
Sales revenue	27 286 402 652	8 665 808 517
Service revenue		
Add	27 286 402 652	8 665 808 517

20 REVENUE DEDUCTIONS

	<u>01/04/2025</u> <u>30/06/2025</u>	<u>01/04/2024</u> <u>30/06/2024</u>
Trade discount		
Returned goods		
Sales Discount		
Add		

21 COST OF GOODS SOLD

	<u>01/04/2025</u> <u>30/06/2025</u>	<u>01/04/2024</u> <u>30/06/2024</u>
Cost of finished goods sold		
Cost of goods sold	25 459 776 511	7 708 229 632
In which: Pre-deducted cost of goods and finished real estate products sold includes:		
Cost of services provided		
Add	25 459 776 511	7 708 229 632

22 FINANCIAL ACTIVITIES REVENUE

	<u>01/04/2025</u> <u>30/06/2025</u>	<u>01/04/2024</u> <u>30/06/2024</u>
Deposit interest, loan interest	33 102	505 661 358

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Payment discount, deferred sales interest

Profit from sale of investments

Dividends, profits shared

Exchange rate difference profit arising during the year

Exchange rate difference gain due to revaluation of year-end balance

Add

85 154

39 752 664

23 FINANCIAL COSTS

01/01/2025

01/01/2024

30/06/2025

31/03/2024

Loan interest

605 628 837

1 076 119 209

Investment loss reserve

693 502 207

Other financial costs

Add

1 359 131 044

1 076 119 209

24 COST OF SALE

01/01/2025

01/01/2024

30/06/2025

31/03/2024

Cost of sales

143 751

23 067 276

Add

143 751

23 067 276

25 BUSINESS MANAGEMENT COSTS

01/01/2025

01/01/2024

30/06/2025

31/03/2024

Cost of raw materials, materials, tools, equipment

-

Labor costs

510 343 109

848 121 661

Fixed asset depreciation costs

465 487 356

569 654 022

Taxes, fees, charges

13 793 925

24 199 000

Provision expense/provision reversal

4 221 935

-

Outsourcing service costs

170 274 054

268 577 984

Other expenses in cash

20 589 419

7 850 619

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NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Other expenses in cash

Add

1 170 915 873

1 718 403 286

26 OTHER INCOME

OTHER INCOME

Add

01/04/2025

01/04/2024

30/06/2025

30/06/2024

-

-

27 OTHER EXPENSES

OTHER EXPENSES

Add

01/04/2025

01/04/2024

30/06/2025

30/06/2024

18 281 379

3 628 529

18 281 379

3 628 529

28 CURRENT CORPORATE INCOME TAX EXPENSES

Corporate income tax from main business activities

Total accounting profit before tax

Current corporate income tax expense

01/04/2025

01/04/2024

30/06/2025

30/06/2024

(1 278 925 997)

(481 902 462)

79 381 085

5 301 431

29 BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to the Company's ordinary shareholders is based on the following data:

01/04/2025

01/04/2024

30/06/2025

30/06/2024

Profit after tax

(1 358 307 082)

(481 902 462)

VINAM JOINT STOCK COMPANY AND SUBSIDIARIES

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Earnings attributable to common stock	(1 358 307 082)	(481 902 462)
Average common shares outstanding this period	29 699 991	29 699 991
Basic earnings per share	(46)	(16)

30 COMPARATIVE DATA

The comparative figures on the Balance Sheet as of June 30, 2025 are the figures as of December 31, 2024 prepared by the Company itself and the comparative figures on the Business Performance Report and Cash Flow Statement for the 2st Quarter of 2025 prepared by the Company itself.

Pham Thi Bich Lien
Prepared by
Hanoi, July 28, 2025

Pham Xuan Lang
Chief Accountant

Le Van Manh
Director