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**SARA VIETNAM JOINT STOCK COMPANY**

**CONSOLIDATED FINANCIAL STATEMENTS**

**SECOND QUARTER OF 2025**

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**SARA VIETNAM JOINT STOCK COMPANY**

Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai  
District, Hanoi City

**Consolidated Financial Statements**

For the period from January 1, 2025 to June 30, 2025

**Consolidated Balance Sheet**

Date 30/6/2025

INDICATORS	Code	Note	Closing balance	Opening balance
<b>A. SHORT-TERM ASSETS</b>	<b>100</b>		<b>72,658,370,287</b>	<b>91,857,714,028</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	V.01	<b>3,634,192,069</b>	<b>9,728,935,114</b>
1.Cash	111		3,634,192,069	9,728,935,114
2.Cash equivalents	112			
<b>II.Short-term financial investment</b>	<b>120</b>			
1.Trading securities	121			
2.Provision for impairment of trading securities	122			
3.Held to maturity investment	123			
<b>III.Short-term receivables</b>	<b>130</b>		<b>39,751,225,717</b>	<b>63,867,575,669</b>
1.Short-term trade receivables	131	V.02	38,423,092,840	57,176,561,907
2.Short-term vendor advance	132	V.03	2,812,516,075	10,920,887,764
3.Short-term internal receivables	133			
4.Receivable according to construction contract	134			
5.Short-term loan receivable	135			
6.Other short-term receivables	136	V.04a	2,776,490,804	31,000,000
7.Provision for doubtful short-term receivables	137		(4,260,874,002)	(4,260,874,002)
8.Assets missing pending resolution	139			
<b>IV.Inventory</b>	<b>140</b>	V.05	<b>26,882,622,407</b>	<b>17,372,015,396</b>
1.Inventory	141		26,882,622,407	18,912,015,396
2.Provision for inventory write-down	149			(1,540,000,000)
<b>V.Other short-term assets</b>	<b>150</b>		<b>2,390,330,094</b>	<b>889,187,849</b>
1.Short-term prepaid expenses	151	V.06	140,735,521	38,708,145
2.Deductible value added tax	152		2,249,594,573	850,479,704
3.Taxes and other amounts receivable from the state	153			
4.Government bond repurchase transaction	154			
5.Other short-term assets	155			
<b>B.LONG-TERM ASSETS</b>	<b>200</b>		<b>696,712,612,785</b>	<b>646,612,570,739</b>
<b>I.Long-term receivables</b>	<b>210</b>		<b>175,000,000</b>	<b>175,000,000</b>
1.Long-term receivables from customers	211			
2.Long-term prepayment to seller	212		40,000,000	
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.4b	135,000,000	175,000,000
7.Provision for doubtful long-term receivables	219			
<b>II.Fixed assets</b>	<b>220</b>		<b>5,803,502,996</b>	<b>6,906,462,116</b>
1.Tangible fixed assets	221	V.07	4,647,468,058	5,750,427,178
Original price	222		10,046,903,390	10,046,903,390
Accumulated depreciation	223		(5,399,435,332)	(4,296,476,212)
2.Financial lease fixed assets	224			
Original price	225			
Accumulated depreciation	226			
3.Intangible fixed assets	227		1,156,034,938	1,156,034,938
Original price	228		1,540,000,000	1,540,000,000
Accumulated depreciation	229		(383,965,062)	(383,965,062)
<b>III.Investment real estate</b>	<b>230</b>			

Original price	231			
Accumulated depreciation	232			
<b>IV.Long-term unfinished assets</b>	<b>240</b>		<b>28,547,456,296</b>	<b>20,192,026,448</b>
1.Long-term unfinished production and business	241			
2.Cost of unfinished basic construction	242	V.08	28,547,456,296	20,192,026,448
<b>V.Long-term financial investment</b>	<b>250</b>		<b>661,000,429,806</b>	<b>618,155,149,180</b>
1.Long-term financial investment	251			
2.Investment in joint ventures and associates	252		639,571,870,000	390,113,178,538
3.Investing in other entities	253	V.09	23,880,000,000	228,231,000,000
4.Long-term financial investment reserve	254		(2,451,440,194)	(189,029,358)
5.Held to maturity investment	255			
<b>VI.Other long-term assets</b>	<b>260</b>		<b>1,186,223,687</b>	<b>1,183,932,995</b>
1.Long-term prepaid expenses	261		1,186,223,687	1,183,932,995
2.Deferred income tax assets	262			
3.Long-term replacement equipment, supplies and	263			
4.Other long-term assets	268			
<b>TOTAL ASSET (270 = 100 + 200)</b>	<b>270</b>		<b>769,370,983,072</b>	<b>738,470,284,767</b>
<b>C.LIABILITIES PAYABLE</b>	<b>300</b>		<b>108,812,938,273</b>	<b>74,389,025,958</b>
<b>I.Short-term debt</b>	<b>310</b>		<b>106,517,962,084</b>	<b>72,094,049,769</b>
1.Short-term trade payables	311	V.10	18,897,695,291	25,994,106,206
2.Short-term advance payment buyer	312		16,711,895,281	1,380,750,000
3.Taxes and other payments to the State	313	V.11	945,526,610	2,391,215,061
4.Payable to workers	314		1,140,981,729	2,381,754,386
5.Short-term payable expenses	315	V.13	579,323,837	180,542,466
6.Short-term internal payables	316			
7.Payable according to construction contract	317			
8.Short-term unearned revenue ,	318			
9.Other short-term payables	319		21,946,093,323	1,033,321,440
10.Short-term loans and finance leases	320		46,241,471,426	38,677,385,623
11.Provision for short-term payables	321			
12.Bonus and welfare fund	322		54,974,587	54,974,587
13.Price stabilization fund	323			
14.Government bond repurchase transaction	324			
<b>II.Long-term debt</b>	<b>330</b>		<b>2,294,976,189</b>	<b>2,294,976,189</b>
1.Long-term trade payables	331			
2.Long term prepayment buyer	332			
3.Long-term payable expenses	333			
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		2,294,976,189	2,294,976,189
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			
<b>D. OWNER'S EQUITY</b>	<b>400</b>		<b>660,558,044,799</b>	<b>664,081,258,809</b>
<b>I. Equity</b>	<b>410</b>	<b>V.14</b>	<b>660,558,044,799</b>	<b>664,081,258,809</b>
1. Owner's equity	411		434,669,097,311	434,669,097,311
- Common shares with voting rights	411a		431,999,740,000	431,999,740,000
- Preferred stock	411b			
2. Capital surplus	412		(193,750,000)	(193,750,000)

3. Development investment fund	418		2,863,107,311	2,863,107,311
4. Other equity funds	420			
5. Undistributed profit after tax	421		225,888,947,488	224,001,476,474
- Undistributed profit after tax accumulated to the end of previous period	421a		224,336,468,593	194,692,554,020
- Undistributed profit this period	421b		1,552,478,895	29,308,922,454
6. Source of capital for basic construction investment	422			
7. Non-controlling interest	429			5,410,685,024
<b>II. Other funding sources and funds</b>	<b>430</b>			
1. Funding sources	431			
2. Funds for forming fixed assets	432			
<b>TOTAL CAPITAL (440 = 300 + 400)</b>	<b>440</b>		<b>769,370,983,072</b>	<b>738,470,284,767</b>

Made on June 30, 2025

Prepared by

Chief accountant

General Director



Tran Thi Thanh Huong



Pham Thi Minh Thu



Nguyen Minh Tam



**SARA VIETNAM JOINT STOCK COMPANY**  
**CONSOLIDATED FINANCIAL STATEMENTS**

Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City

**Consolidated Financial Statements**

For the period from January 1, 2025 to June 30, 2025

**Consolidated Income Statement**  
**From 01/01/2025 to 30/06/2025**

INDICATORS	Code	Note	Quarter 02.2025	Quarter 02.2024	Accumulated from 01/01/2025 to 30/06/2025	Accumulated from 01/01/2024 to 30/06/2024
(1)	(2)	(3)	(4)	(4)	(5)	(6)
1.Sales and service revenue	01	VI.01	41,126,552,648	42,737,880,468	64,096,665,602	61,827,989,873
2.Revenue deductions	02	VI.02		8,935,836		9,482,250
3.Net revenue from sales and services	10		41,126,552,648	42,728,944,632	64,096,665,602	61,818,507,623
4.Cost of goods sold	11	VI.03	37,679,404,120	23,918,026,645	57,675,815,170	40,535,523,399
5.Gross profit from sales and service provision	20	VI.04	3,447,148,528	18,810,917,987	6,420,850,432	21,282,984,224
6.Financial revenue	21		5,128,856,217	800,801	5,129,138,277	90,395,136
7.Financial costs	22		2,945,234,253	339,028,465	3,674,441,890	627,514,767
Including: interest expense	23	VI.05				
8.Share of profit or loss from joint ventures and asso	24	VI.06	-1,326,614,704	-41,873	-2,451,440,194	-41,873
9.Cost of sales	25		26,147,051	113,797,831	131,054,459	154,741,172
10.Business management costs	26	VI.07	2,728,378,572	1,728,649,346	3,731,664,226	2,881,012,404
11.Net operating profit	30	VI.08	1,549,630,165	16,630,201,273	1,561,387,940	17,710,069,144
12.Other income	31		2,842,878	256,857,947	2,842,878	256,857,947
13.Other costs	32		11,703,749	726,699	11,751,923	32,835,300
14.Other profits	40	VI.09	-8,860,871	256,131,248	(8,909,045)	224,022,647
15.Total accounting profit before tax	50		1,540,769,294	16,886,332,521	1,552,478,895	17,934,091,791
16.Current corporate income tax expense	51		308,153,859		310,495,779	
17.Deferred corporate income tax expense	52					
18.Profit after corporate income tax	60		1,232,615,435	16,886,332,521	1,241,983,116	17,934,091,791

19. Net profit after tax of the parent company	61	VI.10	1,232,615,435	16,886,332,521	1,241,983,116	17,934,091,791
20. After-tax profit of non-controlling shareholders	62	VI.11				
21. Basic Earnings Per Share	70			391		415
22. Diluted earnings per share	71			391		415

Prepared by

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Tran Thi Thanh Huong

Chief accountant

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Pham Thi Minh Thu

General Director



Made on June 30, 2025

Nguyen Minh Tam

**SARA VIETNAM JOINT STOCK COMPANY CONSOLIDATED  
FINANCIAL STATEMENTS**

**Consolidated Financial Statements**

Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City

For the period from January 1, 2025 to June 30, 2025

**Consolidated Cash Flow Statement  
From 01/01/2025 to 30/06/2025**

INDICATORS	Code	Note	Accumulated from 01/01/2025 to 30/06/2025	Accumulated from 01/01/2024 to 30/06/2024
<b>I. Adjustments for the following items:</b>				
1.Depreciation of fixed assets and investment real estate	01		100,772,387,513	42,647,280,517
2.Provisions	02		(79,231,203,084)	(74,773,633,304)
3.Exchange rate gains and losses due to revaluation foreign currency monetary items	03		(3,177,803,586)	(2,120,150,111)
4.Profit and loss from investment activities	04		(2,287,886,955)	(791,212,027)
5.Interest expense	05		(929,865,690)	(17,618,659)
6.Other adjustments	06		230,449,047,775	24,153,349,034
7.Net cash flow from operating activities	07		(10,361,658,632)	(1,098,489,220)
<b>II. Cash flow from investing activities</b>	<b>20</b>		<b>235,233,017,341</b>	<b>(12,000,473,770)</b>
1.Money spent on purchasing and constructing fixed assets and other long-term assets				
Proceeds from liquidation and sale of fixed assets and other long-term assets	21			
2.Money spent on lending, buying debt instruments other units	22			
3.Proceeds from loan recovery, resale of debt instruments other units	23			
4.Money spent on investment in other entities	24			40,000,000,000
5.Proceeds from capital investment in other entities	25		(261,661,870,000)	(54,000,000,000)
6.Interest income, dividends and profits	26		15,090,000,000	
7.Net cash flow from investing activities	27			
<b>Cash flow from financing activities</b>	<b>30</b>		<b>(246,571,870,000)</b>	<b>(14,000,000,000)</b>
<b>III. Proceeds from issuing shares, receiving capital contributions owner</b>				
1.Money returned to owners, buyback issued company shares	31			
2.Proceeds from borrowing	32			
3.Lease principal repayment	33		87,568,002,160	36,396,000,000
4.Loan principal repayment	34		(82,323,892,546)	(10,000,000,000)
5.Dividends, profits paid to owners	35			
6.Net cash flow from financing activities	36			
<b>Net cash flow from financing activities</b>	<b>40</b>		<b>5,244,109,614</b>	<b>26,396,000,000</b>
<b>Net cash flow during the year</b>	<b>50</b>		<b>(6,094,743,045)</b>	<b>395,526,230</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>60</b>		<b>9,728,935,114</b>	<b>7,725,964,970</b>
<b>Impact of Foreign Exchange Rate Fluctuations on Currency Translation</b>	<b>61</b>			
<b>Cash and cash equivalents at the end of the year (70 = 50 + 60 + 61)</b>	<b>70</b>		<b>3,634,192,069</b>	<b>8,121,491,200</b>

Prepared by



Tran Thi Thanh Huong

Chief accountant



Pham Thi Minh Thu

Made on June 30, 2025

General Director



Nguyen Minh Tam



**SARA VIETNAM JOINT STOCK COMPANY**

Address: Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City  
 CONSOLIDATED FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF 2025  
 for the 2025 financial reporting period

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 SECOND QUARTER OF 2025**

**I. CHARACTERISTICS OF THE COMPANY'S ACTIVITIES****Forms of capital**

1. **ownership** Joint Stock Company.
2. **Business Areas** Trade and Services.
3. **Business Scope**
  - Wholesale of machinery, equipment and other machine parts;  
 Details: - Wholesale of medical machinery and equipment;  
               - Trading in consumables, films, medical chemicals;
  - Pollution treatment and other waste management activities;
  - Rental of machinery, equipment and other tangible items without a driver  
 Details: Rental of medical machinery and equipment.

4. **Normal production and business cycle:** Within 12 months

5. **List of consolidated subsidiaries:**

**Subsidiaries:**

<b>Company Name</b>	<b>Head Office Address</b>	<b>Actual capital contribution ratio</b>	<b>Main Business Scope</b>
Ha Long Osaka Hi-tech Equipment Manufacturing Joint Stock Company	Lot A15, Nam Son Industrial Cluster, Nam Son Commune, Ba Che District, Quang Ninh Province	99%	Wholesale of medical machinery and equipment
Vietnam Japan Manufacturing Joint Stock Company	Song Hau Industrial Park – Phase 1, Dong Phu Commune, Chau Thanh District, Hau Giang Province	98,22%	Manufacturing of medical supplies, chemical packaging
Viet Medical Software Manufacturing Joint Stock Company	35 BT5 Phap Van Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City	98%	Computer programming, information technology service activities
Tan Trieu Clinic Joint Stock Company	No. 1 Phuc Thinh, Cau Buu, Kien Hung Ward, Ha Dong District, Hanoi.	98%	Orthopedic Diagnostic General Clinic



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for the 2025 financial reporting period

Hau Giang Healthcare Clinic Joint Stock Company	No. 16, Street No. 4, Area 4, Ward III, Vi Thanh City, Hau Giang Province.	98%	Orthopedic Diagnostic General Clinic
Soc Trang Healthcare Clinic Joint Stock Company	Ground floor No. 438 Le Duan Street, Hamlet 4, Ward 4, Soc Trang City.	98%	Orthopedic Diagnostic General Clinic

Subsidiaries and associated companies are operating business normally.

**II. ACCOUNTING PERIODS, MONETARY UNITS USED IN ACCOUNTING****1. Annual Accounting Period**

The Company's annual accounting period begins on January 1 and ends on December 31 every year.

**2. Currency used in accounting**

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

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

The Company applies the Vietnam Corporate Accounting Regime issued under Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance.

**2. Declaration on compliance with accounting standards and accounting regimes**

The Board of Directors has ensured that it has complied with the requirements of accounting standards and the Accounting regime of Vietnam issued under the Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Minister of Finance and circulars guiding the implementation of accounting standards and regimes of the Ministry of Finance in the preparation of financial statements.

**3. Applicable forms of accounting**

The company uses the form of computerized general journal accounting.

**IV. APPLICABLE ACCOUNTING POLICIES****1. Basis for preparation of consolidated financial statements**

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

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

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

In case the accounting policy of the subsidiary is different from the accounting policy of the uniform application in the Group, the financial statements of the subsidiary shall have appropriate adjustments before being used for the preparation of the consolidated financial statements.

The balance of accounts on the balance sheet between companies in the same Group, internal transactions and unrealized internal profits arising from these transactions are excluded when making the consolidated financial statements. Unrealized losses arising from internal transactions are also eliminated unless the cost of incurring the loss is irreversible.

Non-controlling shareholder interests represent the portion of the subsidiary's net profits and assets not held by the parent company's shareholders and are presented in separate sections on the Consolidated Statement of Business Results and the Consolidated Balance Sheet. The minority shareholder's interest includes the value of the minority shareholder's interests at the date of the initial business combination and the minority shareholder's share of the minority shareholder's interest in the fluctuation of the equity from the date of the business combination. Losses corresponding to the minority shareholder's share of capital in excess of their share of the subsidiary's equity are deducted from the Group's share of interest unless the minority shareholder has a binding obligation and is able to offset such loss.

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

The company has transactions in foreign currency JPY; USD.

Exchange rate differences arising in the year and exchange rate differences due to the revaluation of monetary items of foreign currency origin at the end of the year shall be recorded in income or expenses in the year. The exchange rate difference due to the revaluation of the balance of foreign currency origin at the end of the year shall comply with the guidance of Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.

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

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

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



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### **3. Principles for recording amounts and cash equivalents**

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

### **4. Commercial receivables and other receivables**

Commercial receivables and other receivables recorded according to actual arising documents are fully reasonable and valid.

Provisions for bad debts shall be made for each bad debt based on the overdue age of the debts or the expected level of possible losses as prescribed in Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance guiding the regime of setting up and using provisions for inventory price reduction, losses of financial investments and receivables.

### **5. Principles for recording inventory**

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

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

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

### **6. Principles for recognition and depreciation of tangible fixed assets**

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

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

Tangible fixed assets are depreciated in a straight-line method based on estimated useful life. The number of depreciation years of tangible fixed assets is as follows:

Fixed Asset Types

Number of years

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Machinery and equipment

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### 7. Principles of upfront cost accounting

#### *Tools and tools*

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

### 8. Principles of accounting for liabilities

Payables are tracked in detail according to the payable term, payables, payable currency and other factors according to the management needs of the enterprise.

### 9. Principles for recording expenses payable

Amounts payable for goods and services received from the seller or supplied to the buyer in the reporting period but actually unpaid due to the lack of invoices or insufficient accounting records and documents, and the expense of interest on loans payable shall be recorded in the production cost, business of the reporting period.

The accounting of payable expenses into production and business expenses in the period must comply with the principle of consistency between turnover and expenses incurred in the period. The actual expenses incurred must be settled with the pre-deducted payables, the difference will be refunded or further accounted into the expenses.

### 10. Principles for recognizing equity

**Principles for recording the owner's contributed capital, surplus of share capital, setting up funds, dividends**

#### *Owner's investment capital*

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

#### *Undistributed profit*

Record business results (profits and losses) after corporate income tax and the situation of profit distribution or loss handling of enterprises.

### 11. Principles and methods of revenue recognition

#### *a) Sales revenue*

Sales revenue is recognized when the following conditions are satisfied at the same time:

- The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;
- A subsidiary company holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined relatively certainly;
- The company has collected or will obtain economic benefits from the sale transaction;
- Determine costs related to sales transactions./.

#### *b) Revenue from service provision*

Revenue from provision of services shall be recognized when the following conditions are satisfied at the same time:



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- Revenue is determined relatively certainly;
- Capable of deriving economic benefits from the transaction of providing such services;
- Identify the part of the work completed on the date of making the Balance Sheet;
- Determine the costs incurred for the transaction and the costs to complete the transaction to provide such services./.

### ***c) Revenue from financial activities***

Revenue arising from interest, royalties, dividends, divided profits and other revenues from financial activities shall be recorded when the following two (02) conditions are satisfied at the same time:

- Ability to derive economic benefits from such transaction;
- Revenue is determined relatively certainly./.

## **12. Accounting principles for the cost of goods sold.**

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

## **13. Accounting principles for selling expenses and business management expenses**

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

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

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

Corporate income tax expenses are the current income tax, which is calculated based on taxable income. The difference between taxable income and accounting profits is due to the adjustment of temporary differences between taxes and accounting, non-deductible expenses as well as adjustments for non-taxable income and forwarded losses.

The company is obliged to pay corporate income tax at the rate of 20%.

## **15. Financial assets**

### ***Financial Asset Classification***

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

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### *Financial assets are recognized at fair value through the Statement of Business Results*

Financial assets are classified as recognized at fair value through the Statement of Business Results if they are held for business purposes or are classified as reflected at fair value through the Statement of Business Results at the time of initial recognition.

### *Investments held to maturity*

Investments held to maturity are non-derivative financial assets with fixed or identifiable payments and have a fixed maturity that the Company intends and is likely to hold until the maturity date.

### *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or identifiable payments and are not listed on the market.

### *Financial assets ready for sale*

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

### *Initial book value of financial assets*

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

## **16. Financial liabilities**

Financial instruments classified as financial liabilities or equity instruments at the time of initial recognition are consistent with the nature and definition of financial liabilities and equity instruments.

### *Financial liabilities*

The company classifies financial liabilities into groups: financial liabilities are recorded at fair value through the Statement of Business Results, financial liabilities are determined according to the allocation value. The classification of financial debts depends on the nature and purpose of the financial debt and is decided at the time of initial recognition.

### *Financial liabilities are recognized at fair value through the Statement of Business Results*

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

Financial liabilities are classified as securities held for business if:

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

*Financial liabilities are determined according to the allocation value*



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

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

### *Initial book value of financial liabilities*

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

### *Equity Instruments*

Equity instrument is a contract that proves the remaining interests in the Company's assets after deducting all obligations.

## **17. Reporting by Department**

The division by line of business is a separately identifiable part that is involved in the production process exporting or providing products and services and having other risks and economic benefits than other business segments.

A geographical division is a separately identifiable part that is involved in the production or provision of products and services within a specific economic environment and has different economic risks and benefits than business divisions in other economic environments.

## **18. Related Parties**

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

In considering the relationship of stakeholders, the nature of the relationship is more focused than the legal form.

## **V. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE CONSOLIDATED BALANCE SHEET**

### **1. Cash and cash equivalents**

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	<b>Final Numbers</b>	<b>New Year's Numbers</b>
Cash		642.709.240
Demand bank deposits		9.068.225.874
<b>Plus</b>	<b>3.634.192.069</b>	<b>9.728.935.114</b>

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

	<b>Final Numbers</b>		<b>New Year's Numbers</b>	
	<b>Value</b>	<b>Redundancy</b>	<b>Value</b>	<b>Redundancy</b>
<b>Receivables from Stakeholders</b>		-		-
Tan An Golab Testing Center Joint Stock Company		-	1.785.000.000	-
Bac Ninh Golab Testing Center Joint Stock Company		-	1.785.000.000	-
Golab An Giang Testing Center Joint Stock Company		-	1.785.000.000	-
Golab Bien Hoa Testing Center Joint Stock Company		-	1.785.000.000	-
Ha Tinh Golab Testing Center Joint Stock Company		-	1.785.000.000	-
Golab Tuyen Quang Testing Center Joint Stock Company		-	4.585.000.000	-
Golab Vinh Phuc Testing Center Joint Stock Company		-	1.785.000.000	-
Go Vap Golab Testing Center Joint Stock Company		-	2.800.000.000	-
Huu Nghi Medicare Clinic Joint Stock Company			4.500.324.500	
Hai Phong Golab Testing Center Joint Stock Company		-	6.885.324.500	-
Medicare Ninh Binh Clinic Joint Stock Company		-	6.285.324.500	-
Golab Hung Yen Testing Center Joint Stock Company		-	2.375.000.000	-
Phap Van Golab Testing Center Joint Stock Company	-	-	2.800.000.000	-
Can Tho Fox Technical Investment Joint Stock Company			5.353.000.000	
KYOTO F&B Co., LTD	8,521,748,003		8,521,748,003	
JWB CO.; LTD	1.407.936.696		1.407.936.696	
Golab Ben Tre Testing Center Joint Stock Company	1,275,350,000	-	-	-
Minh Minh Tam Joint Stock Company	106,666,000	-	-	-



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	Final Numbers		New Year's Numbers	
	Value	Redundancy	Value	Redundancy
<b>Receivables from Stakeholders</b>		-		-
Bac Giang Golab Testing Center Joint Stock Company	3,931,200,000	-	-	-
Nghe An Medicare Clinic Joint Stock Company	1,575,000,000	-	-	-
Binh Phuoc Golab Testing Center Joint Stock Company	1,191,550,000	-	-	-
Quy Nhon Trading Investment Joint Stock Company	30,388,621	-	-	-
Golab Lang Son Testing Center Joint Stock Company	321,200,000	-	-	-
Gia Lai Golab Testing Center Joint Stock Company	935,328,000	-	-	-
An Loc Medical Investment and Development Co., Ltd.	10,732,000	-	-	-
Nguyen Chi Thanh General Clinic Company Limited	41,320,849	-	-	-
Golab Tuyen Quang Testing Center Joint Stock Company	385,000,000	-	-	-
Hi-Tech Medical Environment Co., Ltd.	4,987,500,000	-	-	-
Aiko International Group Joint Stock Company	1,569,013	-	-	-
Phuong Nam Commercial Medical Investment and Co., Ltd.	8,546,091	-	-	-
HUONG SON GENERAL CLINIC Construction Co., Ltd.	125,489,278	-	-	-
	365,483,373	-	-	-
Nha Trang Medical CNC Application Joint Stock Company	324,500,000	-	-	-
Soc Trang Medicare Clinic Joint Stock Company	11,550,000	-	-	-
Vinam Joint Stock Company	8,715,000,000	-	-	-
Other subjects	103,068,716	-	952.903.708	-
<b>Plus</b>	<b>32.935.792.840</b>	-	<b>57.176.561.907</b>	-

**3. Upfront payment to short-term sellers**

	Final Numbers		New Year's Numbers	
	Value	Redundancy	Value	Redundancy
Hau Giang Housing Development Joint Stock Company	26.004.000	-	-	-
Kanpeki Japan Corporation	814.398.644	-	2.449.207.718	-
Thinh Loc Trading Construction Company Limited	139.561.360	-	-	-
Hi-Tech Medical Environment Co., Ltd.		-	-	-
Hung Thinh LS Co., Ltd.	224.162.00	-	224.162.000	-

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	Final Numbers		New Year's Numbers	
	Value	Redundancy	Value	Redundancy
Thang Long Environmental Technology Transfer and Consulting Co., Ltd.	529.500.000	-	529.500.000	-
Other subjects	44.580.059	-	230.132.046	-
<b>Plus</b>	<b>1.833.342.117</b>	<b>-</b>	<b>10.920.887.764</b>	<b>-</b>

**4. Other receivables****a) Short-term**

	Final Numbers		New Year's Numbers	
	Value	Redundancy	Value	Redundancy
Advance	73.918.160	0	0	-
Deposit, Margin	31.000.000		31.000.000	
Other receivables	2,465,572,644	-	0	-
<b>Plus</b>	<b>2,570,490,804</b>	<b>-</b>	<b>31.000.000</b>	<b>-</b>

**b) Long-term**

	Final Numbers		New Year's Numbers	
	Value	Redundancy	Value	Redundancy
Other receivables	175.000.000	-	175.000.000	-
<b>Plus</b>	<b>175.000.000</b>	<b>-</b>	<b>175.000.000</b>	<b>-</b>

**5. Inventory**

	Final Numbers		New Year's Numbers	
	Value	Redundancy	Value	Redundancy
Raw materials and materials	138.384.790	-	71.604.580	-
Finished product	2.371.803.443	-	1.021.177.019	-
Commodities	24.372.434.174	0	17.819.233.797	(1.540.000.000)
Unfinished production and business expenses				
<b>Plus</b>	<b>26,882,622,407</b>	<b>0</b>	<b>18,912,015,396</b>	<b>(1.540.000.000)</b>

**6. Upfront costs****a) Short-term**

	Final Numbers	New Year's Numbers
	Value	Value
Cost of tools and tools		14.436.739
Other short-term prepaid expenses	140.735.521	24.271.406
<b>Plus</b>	<b>140.735.521</b>	<b>38.708.145</b>

**b) Long-term**

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	<u>Year-end numbers</u>	<u>New Year's Numbers</u>
Cost of tools and tools		13.636.359
Cost of renting space	1.186.223.687	1.169.209.136
<b>Plus</b>	<b>1.186.223.687</b>	<b>1.183.932.995</b>

**7. Increase or decrease in tangible fixed assets**

	<u>Machinery and Equipment</u>	<u>Means of transport and transmission</u>	<u>Plus</u>
<b>Original cost</b>			
New Year's Numbers	10.046.903.390	-	10.046.903.390
Decrease due to divestment	-	-	-
Decrease due to liquidation	-	-	-
Purchase of the year			
<b>Final Numbers</b>	<b>5,803,502,996</b>	<b>-</b>	<b>5,803,502,996</b>
<i>In which:</i>			
<i>Fully depreciated but still in use</i>	-	-	-
<b>Wear value</b>			
New Year's Numbers	4.680.441.274	-	2.867.622.392
Depreciation in the period	1.102.959.120		1.575.633.664
Decrease due to divestment	-	-	-
Decrease due to liquidation	-	-	-
<b>Final Numbers</b>	<b>5.757.158.287</b>	<b>-</b>	<b>4.443.256.056</b>
<b>Residual value</b>			
New Year's Numbers	5,366,462,116	-	1,990,766,895
<b>Final Numbers</b>	<b>4.647.468.058</b>	<b>-</b>	<b>5.603.647.334</b>

**8. Costs of unfinished capital construction**

	<u>New Year's Numbers</u>	<u>Arising in the period</u>	<u>Carryover to fixed assets</u>	<u>Final Numbers</u>
Unfinished assets	28,547,456,296	-	-	20.192.026.448
<b>Plus</b>	<b>28,547,456,296</b>	<b>-</b>	<b>-</b>	<b>20.192.026.448</b>

It is the cost of purchasing unfinished assets for clinic companies.

**9. Investing in Affiliates**

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These are investments in a chain of affiliated companies to establish clinics and testing centers across the country. Details of investments as of 30/06/2025 are as follows:

		30/06/2025		01/01/2025	
		Original price	Redundancy	Original price	Redundancy
(1)	Golab Quang Binh Testing Center Joint Stock Company	9,000,000,000		9.000.000.000	
(2)	Vinh Phuc Golab Testing Center Joint Stock Company	9,000,000,000		9.000.000.000	
(3)	Famicare Phap Van Joint Stock Company	9,000,000,000		9.000.000.000	
(4)	Phap Van Golab Testing Center Joint Stock Company	9,000,000,000		9.000.000.000	
(5)	Famicare Vinh Long Joint Stock Company	9,000,000,000		8.500.000.000	
(6)	Famicare Bac Lieu Joint Stock Company	9,000,000,000		5.000.000.000	
(7)	Bac Lieu Golab Testing Center Joint Stock Company	9,000,000,000		9.000.000.000	
(8)	Famicare Quang Binh Joint Stock Company	9,000,000,000		8.180.000.000	
(9)	Famicare Hai Duong Joint Stock Company	9,000,000,000		8.170.000.000	
(10)	Famicare Kien Giang Joint Stock Company	9,000,000,000		3.000.000.000	
(11)	Go Vap Golab Testing Center Joint Stock Company	9,000,000,000		9.000.000.000	
(12)	Golab Testing Center Joint Stock Company District 5 (Cho Ray Hospital)	9,000,000,000		9.000.000.000	
(13)	Golab Kon Tum Testing Center Joint Stock Company	9,000,000,000		9.000.000.000	
(14)	Famicare Bac Ninh Joint Stock Company	4,500,000,000		4.500.000.000	
(15)	Famicare Ninh Binh Joint Stock Company	4,500,000,000		4.500.000.000	
(16)	Famicare Hoa Binh Joint Stock Company	4,200,000,000		4.200.000.000	
(17)	Famicare Soc Trang Joint Stock Company	4,200,000,000		4.200.000.000	
(18)	Lang Son Golab Testing Center Joint Stock Company	7,800,000,000			
(19)	Son La Golab Testing Center Joint Stock Company	10,500,000,000			
(20)	Quang Nam Golab Testing Center Joint Stock Company	9,300,000,000			
(21)	Dien Bien Golab Testing Center Joint Stock Company	12,790,000,000			
(22)	Golab Nam Dinh Testing Center Joint Stock Company	12.956.500.000			
(23)	Ha Giang Golab Testing Center Joint Stock Company	13,800,000,000			



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(24)	Golab Thai Binh Testing Center Joint Stock Company	13.800.000.000
(25)	Dak Nong Golab Testing Center Joint Stock Company	9,300,000,000
(26)	Golab Cao Bang Testing Center Joint Stock Company	7,800,000,000
(27)	Bac Giang Golab Testing Center Joint Stock Company	7.800.000.000
(28)	Famicare Son La Joint Stock Company	4,600,000,000
(29)	Famicare Binh Dinh Joint Stock Company	4,200,000,000
(30)	Golab Bac Kan Testing Center Joint Stock Company	13,800,000,000
(31)	Golab Ninh Thuan Testing Center Joint Stock Company	7,800,000,000
(32)	Golab Khanh Hoa Testing Center Joint Stock Company	13,800,000,000
(33)	Golab Vung Tau Testing Center Joint Stock Company	3,418,000,000
(34)	Golab Ca Mau Testing Center Joint Stock Company	10,600,000,000
(35)	Golab Phu Yen Testing Center Joint Stock Company	10,400,000,000
(36)	Famicare Vung Tau Joint Stock Company	4,600,000,000
(37)	Famicare Thai Binh Joint Stock Company	4,600,000,000
(38)	Famicare Ha Giang Joint Stock Company	4,600,000,000
(39)	Famicare Nam Dinh Joint Stock Company	4,600,000,000
(40)	Dak Nong Golab Testing Center Joint Stock Company	9,300,000,000
(40)	Ha Tinh Golab Testing Center Joint Stock Company	9,300,000,000
(41)	Famicare Da Nang Joint Stock Company	4,500,000,000
(42)	Famicare Hai Phong Joint Stock Company	4,500,000,000
(43)	Famicare Hung Yen Joint Stock Company	3,000,000,000
(44)	Famicare Joint Stock Company District 5	3,160,600,000
(45)	Famicare Thu Dau Mot Joint Stock Company	4,100,000,000
(46)	FMC Tay Ninh Joint Stock Company	3,526,300,000
(47)	Famicare Tuyen Quang Joint Stock Company	3,500,000,000
(48)	Golab Binh Duong Testing Center Joint Stock Company	13,500,000,000
(49)	Golab Bac Ninh Testing Center Joint Stock Company	9,000,000,000
(50)	Golab Hai Duong Testing Center Joint Stock Company	9,000,000,000

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(51)	Golab Hai Phong Testing Center Joint Stock Company	9,000,000,000
(52)	Golab Quang Tri Testing Center Joint Stock Company	8,848,270,000
(53)	Famicare 3/2 Joint Stock Company	4,200,000,000
(54)	Famicare Go Vap Joint Stock Company	4,200,000,000
(55)	Golab An Giang Testing Center Joint Stock Company	9,000,000,000
(56)	Golab Binh Dinh Testing Center Joint Stock Company	9,800,700,000
(57)	Golab Bien Hoa Testing Center Joint Stock Company	9,000,000,000
(58)	Golab Da Nang Testing Center Joint Stock Company	13,500,000,000
(59)	Golab Dong Thap Testing Center Joint Stock Company	9,000,000,000
(60)	Golab Kien Giang Testing Center Joint Stock Company	9,000,000,000
(61)	Golab Quang Ngai Testing Center Joint Stock Company	13,800,000,000
(62)	Golab Tien Giang Testing Center Joint Stock Company	9,000,000,000
(63)	Golab Tra Vinh Testing Center Joint Stock Company	9,000,000,000
(64)	Golab Vinh Long Testing Center Joint Stock Company	9,000,000,000
(65)	Golab Thu Duc Testing Center Joint Stock Company (District 12)	9,900,000,000
(66)	Famicare Dong Nai Joint Stock Company	3,000,000,000
(67)	Famicare Gia Lai Joint Stock Company	4,250,000,000
(68)	Famicare Kontum Joint Stock Company	4,100,000,000
(69)	Famicare Quang Tri Joint Stock Company	1,300,000,000
(70)	Golab Tan An Testing Center Joint Stock Company	9,000,000,000
(71)	Golab Gia Lai Testing Center Joint Stock Company	5,100,000,000
(72)	Famicare Huu Nghi Joint Stock Company	4,100,000,000
(73)	Famicare Long An Joint Stock Company	1,140,000,000
(74)	Famicare Tra Vinh Joint Stock Company	4,100,000,000
(75)	Golab Duk Lak Testing Center Joint Stock Company	9,600,000,000
(76)	Golab Tuyen Quang Testing Center Joint Stock Company	9,000,000,000
(77)	Golab Hung Yen Testing Center Joint Stock Company	9,000,000,000
(78)	Famicare An Giang Joint Stock Company	4,100,000,000

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	Tay Ninh Golab Testing				
(79)	Center Joint Stock Company	9,000,000,000			
	Famicare Nghe An Joint	4,500,000,000			
(80)	Stock Company				
	Famicare Ha Tinh Joint Stock	4,500,000,000			
(81)	Company				
	Famicare Quang Ngai Joint	4,200,000,000			
(82)	Stock Company				
	Famicare Vinh Phuc Joint	4,100,000,000			
(83)	Stock Company				
	Famicare Dong Thap Joint	4,100,000,000			
(84)	Stock Company				
	Famicare Tien Giang Joint	4,100,000,000			
(85)	Stock Company				
	Golab Vinh Yen Testing	7,858,000,000			
(86)	Center Joint Stock Company				
	Famicare Dak Lak Joint				
(87)	Stock Company	3,380,000,000			
	<b>Plus</b>	<b>638,739,807,000</b>	<b>(2,451,440,194)</b>	<b>122.250.000.000</b>	<b>(291.131.999)</b>

- 1 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Quang Binh Testing Center Joint Stock Company, the amount of capital contributed until 31/03/2025 is VND 9,000,000,000
- 2 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Vinh Phuc Golab Testing Center Joint Stock Company, the amount of capital contribution contributed by 31/03/2025 is 9,000,000,000 VND
- 3 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Phap Van Joint Stock Company The amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 4 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Phap Van Golab Testing Center Joint Stock Company, the amount of capital contributed until 31/03/2025 is VND 9,000,000,000
- 5 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Vinh Long Joint Stock Company, the amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 6 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Bac Lieu Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is VND 9,000,000,000
- 7 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Bac Lieu Golab Testing Center Joint Stock Company, the amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 8 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Quang Binh Joint Stock Company The amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 9 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Hai Duong Joint Stock Company, the amount of capital contributed until 31/03/2025 is VND 9,000,000,000
- 10 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Kien Giang Joint Stock Company, the amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 11 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Go Vap Golab Testing Center Joint Stock Company, the amount of capital contributed until 31/03/2025 is 9,000,000,000 VND
- 12 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Testing Center Joint Stock Company District 5 (Cho Ray Hospital), the amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 13 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Kon Tum Testing Center Joint Stock Company, the amount of capital contribution contributed until 31/03/2025 is VND 9,000,000,000
- 14 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Bac Ninh Joint Stock Company: The amount of capital contributed until 31/03/2025 is 4,500,000,000 VND
- 15 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Ninh Binh Joint Stock Company, the amount of capital contribution contributed until 31/03/2025 is 4,500,000,000 VND
- 16 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Hoa Binh Joint Stock Company: The amount of capital contributed until 31/03/2025 is 4,200,000,000 VND
- 17 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Soc Trang Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 4,200,000,000 VND



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- 18 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Lang Son Testing Center Joint Stock Company The amount of capital contribution contributed by 30/06/2025 is 7.800.000.000 copper
- 19 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Son La Golab Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 10.500.000.000 copper
- 20 As an investment of SARA VIETNAM JOINT STOCK COMPANY in Quang Nam Golab Testing Center Joint Stock Company, the amount of capital contribution as of 31/03/2025 is 9,300,000,000 VND copper
- 21 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Dien Bien Golab Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 12.790.000.000 copper
- 22 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Nam Dinh Golab Testing Center Joint Stock Company The amount of capital contribution contributed by April 3, 2025 is 12.956.500.000 copper
- 23 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Ha Giang Golab Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 13.800.000.000 copper
- 24 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Thai Binh Golab Testing Center Joint Stock Company The amount of capital contribution contributed by 04/04/2025 is 13.800.000.000 copper
- 25 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Dak Nong Golab Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 9.300.000.000 copper
- 26 It is the investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Cao Bang Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 7.800.000.000 copper
- 27 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Bac Giang Testing Center Joint Stock Company The amount of capital contribution contributed by 20/06/2025 is 7.800.000.000 copper
- 28 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Son La Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 4,600,000,000 copper
- 29 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Binh Dinh Joint Stock Company The amount of contributed capital until 31/03/2025 is 4,200,000,000 copper
- 30 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Bac Kan Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 13.800.000.000 copper
- 31 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Ninh Thuan Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 7.800.000.000 copper
- 32 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Khanh Hoa Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 13.800.000.000 copper
- 33 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Vung Tau Testing Center Joint Stock Company The amount of capital contribution contributed by 22/04/2025 is 3.418.000.000 copper
- 34 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Ca Mau Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 10.600.000.000 copper
- 35 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Phu Yen Testing Center Joint Stock Company The amount of capital contribution contributed by 31/03/2025 is 10.400.000.000 copper
- 36 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Vung Tau Joint Stock Company The amount of capital contribution contributed until 31/03/2025 is 4,600,000,000 VND
- 37 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Thai Binh Joint Stock Company The amount of capital contribution contributed until 31/03/2025 is 4,600,000,000 VND
- 38 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Ha Giang Joint Stock Company The amount of capital contribution contributed until 31/03/2025 is 4,600,000,000 VND
- 39 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Famicare Nam Dinh Joint Stock Company The amount of capital contribution contributed until 31/03/2025 is 4,600,000,000 VND
- 40 It is an investment of SARA VIETNAM JOINT STOCK COMPANY in Golab Dak Nong Testing Center Joint Stock Company 30/06/2025 is VND 9,300,000,000

(40) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in GOLAB HA TINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).

(41) It is the investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FAMICARE DA NANG JOINT STOCK COMPANY. The capital contribution amount is 4,500,000,000 VND (Four billion, five hundred million VND./.).



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- (42) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FAMICASE HAI PHONG JOINT STOCK COMPANY. The capital contribution amount is 4,500,000,000 VND (Four billion, five hundred million VND./.).
- (43) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FAMICARE HUNG YEN JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.).
- (44) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FAMICARE JOINT STOCK COMPANY DISTRICT 5. The capital contribution amount is 3,160,600,000 VND (Three billion, one hundred and sixty million, six hundred thousand VND./.).
- (45) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FAMICARE THU DAU MOT JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (46) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FMC TAY NINH JOINT STOCK COMPANY. The capital contribution amount is 3,526,300,000 VND (Three billion, five hundred and twenty-six million, three hundred thousand VND./.).
- (47) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in FAMICARE TUYEN QUANG JOINT STOCK COMPANY. The capital contribution amount is 3,500,000,000 VND (Three billion, five hundred million VND./.).
- (48) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in GOLAB BINH DUONG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 13,500,000,000 VND (Thirteen billion, five hundred million VND./.).
- (49) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in GOLAB BAC NINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (50) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in HAI DUONG GOLAB TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (51) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in HAI PHONG GOLAB CONSTRUCTION JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (52) It is an investment of HA LONG OSAKA CNC PRODUCTION JOINT STOCK COMPANY in GOLAB QUANG TRI PRODUCTION JOINT STOCK COMPANY. The capital contribution amount is 8,848,270,000 VND (Eight billion, eight hundred and forty-eight million, two hundred and seventy thousand VND./.).
- (53) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in FAMICARE 3/2 Joint Stock Company. The capital contribution amount is 4,200,000,000 VND (Four billion, two hundred million VND./.).
- (54) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in FAMIARE GO VAP JOINT STOCK COMPANY. The capital contribution amount is 4,200,000,000 VND (Four billion, two hundred million VND./.).
- (55) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB AN GIANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (56) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB BINH DINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,800,700,000 VND (Nine billion, eight hundred million, seven hundred thousand VND./.).
- (57) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB BIEN HOA TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (58) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB DA NANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 13,500,000,000 VND (Thirteen billion, five hundred million VND./.).



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- (59) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB DONG THAP TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (60) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB KIEN GIANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (61) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB QUANG NGAI TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 13,800,000,000 VND (Thirteen billion, eight hundred million VND./.).
- (62) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in TIEN GIANG GOLAB TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,013,437,000 VND (Nine billion, zero hundred and thirteen million, four hundred and thirty-seven thousand VND./.).
- (63) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB TRA VINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (64) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in GOLAB VINH LONG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (65) It is an investment of VIETNAM JAPAN PRODUCTION JOINT STOCK COMPANY in DISTRICT 12 HEALTHCARE CLINIC JOINT STOCK COMPANY. The capital contribution amount is 9,900,000,000 VND (Nine billion, nine hundred million VND./.).
- (66) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE DONG NAI JOINT STOCK COMPANY. The capital contribution amount is 3,000,000,000 VND (Three billion VND./.).
- (67) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE GIA LAI JOINT STOCK COMPANY. The capital contribution amount is 4,250,000,000 VND (Four billion, two hundred and fifty million VND./.).
- (68) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE KON TUM JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (69) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE QUANG TRI JOINT STOCK COMPANY. The capital contribution amount is 1,300,000,000 VND (One billion, three hundred million VND./.).
- (70) It is an investment of HAU GIANG HEALTHCARE CLINIC JOINT STOCK COMPANY in GOLAB TAN AN TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (71) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE HUU NGHI JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (72) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE LONG AN JOINT STOCK COMPANY. The capital contribution amount is 1,140,000,000 VND (One billion, one hundred and forty million VND./.).
- (73) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in FAMICARE TRA VINH JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (74) It is an investment of SOC TRANG HEALTHCARE CLINIC JOINT STOCK COMPANY in GOLAB DAK LAK TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,600,000,000 VND (Nine billion, six hundred million VND./.).
- (75) It is an investment of TAN TRIEU CLINIC JOINT STOCK COMPANY in GOLAB TUYEN QUANG TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).



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- (76) It is an investment of TAN TRIEU CLINIC JOINT STOCK COMPANY in GOLAB HUNG YEN TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (77) It is an investment of TAN TRIEU CLINIC JOINT STOCK COMPANY in FAMICARE AN GIANG JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (78) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in GOLAB TAY NINH TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 9,000,000,000 VND (Nine billion VND./.).
- (79) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE NGHE AN JOINT STOCK COMPANY. The capital contribution amount is 4,500,000,000 VND (Four billion, five hundred million VND./.).
- (80) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE HA TINH JOINT STOCK COMPANY. The capital contribution amount is 4,500,000,000 VND (Four billion, five hundred million VND./.).
- (81) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE QUANG NGAI JOINT STOCK COMPANY. The capital contribution amount is 4,200,000,000 VND (Four billion, two hundred million VND./.).
- (82) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE VINH PHUC JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (83) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE DONG THAP JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (84) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICAR TIEN GIANG JOINT STOCK COMPANY. The capital contribution amount is 4,100,000,000 VND (Four billion, one hundred million VND./.).
- (85) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in GOLAB VINH YEN TESTING CENTER JOINT STOCK COMPANY. The capital contribution amount is 7,858,000,000 VND (Seven billion, eight hundred and fifty-eight million VND./.).
- (86) It is an investment of VIET MEDICAL SOFTWARE MANUFACTURING JOINT STOCK COMPANY in FAMICARE DAK LAK JOINT STOCK COMPANY. The capital contribution amount is 3,380,000,000 VND (Three billion, three hundred and eighty million VND./.).

**10. Investing in contributing capital to other units**

	Final Numbers		New Year's Numbers	
	Value	Redundancy	Reserve Value	
	18.780.000.000		223.131.000.000	
Obstetrics and Pediatrics Center of Phu Tho Provincial General Hospital (j)			204.227.000.000	-
Friendship Medicare Clinic Joint Stock Company(k)	4.640.000.000	24.437.585	4.764.000.000	
Ninh Binh Medicare Clinic Joint Stock Company(l)	4.640.000.000	9.473.881	4.640.000.000	
Ba Dinh Clinic Joint Stock Company(m)	4.700.000.000	1.718.499	4.700.000.000	
Nghe An Clinic Joint Stock Company(n)	4.800.000.000	6.309.891	4.800.000.000	
<b>Plus</b>	<b>18.780.000.000</b>	<b>41.939.856</b>	<b>223.131.000.000</b>	<b>33.356.579</b>

(J) Being an investment in Phu Tho Provincial General Hospital to invest in the construction of an Obstetrics and Pediatrics Center under the capital contribution contract No. 01/2019/HD/BVDPKT-SRA dated September 24, 2019 and Appendix No. 02 dated October 29, 2019, the capital contribution amount is 204,227,000,000 VND, the contribution term is 36 years. The company is granted a capital contribution certificate corresponding

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to each capital contribution. By March 31, 2023, the Company has contributed capital to Phu Tho Provincial General Hospital of VND 204,227,000,000. Up to now, the Obstetrics and Pediatrics Center has been put into operation. Completion of the transfer transaction on 06/03/2025 to Viet My Pharmaceutical and Medical Equipment Manufacturing and Trading Joint Stock Company (according to the Contract No. 01/2025/HDCN/SARA-VIETMY signed on 15/02/2025)

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

(l) As an investment of Sara Vietnam Joint Stock Company in Ninh Binh Medicare Clinic Joint Stock Company, the amount of capital contribution is: 4,640,000,000 ( Four billion six hundred and forty million VND./.).

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

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

**11. Payable short-term sellers**

Payable to short-term sellers	Final Numbers	New Year's Numbers
3P Medical Equipment and Instruments Co., Ltd.	1.268.700.000	1.268.700.000
Can Tho Medicare Clinic Joint Stock Company	181,900,000	2.887.500.000
Viet My Hospital Investment Joint Stock Company		626.000.000
Nga Bai Medicare Clinic Joint Stock Company		1.276.000.000
Kanpeki Japan Corporation		13.346.073.958
Ha Long Health and Environment Hi-Tech Joint Stock Company TOKYO		3.465.000.000
JWB co.,ltd	2,800,552,627	545.601.488
Golab Tuyen Quang Testing Center Joint Stock Company		0
Hoa Binh Clinic Joint Stock Company	3,927,000,000	1.386.000.000
Nhan Tam Viet Auditing Co., Ltd.	529,200,000	
Vinaconex Investment Company Limited	8,006,729,725	
Other subjects	2,183,612,939	1.193.230.760
	<b>18,897,695,291</b>	<b>25.994.106.206</b>

**12. Buyers pay upfront**

Payable to short-term sellers	Final Numbers	New Year's Numbers
GOLAB HUNG YEN TESTING CENTER JOINT STOCK COMPANY	6,700,000,000	



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Payable to short-term sellers	Final Numbers	New Year's Numbers
GOLAB BAC NINH TESTING CENTER JOINT STOCK COMPANY	1,785,000,000	
GOLAB VINH PHUC TESTING CENTER JOINT STOCK COMPANY	340,000,000	
HA TINH GOLAB TESTING CENTER JOINT STOCK COMPANY	1,785,000,000	
GOLAB QUANG NGAI TESTING CENTER JOINT STOCK COMPANY	3,500,000,000	
JWB CO.,LTD	794,007,128	
NGAN PHAT KIEN GIANG ONE-MEMBER LIMITED LIABILITY COMPANY	180,945,161	
BA DINH CLINIC JOINT STOCK COMPANY	1,575,000,000	
GOLAB HUNG YEN TESTING CENTER JOINT STOCK COMPANY	6,700,000,000	
GOLAB BAC NINH TESTING CENTER JOINT STOCK COMPANY	1,785,000,000	
GOLAB VINH PHUC TESTING CENTER JOINT STOCK COMPANY	340,000,000	
Other subjects	51,942,992	
	<b>16,759,595,281</b>	

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

	New Year's Numbers		Arising in the period			Final Numbers	
	Payable	Receivables	Payable amount	Submitted number	Decrease due to divestment	Payable	Receivables
VAT on goods sold domestically	380.591.235	-	642.685.466	943.369.284		80.207.417	-
Corporate Income Tax	1.979.930.085	-	-	929.865.690	-	825.256.031	-
Personal Income Tax	30.693.741	-	35.770.859	26.101.438		40.063.162	-
Other taxes			9.317.249	9.317.249			
Charges, fees and other payables	-	-	18.138.806	18.138.806		-	-
<b>Plus</b>	<b>2.391.215.061</b>	<b>-</b>	<b>1.635.778.070</b>	<b>1.926.792.467</b>	<b>-</b>	<b>945.526.610</b>	<b>-</b>



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***Value Added Tax***

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

- Revenue from the sale of medical supplies and equipment	5%
- Revenue from providing testing, screening and imaging services in association with hospitals	Not taxable
- Revenue from sales and provision of other services	10%
- Export revenue	0%

***Corporate Income Tax***

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

***Other taxes***

The company declares and submits according to regulations.

**14. Other short-term payables**

	<b>Final Numbers</b>	<b>New Year's Numbers</b>
Trade union funding	9.608.573	9.608.573
Social Insurance	45.877.399	0
Health Insurance	6.451.650	0
Unemployment Insurance	2.867.400	0
Other short-term payables	21.881.288.301	1.023.715.867
<b>Plus</b>	<b>21.946.093.323</b>	<b>1.033.321.440</b>

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15. Owner's investment capital	Owner's investment capital	Equity surplus	Investment and Development Fund	Profit After tax Not yet distributed	Benefits of non-controlling shareholders	Plus
Balance at the beginning of the previous year	431.999.740.000	(193.750.000)	2.863.107.311	194.024.695.283	5.631.877.234	634.325.669.828
Profit in the previous year	-	-	-	29.308.922.454	178.059.679	29.486.982.133
Other Rise	-	-	-	-	(50.453.060)	(50.453.060)
Capital Raising Costs	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Other Discounts	-	-	-	667.858.373	(348.798.830)	319.059.908
<b>Balance at the end of the previous year</b>	<b>431.999.740.000</b>	<b>(193.750.000)</b>	<b>2.863.107.311</b>	<b>224.001.478.474</b>	<b>5.410.685.024</b>	<b>664.081.258.809</b>
Balance at the beginning of this year	431.999.740.000	(193.750.000)	2.863.107.311	224.001.478.474	5.410.685.024	664.081.258.809
Profit in the period	-	-	-	1,552,478,895	-	9.367.680
Increase and decrease due to changes in ownership ratio	-	-	-	-	-	-
Capital Raising Costs	-	-	-	-	-	-
Dividends	-	-	-	-	-	-
Increase and decrease due to consolidation	-	-	-	366.273.254	-	701,265,372
<b>Ending balance</b>	<b>431.999.740.000</b>	<b>(193.750.000)</b>	<b>2.863.107.311</b>	<b>225,888,947,488</b>	<b>5.410.685.024</b>	<b>664.791.891.861</b>

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*Stock*

	<u>Final Numbers</u>	<u>New Year's Numbers</u>
Number of shares registered for issuance		
Number of shares sold to the public	43.199.974	43.199.974
- <i>Common stock</i>	43.199.974	43.199.974
- <i>Preferred stock</i>		
Number of shares outstanding	43.199.974	43.199.974
- <i>Common stock</i>	43.199.974	43.199.974
- <i>Preferred stock</i>		-

Par value of outstanding shares: 10,000 VND.

**V. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE  
CONSOLIDATED STATEMENT OF BUSINESS RESULTS**

**a. Revenue from sales and provision of services**

	<u>30/06/2025</u>	<u>30/06/2024</u>
Revenue from sales of goods and services	41.126.552.648	42.737.880.468
Turnover deductions	0	8.935.836
<b>Plus</b>	<b>41.126.552.648</b>	<b>42.728.944.632</b>

**b. Cost of goods sold**

	<u>30/06/2025</u>	<u>30/06/2024</u>
Cost of goods sold	37.679.404.120	23.918.026.645
<b>Plus</b>	<b>37.679.404.120</b>	<b>23.918.026.645</b>

**c. Revenue from financial activities**

	<u>30/06/2025</u>	<u>30/06/2024</u>
Interest on demand deposits	856.217	800.801
Revenue from other financial activities	5.128.856.217	0
<b>Plus</b>	<b>5.128.856.217</b>	<b>800.801</b>

**d. Financial Costs**

	<u>30/06/2025</u>	<u>30/06/2024</u>
Financial Costs	2.945.234.253	339.028.465
<b>Plus</b>	<b>2.945.234.253</b>	<b>339.028.465</b>

**e. Cost of sales**

	<u>30/06/2025</u>	<u>30/06/2024</u>
Cost of sales	26.147.051	113.797.831

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	30/06/2025	30/06/2024
Plus	26.147.051	113.797.831
<b>f. Business management expenses</b>		
	30/06/2025	30/06/2024
Business management expenses	2.728.378.572	1.728.649.346
Plus	2.728.378.572	1.728.649.346
<b>g. Other expenses</b>		
	30/06/2025	30/06/2024
Other expenses	11.703.749	726.699
Plus	11.703.749	726.699
<b>h. Current enterprise income tax expenses</b>		
The payable corporate income tax in the year is estimated as follows:		
	30/06/2025	30/06/2024
Total accounting profit before tax	1.549.630.165	16.886.332.521
Adjustments to increase or decrease accounting profits to determine profits subject to corporate income tax:		
- Increased adjustments	11.703.749	-
<i>Penalties for late payment of taxes and insurance</i>		-
<i>Profit and loss due to consolidation</i>		
- Downward adjustments	2.842.878	-
<i>Profit dividends distributed</i>		
Taxable income	-	-
Losses of the parent company are settled separately	-	-
Tax-free income at subsidiaries	0	0
Taxable income	1.540.769.294	-
Corporate income tax rate	20%	
<i>Payable corporate income tax</i>	-	-
<i>Corporate income tax is exempted and reduced</i>	-	-
<i>Adjustment of payable corporate income tax of previous years</i>	-	-
<b>Current Corporate Income Tax Expenses</b>		
<b>i. Basic earnings per share</b>		
	30/06/2025	30/06/2024
Accounting profit after corporate income tax	1.540.769.294	16.886.332.521
Earnings on basis per share		

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	30/06/2025	30/06/2024
Weighted average number of common shares outstanding in the year	43.199.974	43.199.974
<b>Underlying earnings per share</b>	<b>0</b>	<b>391</b>

The average outstanding common stock in the year is calculated as follows:

	30/06/2025	30/06/2024
Common shares in circulation at the beginning of the year	43.199.974	Article no.: 43,199,974
Effect of shares issued in the year	-	-
Impact of capital increase from after-tax profits	-	-
<b>Common shares are circulating on average in the year</b>	<b>43.199.974</b>	<b>43.199.974</b>

Created June 30, 2025

**PERFORMERS**

**CHIEF ACCOUNTANT**

**GENERAL DIRECTOR**



Tran Thi Thanh Huong



Pham Thi Minh Thu



Nguyen Minh Tam