CÔNG TY CỔ PHẦN TẬP ĐOÀN BỆNH VIỆN TNH
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TNH HOSPITAL GROUP JOINT STOCK COMPANY

FINANCIAL STATEMENT

QUARTER III IN 2026

1.The Balance Sheet	**(Form No. B01-DNN)**
2. Statement of Profit and Loss	**(Form No. B02-DNN)**
3.Cash Flow Statement	**(Form No. B03-DNN)**
4.Notes to the Financial Statement	**(Form No. B09-DNN)**

TNH Hospital Group Joint Stock Company

(Established in the Socialist Republic of Vietnam)

SEPARATE INTERIM FINANCIAL STATEMENTS
THIRD QUARTER OF 2026

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REPORT BY THE CEO

The CEO of TNH Hospital Group Joint Stock Company (hereinafter referred to as "the Company") submits this report together with the Company's separate interim financial report for the second quarter of 2026.

BOARD OF DIRECTORS, EXECUTIVE COMMITTEE AND THE AUDIT COMMITTEE

The members of the Board of Directors, the Executive Board, and the Company's Audit Committee during the period and up to the date of this report include:

BOARD OF DIRECTORS

Mr. Le Xuan Tan	Chairman (appointed September 7, 2026) and legal representative
	Member and legal representative
Ms. Nguyen Thi Thuy Giang	Chairperson (Dismissed on September 7, 2026)
	Member of the Board of Directors
	Chief Executive Officer (CEO) (Appointed on September 7, 2026) and Legal Representative
Mr. Hoang Tuyen	Member (Appointment due April 21, 2026)
	Chairman (Dismissed on April 21, 2026)
Mr. Nguyen Huu Diep	Member
Mr. Romeo Fernandez Liedo	Non-executive members
Mr. Tran Ngoc Minh	Non-executive members
Mr. Jorge Martin Martinez	Non-executive member (Appointment date: May 15, 2026)
Mr. Christopher E. Freund	Non-executive member (Dismissed on May 15, 2026)

AUDIT COMMITTEE

Mr. Romeo Fernandez Liedo	Chairman of the committee (Appointed April 21, 2026)
	Member (Dismissed on April 21, 2026)
Ms. Nguyen Thi Thuy Giang	Member (Appointed April 21, 2026)
	Chairperson of the committee (Dismissed on April 21, 2026)
Mr. Jorge Martin Martinez	Member (Appointed May 19, 2026)

EXECUTIVE BOARD

Ms. Nguyen Thi Thuy Giang	CEO and legal representative (appointed on September 7, 2026)
Mr. Le Xuan Tan	CEO and legal representative (Dismissed on September 7, 2026)
Mr. Pham Trung Kien	Group Chief Medical Officer (appointed on September 7, 2026)
Mr. Le Tuan Thanh	Group Chief Medical Officer (Dismissed on September 7, 2026)
Ms. Nguyen Thi Thu Thuy	Chief Accountant (position within the Executive Board from May 15, 2026)
Ms. Le Thi Thuy An	Group Chief Operating Officer (the position has no longer been part of the Executive Board since May 15, 2026)
Mr. Vu Vinh Quang	Legal Director (Dismissed; the position has no longer been part of the Executive Board since May 15, 2026)
Mr. Truong Van Quy	Human Resources Director (Dismissed; the position has no longer been part of the Executive Board since May 15, 2026)
Mr. Nguyen Anh Dinh	Project Director (Dismissed; the position has no longer been part of the Executive Board since May 15, 2026)
Mr. Tran Cao Vy	Information Technology Director (Dismissed; the position has no longer been part of the Executive Board since May 15, 2026)
Ms. Pham Thi Hong Van	Director of Training, Scientific Research and Quality Management (Dismissed; the position has no longer been part of the Executive Board since 15 May 2026)

REPORT OF THE CEO (Continued)

RESPONSIBILITIES OF THE CEO

The CEO of the Company is responsible for the preparation of interim separate financial statements that give a true and fair view of the financial position of the Company as at September 30, 2026, as well as its interim business performance and interim cash flows for the financial period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises, and relevant statutory requirements governing the preparation and presentation of interim separate financial statements. In preparing these interim separate financial statements, the CEO is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates on a reasonable and prudent basis;
- State whether the applicable accounting principles have been followed and disclose and explain any material departures from such principles in the interim separate financial statements;
- Prepare the interim separate financial statements on a going concern basis, unless it is inappropriate to presume that the Company will continue its business; and
- Design and implement an effective internal control system for the purpose of preparing and presenting interim separate financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

The CEO of the Company is responsible for ensuring that the accounting records are properly maintained to reflect, with reasonable accuracy, the financial position of the Company at any time and to ensure that the interim separate financial statements comply with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises, and relevant statutory requirements governing the preparation and presentation of interim separate financial statements. The CEO is also responsible for safeguarding the Company's assets and taking appropriate measures to prevent and detect fraud and other irregularities.

The CEO confirms that the Company has complied with the above requirements in preparing these interim separate financial statements.



Nguyen Thi Thuy Giang
CEO

INTERIM BALANCE SHEET

As at September 30, 2026

Unit: VND

	ASSETS	Code	Notes	Closing balance	Opening balance
A.	**CURRENT ASSETS**	**100**		**95,028,372,068**	**121,387,420,588**
I.	**Cash**	**110**	**4**	**19,361,642,167**	**38,174,517,641**
1.	Cash	111		19,361,642,167	38,174,517,641
II.	**Short-term Investments**	**120**		**10,379,726,030**	**5,140,547,945**
1.	Investments Held to Maturity	123		10,379,726,030	5,140,547,945
III.	**Short-term Receivables**	**130**		**35,344,043,219**	**43,718,952,423**
1.	Short-term Trade Receivables	131	5	25,727,948,447	27,630,007,306
2.	Short-term Prepayments to Suppliers	132	6	9,417,094,772	15,746,809,660
3.	Other Short-term Receivables	135		289,000,000	201,587,513
IV.	**Inventories**	**140**	**7**	**22,124,141,537**	**26,191,591,957**
1.	Inventories	141		22,124,141,537	26,191,591,957
V.	**Other Current Assets**	**160**		**7,728,819,105**	**8,302,358,567**
1.	Short-term Prepaid Expenses	161	8	2,775,156,165	3,680,058,801
2.	Taxes and Other Receivables from the State	163	9	4,953,662,940	4,622,299,766
B.	**NON-CURRENT ASSETS**	**200**		**2,307,564,186,239**	**2,339,111,232,250**
I.	**Long-term Receivables**	**210**		**96,000,000,000**	**96,000,000,000**
1.	Long-term Prepayments to Suppliers	212	6	96,000,000,000	96,000,000,000
II.	**Property, Plant and Equipment**	**220**		**1,795,297,011,436**	**1,737,083,162,592**
1.	Tangible Fixed Assets	221	10	1,723,372,978,071	1,661,791,648,399
	– Historical Cost	*222*		*2,031,617,949,814*	*1,917,319,787,803*
	– Accumulated Depreciation	*223*		*-308,244,971,743*	*(255,528,139,404)*
2.	Intangible Fixed Assets	227	11	71,924,033,365	75,291,514,193
	– Historical Cost	*228*		*87,529,179,280*	*87,340,179,280*
	– Accumulated Amortisation	*229*		*-15,605,145,915*	*(12,048,665,087)*
III.	**Long-term Work in Progress**	**250**		**83,086,552,152**	**148,078,382,945**
1.	Construction in Progress	252	12	83,086,552,152	148,078,382,945
IV.	**Long-term Investments**	**260**	**13**	**281,447,500,000**	**281,447,500,000**
1.	Investments in Subsidiaries	261		281,425,000,000	281,425,000,000
2.	Capital Contributions to Other Entities	263		22,500,000	22,500,000
V.	**Other Non-current Assets**	**270**		**51,733,122,661**	**76,502,186,713**
1.	Long-term Prepaid Expenses	271	8	51,733,122,661	76,502,186,713
	TOTAL ASSETS (270 = 100 + 200)	**270**		**2,402,592,558,307**	**2,460,498,652,838**

The accompanying notes form an integral part of these interim separate financial statements.

INTERIM BALANCE SHEET (Continued)

As at September 30, 2026

Unit: VND

	LIABILITIES AND EQUITY	Code	Notes	Closing balance	Opening balance
C.	**LIABILITIES**	**300**		**766,001,899,804**	**742,657,305,862**
I.	**Current Liabilities**	**310**		**283,632,256,540**	**244,442,945,323**
1.	Short-term Trade Payables	311	14	48,701,862,783	36,028,354,475
2.	Short-term Advances from Customers	312		1,974,645,757	1,247,698,376
3.	Taxes and Other Payables to the State	314	9	947,261,764	2,579,117,617
4.	Payables to Employees	315		16,883,495,392	17,330,854,854
5.	Short-term Accrued Expenses	316		1,226,924,793	1,874,162,609
6.	Short-term Unearned Revenue	319		83,416,666	1,001,000,000
7.	Other Short-term Payables	320		1,316,863,962	222,131,500
8.	Short-term Borrowings	321	15	212,497,785,423	184,159,625,892
II.	**Non-current Liabilities**	**330**		**482,369,643,266**	**498,214,360,539**
1.	Long-term Borrowings	339	16	482,369,643,266	498,214,360,539
D.	**EQUITY**	**400**	**17**	**1,636,590,658,503**	**1,717,841,346,976**
1.	Contributed Capital	411		1,657,999,430,000	1,657,999,430,000
	– Ordinary Shares with Voting Rights	*411a*		*1,657,999,430,000*	*1,657,999,430,000*
2.	Share Premium	412		42,671,260,000	42,671,260,000
3.	Treasury Shares	415		(730,000,000)	(480,000,000)
4.	Accumulated Losses / Undistributed After-tax Profits	420		(63,350,031,497)	17,650,656,976
	– Undistributed After-tax Profits at the End of the Previous Year	*420a*		*17,650,656,976*	*111,104,120,659*
	– Loss for the Current Period	*420b*		*(81,000,688,475)*	*(93,453,463,683)*
	TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**40**		**2,402,592,558,307**	**2,460,498,652,838**

Luu Thi Hai Yen	**Nguyen Thi Thu Thuy**	**Nguyen Thi Thuy Giang**
Preparer	**Chief Accountant**	**CEO**
		October 30, 2026

The accompanying notes form an integral part of these interim separate financial statements.

INTERIM INCOME STATEMENT

For the Third Quarter of 2026

Unit: VND

	ITEMS	Code	Notes	Third Quarter of 2026	Third Quarter of 2025	Year-to-date through the end of the current quarter	
						Current Year	Prior Year
1.	**Revenue from Sales of Goods and Rendering of Services**	**01**	**19**	**152,995,301,324**	**138,486,291,300**	**403,714,721,214**	**354,740,562,224**
2.	**Net Revenue from Sales of Goods and Rendering of Services (10 = 01)**	**10**		**152,995,301,324**	**138,486,291,300**	**403,714,721,214**	**354,740,562,224**
3.	Cost of Goods Sold and Services Rendered	11	20	134,475,761,059	125,287,919,221	378,707,986,182	336,905,644,122
4.	**Gross Profit from Sales of Goods and Rendering of Services (20 = 10 – 11)**	**20**		**18,519,540,265**	**13,198,372,079**	**25,006,735,032**	**17,834,918,102**
5.	Finance Income	22		173,556,797	13,480,478	287,051,607	704,890,079
6.	Finance Costs	23	21	15,814,937,192	12,577,941,287	44,731,139,316	34,083,534,037
	– Including: Interest Expenses	*24*		*15,814,937,192*	*12,577,941,287*	*44,731,139,316*	*34,083,534,037*
7.	Selling Expenses	25	22	1,952,738,086	2,036,211,669	6,099,532,828	4,902,034,427
8.	General and Administrative Expenses	26	22	17,788,781,535	18,988,928,808	55,442,015,461	52,484,425,715
9.	**Net (Loss)/Profit from Operating Activities (30 = 20 + (21 – 22) – (25 + 26))**	**30**		**(16,863,359,751)**	**(20,391,229,207)**	**(80,978,900,966)**	**(72,930,185,998)**
10.	Other Income	31		153,544,805	161,951,123	841,399,371	520,551,847
11.	Other Expenses	32		125,833	188,833,008	51,700,927	846,788,267
12.	**Other Profit/(Loss) (40 = 31 – 32)**	**40**		**153,418,972**	**(26,881,885)**	**789,698,444**	**(326,236,420)**
13.	**Total Accounting Profit/(Loss) Before Tax (50 = 30 + 40)**	**50**		**(16,709,940,779)**	**(20,418,111,092)**	**(80,189,202,522)**	**(73,256,422,418)**
14.	Current Corporate Income Tax Expense	51	23	380,738,057	482,801,936	811,485,952	1,129,777,680
15.	**Profit/(Loss) After Corporate Income Tax (60 = 50 – 51)**	**60**		**(17,090,678,836)**	**(20,900,913,028)**	**(81,000,688,474)**	**(74,386,200,098)**

The accompanying notes form an integral part of these interim separate financial statements.

Luu Thi Hai Yen	**Nguyen Thi Thu Thuy**	**Nguyen Thi Thuy Giang**
Preparer	**Chief Accountant**	**CEO**
		October 30, 2026

The accompanying notes form an integral part of these interim separate financial statements.

INTERIM CASH FLOW STATEMENT

For the Third Quarter of 2026

Đơn vị: VND

	ITEMS	Code	Year-to-date through the end of the current quarter	
			Current Year	Prior Year
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1.	**(Loss) Before Tax**	***01***	**(63,474,263,955)**	***(73,256,422,418)***
2.	**Adjustments for:**			
	Depreciation and Amortisation of Fixed Assets	02	***(80,189,202,523)***	52,482,653,453
	(Gain)/Loss from Investing Activities	05		(13,480,478)
	Interest Expenses	06	56,273,313,167	12,577,941,287
3.	**Operating Profit Before Changes in Working Capital**	***08***	(239,178,085)	***(8,209,308,156)***
	Increase/(Decrease) in Receivables	09	44,731,139,316	(952,516,899)
	Increase/(Decrease) in Inventories	10	***20,576,071,875***	(5,303,172,132)
	Increase/(Decrease) in Payables (excluding Interest Payable and Corporate Income Tax Payable)	11	629,186,911	12,928,680,299
	Increase/(Decrease) in Prepaid Expenses	12	4,067,450,420	1,799,850,051
	Interest Paid	14	3,095,387,681	(12,577,941,287)
	Corporate Income Tax Paid	15	25,673,966,688	(8,772,885)
	Net Cash Flows from Operating Activities	***20***	(44,382,096,928)	***(12,323,181,009)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**		(2,068,912,420)	
1.	Payments for the Purchase and Construction of Fixed Assets and Other Long-term Assets	21	***7,591,054,227***	(166,196,415,517)
2.	Proceeds from Disposal of Fixed Assets and Other Long-term Assets	22		1,226,120,000
3.	Payments for Loans Granted and Purchases of Debt Instruments of Other Entities	23	(33,647,371,959)	-
4.	Collections from Loans Granted and Proceeds from Sales of Debt Instruments of Other Entities	24	-	(6,800,000,000)
5.	Interest Received, Dividends and Profits Distributed	27	(5,000,000,000)	13,480,478
	Net Cash Flows from Investing Activities	***30***	***(38,647,371,959)***	***(171,756,815,039)***

The accompanying notes form an integral part of these interim separate financial statements.

INTERIM CASH FLOW STATEMENT (Continued)

For the Third Quarter of 2026

Đơn vị: VND

	ITEMS	Code	Year-to-date through the end of the current quarter	
			Current Year	Prior Year
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Repayments of Capital to Owners and Repurchases of Issued Shares	32	(250,000,000)	(480,000,000)
2.	Proceeds from Borrowings	33	305,876,507,518	362,280,558,071
3.	Repayments of Loan Principal	34	(293,383,065,260)	(207,213,996,224)
	Net Cash Flows from Financing Activities	***40***	***12,243,442,258***	***154,586,561,847***
	Net Increase/(Decrease) in Cash and Cash Equivalents During the Period (50 = 20 + 30 + 40)	**50**	**(18,812,875,474)**	**(29,493,434,201)**
	Cash and Cash Equivalents at the Beginning of the Period	**60**	**38,174,517,641**	**50,636,988,325**
	Cash and Cash Equivalents at the End of the Period (70 = 50 + 60))	**70**	**19,361,642,167**	**21,143,554,124**

Luu Thi Hai Yen	**Nguyen Thi Thu Thuy**	**Nguyen Thi Thuy Giang**
Preparer	**Chief Accountant**	**CEO**
		October 30, 2026

1. GENERAL INFORMATION

Ownership Structure

TNH Hospital Group Joint Stock Company (hereinafter referred to as the "Company") was established under Enterprise Registration Certificate No. 4601039023 for a joint stock company, issued by the Department of Planning and Investment of Thai Nguyen Province on March 19, 2012. According to the latest amended Enterprise Registration Certificate, being the 18th amendment dated June 15, 2026, issued by the Business Registration Office of Thai Nguyen Province, the Company's charter capital is VND 1,657,999,430,000, equivalent to 165,799,943 shares. The Company's shares are listed on the Ho Chi Minh City Stock Exchange (HOSE) under the ticker symbol TNH.

As at September 30, 2026, the Company had a total of 913 employees (December 31, 2025: 921 employees).

Business Lines and Principal Activities

The Company's business lines include:

- Hospital and health station activities;
- General medical, specialist medical and dental clinic activities;
- Intermediary service activities for medical, dental and other healthcare services;
- Other short-term accommodation services;
- Restaurants and mobile food service activities;
- Construction of non-residential buildings;
- Construction of other civil engineering works;
- Other specialised construction activities;
- Electrical installation;
- Installation of water supply and drainage systems, heating and air-conditioning systems;
- Building completion and finishing;
- University-level education;
- College-level education; and
- Intermediate-level education.

The Company's principal activity is the provision of medical examination and treatment services.

Normal Production and Business Cycle

The Company's normal production and business cycle is within 12 months.

Corporate Structure

The Company's head office is located at No. 328 Luong Ngoc Quyen Street, Phan Dinh Phung Ward, Thai Nguyen Province, Vietnam, and its representative office is located on the 5th floor, Building N03-T7, Doan Ngoai Giao Urban Area, Xuan Dinh Ward, Hanoi, Vietnam.

As at September 30, 2026, the Company's dependent units comprised the following:

No.	Name of Dependent Unit	Place of Establishment and Operation	Principal Activity
1	Thai Nguyen International Hospital Branch	No. 328 Luong Ngoc Quyen Street, Phan Dinh Phung Ward, Thai Nguyen Province, Vietnam	Medical Examination and Treatment
2	TNH Pho Yen Hospital Branch	Chua Residential Group, Van Xuan Ward, Thai Nguyen Province, Vietnam	Medical Examination and Treatment
3	TNH Viet Yen Hospital Branch	YT Land Lot, Nguyen The Nho Street, Nguyen The Nho Residential Area, Viet Yen Ward, Bac Ninh Province, Vietnam	Medical Examination and Treatment

As at September 30, 2026, the Company had four subsidiaries as follows:

Company Name	Place of Establishment and Operation	Ownership Interest (%)	Voting Rights Held (%)	Principal Activity
Direct Subsidiaries				
TNH Lang Son Hospital Joint Stock Company	Lang Son Province	84,5	84,5	Medical Examination and Treatment
TNH Pharmaceutical and Medical Equipment Company Limited	Thai Nguyen Province	100	100	Retail Sale of Pharmaceuticals and Medical Equipment
(Through TNH Pharmaceutical and Medical Equipment Company Limited)	Thai Nguyen Province			
Thai Nguyen International Hospital Pharmacy Company Limited	Thai Nguyen Province	100	100	Retail Sale of Pharmaceuticals and Medical Equipment
TNH Pharmacy Company Limited *(formerly TNH Pho Yen Hospital Pharmacy Company Limited)*	Thai Nguyen Province	100	100	Retail Sale of Pharmaceuticals and Medical Equipment

Explanation of the Comparability of Information in the Interim Separate Financial Statements

The comparative figures presented in the Interim Balance Sheet and the corresponding notes are derived from the audited separate financial statements for the financial year ended December 31, 2025.

The comparative figures presented in the Interim Income Statement, the Interim Cash Flow Statement and the corresponding notes are derived from the interim separate financial statements for the third quarter of 2025.

2. BASIS OF PREPARATION OF THE INTERIM SEPARATE FINANCIAL STATEMENTS AND FINANCIAL PERIOD

Basis of Preparation of the Interim Separate Financial Statements

The accompanying interim separate financial statements are presented in Vietnamese Dong (VND), under the historical cost convention, and in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises, and relevant legal regulations governing the preparation and presentation of interim separate financial statements.

The accompanying interim separate financial statements are not intended to present the financial position, results of operations, and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Users of these interim separate financial statements should read them together with the Company's interim consolidated financial statements for the third quarter of 2026 to obtain complete information about the Company's financial position, results of operations, and cash flows during the period.

Financial Period

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

These interim separate financial statements have been prepared for the three-month operating period commencing on July 1, 2026 and ending on September 30, 2026.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the principal accounting policies adopted by the Company in preparing its interim separate financial statements:

Accounting Estimates

The preparation of interim separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises, and relevant legal regulations governing the preparation and presentation of interim separate financial statements requires the CEO to make estimates and assumptions that affect the reported amounts of liabilities and assets, the disclosure of contingent liabilities and assets as at the date of the interim separate financial statements, and the reported amounts of revenue and expenses throughout the financial period. Although these accounting estimates are made based on the CEO's best knowledge, actual results may differ from the estimates and assumptions made.

Cash

Cash comprises cash on hand and demand deposits.

Financial Investments

Investments in Subsidiaries

Subsidiaries are entities controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain benefits from their activities.

Investments in subsidiaries are presented in the Interim Balance Sheet at cost less provisions for impairment, if any. Provisions for impairment of investments are recognised when there is objective evidence that the investments have suffered a decline in value as at the end of the financial period.

Investments in Equity Instruments of Other Entities

Investments in equity instruments of other entities represent investments in equity instruments over which the Company has neither control, joint control nor significant influence.

Investments in equity instruments of other entities are stated at cost less provisions for impairment of investments.

Receivables

Receivables represent amounts recoverable from customers or other parties. Receivables are presented at their carrying amounts less allowances for doubtful debts.

Allowances for doubtful debts are made for receivables that are overdue or for which the debtors are unlikely to be able to settle their obligations due to liquidation, bankruptcy or similar difficulties.

Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises purchase costs and other costs directly attributable to the acquisition of inventories. The Company applies the perpetual method of accounting for inventories. The cost of inventories is determined using the first-in, first-out (FIFO) method. Net realisable value is the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale, including marketing, selling and distribution costs.

The Company's allowance for inventory obsolescence is made in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to recognise an allowance for obsolete, damaged or substandard inventories and where the cost of inventories exceeds their net realisable value as at the end of the financial period.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of tangible fixed assets acquired through purchases comprises the purchase price and all other costs directly attributable to bringing the assets to the location and condition necessary for them to be capable of operating as intended.

The cost of tangible fixed assets constructed or manufactured by the Company comprises actual construction and production costs incurred, together with installation and commissioning costs.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

	Number of Years
Buildings and Structures	05 - 48
Machinery and Equipment	06 - 15
Office Equipment	08 - 10
Motor Vehicles	05 - 15
Other Fixed Assets	10

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds from disposal and the carrying amount of the assets and are recognised in the Interim Income Statement.

Leases

A lease is classified as a finance lease if substantially all the risks and rewards incidental to ownership of the leased asset are transferred to the lessee. All other leases are classified as operating leases.

The Company as Lessee

A lease is classified as an operating lease if the lessor retains substantially all the risks and rewards incidental to ownership of the leased asset. Operating lease expenses are recognised in the Interim Income Statement on a straight-line basis over the lease term. Any incentives received or receivable to enter into an operating lease are also recognised on a straight-line basis over the lease term.

Intangible Fixed Assets and Amortisation

Land Use Rights

Intangible fixed assets represent the value of land use rights in the Nguyen The Nho Residential Area, Viet Yen Ward, Bac Ninh Province, and are stated at cost less accumulated amortisation. Land use rights are amortised over the useful life of the land plot of 50 years.

Computer Software

Computer software is initially recognised at cost and amortised using the straight-line method over a period ranging from 8 to 20 years.

Construction in Progress

Assets under construction for production, rental, administrative or other purposes are recorded at cost, including all costs necessary to bring the assets to the condition required for their intended use, in accordance with the Company's accounting policies. Depreciation of these assets is applied on the same basis as for other assets and commences when the assets are ready for use.

Prepaid Expenses

Prepaid expenses comprise actual costs incurred that relate to the operating results of multiple financial periods. Prepaid expenses include maintenance and repair costs, insurance costs and other prepaid expenses.

Maintenance and repair costs of fixed assets represent major repair costs incurred on a one-off basis, which are significant in amount and are allocated to the Interim Income Statement on a straight-line basis over a period not exceeding three years.

Insurance costs represent insurance premiums paid in a lump sum upon entering into insurance contracts and are allocated to the Interim Income Statement on a straight-line basis over the insurance coverage period specified in each contract.

Other prepaid expenses include the cost of tools, instruments and small spare parts issued for use, as well as other costs considered likely to generate future economic benefits. These costs are capitalised as prepaid expenses and allocated to the Interim Income Statement on a straight-line basis in accordance with prevailing accounting regulations.

Revenue Recognition

Revenue from Rendering of Services

Revenue from service transactions is recognised when the outcome of the transaction can be reliably measured. Where a service transaction relates to multiple periods, revenue is recognised in each period based on the stage of completion of the work performed as at the date of the Interim Balance Sheet for

that period. The outcome of a service transaction is considered reliably measurable when all four (4) of the following conditions are satisfied:

(a) Revenue can be measured reliably;
(b) It is probable that the economic benefits associated with the service transaction will flow to the Company;
(c) The stage of completion of the transaction as at the date of the Interim Balance Sheet can be measured reliably; and
(d) The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Interest income from bank deposits is recognised on an accrual basis and is determined based on the balances of deposit accounts and the applicable interest rates.

Borrowing Costs

Borrowing costs are recognised as expenses in the period in which they are incurred, unless they are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the acquisition, construction or production of assets that require a substantial period of time to be ready for their intended use or sale are added to the cost of those assets until they are ready for their intended use or sale. Income earned from the temporary investment of specific borrowings is deducted from the cost of the related assets. For specific borrowings used to finance the construction of fixed assets or investment properties, borrowing costs are capitalised even when the construction period is less than 12 months. Other borrowing costs are recognised in the Interim Income Statement as incurred.

Taxation

Corporate income tax represents the total amount of current tax payable and deferred tax.

Current tax payable is based on taxable income for the period. Taxable income differs from profit before tax as reported in the Interim Income Statement because it excludes items of income or expenses that are taxable or deductible in other periods, as well as items that are non-taxable or non-deductible.

Deferred income tax is calculated on temporary differences between the carrying amounts of assets and liabilities in the interim separate financial statements and their respective tax bases, using the balance sheet method. Deferred tax liabilities are recognised for all taxable temporary differences, while deferred tax assets are recognised only to the extent that it is probable that sufficient taxable profits will be available in the future against which the deductible temporary differences can be utilised.

Deferred income tax is measured at the tax rates expected to apply in the period when the assets are realised or the liabilities are settled. Deferred income tax is recognised in the Interim Income Statement, except when it relates to items recognised directly in equity, in which case the deferred tax is also recognised directly in equity.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

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

Other taxes are applied in accordance with the prevailing tax laws of Vietnam.

4. CASH

	Ending balance	Opening balance
	VND	VND
Cash	8,070,972,770	553,703,461
Demand deposits	11,290,669,397	37,370,814,180
Money is in transit	-	250,000,000
	19,361,642,167	**38,174,517,641**

(i) Details of demand deposit balances at banks are as follows:

	Ending balance	Opening balance
	VND	VND
oint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Thai Nguyen Branch	5,915,760,794	3,323,869,253
- Military Commercial Joint Stock Bank (MB) – Thai Nguyen Branch	3,831,858,120	17,826,620,513
Other banks	1,543,050,483	16,220,324,414
	11,290,669,397	**37,370,814,180**

5. SHORT-TERM ACCOUNTS RECEIVABLE FROM CUSTOMERS

	Ending balance	Opening balance
	VND	VND
Thai Nguyen Provincial Social Insurance	11,813,469,450	20,380,957,735
Viet Yen Social Insurance Office, Bac Ninh Province	11,977,863,868	4,782,909,045
Other subjects	1,936,615,129	2,466,140,526
	25,727,948,447	**27,630,007,306**

6. PAY IN ADVANCE TO THE SELLER

	Ending balance	Opening balance
	VND	VND
a. Short term		
Viet Duc In Vitro Fertilization Joint Stock Company		4,617,776,000
SENIX Healthcare Group Company Limited	4,000,000,000	4,000,000,000
Vietnam Medical Equipment Solutions Company Limited	1,525,000,000	
Duy Khanh International Services Company Limited	946,648,744	
Thai Nguyen Refrigeration Company Limited	142,274,340	4,000,000,000
Other parties	2,803,171,688	3,129,033,660
	9,417,094,772	**15,746,809,660**
In which: Prepayment to short-term suppliers who are related parties (Details in Note No. 24)	4,000,000,000	4,000,000,000

b. Long term		
SENIX Healthcare Group Co., Ltd.	96,000,000,000	96,000,000,000
	96,000,000,000	**96,000,000,000**
In which: Prepayment to long-term suppliers who are related parties (Details in Note No. 24)	96,000,000,000	96,000,000,000

(i) This document shows the advance payment made to SENIX Healthcare Group Co., Ltd. in connection with the lease agreement for the right to use land and assets attached to the land plot located in Tan Thinh Ward, Thai Nguyen Province, and its attached appendices, for a period of 30 years.

7. INVENTORY

	Ending balance VND		Opening balance VND	
	Cost	Provision	Cost	Provision
Raw materials	21,383,241,012	-	25,650,893,946	-
Work-in-progress production costs	740,900,520	-	540,698,011	-
	22,124,141,532	**-**	**26,191,591,957**	**-**

8. COSTS WAITING FOR ALLOCATION

	Opening balance	Increase during the period	Decrease during the period	Ending balance
	VND	VND	VND	VND
a. Short term				
Tools and equipment issued for use.	1,791,831,974	2,492,165,332	3,018,783,910	1,265,213,396
Insurance costs	499,641,670	957,201,996	833,613,141	623,230,525
Maintenance and repair costs	-	795,345,614	359,289,653	436,055,961
Other items	1,388,585,157	797,930,865	1,735,859,729	450,656,293
	3,680,058,801	**5,042,643,807**	**5,947,546,433**	**2,775,156,175**
b. Long term				
Maintenance and repair costs	41,626,893,442	2335046975	20434147828	23,527,792,589
Tools and equipment issued for use.	34,059,707,319	7663734633	14322145379	27,401,296,573
Other items	815,585,952	251453347	263005800	804,033,499
	76,502,186,713	**10,250,234,955**	**35,019,299,007**	**51,733,122,661**

9. TAXES AND OTHER RECEIVABLES/PAYMENTS TO THE STATE

	Opening balance VND	Amount payable during the period VND	Amount actually paid/ offset during the period VND	Ending balance VND
a. Accounts receivable				
Land tax	4,597,281,766		296,022,977	4,893,304,743
Resource tax	25,018,000	57,267,893	38,138,594	5,888,701
Contractor tax		27,452,543	81,922,039	54,469,496
	4,622,299,766	**84,730,436**	**416,083,610**	**4,953,662,940**
b. Accounts payable				
Value Added Tax	27,593,879	325,142,928	240,065,619	112,671,188
Corporate income tax	1,413,163,793	811,485,952	2,068,912,420	155,737,325
Personal income tax	1,138,359,945	5,631,273,086	6,090,779,780	678,853,251
	2,579,117,617	**6,767,901,966**	**8,399,757,819**	**947,261,764**

10. INCREASES AND DECREASES IN TANGIBLE FIXED ASSETS

	Factory buildings and structures VND	Machinery and equipment VND	Office equipment VND	Transportation VND	Other VND	Total VND
ORIGINAL PRICE						
Opening balance	**1,540,521,564,353**	**336,979,297,559**	**2,102,580,980**	**36,854,261,911**	**862,083,000**	**1,917,319,787,803**
Increase during the period	108,524,817,285	544,925,000	-		-	109,069,742,285
Ending balance	**1,649,249,456,964**	**341,635,476,559**	**2,102,580,980**	**37,768,352,311**	**862,083,000**	**2,031,617,949,814**
CUMULATIVE DEPRECIATION VALUE						
Opening balance	**160,145,834,932**	**86,613,369,298**	**344,017,585**	**8,314,513,237**	**110,404,351**	**255,528,139,404**
Depreciation during the period	32,570,245,673	17,830,306,967	158,785,295	2,086,520,179	70,974,225	52,716,832,339
Ending balance	**192,716,080,605**	**104,443,676,265**	**502,802,880**	**10,401,033,416**	**181,378,576**	**308,244,971,743**
REMAINING VALUE						
On the first day of the term	**1,380,375,729,421**	**250,365,928,261**	**1,758,563,395**	**28,539,748,674**	**751,678,649**	**1,661,791,648,399**
On the last day of the term	**1,456,533,376,359**	**237,191,800,294**	**1,599,778,100**	**27,367,318,895**	**680,704,424**	**1,723,372,978,071**

The original cost of fixed assets that have been fully depreciated - are still in use as of September 30, 2026 is 4,835,166,025. VND (December 31, 2025: 4,346,190,217 VND).

11. INCREASES AND DECREASES IN INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
ORIGINAL COST			
Opening balance	**28,250,000,000**	**59,090,179,280**	**87,340,179,280**
Mua sắm mới trong kỳ		189,000,000	189,000,000
Ending balance	**28,250,000,000**	**59,279,179,280**	**87,529,179,280**
CUMULATIVE DEPRECIATION VALUE			
Opening balance	**1,990,771,812**	**10,057,893,275**	**12,048,665,087**
Depreciation during the period	426,593,960	3,129,886,868	3,556,480,828
Ending balance	**2,417,365,772**	**13,187,780,143**	**15,605,145,915**
NET BOOK VALUE			
At the beginning of the period	**26,259,228,188**	**49,032,286,005**	**75,291,514,193**
At the end of the period	**25,832,634,228**	**46,091,399,137**	**71,924,033,365**

The original cost of the fully depreciated intangible fixed asset as of September 30, 2026, - still in use, is VND 300,000,000 (as of December 31, 2025: VND 300,000,000).

12. COST OF CONSTRUCTION IN PROGRESS

	Ending balance	Opening balance
	VND	VND
Investment and Construction Project of the Center for Reproductive Support and High-Quality Treatment - Thai Nguyen International Hospital Phase 3 (i)	30,456,686,152	95,448,516,945
Da Nang Oncology Hospital Construction Investment Project	50,000,000,000	50,000,000,000
SENIX Health Support Center Project	2,629,866,000	2,629,866,000
	83,086,552,152	**148,078,382,945**

(i) The project for the High-Quality Reproductive Support and Treatment Center – Thai Nguyen International Hospital, Phase 3, was approved by the Annual General Meeting of Shareholders in 2024 under Resolution No. 462/NQ-ĐHĐCĐ dated June 28, 2024. The project includes investment in high-quality hospital beds, departments, clinics, and specialized medical service centers.

13. FINANCIAL INVESTMENTS

	Ending balance		Opening balance	
		VND		VND
	Original price	Preventive	Original price	Preventive
Investing in subsidiaries	**281,425,000,000**	**-**	**281,425,000,000**	**-**
TNH Lang Son Hospital Joint Stock Company (i)	274,625,000,000	-	274,625,000,000	-
TNH Pharmaceutical and Medical Equipment Company Limited	6,800,000,000		6,800,000,000	-

Invest in another entity	**22,500,000**	**-**	**22,500,000**	**-**
Hanoi Hospital Joint Stock Company	22,500,000	-	22,500,000	-

(i) The Company pledged 27,462,500 shares of the Company in TNH Lang Son Hospital Joint Stock Company ("TNH Lang Son Hospital Joint Stock Company") – a subsidiary of the Company, equivalent to VND 274,625,000,000, to guarantee the payment obligations of TNH Lang Son Hospital Joint Stock Company at Military Commercial Joint Stock Bank – Thai Nguyen Branch.
The company has not assessed the fair value of its financial investments at the end of the financial period because current regulations do not provide specific guidance on determining the fair value of financial investments.

The subsidiary's business performance during the period can be summarized as follows:

	This time	Previous issue
TNH Lang Son Hospital Joint Stock Company	It will begin operations in July 2026.	Currently under construction.
TNH Pharmaceutical and Medical Equipment Company Limited	Profitable business operations	The business is operating at a loss.

14. SHORT-TERM PAYMENTS TO SELLERS

	Ending balance	Opening balance
	VND	VND
	Value/Amount Repayable	Value/Amount Repayable
Kim Lien Medical Joint Stock Company	5,238,147,410	5,778,895,751
HTM Medical Equipment Trading and Services Joint Stock Company	2,265,114,950	3,874,756,950
Dong Nam Construction and Trading Company Limited	-	3,854,728,218
QT Business Household Pham Thi Hien	2,250,671,190	1,745,151,964
Other subjects	38,947,929,231	20,774,821,592
	48,701,862,781	**36,028,354,475**

In which: Short-term payables to related parties -
(Details in Note No. 24)

15. SHORT-TERM LOANS

	Opening balance	During the period		Ending balance
	VND		VND	VND
	Value/Amount Repayable	Increase	Reduce	Value/Amount Repayable
Short-term loans	**150,822,425,876**	**274,783,361,972**	**262,672,002,429**	**162,933,785,419**
Vietnam Investment and Development Commercial Bank - Thai Nguyen Branch (i)	99,635,201,940	176,912,962,653	178,431,709,817	98,116,454,776
Military Commercial Joint Stock Bank - Thai Nguyen Branch (ii)	51,187,223,936	97,835,861,419	84,205,754,712	64,817,330,643

Long-term debt due for repayment (see Note 16)	**33,337,200,016**	**46,972,400,719**	**30,745,600,731**	**49,564,000,004**
	184,159,625,892	**321,721,224,791**	**293,383,065,26**	**212,497,785,423**

(i) The loan is from the Vietnam Investment and Development Commercial Bank - Thai Nguyen Branch under Credit Agreement No. 01/2025/5745705/HĐTD dated August 29, 2025, with a credit limit of VND 120,000,000,000. The interest rate is determined on each disbursement, with the interest rate as of September 30, 2026 ranging from 7.8%/year to 8.3 %/year (as of December 31, 2025: from 6%/year to 7%/year) . The purpose of the loan is to supplement working capital, provide guarantees, and open Letters of Credit (L/C). The credit limit is valid from the date of signing the contract until August 31, 2026. The loan term is determined according to each Promissory Note - not exceeding 12 months. The loan is secured by collateral in the form of machinery, equipment, buildings and structures, and tools and implements.

(ii) The loan is from Military Commercial Joint Stock Bank - Thai Nguyen Branch under credit agreement number 352315.25.090.1699479.TD dated November 25, 2025, with a credit limit of VND 117,000,000,000. The interest rate is determined on each disbursement. The purpose of the loan is to support medical business activities, including refinancing the Company's loan at Vietnam Investment and Development Bank - Thai Nguyen Branch. The credit limit is valid from the date of signing the contract until November 4, 2026. The loan term is a maximum of 6 months per agreement, with detailed loan terms for each disbursement and repayment. As of September 30, 2026, the loan will bear an interest rate of 9.3% per annum (as of December 31, 2025: 7.6% per annum). The loan is unsecured.

16. LONG-TERM LOANS

	Opening balance	During the period		Ending balance
	VND		VND	VND
	Value/Amount Repayable	Increase	Reduce	Value/Amount Repayable
Military Commercial Joint Stock Bank - Thai Nguyen Branch (i)	460,799,999,999	-	18,000,000,012	442,799,999,987
Vietnam Investment and Development Commercial Bank - Thai Nguyen Branch (ii)	62,276,541,837	21,093,183,446	3,000,000,000	80,369,725,283
TNH Pharmaceutical and Medical Equipment Company Limited (iii)	-	10,000,000,000	5,000,000,000	5,000,000,000
Vietnam Foreign Trade Commercial Bank - Thai Nguyen Branch (iii)	8,475,018,719	34,500,000	4,745,600,719	3,763,918,000
	531,551,560,555	**31,127,683,446**	**30,745,600,731**	**531,933,643,270**
In there:				
- Amount due within 12 months	*33,337,200,016*			*49,564,000,004*
- Amount due within 12 months	*498,214,360,539*			*482,369,643,266*

(i) A long-term loan from Military Commercial Joint Stock Bank - Thai Nguyen Branch, under Credit Agreement No. 99608.22.090.1699479.TD dated February 7, 2023, with a credit limit of VND

480,000,000,000, and a loan term of 10 years, calculated from the day following the first disbursement by the lender. Interest rates will be applied per disbursement, loan disbursement, and mutual agreement. The purpose of the loan is to invest in the construction and purchase of medical equipment and machinery for TNH Viet Yen Hospital Construction Project in Bac Giang, located on the medical land plot in the Nguyen The Nho residential area, Viet Yen ward, Bac Ninh province. As of September 30, 2026, the applicable interest rate for loans ranges from 9.4%/year to 12.4 %/year (as of December 31, 2025: 8%/year to 10.8%/year). The loan is secured by land use rights and assets attached to the land formed from the loan in Nguyen The Nho residential area, Viet Yen ward, Bac Ninh province, and some tools and equipment.

(ii) Long-term loans from the Vietnam Investment and Development Commercial Bank - Thai Nguyen Branch include:

- The loan is under Credit Agreement No. 02/2023/5745705/HĐTD dated August 28, 2023, with a credit limit of VND 5,500,000,000, a loan term of 60 months, and an interest rate of 8.9% per annum as of September 30, 2026 (8.2% per annum as of December 31 , 2025) . The purpose of the loan is to invest in a rooftop solar power system project to produce electricity for business operations. The loan is secured by the machinery and equipment of the rooftop solar power system for electricity production.
- The loan, under Credit Agreement No. 03/2024/5745705/HĐTD dated July 2, 2024, has a credit limit of VND 8,400,000,000, a loan term of 60 months, and an interest rate of 10.5% per annum as of September 30 , 2026 (8.2% per annum as of December 31 , 2025). The loan is intended for investment in a rooftop solar power system project to generate electricity for business operations. The loan is secured by the rooftop solar power system used for electricity production.
- The loan under Credit Agreement No. 04/2025/5745705/HĐTD dated November 4, 2024, has a total amount of VND 90,000,000,000, - not exceeding 76.9% of the actual total investment of the project. The loan term is 72 months from the date of the first disbursement, with an interest rate of 10.5%/year as of September 30, 2026 (6.5%/year as of December 31 , 2025). The loan is used to finance legitimate, reasonable, and valid costs for the investment project to repair, renovate, and upgrade the 9-story building of Thai Nguyen International Hospital. The loan is secured by all assets generated from the Investment Project to repair, renovate, and upgrade the 9-story building of Thai Nguyen International Hospital (Investment Project for the construction of Thai Nguyen International Hospital - Phase 3) .

(iii) A long-term loan from TNH Pharmaceutical and Medical Equipment Co., Ltd. under Loan Agreement No. 02/2026/HĐVT/TNH dated June 28, 2026, with a value of VND 10,000,000,000, disbursed in a single loan. The loan term is 18 months from the date of approval by the Board of Directors, and the interest rate is 10.5% per annum. The purpose of the loan is to supplement the Group's working capital. The loan is unsecured. The principal repayment schedule is stipulated in the contract in two installments.

- Phase 1: The borrower will repay the principal amount of VND 5,000,000,000 in July 2026.
- Phase 2: The borrower will repay the principal amount of VND 5,000,000,000 in December 2027.

(iv) Long-term loans from Vietnam Foreign Trade Commercial Bank - Thai Nguyen Branch include:

- The loan is under Credit Agreement No. 461.TDH/24/HĐTD/TN dated December 29, 2024, with a credit limit of VND 1,000,000,000, disbursed in installments. The purpose of the loan, interest rate, and loan term are specifically stipulated in the installment loan agreement, with the interest rate as of June 30, 2026, being 7.4%/year (as of December 31, 2025, being 6.1%/year). The loan is secured by collateral consisting of the Company's machinery, equipment, and software.
- The loan is under Credit Agreement No. 269/25/HĐTD/TN dated July 7, 2025, with a credit limit of VND 4,600,000,000, disbursed in installments. The purpose of the loan, interest rate, and loan term are specifically stipulated in the installment loan agreement, with the interest rate as of September 30, 2026 , being 7.4%/year (as of December 31, 2025, being 6.1%/year). The loan is secured by collateral consisting of the Company's machinery, equipment, and software.

Long-term loans are repaid according to the following schedule:

	Ending balance	Opening balance
	VND	VND
Within one year	49,564,000,004	33,337,200,016
In the second year	77,821,670,134	55,964,000,002
From the third to the fifth year	274,935,973,152	240,649,241,836
After five years	129,611,999,980	201,601,118,701
	531,933,643,270	**531,551,560,555**
Subtract: the amount payable within 12 months	(49,564,000,004)	(33,337,200,016)
Amount due after 12 months	**482,369,643,266**	**498,214,360,539**

17. EQUITY

Changes in equity

	Owner's equity contribution	Share premium	Treasury stock	Accumulated (losses) Undistributed after-tax profit	Total
	VND	VND	VND	VND	VND
For the operating period from January 1, 2025 to September 30, 2025					
Previous opening balance	**1,441,812,700,000**	**258,857,990,000**	**-**	**111,104,120,659**	**1,811,774,810,659**
Share buyback	-	-	(480,000,000)	-	(480,000,000)
(Loss) during the period	-	-	-	(74,386,200,098)	(74,386,200,098)
Previous closing balance	**1,441,812,700,000**	**258,857,990,000**	**(480,000,000)**	**36,717,920,561**	**1,736,908,610,561**
For the operating period from January 1, 2026 to September 30, 2026					
This opening balance	**1,657,999,430,000**	**42,671,260,000**	**(480,000,000)**	**17,650,656,976**	**1,717,841,346,976**
Share buyback (i)	-	-	(250,000,000)		(250,000,000)
(Loss) during the period	-	-	-	(81,000,688,475)	(81,000,688,475)
This ending balance	**1,657,999,430,000**	**42,671,260,000**	**(730,000,000)**	**(63,350,031,497)**	**1,636,590,658,501**

Share

	Ending balance	Opening balance
	Share	Share
Number of shares sold to the public	165,799,943	165,799,943
Common stock	*165,799,943*	*165,799,943*
Number of treasury shares	(73,000)	(48,000)
Common stock	*(73,000)*	(48,000)
Number of outstanding shares	165,726,943	165,751,943
Common stock	*165,726,943*	*165,751,943*

Common shares have a par value of VND 10,000 per share.

outstanding common shares subject to transfer restrictions as of June 30, 2026 was 1,231,000 shares (as of December 31, 2025 : 1,231,000 shares).

Registered capital

As of September 30 , 2026 , the shareholders ' capital contributions were as follows:

	Capital contributed			
	Ending balance		Opening balance	
	VND	%	VND	%
Blooming Earth Pte. Ltd	227,815,930,000	13,73	227,815,930,000	13,74
Kwe Beteiligungen AG	174,301,480,000	10,51	174,301,480,000	10,51
ACCESS SA, SICAV-SIF-KENNO VIETNAM (Formerly Access SA, SICAV-SIF - ASIA TOP PICKS)	167,466,450,000	10,10	167,466,450,000	10,10
Mr. Nguyen Anh Dinh	81,504,970,000	4,91	61,504,970,000	3,71
Edurance Capital Vietnam I Limited	59,081,640,000	3,56	59,081,640,000	3,56
Mr. Hoang Tuyen	53,115,990,000	3,20	53,115,990,000	3,20
Edurance Capital SASICAV -RAIF (formerly Edurance Capital VietNam II SASICAV -RAIF)	49,475,670,000	2,98	49,475,670,000	2,98
Other shareholders	845,237,300,000	50,96	865,237,300,000	52,17
	1,657,999,430,000	**99,96**	**1,657,999,430,000**	**99,97**
Treasury stock	730,000,000	0,04	480,000,000	0,03
Total	**1,658,729,430,000**	**100,00**	**1,658,479,430,000**	**100,00**

18. BUSINESS SECTOR DIVISION AND GEOGRAPHICAL DIVISION

Departments by business sector

During the period, the Company's main activities were medical examination and treatment and related services. Therefore, the Company did not present segment reports by business area. Revenue and cost of goods sold have been presented in detail according to revenue and cost of goods sold for services provided in Notes No. 19 and Notes No. 20.

Geographical divisions

The company operates in three main locations within Vietnam, corresponding to three hospital facilities (as presented in Explanatory Note 1).

Mid-year business performance report for *Q3* 2026:

	Thai Nguyen International Hospital	TNH Pho Yen Hospital	TNH Viet Yen Hospital	Total
	VND	VND	VND	VND
Net revenue	93,171,905,667	32,402,236,914	27,421,158,743	152,995,301,324
Cost of providing services	71,745,469,696	31,116,371,605	31,613,919,759	134,475,761,059
Profit/(Loss) business by department	**21,426,435,971**	**1,285,865,309**	**(4,192,761,016)**	**18,519,540,265**
Unallocated business expenses				(19,741,519,621)
(Costs) / Financial Revenue				(15,641,380,395)
Other income/(expenses)				153,418,972
(Loss) in accounting before tax				**(16,709,940,779)**
Corporate income tax expense				(380,738,057)
(Loss) after corporate income tax				**(17,090,678,836)**

Mid-year business performance report for Q3 2025:

	Thai Nguyen International Hospital	TNH Pho Yen Hospital	TNH Viet Yen Hospital	Total
	VND	VND	VND	VND
Net revenue	87,708,808,694	31,306,249,279	19,471,233,327	138,486,291,300
Cost of providing services	67,098,770,516	30,157,294,674	28,031,854,031	125,287,919,221
Profit/(Loss) business by department	**20,610,038,178**	**1,148,954,605**	**(8,560,620,704)**	**13,198,372,079**
Unallocated business expenses				(21,025,140,477)
(Costs) / Financial Revenue				(12,564,460,809)
(Expenses)/Other income				(-26,881,885)
(Loss) in accounting before tax				**(20,418,111,092)**
Corporate income tax expense				(482,801,936)
(Loss) after corporate income tax				**(20,900,913,028)**

19. REVENUE FROM SALES AND SERVICES

	Third quarter of 2026 VND	Third quarter of 2025 VND
Revenue from medical examination and treatment services	152,327,849,220	137,959,279,341
Other revenue	667,452,104	527,011,959
	152,995,301,324	**138,486,291,300**

20. COST OF GOODS SOLD AND SERVICES PROVIDED

	Third quarter of 2026 VND	Third quarter of 2025 VND
Cost of medical examination and treatment services	134,110,494,621	124,922,652,783
Other cost of goods sold	365,266,438	365,266,438
	134,475,761,059	**125,287,919,221**

21. FINANCIAL COSTS

	Third quarter of 2026 VND	Third quarter of 2025 VND
Interest on loans	15,814,937,192	12,577,941,287
	15,814,937,192	**12,577,941,287**
This includes: Financial costs with related parties (Details in Note No. 24)	**11,506,849**	-

22. SELLING COSTS AND ADMINISTRATIVE EXPENSES

	Third quarter of 2026 VND	Third quarter of 2025 VND
Business management costs		
Employee costs	11,608,216,700	10,307,946,456
Office supplies costs	178,620,058	141,484,973
Depreciation expense of fixed assets, Citizen Identification Card.	653,068,825	1,484,319,035
Outsourced service costs	5,294,307,372	6,913,153,371
Pay with other fees	54,568,580	142,024,973
	17,788,781,535	**18,988,928,808**
Cost of goods sold		
Employee costs	1,162,127,718	1,506,048,800
Outsourced service costs	790,610,908	530,162,869
	1,952,738,086	**2,036,211,669**

23. CURRENT CORPORATE INCOME TAX EXPENSES

	Second quarter of 2026 VND	Second quarter of 2025 VND
Current corporate income tax expense		
Corporate income tax expense calculated on taxable income for the current period.	380,738,057	482,801,936
Total current corporate income tax expense	**380,738,057**	**482,801,936**

24. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List of related parties with transactions and balances during the period :

Stakeholders	Relationship
Lang Son Hospital Joint Stock Company	Subsidiary company
Pharmaceutical and Medical Equipment Company Limited	Subsidiary company
SENIX Healthcare Group Co., Ltd.	Related parties of Board Members
Hanoi Chemical Materials Joint Stock Company (formerly Taurus Health Technology Joint Stock Company)	Related parties of Board Members
Prospect Innovations & Consulting Services, Inc	Related parties of Board Members
Pham Thi Hien Household Business	Related parties of TNH

During the period, the Company had the following main transactions with related parties:

	Third quarter of 2026 VND	Third quarter of 2025 VND
Purchase services		
Prospect Innovation and Consulting services Inc	754,176,000	793,530,000
Ms. Nguyen Thi Thuy Giang	270.000.000	
	1,024,176,000	**793,530,000**
Import of goods, supplies and chemicals		
Hanoi Chemical Materials Joint Stock Company (formerly Taurus Health Technology Joint Stock Company)	2,598,826,758	-
	2,598,826,758	**-**
Loan interest		
Lang Son Hospital Joint Stock Company	160,273,972	-
	160,273,972	**-**
Interest expense		
Pharmaceutical and Medical Equipment Company Limited	149,589,041	-
	149,589,041	**-**
Loan		
Lang Son Hospital Joint Stock Company	10,000,000,000	-
	10,000,000,000	**-**
Repayment of borrowings		
TNH Pharmaceuticals and Medical Equipment Company Limited	5,000,000,000	
	5,000,000,000	

The main balances with related parties at the end of the financial period:

	Ending balance	Opening balance
	VND	VND
Held-to-maturity investments		
TNH Lang Son Hospital Joint Stock Company	10,379,726,030	5,140,547,945
	10,379,726,030	**5,140,547,945**
Other short-term receivables		
Lang Son Hospital Joint Stock Company	664,726,030	140,547,945
	664,726,030	**140,547,945**
Prepayment to short-term sellers		
SENIX Healthcare Group Co., Ltd.	4,000,000,000	4,000,000,000
	4,000,000,000	**4,000,000,000**
Long-term upfront payment to the seller.		
SENIX Healthcare Group Co., Ltd.	96,000,000,000	96,000,000,000
	96,000,000,000	**96,000,000,000**
Short-term payables to suppliers.		
Hanoi Chemical Materials Joint Stock Company (formerly Taurus Health Technology Joint Stock Company)	1,903,832,558	-
Pham Thi Hien Household Business 1984	2,250,671,190	
	4,154,503,748	**-**
Costs payable		
Prospect Innovation and Consulting services Inc	249,984,000	-
Pharmaceutical and Medical Equipment Company Limited	149,589,041	-
	399,573,041	**-**
Long-term loans		
Pharmaceutical and Medical Equipment Company Limited	5,000,000,000	-
	5,000,000,000	**-**

Other information

As of June 30, 2026, the Company has collateral and guarantee commitments for the loans of Lang Son Hospital Joint Stock Company as presented in Note No. 13.

Total income of the Executive Board, remuneration of the Board of Directors, and Supervisory Board. Entitled to the following benefits during the period:

Name	Position	Third quarter of 2026	Third quarter of 2025
		VND	VND
Board of Directors			
Mr. Le Xuan Tan	Chairman (appointed September 7, 2026) and legal representative Member and legal representative	600,600,000	610,500,000
Mr. Hoang Tuyen	Non-executive member (Appointment due April 21, 2026) Chairman (Resignation due April 21, 2026)	-	670,500,000
Ms. Nguyen Thi Thuy Giang	Chairman of the Board of Directors (from April 21, 2026) Member of the Board of Directors Chief Executive Officer (CEO) (Appointed on September 7, 2026) and Legal Representative	270,000,000	-

Name	Position	Third quarter of 2026	Third quarter of 2025
		VND	VND
Mr. Ngo Minh Truong	Board Member (until June 16, 2025) concurrently serving as Deputy CEO (until August 25, 2025)/Chief Financial Officer (from August 25, 2025 to December 31, 2025)	-	330,000,000
Mr. Nguyen Van Thuy	Board Member (as of June 16, 2025)	-	148,481,818
Board of Directors			
Mr. Le Tuan Thanh	Director of Professional Services (dismissed effective September 7, 2026)	300,600,000	-
Pham Trung Kien	Director of Professional Services (appointed effective September 7, 2026)	162,596,027	
Ms. Le Thi Thuy An	Group Chief Operating Officer (a position outside the executive board from August 25, 2025)	-	370,600,000
Nguyen Thi Thu Thuy	Chief Accountant (Member of the Executive Board from May 15, 2026)	127,304,245	108,204,427
Mr. Tran Cao Vy	Chief Information Officer (removed from office, position not under executive control as of May 15, 2026)	-	180,300,000
Mr. Truong Van Quy	Director of Human Resources (removed from office, position not under executive control as of May 15, 2026)	-	140,200,000
Mr. Dao Manh Duy	Deputy CEO (retired effective August 25, 2025)	-	99,838,462

Name	Position	Third quarter of 2026	Third quarter of 2025
		VND	VND
Supervisory Board			
Mr. Vu Vinh Quang	Head of the Supervisory Board (removed on June 16, 2025)	-	189,300,000
Mr. Nguyen Van Chuan	Member of the Supervisory Board (dismissal effective June 16, 2025)	-	29,790,909
		1.461.100.272	**3.092.151.980**

Luu Thi Hai Yen	**Nguyen Thi Thu Thuy**	**Nguyen Thi Thuy Giang**
Schedule maker	**Chief Accountant**	**CEO**

October 30, 2026