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

FINANCIAL STATEMENT

QUARTER II 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
SECOND QUARTER OF 2026

INDEX

CONTENT	**PAGE**
REPORT BY THE GENERAL MANAGER	1 - 2
INTERIM BALANCE SHEET	3 - 5
INTERIM STATEMENT OF PROFIT OR LOSS	6 - 7
INTERIM STATEMENT OF CASH FLOWS	8 - 9
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS	10 – 32

REPORT OF THE CHIEF EXECUTIVE OFFICER

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 BOARD 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

Mrs. Nguyen Thi Thuy Giang	Non-Executive Chairman of the BOD (Appointed April 21, 2026) Independent Member (Resignation due April 21, 2026)
Mr. Hoang Tuyen	Non-executive member (Appointment due April 21, 2026) Chairman (Resignation date: April 21, 2026)
Mr. Le Xuan Tan	Member
Mr. Nguyen Huu Diep	Non-executive members
Mr. Romeo Fernandez Liedo	Independent Non-Executive Member
Mr. Tran Ngoc Minh	Non-executive members
Mr. Jorge Martin Martinez	Independent Non-Executive Member (Appointed May 15, 2026)
Mr. Christopher E. Freund	Non-executive member (Resignation date: May 15, 2026)

Audit Committee

Mr. Romeo Fernandez Lledo	Chairman of the committee (Appointed April 21, 2026) Member (Resignation effective April 21, 2026)
Mrs. Nguyen Thi Thuy Giang	Member (Appointed April 21, 2026) Chairperson of the committee (Resignation date: April 21, 2026)
Mr. Jorge Martin Martinez	Member (Appointed May 19, 2026)
Mr. Christopher E. Freund	Member (Resignation effective May 19, 2026)

Executive Board

Mr. Le Xuan Tan	CEO
Mr. Le Tuan Thanh	Group Chief Medical Officer (Under Executive Board from: March 5, 2026)
Mrs. Nguyen Thi Thu Thuy	Chief Accountant (Under Executive Board from: May 15, 2026)
Mrs. Le Thi Thuy An	Group Chief Operating Officer and New Hospital Development (No longer a member of the Executive Board from: May 15, 2026)
Mr. Vu Vinh Quang	Director of Legal Affairs (No longer a member of the Executive Board from April 8, 2026)
Mr. Truong Van Quy	Director of Human Resources (No longer a member of the Executive Board from May 15, 2026)
Mr. Nguyen Anh Dinh	Project Manager (No longer a member of the Executive Board from May 15, 2026)
Mrs. Nguyen Thi Thanh Thuy	Director of Human Resources Partnerships (Resignation effective February 9, 2026)
Mr. Tran Cao Vy	Chief Information Officer (No longer a member of the Executive Board from May 15, 2026)
Mrs. Pham Thi Hong Van	Director of Training, Research and Quality Management (Appointed: April 8, 2026; No longer a member of the Executive Board from May 15, 2026)

REPORT BY THE CEO (Continued)

RESPONSIBILITIES OF THE CEO

The CEO of the Company is responsible for preparing separate interim financial statements that fairly and accurately reflect the Company's financial position as of June 30, 2026, as well as the interim operating results and interim cash flow for the financial period ending on the same date, in accordance with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of separate interim financial statements. In preparing these separate interim financial statements, the CEO is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates in a reasonable and cautious manner;
- Clearly state whether appropriate accounting principles have been followed, and whether there are any material misapplications that need to be disclosed and explained in the interim separate financial statements;
- Prepare separate interim financial statements on a going concern basis unless it is not possible to assume that the Company will continue to operate its business; and
- Design and implement an effective internal control system for the purpose of preparing and presenting reasonable interim separate financial statements to mitigate risk and fraud.

The CEO is responsible for ensuring that the accounting records are properly maintained to reasonably reflect the Company's financial position at any given time and for ensuring that the interim separate financial statements comply with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of interim separate financial statements. The CEO is also responsible for ensuring the security of the Company's assets and for 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 its interim separate financial statements.

TẬP ĐOÀN BỆNH VIỆN TNH - C.T.C.P
TNH
M.S.D.N:4601039023

Le Xuan Tan
CEO
(According to the authorization decision No. 122/2026/QD-TNH dated April 29, 2026)
July 30, 2026

INTERIM BALANCE SHEET

As of 30 June, 2026

Unit: VND

	ASSETS	Code	Notes	Ending balance	Beginning balance
A.	**CURRENT ASSETS**	**100**		**97,880,788,178**	**121,387,420,588**
I.	**Cash**	**110**	**4**	**20,345,759,989**	**38,174,517,641**
1.	Cash	111		20,345,759,989	38,174,517,641
II.	**Short-term financial investments**	**120**		**-**	**5,000,000,000**
1.	Held-to-maturity investments	123		-	5,000,000,000
III.	**Short-term receivables**	**130**		**47,980,147,187**	**43,718,952,423**
1.	Short-term trade receivables	131	5	25,874,610,480	27,630,007,306
2.	Short-term prepayments to suppliers	132	6	21,726,339,015	15,746,809,660
3.	Other short-term receivables	135		379,197,692	342,135,457
IV.	**Inventories**	**140**	**7**	**20,813,379,216**	**26,191,591,957**
1.	Inventories	141		20,813,379,216	26,191,591,957
V.	**Other current assets**	**160**		**8,741,501,786**	**8,302,358,567**
1.	Short-term prepaid expenses	161	8	3,837,408,927	3,680,058,801
2.	Taxes and other receivables from the State	163	9	4,904,092,859	4,622,299,766
B.	**NON-CURRENT ASSETS**	**200**		**2,302,721,111,974**	**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.	**Fixed assets**	**220**		**1,700,710,577,134**	**1,737,083,162,592**
1.	Tangible fixed assets	221	10	1,627,787,183,224	1,661,791,648,399
	- Cost	*222*		*1,918,147,197,933*	*1,917,319,787,803*
	- Accumulated depreciation	*223*		*(290,360,014,709)*	*(255,528,139,404)*
2.	Intangible fixed assets	227	11	72,923,393,910	75,291,514,193
	- Cost	*228*		*87,340,179,280*	*87,340,179,280*
	- Accumulated depreciation	*229*		*(14,416,785,370)*	*(12,048,665,087)*
III.	**Long-term assets in progress**	**250**		**165,591,362,648**	**148,078,382,945**
1.	Construction in progress	252	12	165,591,362,648	148,078,382,945
IV.	**Long-term financial 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.	Investments in other entities	263		22,500,000	22,500,000
V.	**Other non-current assets**	**270**		**58,971,672,192**	**76,502,186,713**

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

1. Long-term prepaid expenses	271	8	58,971,672,192	76,502,186,713
TOTAL ASSETS (270=100+200)	**270**		**2,400,601,900,152**	**2,460,498,652,838**

INTERIM BALANCE SHEET (Continued)
As of 30 June, 2026

Unit: VND

	EQUITY AND LIABILITIES	Code	Notes	Ending balance	Beginning balance
C	**LIABILITIES**	**300**		**747,129,777,642**	**742,657,305,862**
I.	**Current liabilities**	**310**		**257,806,619,040**	**244,442,945,323**
1	Short-term trade payables	311	14	30,550,330,150	36,028,354,475
2	Short-term advances from customers	312		1,881,064,488	1,247,698,376
3	Taxes and other payables to the State	314	9	897,039,121	2,579,117,617
4	Payables to employees	315		16,254,260,788	17,330,854,854
5	Short-term accrued expenses	316		1,826,732,428	1,874,162,609
6	Short-term unearned revenue	319		333,666,667	1,001,000,000
7	Other short-term payables	320		225,169,419	222,131,500
8	Short-term borrowings	321	15	205,838,355,979	184,159,625,892
II	**Non-current liabilities**	**330**		**489,323,158,602**	**498,214,360,539**
1	Long-term borrowings	339	16	489,323,158,602	498,214,360,539
D	**EQUITY**	**400**	**17**	**1,653,472,122,510**	**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 earnings after tax	420		(46,468,567,490)	17,650,656,976
	- Undistributed earnings after tax as at the end of the previous year	*420a*		*17,650,656,976*	*111,104,120,659*
	- Loss for the period	*420b*		*(64,119,224,466)*	*(93,453,463,683)*
	TOTAL EQUITY AND LIABILITIES (440=300+400)	**440**		**2,400,601,900,152**	**2,460,498,652,838**

Luu Thi Hai Yen	Nguyen Thi Thu Thuy	Le Xuan Tan
Preparer	**Chief Accountant**	**CEO**
		July 30, 2026

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

INTERIM STATEMENT OF PROFIT OR LOSS
For the second quarter of 2026

Unit: VND

	ITEMS	Code	Notes	Quarter 2 of 2026	Quarter 2 of 2025	Accumulated from the beginning of the year to the end of this quarter: Current year	Accumulated from the beginning of the year to the end of this quarter: Previous year
1.	**Revenue from sales of goods and rendering of services**	**01**	19	**144,609,923,546**	**122,846,840,944**	**250,719,419,890**	**216,254,270,924**
2.	**Net revenue from sales of goods and rendering of services (10=01)**	**10**		**144,609,923,546**	**122,846,840,944**	**250,719,419,890**	**216,254,270,924**
3.	Cost of sales and services rendered	11	20	127,324,974,439	110,836,281,662	244,232,225,123	211,617,724,901
4.	**Gross profit from sales of goods and rendering of services (20=10-11)**	**20**		**17,284,949,107**	**12,010,559,282**	**6,487,194,767**	**4,636,546,023**
5.	Financial income	22		92,369,820	541,515,879	113,494,810	691,409,601
6.	Finance costs	23	21	15,037,891,870	10,673,251,939	28,976,644,336	21,505,592,750
	- Including: Interest expense	*24*		*15,037,891,870*	*10,673,251,939*	*28,976,644,336*	21,505,592,750
7.	Selling expenses	25	22	2,133,584,215	1,678,350,132	3,907,337,142	2,865,822,758
8.	General and administrative expenses	26	22	17,582,392,141	18,444,462,623	37,827,251,526	33,495,496,907
9.	**Net operating loss (30=20+(21-22)-(25+26))**	**30**		**(17,376,549,299)**	**(18,243,989,533)**	**(64,110,543,427)**	**(52,538,956,791)**
10.	Other income	31		540,960,238	52,926,319	687,854,566	358,600,724
11.	Other expenses	32		45,960,157	106,235,522	51,575,094	657,955,259
12.	**Other profit/(loss) (40=31-32)**	**40**		**495,000,081**	**(53,309,203)**	**636,279,472**	**(299,354,535)**
13.	**Total accounting loss before tax (50=30+40)**	**50**		**(16,881,549,218)**	**(18,297,298,736)**	**(63,474,263,955)**	**(52,838,311,326)**
14.	Current corporate income tax expense	51	23	459,820,328	646,975,744	644,960,511	646,975,744
15.	**Loss after corporate income tax (60=50-51)**	**60**		**(17,341,369,546)**	**(18,944,274,480)**	**(64,119,224,466)**	**(53,485,287,070)**

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

Luu Thi Hai Yen	**Nguyen Thi Thu Thuy**	**Le Xuan Tan**
Preparer	**Chief Accountant**	**CEO**

TẬP ĐOÀN BỆNH VIỆN TNH - C.T.C.P ★ M.S.D.N: 4601030023 ★ TNH

July 30, 2026

INTERIM STATEMENT OF CASH FLOWS
For the second quarter of 2026

Unit: VND

	ITEMS	Code	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
I.	**CASH FLOWS FROM OPERATING ACTIVITIES**			
1,	***Loss before tax***	***01***	***(63,474,263,955)***	***(52,838,311,326)***
2,	***Adjustments for:***			
	Depreciation of fixed assets	02	37,199,995,588	34,931,932,685
	(Gain)/loss from investing activities	05	(78,904,110)	497,695,111
	Interest expense	06	28,976,644,336	21,505,592,750
3.	***Operating profit before changes in working capital***	***08***	***2,623,471,859***	***4,096,909,220***
	Increase/decrease in receivables	09	1,292,183,294	(52,891,953,647)
	Increase/decrease in inventories	10	5,378,212,741	(594,282,612)
	Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11	(4,283,600,519)	5,744,245,858
	Increase/decrease in prepaid expenses	12	17,373,164,395	(6,757,083,559)
	Interest paid	14	(28,965,137,487)	(21,464,239,981)
	Corporate income tax paid	15	(2,068,912,420)	-
	Net cash flows from operating activities	***20***	***(8,650,618,137)***	***(71,866,404,721)***
II.	**CASH FLOWS FROM INVESTING ACTIVITIES**			
1	Payments for acquisition and construction of fixed assets and other long-term assets	21	(26,715,667,665)	(81,893,460,345)
2	Proceeds from disposal of fixed assets and other long-term assets	22	-	20,000,000
3	Payments for loans granted and purchases of debt instruments of other entities	23	(10,000,000,000)	-
4	Proceeds from collection of loans granted and disposal of debt instruments of other entities	24	15,000,000,000	-
5	Interest, dividends and profit distributions received	27	-	(6,800,000,000)
	Net cash flows from investing activities	***30***	***(21,715,667,665)***	***(88,673,460,345)***

INTERIM STATEMENT OF CASH FLOWS (Continued)

For the second quarter of 2026

Unit: VND

	ITEMS	Code	Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year
III.	**CASH FLOWS FROM FINANCING ACTIVITIES**			
1.	Payments for return of capital contributions to owners and repurchases of issued shares	32	(250,000,000)	(480,000,000)
2.	Proceeds from borrowings	33	198,614,676,238	270,965,905,622
3,	Repayment of borrowings	34	(185,827,148,088)	(127,596,313,343)
	Net cash flows from financing activities	***40***	***12,537,528,150***	***142,889,592,279***
	Net cash flows during the period (50=20+30+40)	**50**	**(17,828,757,652)**	**(17,650,272,787)**
	Cash at the beginning of the period	**60**	**38,174,517,641**	**50,636,988,325**
	Cash at the end of the period (70=50+60)	**70**	**20,345,759,989**	**32,986,715,538**

TẬP ĐOÀN BỆNH VIỆN TNH - C.T.C.P
TNH
M.S.D.N:4601038023

Luu Thi Hai Yen	**Nguyen Thi Thu Thuy**	**Le Xuan Tan**
Preparer	**Chief Accountant**	**CEO**
		July 30, 2026

1. GENERAL INFORMATION

Forms of capital ownership

TNH Hospital Group Joint Stock Company (hereinafter referred to as "the Company") was established according to Business Registration Certificate No. 4601039023 issued by the Department of Planning and Investment of Thai Nguyen Province on March 19, 2012. According to the most recent amended Business Registration Certificate, 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, corresponding 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.

The total number of employees of the Company as of June 30, 2026 is 878 (as of December 31, 2025: 921).

Main business activities and operations

The company's business activities are:

- Operation of hospitals and health centers;
- Operation of general, specialist, and dental clinics;
- Acting as an intermediary for medical, dental, and other healthcare services ;
- Other short-term accommodation services;
- Restaurants and mobile food service establishments;
- Building houses not to live in;
- Construction of other civil engineering works;
- Other specialized construction activities;
- Install the electrical system;
- Install water supply and drainage systems, heating and air conditioning systems;
- Complete the construction project;
- University education;
- College-level training; and
- Intermediate level training.

The company's main activity is medical examination and treatment.

Normal production and business cycle

The company's normal production and business cycle is carried out within a period of no more than 12 months.

Business structure

The company's head office is located at 328 Luong Ngoc Quyen Street, Phan Dinh Phung Ward, Thai Nguyen Province, and its representative office is on the 5th floor, N03-T7 building, Diplomatic Quarter project, Xuan Dinh Ward, Hanoi City.

As of June 30, 2026, the Company's subsidiaries include:

No.	Subordinate unit name	Place of establishment and operation	Main activities
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 area, Van Xuan ward, Thai Nguyen province, Vietnam	Medical examination and treatment
3	TNH Viet Yen Hospital Branch	Medical land plot, Nguyen The Nho Street, Nguyen The Nho Residential Area, Viet Yen Ward, Bac Ninh Province, Vietnam	Medical examination and treatment

As of June 30, 2026, the Company has the following four subsidiaries:

Company Name	Place of establishment and operation	Ownership percentage	Voting rights held (%)	Main activities
Direct subsidiary				
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 medicines and medical devices
Indirect subsidiary *(through TNH Pharmaceutical and Medical Equipment Co., Ltd.)*				
Thai Nguyen International Hospital Pharmacy Co., Ltd.	Thai Nguyen Province	100	100	Retail sale of medicines and medical devices
TNH Pharmacy Company Limited (formerly TNH Pho Yen Hospital Pharmacy Company Limited)	Thai Nguyen Province	100	100	Retail sale of medicines and medical devices

Explanation of the comparability of information in the interim separate financial statements.

The comparative figures presented in the interim Balance Sheet and the related notes are derived from the separate financial statements for the financial year ended December 31, 2025, which have been audited.

The comparative figures presented in the interim Statement of Profit or Loss, the interim Statement of Cash Flows, and the related notes are derived from the separate interim financial statements for the second quarter of 2025.

2. BASIS FOR PREPARING SEPARATE INTER-YEAR AND FINANCIAL PERIOD FINANCIAL STATEMENTS

Basis for preparing separate interim financial statements

The accompanying separate interim financial statements are presented in Vietnam Dong (VND), on the historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of separate interim financial statements.

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

Users of these separate interim financial statements should review them in conjunction with the Company's consolidated interim financial statements for the second quarter of 2026 to obtain complete information on the Company's financial position, operating results, and cash flow situation during the period.

Financial period

Accounting period The company's year begins on January 1st and ends on December 31st.

This separate interim financial statement is prepared for a three-month operating period beginning April 1, 2026 and ending June 30, 2026.

3. SUMMARY OF KEY ACCOUNTING POLICIES

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

Accounting estimates

The preparation of separate interim financial statements complies with Vietnamese accounting standards, the Vietnamese corporate accounting system, and relevant legal regulations concerning the preparation and presentation of separate interim financial statements. This requires the CEO to make estimates and assumptions affecting the reported figures on liabilities, assets, and the presentation of contingent liabilities and assets as of the date of the separate interim financial statements, as well as the reported figures on revenue and expenses throughout the financial period. Although accounting estimates are made to the best of the CEO's knowledge, actual figures may differ from the estimates and assumptions made.

Money

The funds include cash on hand and demand deposits.

Financial investments

Investing in subsidiaries

Subsidiary companies are companies controlled by the parent company. Control is achieved when the parent company has the ability to control the financial and operational policies of the invested companies in order to obtain benefits from their operations.

Investments in subsidiaries are presented in the interim balance sheet at cost less any provisions for impairment (if any). Provisions for impairment of investments are made when there is sufficient evidence to suggest an impairment of the value of these investments at the end of the financial period.

Investing in equity instruments of other entities.

Investments in equity instruments of other entities reflect investments in equity instruments where the Company does not have control, co-control, or significant influence over the investee.

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

Accounts receivable

Accounts receivable are amounts that are recoverable from customers or other parties. Accounts receivable are presented at their book value less any provisions for doubtful accounts.

Provisions for doubtful receivables are set aside for accounts receivable that are overdue for payment, or accounts receivable that the debtor is unlikely to pay due to liquidation, bankruptcy, or similar difficulties.

Inventory

Inventory is determined on the basis of the lower of cost and net realizable value. The cost of inventory includes the purchase cost and other costs directly related to the purchase of the inventory. The company uses the perpetual inventory method to account for inventory. The cost of inventory is determined using the first-in, first-out (FIFO) method. Net realizable value is determined by the estimated selling price minus the estimated costs to complete the product and any marketing, selling, and distribution expenses incurred.

The Company's provision for inventory devaluation is established in accordance with current accounting regulations. Accordingly, the Company is permitted to make provisions for the devaluation of obsolete, damaged, or substandard inventory, and in cases where the original cost of the inventory is higher than its net realizable value at the end of the financial period.

Tangible fixed assets and depreciation

Tangible fixed assets are presented at their original cost less accumulated depreciation.

The initial cost of fixed assets acquired through purchase includes the purchase price and all other costs directly related to bringing the asset into a ready-to-use condition.

The original cost of tangible fixed assets that are self-made or self-constructed includes construction costs, actual production costs incurred, plus installation and commissioning costs.

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

	No. 5
Houses and buildings	05 - 48
Machinery and equipment	06 - 15
Office equipment	08 - 10
Transportation	05 - 15
Other fixed assets	10

The gains and losses arising from the liquidation or sale of assets are the difference between the net income from the liquidation of assets and the remaining value of the assets, and are recorded in the interim income statement.

Property leasing

A lease is considered a finance lease when the majority of the rights and risks of ownership of the asset are transferred to the lessee. All other leases are considered operating leases.

The company is the lessee.

An operating lease is considered an operating lease when the lessor retains the majority of the rights and assumes the risks of ownership of the asset. Operating lease expenses are recognized in the interim income statement using the straight-line method throughout the lease term. Amounts received or receivable to facilitate the conclusion of an operating lease are also recognized using the straight-line method throughout the lease term.

Intangible fixed assets and depreciation

Land use rights

Intangible fixed assets representing the value of land use rights in the Nguyen The Nho residential area, Viet Yen ward, Bac Ninh province, are presented at original cost minus accumulated depreciation. Land use rights are allocated in accordance with the land use period of 50 years.

Computer software

Computer software is initially recorded at its purchase price and depreciated using the straight-line method over a period of 8 to 20 years.

Construction in progress costs

Assets under construction for production, leasing, administration, or any other purpose are recorded at cost, including the costs necessary to bring the asset into existence, in accordance with the Company's accounting policy. Depreciation of these assets is applied as with other assets, beginning when the asset is ready for use.

Pending allocations

Deferred expenses include actual expenses incurred but related to the business results of multiple financial periods. Deferred expenses include maintenance and repair costs , insurance costs , and other deferred expenses.

interim income statement using the straight-line method for a maximum of 3 years.

interim Income Statement using the straight-line method over the insurance term of each contract.

deferred expenses include the value of tools, equipment, and small components already issued for use, and other deferred expenses considered likely to generate future economic benefits. These expenses are capitalized as deferred expenses and allocated to the interim Income Statement using the straight-line method in accordance with current accounting regulations.

Revenue recognition

Revenue from providing services

Revenue from service provision transactions is recognized when the outcome of that transaction can be reliably determined. If a service provision transaction relates to multiple periods, revenue is recognized in the period based on the portion of work completed as of the date of the interim balance sheet for that period. The outcome of a service provision transaction is determined when all four (4) conditions are met:

(a) Revenue is determined with relative certainty;
(b) There is potential to obtain economic benefits from the transaction of providing that service;
(c) Determine the portion of work completed as of the date of the interim balance sheet; and
(d) Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service.

Interest on deposits is recognized on an accrual basis, determined by the balances of deposit accounts and the applicable interest rate.

Borrowing costs

Borrowing costs are recognized as production and business expenses in the period in which they are incurred, unless capitalized in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly related to the purchase, investment in construction, or production of assets that require a relatively long time to complete and put into use or business are added to the asset's original cost until the asset is put into use or business. Income arising from the temporary investment of loans is recorded as a reduction in the original cost of the related asset. For loans specifically for the construction of fixed assets and investment properties, interest expenses are capitalized even if the construction period is less than 12 months. Other interest expenses are recognized in the interim income statement when they are incurred.

Tax

Corporate income tax represents the total value of current and deferred tax liabilities.

The current tax payable is calculated based on taxable income for the period. Taxable income differs from pre-tax profit presented in the interim income statement because taxable income excludes income or expenses that are taxable or deductible in other periods, and also excludes non-taxable or non-deductible items.

Deferred income tax is calculated on the differences between the book value and the tax base of asset or liability items on the interim separate financial statements and is recognized using the balance sheet method. Deferred income tax payable must be recognized for all temporary differences, while deferred income tax assets are only recognized when there is certainty that sufficient future taxable profit will be available to offset the temporary differences.

Deferred income tax is determined based on the tax rate expected to apply during the period in which the asset is recovered or the liability is settled. Deferred income tax is recognized in the interim income statement and is only recorded in equity when the tax relates to items directly recorded in equity.

Deferred income tax assets and deferred income tax liabilities are offset when the Company has a legal right to offset current income tax assets against current income tax payable and when the deferred income tax assets and deferred income tax liabilities relate to corporate income tax administered by the same tax authority and the Company intends to pay current income tax on a net basis.

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

Other taxes are applied in accordance with current tax laws in Vietnam.

4. CASH

	Ending balance	Opening balance
	VND	VND
Cash	6,272,061,193	553,703,461
Demand deposits	14,073,698,796	37,370,814,180
Cash in transit	-	250,000,000
	20,345,759,989	**38,174,517,641**

5. SHORT-TERM ACCOUNTS RECEIVABLE FROM CUSTOMERS

	Ending balance	Opening balance
	VND	VND
Thai Nguyen Provincial Social Insurance	19,497,354,204	20,380,957,735
Viet Yen Social Insurance Office, Bac Ninh Province	4,042,846,067	4,782,909,045
Other subjects	2,334,410,209	2,466,140,526
	25,874,610,480	**27,630,007,306**

6. ADVANCES TO SUPPLIERS

	Ending balance	Opening balance
	VND	VND
a. Short term		
Y Sinh Trading and Service Company Limited	4,629,153,480	-
Viet Duc In-Voluntary Fertilization Joint Stock Company	4,617,776,000	4,617,776,000
SENIX Healthcare Group Co., Ltd.	4,000,000,000	4,000,000,000
Anh Yen Hanoi Co., Ltd.	2,790,296,100	-
Thai Nguyen Refrigeration Company Limited	-	4,000,000,000
Other subjects	5,689,113,435	3,129,033,660
	21,726,339,015	**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		Opening balance	
		VND		VND
	Cost	Allowance	Cost	Allowance
Raw materials	20,242,648,931	-	25,650,893,946	-
Work-in-progress production costs	570,730,285	-	540,698,011	-
	20,813,379,216	-	**26,191,591,957**	-

8. PREPAID EXPENSES

	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	892,812,591	1,549,058,219	1,135,586,346
Insurance costs	499,641,670	549,248,503	421,736,801	627,153,372
Other items	1,388,585,157	2,668,639,161	1,982,555,109	2,074,669,209
	3,680,058,801	**4,110,700,255**	**3,953,350,129**	**3,837,408,927**
b. Long term				
Maintenance and repair costs	41,626,893,442	3,970,348,852	15,225,568,663	30,371,673,631
Tools and equipment issued for use	34,059,707,319	1,607,445,533	7,831,605,610	27,835,547,242
Other items	815,585,952	373,217,968	424,352,601	764,451,319
	76,502,186,713	**5,951,012,353**	**23,481,526,874**	**58,971,672,192**

9. TAXES AND OTHER RECEIVABLES/PAYMENTS TO THE STATE

	Opening balance	Amount payable during the period	Amount actually paid/ offset during the period	Ending balance
	VND	VND	VND	VND
a. Accounts receivable				
Land tax	4,597,281,766	-	296,022,977	4,893,304,743
Corporate income tax	-	-	10,788,116	10,788,116
Resource tax	25,018,000	55,351,893	30,333,893	-
Contractor tax	-	302,935,752	302,935,752	-
	4,622,299,766	**358,287,645**	**640,080,738**	**4,904,092,859**
b. Accounts payable				
Value Added Tax	27,593,879	228,115,654	197,776,637	57,932,896
Corporate income tax	1,413,163,793	644,960,511	2,058,124,304	-
Personal income tax	1,138,359,945	3,217,923,742	3,517,177,462	839.106.225
	2,579,117,617	**4,090,999,907**	**5,773,078,403**	**897,039,121**

10. INCREASES AND DECREASES IN TANGIBLE FIXED ASSETS

	Factory buildings and structures	Machinery and equipment	Office equipment	Transportation	Other	Total
	VND	VND	VND	VND	VND	VND
COST						
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**
Additions	136,540,130	690,870,000	-	-	-	827,410,130
Ending balance	**1,540,658,104,483**	**337,670,167,559**	**2,102,580,980**	**36,854,261,911**	**862,083,000**	**1,918,147,197,933**
CUMULATIVE DEPRECIATION VALUE						
Opening balance	**160,145,834,932**	**86,613,369,298**	**344,017,585**	**8,314,513,237**	**110,404,352**	**255,528,139,404**
Depreciation for the period	21,345,935,550	11,874,554,059	107,639,271	1,456,430,275	47,316,150	34,831,875,305
Ending balance	**181,491,770,482**	**98,487,923,357**	**451,656,856**	**9,770,943,512**	**157,720,502**	**290.360.014.709**
REMAINING VALUE						
As at the beginning of the period	**1,380,375,729,421**	**250,365,928,261**	**1,758,563,395**	**28,539,748,674**	**751,678,648**	**1,661,791,648,399**
As at the end of the period	**1,359,166,334,001**	**239.182.244.202**	**1,650,924,124**	**27,083,318,399**	**704,362,498**	**1,627,787,183,224**

The original cost of fixed assets that have been fully depreciated but are still in use as of June 30, 2026 is VND 4,182,586,025 (December 31, 2025: VND 4,346,190,217).

11. INCREASES AND DECREASES IN INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
ORIGINAL PRICE			
Opening balance	**28,250,000,000**	**59,090,179,280**	**87,340,179,280**
Ending balance	**28,250,000,000**	**59,090,179,280**	**87,340,179,280**
CUMULATIVE DEPRECIATION VALUE			
Opening balance	**1,990,771,812**	**10,057,893,275**	**12,048,665,087**
Depreciation for the period	284,395,973	2,083,724,310	2,368,120,283
Ending balance	**2,275,167,785**	**12,141,617,585**	**14,416,785,370**
REMAINING VALUE			
As at the beginning of the period	**26,259,228,188**	**49,032,286,005**	**75,291,514,193**
As at the end of the period	**25,974,832,215**	**46,948,561,695**	**72,923,393,910**

The original cost of the fully depreciated intangible fixed asset as of June 30, 2026, but 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)	112,961,496,648	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
	165,591,362,648	**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	-

Pharmaceutical and Medical Equipment Company Limited	6,800,000,000		6,800,000,000	-
Invest in another entity.	**22,500,000**	-	**22,500,000**	-
TNH Hanoi Hospital Joint Stock Company	22,500,000	-	22,500,000	-

(i) The Company pledged 27,462,500 shares of the Company in Lang Son Hospital Joint Stock Company ("Lang Son Hospital Joint Stock Company") – a subsidiary of the Company, equivalent to VND 274,625,000,000, to guarantee the payment obligations of 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 period	Previous period
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	Operating at a loss.

14. SHORT-TERM PAYABLES TO SELLER

	Ending balance	Opening balance
	VND	VND
	Value/Amount Repayable	Value/Amount Repayable
Equipment Trading and Services Joint Stock Company	3,555,672,950	3,874,756,950
HTM Healthcare		
Kim Lien Medical Joint Stock Company	3,406,112,092	5,778,895,751
Dong Nam Construction and Trading Company Limited	-	3,854,728,218
Other subjects	23,588,545,108	22,519,973,556
	30,550,330,150	**36,028,354,475**
Of which: Short-term trade payables to related parties (see Note 24 for details).	**1,195,882,453**	-

15. SHORT-TERM LOANS

	Opening balance	During the period		Ending balance
	VND		VND	VND
	Value/Amount Repayable	Increase	Reduce	Value/Amount Repayable
Short-term Borrowings	**150,822,425,876**	**174,524,477,456**	**167,472,547,361**	**157,874,355,971**
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thai Nguyen Branch (i)	99,635,201,940	124,460,434,884	116,285,323,425	107,810,313,399

Military Commercial Joint Stock Bank (MB) - Thai Nguyen Branch (ii)	51,187,223,936	50,064,042,572	51,187,223,936	50,064,042,572
Current Portion of Long-Term Debt (Note 16)	**33,337,200,016**	**32,981,400,719**	**18,354,600,727**	**47,964,000,008**
	184,159,625,892	**207,505,878,175**	**185,827,148,088**	**205,838,355,979**

(i) Loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam – 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 loan interest rate is determined for each disbursement. As of June 30, 2026, the borrowing interest rates ranged from 7.8% to 8.2% per annum (as of December 31, 2025: from 6.0% to 7.0% per annum). The purpose of the loan is to supplement working capital, provide guarantees, and open letters of credit (L/Cs). The credit facility term is effective from the contract signing date until August 31, 2026.The loan term is determined for each debt acknowledgment note, but shall not exceed 12 months.The loan is secured by pledged assets including machinery, equipment, workshops, buildings, and tools and instruments.

(ii) Loan from the Military Commercial Joint Stock Bank – Thai Nguyen Branch under Credit Agreement No 352315.25.090.1699479.TD dated November 25, 2025, with a credit limit of VND 117,000,000,000. The loan interest rate is determined for each disbursement. The purpose of the loan is to serve medical business operations, including refinancing the Company's loan at the Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen Branch. The credit facility term is effective from the contract signing date until November 04, 2026. The loan term is up to 06 months per promissory note, with specific terms determined for each disbursement and debt acknowledgment. As of June 30, 2026, the loan bears interest at 9.3% per annum (as of December 31, 2025: 7.6% per annum). The loan is unsecured.

16. LONG – TERM BORROWINGS

	Opening balance	During the period		Ending balance
	VND		VND	VND
	Value/Amount Repayable	Increase	Reduce	Value/Amount Repayable
Military Commercial Joint Stock Bank (MB) - Thai Nguyen Branch (i)	460,799,999,999	-	12,000,000,008	448,799,999,991
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - Thai Nguyen Branch (ii)	62,276,541,837	14,055,698,782	2,100,000,000	74,232,240,619
TNH Pharmaceutical and Medical Equipment Company Limited (iii)	-	10,000,000,000	-	10,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thai Nguyen Branch (Vietcombank) (iii)	8,475,018,719	34,500,000	4,254,600,719	4,254,918,000
	531,551,560,555	**24,090,198,782**	**18,354,600,727**	**537,287,158,610**
Of which:				
- Current portion (due within 12 months)	*33,337,200,016*			*47,964,000,008*

- Non-current portion (due after 12 months	*498,214,360,539*	*489,323,158,602*

(i) 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 from the day following the first disbursement date. The loan interest rate is determined for each disbursement and debt acknowledgment in accordance with the general agreement. The loan is used to invest in the construction and procurement of medical equipment for the TNH Viet Yen Hospital Investment Project located in the Nguyen The Nho residential area,Viet Yen Ward, Bac Ninh Province. As of June 30, 2026, the loan interest rate ranges from 9.4% to 11.9% per annum (as of December 31, 2025: from 8.0% to 10.8% per annum). The loan is secured by land use rights and assets attached to the land financed by the loan located in Nguyen The Nho Residential Area, Viet Yen Ward, Bac Ninh Province, as well as certain tools and equipment.

(ii) Long-term borrowings from Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen Branch comprise:

- Loan 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 8.2% per annum as of June 30, 2026 (December 31, 2025: 8.2% per annum). The loan was obtained to finance the investment in a rooftop solar power system project for electricity generation to support the Group's business operations. The loan is secured by the machinery and equipment comprising the rooftop solar power system.
- Loan under Credit Agreement No. 03/2024/5745705/HĐTD dated July 2, 2024, with 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 June 30, 2026 (December 31, 2025: 8.2% per annum). The loan was obtained to finance the investment in a rooftop solar power system project for electricity generation to support the Group's business operations. The loan is secured by the rooftop solar power system.
- Loan under Credit Agreement No. 04/2025/5745705/HĐTD dated November 4, 2024, with a maximum loan amount of VND 90,000,000,000, but not exceeding 76.9% of the project's actual total investment cost, a loan term of 72 months from the date of the first disbursement, and an interest rate of 10.5% per annum as of June 30, 2026 (December 31, 2025: 6.5% per annum). The loan was obtained to finance eligible, reasonable and valid project costs incurred for the repair, renovation and upgrading of the 9-storey building of Thai Nguyen International Hospital. The loan is secured by all assets formed from the investment project for the repair, renovation and upgrading of the 9-storey building of Thai Nguyen International Hospital (Thai Nguyen International Hospital Phase 3 Project).

(iii) Long-term borrowing from TNH Pharmaceutical and Medical Equipment Company Limited under Loan Agreement No. 02/2026/HĐVT/TNH dated June 28, 2026, with a loan amount of VND 10,000,000,000, disbursed in a single disbursement. The loan has a term of 18 months from the date of approval by the Board of Directors and bears interest at 10.5% per annum. The loan was obtained to supplement the Group's working capital. The loan is unsecured. Principal repayments are scheduled in two installments as stipulated in the loan agreement:

- First installment: the borrower shall repay principal of VND 5,000,000,000 in July 2026
- Second installment: the borrower shall repay principal of VND 5,000,000,000 in December 2027

(iv) Long-term borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam – Thai Nguyen Branch comprise:

- Loan under Credit Agreement No. 461.TDH/24/HĐTD/TN dated December 29, 2024, with a credit limit of VND 1,000,000,000, under a single-disbursement lending facility. The purpose of the loan, the applicable interest rate and the loan term are specified in each individual drawdown agreement. As of June 30, 2026, the loan bears interest at 7.4% per annum (December 31, 2025: 6.1% per annum). The loan is secured by the Company's machinery, equipment and software.
- Loan under Credit Agreement No. 269/25/HĐTD/TN dated July 7, 2025, with a credit limit of VND 4,600,000,000, under a single-disbursement lending facility. The purpose of the loan, the applicable interest rate and the loan term are specified in each individual drawdown agreement. As of June 30, 2026, the loan bears interest at 7.4% per annum (December 31, 2025: 6.1% per annum). The loan is secured by the Company's machinery, equipment and software.

Long-term borrowings are repayable as follows:

	Ending balance VND	Opening balance VND
Within one year	47,964,000,008	33,337,200,016
In the second year	72,381,018,008	55,964,000,002
From the third to the fifth year	263,330,140,613	240,649,241,836
After five years	153,611,999,981	201.601.118.701
	537,287,158,610	**531,551,560,555**
Subtract: the amount payable within 12 months	(47,964,000,008)	(33,337,200,016)
Amount due after 12 months	**489,323,158,602**	**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 June 30, 2025					
Previous opening balance	**1,441,812,700,000**	**258,857,990,000**	-	**111.104.120.659**	**1,811,774,810,659**
Repurchase of shares	-	-	(480,000,000)	-	(480,000,000)
Loss for the period	-	-	-	(53,485,287,070)	(53,485,287,070)
Previous closing balance	**1,441,812,700,000**	**258,857,990,000**	**(480,000,000)**	**57,618,833,589**	**1,757,809,523,589**
For the operating period from January 1, 2026 to June 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**
Repurchase of shares(i)	-	-	(250,000,000)	-	(250,000,000)
Loss for the period	-	-	-	(64,119,224,466)	(64,119,224,466)
This ending balance	**1,657,999,430,000**	**42,671,260,000**	**(730,000,000)**	**(46,468,567,490)**	**1,653,472,122,510**

(i) Pursuant to Resolution No. 132/2026/NQ-HĐQT dated May 8, 2026, the Company's Board of Directors approved the repurchase of ESOP shares from employees who had resigned, in accordance with the 2022 Employee Stock Ownership Plan Regulations, to be held as treasury shares. The Company registered to repurchase 25,000 shares with a par value of VND 10,000 per share, equivalent to a total consideration of VND 250,000,000.

Share

	Ending balance	Opening balance
	Share	Share
Number of shares issued	165,799,943	165,799,943
Ordinary shares	*165,799,943*	*165,799,943*
Treasury shares	(73,000)	(48,000)
Ordinary shares	*(73,000)*	(48,000)
Number of shares outstanding	165,726,943	165,751,943
Ordinary shares	*165,726,943*	*165,751,943*

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

As of June 30, 2026, there were 1,231,000 ordinary shares subject to transfer restrictions (December 31, 2025: 1,231,000 ordinary shares).

Charter Capital

As of June 30, 2026, the shareholding structure of the Company's shareholders was 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 S.A. SICAV-RAIF (formerly Edurance Capital Vietnam II S.A. SICAV-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 shares	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

Business segments

During the period, the Company's principal activity was the provision of healthcare services and related services. Accordingly, the Company does not present business segment information. Revenue and cost of services rendered are presented in detail in Notes 19 and 20, respectively.

Geographical segments

The Company operates in 3 principal geographical locations within Vietnam, corresponding to its 3 hospital facilities (as described in Note 1).

Interim Statement of Profit or Loss for the Second Quarter of 2026

	TN International Hospital	TNH Pho Yen Hospital	TNH Viet Yen Hospital	Total
	VND	VND	VND	VND
Net revenue	89,636,162,117	31,256,644,875	23,717,116,554	144,609,923,546
Cost of services provided	67,982,588,046	29,225,146,643	30,117,239,750	127,324,974,439
Segment operating profit/(loss)	**21,653,574,071**	**2,031,498,232**	**(6,400,123,196)**	**17,284,949,107**
Unallocated operating expenses				(19,715,976,356)
Finance (expenses)/income				(14,945,522,050)
Other income/(expenses)				495,000,081
Accounting loss before tax				**(16,881,549,218)**
Corporate income tax expense				(459,820,328)
Loss after corporate income tax				**(17,341,369,546)**

Interim Statement of Profit or Loss for the Second Quarter of 2025:

	TN International Hospital	TNH Pho Yen Hospital	TNH Viet Yen Hospital	Total
	VND	VND	VND	VND
Net revenue	81,781,126,729	27,703,318,559	13,362,395,656	122,846,840,944
Cost of services provided	59,388,938,443	26,085,567,839	25,361,775,380	110,836,281,662
Segment operating profit/(loss)	**22,392,188,286**	**1,617,750,720**	**(11,999,379,724)**	**12,010,559,282**
Unallocated operating expenses				(20,122,812,755)
Finance (expenses)/income				(10,131,736,060)
Other income/(expenses)				(53,309,203)
Accounting loss before tax				**(18,297,298,736)**
Corporate income tax expense				(646,975,744)
Loss after corporate income tax				**(18,944,274,480)**

19. REVENUE FROM SALES AND SERVICES

	QII/2026	QII/2025
	VND	VND
Revenue from medical examination and treatment services	143,938,746,358	122,155,393,754
Other revenue	671,177,188	691,447,190
	144,609,923,546	**122,846,840,944**

20. COST OF GOODS SOLD AND SERVICES PROVIDED

	QII/2026	QII/2025
	VND	VND
Cost of medical examination and treatment services	126,959,708,001	110,471,015,224
Other cost of goods sold	365,266,438	365,266,438
	127,324,974,439	**110,836,281,662**

21. FINANCIAL EXPENSES

	QII/2026	QII/2025
	VND	VND
Interest expense	15,037,891,870	10,673,251,939
	15,037,891,870	**10,673,251,939**
Of which: Finance costs with related parties (see Note 24 for details)	**11,506,849**	-

22. SELLING COSTS AND ADMINISTRATIVE EXPENSES

	QII/2026	QII/2025
	VND	VND
General & administration expenses		
Staff expenses	12,631,696,379	10,632,189,735
Office supplies expense	1,392,543,632	943,256,448
Depreciation expense	647,318,216	621,428,930
Purchased services expense	1,070,025,305	4,697,502,003
Other cash expenses	1,840,808,609	1,550,085,507
	17,582,392,141	**18,444,462,623**
Selling expenses		
Sale staffs expense	1,146,487,638	1,215,150,229
Outsourced service expenses	987,096,577	463,199,903
	2,133,584,215	**1,678,350,132**

23. CURRENT CORPORATE INCOME TAX EXPENSES

	QII/2026	QII/2025
	VND	VND
Current corporate income tax expense		
Corporate income tax expense calculated on taxable income for the current period.	459,820,328	646,975,744
Total current corporate income tax expense	**459,820,328**	**646,975,744**

24. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

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

Stakeholders	Relationship
TNH Lang Son Hospital JSC	Subsidairy
TNH Pharmaceutical and Medical Equipment Co., Ltd.	Subsidairy
SENIX Healthcare Group Co., Ltd.	Related parties of Board Members
Hanoi Chemical Materials Joint Stock Company (formerly Taurus Health Technology Joint Stock Company)	Board Member (as of June 16, 2025)
Prospect Innovations & Consulting Services, Inc	Related parties of Board Members

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

	QII/2026	QII/2025
	VND	VND
Purchase services		
Prospect Innovation and Consulting services Inc	759,859,200	780,300,000
	759,859,200	780,300,000
Purchase of medical supplies and chemicals		
Hanoi Chemical Materials Joint Stock Company (formerly Taurus Health Technology Joint Stock Company)	2,401,994,571	-
	2,401,994,571	-
Guarantee fee		
TNH Lang Son Hospital Joint Stock Company	285,000,000	-
	285,000,000	-
Loan interest		
TNH Lang Son Hospital Joint Stock Company	78,904,110	-
	78,904,110	-
Interest expense on borrowings		
TNH Pharmaceutical and Medical Equipment Company Limited	11,506,849	-
	11,506,849	-
Loan proceeds received		
TNH Pharmaceutical and Medical Equipment Company Limited	10,000,000,000	-
	10,000,000,000	-
Loans granted		
TNH Lang Son Hospital Joint Stock Company	10,000,000,000	-
	10,000,000,000	-

Collection of loans granted		
TNH Lang Son Hospital Joint Stock Company	10,000,000,000	-
	10,000,000,000	**-**

Major balances with related parties as at the end of the reporting period:

	Final number	Beginning balance
	VND	VND
Loans must be collected		
TNH Lang Son Hospital Joint Stock Company	-	5,000,000,000
	-	**5,000,000,000**
Other short-term receivables		
TNH Lang Son Hospital Joint Stock Company	504,452,055	140,547,945
	504,452,055	**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 trade payables		
Hanoi Chemical Materials Joint Stock Company (formerly Taurus Health Technology Joint Stock Company)	1,195,882,453	-
	1,195,882,453	**-**
Costs payable		
Prospect Innovation and Consulting services Inc	253,920,000	-
Pharmaceutical and Medical Equipment Company Limited	11,506,849	-
	265,426,849	**-**
Long-term loans		
Pharmaceutical and Medical Equipment Company Limited	10,000,000,000	-
	10,000,000,000	**-**

Other information

As at 30 June 2026, the Company had pledged assets and guarantee commitments in respect of borrowings of TNH Lang Son Hospital Joint Stock Company, as disclosed in Note 13.

Total remuneration of the Executive Board, the Board of Directors and the Supervisory Board for the period was as follows:

Name	Position	QII/2026	QII/2025
		VND	VND
Board of Directors			
Mr. Le Xuan Tan	Board Member (from June 16, 2025)/Vice Chairman of the Board (until June 16, 2025) and CEO	600,400,000	684,400,000

Mr. Hoang Tuyen	Chairman of the Board of Directors (until April 21, 2026)/Member of the Board of Directors (from April 21, 2026)	208,400,000	795,400,000
Ms. Nguyen Thi Thuy Giang	Chairperson of the Board of Directors (from April 21, 2026)	180,000,000	48,000,000

Name	Position	QII/2026	QII/2025
		VND	VND
Mr. Tran Thien Sach	Board Member (as of June 16, 2025) and Deputy CEO (as of August 25, 2025)	-	405,400,000
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)	-	333,400,000
Mr. Nguyen Van Thuy	Board Member (as of June 16, 2025)	-	267,872,727
Mr. Vu Hong Minh	Board Member (as of June 16, 2025)	-	96,000,000
Mr. Ly Thai Hai	Board Member (as of June 16, 2025)	-	96,000,000
Mr. Nguyen Xuan Don	Board Member (as of June 28, 2024)	-	48,000,000
Board of Directors			
Mr. Le Tuan Thanh	Group Chief Medical Officer (from March 5, 2026)	500,600,000	-
Mrs. Le Thi Thuy An	Group Chief Operating Officer and Head of New Hospital Development (from August 25, 2025; ceased to be a member of the Executive Management from May 15, 2026) Deputy Chief Executive Officer and Chief Executive Officer (until August 25, 2025)	192,450,000	324,180,769
Mrs. Nguyen Thi Thu Thuy	Chief Accountant (member of the Executive Management from May 15, 2026)	146,656,497	108,441,406
Mr. Nguyen Anh Dinh	Project Director (from August 25, 2025; no longer a member of the Executive Management from May 15, 2026) Deputy Chief Executive Officer (until August 25, 2025)	126,400,000	285,400,000
Mr. Tran Cao Vy	Chief Information Officer (from August 25, 2025; ceased to be a member of the Executive Management on May 15, 2026)	120,600,000	-
Mr. Truong Van Quy	Director of Human Resources (from August 25, 2025; ceased to be a	96,400,000	-

	member of the Executive Management on May 15, 2026)		
r. Pham Thi Hong Van	Director of Training and Scientific Research - Quality Management and Deputy Director of Thai Nguyen International Hospital (from April 8, 2026; ceased to be a member of the Executive Management on May 15, 2026)	66,096,154	-
Mr. Dao Manh Duy	Deputy CEO (until August 25, 2025)	-	105,900,000
Supervisory Board			
Mr. Vu Vinh Quang	Head of the Supervisory Board (dismissed on 16 June 2025)	-	249,600,000
Mr. Nguyen Van Chuan	Member of the Supervisory Board (dismissed on 16 June 2025)	-	161,586,364
Mr. Dang Duc Huan	Member of the Supervisory Board (until 28 June 2024)	-	48,000,000
Mr. Pham Vinh Hung	Member of the Supervisory Board (dismissed on 16 June 2025)	-	48,000,000
		2,238,002,651	**4,105,581,266**

TẬP ĐOÀN BỆNH VIỆN TNH - C.T.C.P
TNH
M.S.D.N: 4601039023

Luu Thi Hai Yen
Preparer

Nguyen Thi Thu Thuy
Chief Accountant

Le Xuan Tan
CEO

July 30, 2026