

THAI NGUYEN INTERNATIONAL HOSPITAL JOINT STOCK COMPANY
(Established in the Socialist Republic of Vietnam)

FINANCIAL STATEMENT OF 3RD QUARTER OF 2023

THAI NGUYEN INTERNATIONAL HOSPITAL JOINT STOCK COMPANY

No.328, Luong Ngoc Quyen street, Dong Quang ward, Thai Nguyen city, Thai Nguyen province

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THAI NGUYEN INTERNATIONAL HOSPITAL JOINT STOCK COMPANY

No.328, Luong Ngoc Quyen street, Dong Quang ward, Thai Nguyen city, Thai Nguyen province

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Thai Nguyen International Hospital Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's financial statements of the 3rd quarter of 2023.

BOARD OF DIRECTORS, BOARD OF GENERAL DIRECTORS

The members of the Board of Directors, the Board of General Directors of the Company who have managed the activities of the Company during the financial year and up to the date of this financial statement include the following persons:

The Board of Directors:

Mr.Hoang Tuyen	Chairman
Mr.Le Xuan Tan	Vice-chairman
Mr.Nguyen Van Thuy	Member
Mr.Nguyen Xuan Don	Member
Mr.Vu Hong Minh	Member
Mr.Tran Thien Sach	Member.
Mr.Ly Thai Hai	Member

The Board of General Directors:

Mr.Le Xuan Tan	General Director
Mr.Nguyen Van Thuy	Deputy General Director
Mr.Tran Thien Sach	Deputy General Director
Mr.Dao Manh Duy	Deputy General Director
Mr.Nguyen Huu Diep	Deputy General Director
Mrs.Cao Thi Hong	Human Resources – Marketing Manager
Mrs.Le Thi Thuy An	Financial Manager (dismissed on May 31, 2023)

RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Board of Directors of the Company is responsible for preparing interim financial statements that truly and fairly reflect the financial situation of the Company as of September 30, 2023, as well as the results of business operations and cash flow situation in the third quarter of 2023, in accordance with accounting standards, Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of mid-year financial statements. In preparing this interim financial report, the Board of Directors is required to:

THAI NGUYEN INTERNATIONAL HOSPITAL JOINT STOCK COMPANY

No.328, Luong Ngoc Quyen street, Dong Quang ward, Thai Nguyen city, Thai Nguyen province

REPORT OF THE BOARD OF DIRECTORS (Next)

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Indicate whether appropriate accounting principles have been followed and whether there are any material departures that should be disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of preparing and presenting appropriate interim financial reports to limit risks and fraud.

The Board of Directors of the Company is responsible for ensuring that the accounting books are properly recorded to fairly reflect the financial position of the Company at any time and to ensure that the interim financial statements are compliance with accounting standards, Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of interim financial statements. The Board of Directors is also responsible for ensuring the security of the Company's assets and taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Directors confirms that the Company has complied with the above requirements in preparing the third quarter 2023 financial statements.

On behalf of and representing the
Board of Directors,



October 20, 2023

BALANCE SHEET
On June 30, 2023

Unit: VND

ASSETS	CODE	Inter-pretation	Ending balance	Opening balance (re-present)
A. SHORT-TERM ASSETS	100		419.933.709.170	192.762.445.738
I. Cash and cash equivalents	110	4	162.444.074.383	73.783.104.379
1. Cash	111		32.444.074.383	73.783.104.379
2. Cash equivalents	112		130.000.000.000	-
II. Short-term receivables	130		240.910.486.357	103.606.881.125
1. Short-term trade receivables	131	5	33.295.244.597	15.704.571.779
2. Short-term repayments to suppliers	132	6	207.123.474.778	87.780.791.902
6. Other short-term receivables	136		491.766.982	121.517.444
IV. Inventories	140		14.329.105.865	14.883.761.752
1. Inventories	141	7	14.329.105.865	14.883.761.752
V. Other current assets	150		2.250.042.565	488.698.482
1. Short-term prepaid expenses	151	8	1.459.778.611	488.698.482
3. Taxes and other receivables from government budget	153	16	790.263.954	-
B. Long-term assets:	200		1.536.759.103.876	1.206.695.892.349
II. Fixed assets	220		1.019.458.107.834	1.048.566.972.644
1. Tangible fixed assets	221	9	939.224.893.182	966.823.232.800
- Historical costs	222		1.074.487.445.034	1.073.188.385.634
- Accumulated depreciation	223		(135.262.551.852)	(106.365.152.834)
3. Intangible fixed assets	227	10	80.233.214.652	81.743.739.844
- Historical costs	228		86.360.747.725	86.360.747.725
- Accumulated depreciation	229		(6.127.533.073)	(4.617.007.881)
III. Investment properties	230	11	36.273.606.035	36.888.619.463
- Historical costs	231		38.563.232.591	38.563.232.591
- Accumulated depreciation	232		(2.289.626.556)	(1.674.613.128)
IV. Long-term assets in progress	240		365.418.304.421	5.913.647.000
2. Construction in progress	242	12	365.418.304.421	5.913.647.000
V. Long-term investments	250	13	96.000.000.000	96.000.000.000
2. Investments in joint ventures and associates	252		96.000.000.000	96.000.000.000
VI. Other long-term assets	260		19.609.085.586	19.326.653.242
1. Long-term prepaid expenses	261	8	19.609.085.586	19.326.653.242
TOTAL ASSETS	270		1.956.692.813.046	1.399.458.338.087

**THAI NGUYEN INTERNATIONAL HOSPITAL JOINT
STOCK COMPANY**

No.328, Luong Ngoc Quyen street, Dong Quang ward, Thai
Nguyen city, Thai Nguyen province

FORM NO. B01a-DN

Issued according to Circular No. 200/2014/TT-
BTC dated December 22, 2014 of the
Ministry of Finance

BALANCE SHEET
On June 30, 2023
(next)

Unit: VND

ASSETS	CODE	Inter- pretation	Ending balance	Opening balance (re-present)
C. LIABILITIES	300		377.581.005.724	474.432.450.710
I. Short-term liabilities	310		199.600.206.412	285.727.722.411
1. Short-term trade payables	311	14	13.997.926.640	15.097.061.786
2. Short-term prepayments from customers	312	15	1.055.137.053	3.953.535.902
3. Taxes and other payables to government budget	313	16	5.536.404.504	2.789.585.948
4. Payables to employees	314		8.311.571.519	5.028.642.554
9. Other short-term payments	315		865.362.065	-
10. Short-term borrowings and finance lease liabilities	318	17	240.000.000	240.000.000
II. Long-term liabilities	319		-	4.192.200
6. Long-term unearned revenues	320	18	169.593.804.631	258.614.704.021
8. Long-term borrowings and finance lease liabilities	330		177.980.799.312	188.704.728.299
D. Owner's equity	336	17	6.858.181.819	7.038.181.819
I. Owner's equity	338	18	171.122.617.493	181.666.546.480
1. Contributed capital	400		1.579.111.807.322	925.025.887.377
2. Capital surplus	410	19	1.579.111.807.322	925.025.887.377
11. Undistributed profit after tax	411		958.746.100.000	518.749.980.000
- Undistributed profit after tax brought forward	412		258.967.990.000	-
- Undistributed profit after tax for the current year	421		361.397.717.322	406.275.907.377
TOTAL CAPITAL	421a		250.654.777.377	265.700.205.176
C. LIABILITIES				
I. Short-term liabilities	421b		110.742.939.945	140.575.702.201
1. Short-term trade payables	440		1.956.692.813.046	1.399.458.338.087

Thai Nguyen, October 20, 2023

SCHEDULER



LUU THI HAI YEN

CHIEF ACCOUNTANT



NGUYEN THI THU THUY

CHAIRMAN OF THE BOARD



HOANG TUYEN

THAI NGUYEN INTERNATIONAL HOSPITAL JOINT STOCK COMPANY

No.328, Luong Ngoc Nguyen street, Dong Quang ward, Thai Nguyen city, Thai Nguyen province

FORM NO. B02a-DN
Issued according to Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance

INCOME STATEMENT
3rd Quarter of 2023

ARTICLES	Code	Inter-pretation	Accumulated from the beginning of the year to the end of this quarter		
			3 rd quarter of 2023	3 rd quarter of 2022	This year
1. Sales from goods and services sold	01	21	186.193.360.855	130.526.109.754	415.778.269.254
2. Sales deduction	02		-	-	-
3. Net sales from goods and services sold	10		186.193.360.855	130.526.109.754	415.778.269.254
4. Cost of goods sold	11	22	120.333.524.635	68.969.360.800	247.783.778.616
5. Gross profit from goods and services sold	20		65.859.836.220	61.556.748.954	167.994.490.638
6. Revenue from financial activities	21	23	981.623.533	5.640.844	1.067.513.214
7. Expenses from financial activities	22	24	4.536.625.284	8.764.940.944	23.399.987.432
- In there: Loan interest expense	23		4.536.625.284	8.764.940.944	23.399.987.432
8. Sales expenses	25		-	-	-
9. Administration expenses	26	25	9.574.112.198	7.022.027.626	25.192.616.117
10. Net profit from business activities	30		52.730.722.271	45.775.421.228	120.469.400.303
11. Other incomes	31		210.660.020	266.442.588	506.966.602
12. Other expenses	32		-	616.209.000	445.756.061
13. Other profits	40		210.660.020	(349.766.412)	61.210.541
14. Profit before tax	50		52.941.382.291	45.425.654.816	120.530.610.844
15. Current income tax expense	51	26	4.153.097.933	1.250.296.232	9.787.670.899
16. Deferred Income Tax	52		-	-	-
17. Profit after income tax	60		48.788.284.358	44.175.358.584	110.742.939.945
18. Primary earning per share	70	27	509	655	1.409
					1.460

The accompanying notes are an integral part of these financial statements

**THAI NGUYEN INTERNATIONAL HOSPITAL JOINT
STOCK COMPANY**

No.328, Luong Ngoc Quyen street, Dong Quang ward, Thai
Nguyen city, Thai Nguyen province

FORM NO. B02a-DN
Issued according to Circular No. 200/2014/TT-
BTC dated December 22, 2014 of the
Ministry of Finance

SCHEDULER



LUU THI HAI YEN

CHIEF ACCOUNTANT



NGUYEN THI THU THUY

Thai Nguyen, October 20, 2023

CHAIRMAN OF THE BOARD



HOANG TUYEN

The accompanying notes are an integral part of these financial statements

CASH FLOW STATEMENT

(Indirect method)

For the fiscal period from January 01, 2023 to September 30, 2023

Unit: VND

ARTICLES	Code	Current year	Previous year
Accumulated from the beginning of the year to the end of this quarter			
I. Cash flow from business activities			
1. Profit before tax	01	120.530.610.844	101.269.610.949
2. Adjustments for			
-Depreciation of fixed assets	02	30.880.739.653	30.379.323.370
-Profit from investing activities	05	(1.067.513.214)	(16.291.981)
- Interest expense	06	23.399.987.432	28.684.110.086
3. Operating profit before changes in working capital	08	173.743.824.715	160.316.752.424
- Increase/decrease in accounts receivable and other short-term assets	09	(18.773.898.889)	(6.794.945.628)
- Increase/decrease in inventory	✓		
- Increase/decrease in accounts payable	10	554.655.887	(1.051.056.390)
- Increase/decrease in prepaid expenses	11	(1.932.651.985)	7.540.175.390
- Interest paid	12	✓(1.253.512.473)	9.582.767.950
- Income tax paid	14	(22.675.719.902)	(29.621.957.758)
- Increase/decrease in accounts receivable and other short-term assets	15	(7.083.997.588)	(2.416.352.488)
Net cash flow from operating activities	20	122.578.699.765	137.555.383.500
II. Cash flow from investment activities			
1. Payment for purchasing, construct fixed assets and other long-term assets	21	(478.763.394.598)	(83.254.145.945)
7. Receipts from interests.	27	1.067.513.214	16.291.981
Lưu chuyển tiền thuần từ hoạt động đầu tư	30	(477.695.881.384)	(83.237.853.964)
III. Cash flow from financial activities			
1. Proceeds from the issuance of shares or reception of capital contributed by owners	31	543.342.980.000	-
	33		
3. Receipts from borrowings		296.461.525.387	339.734.001.278
4. Repayments of principals of borrowings	34	(396.026.353.764)	(377.234.415.642)
Net cash flow from financial activities	40	443.778.151.623	(37.500.414.364)
Net cash flow in the period	50	88.660.970.004	16.817.115.172
Cash and cash equivalents at the beginning of period	60	73.783.104.379	133.571.316.553
The effect of changes in exchange rate	61	-	-
Cash on hand and closing amount	70	162.444.074.383	150.388.431.725

Thai Nguyen, October 20, 2023

SCHEDULER

CHIEF ACCOUNTANT

CHAIRMAN OF THE BOARD

LUU THI HAI YEN

NGUYEN THI THU THUY

HOANG TUYEN

TNG INVESTMENT AND TRADING JOINT STOCK COMPANY
NOTES TO INTERIM FINANCIAL STATEMENTS (Continued)

1. GENERAL INFORMATION

Form of equity ownership

Thai Nguyen International Hospital Joint Stock Company was established under the Enterprise Registration Certificate of Joint Stock Company No. 4601039023 issued by the Department of Planning and Investment of Thai Nguyen province on March 19, 2012. According to the latest Business Registration Certificate, the 10th change on July 6, 2023, the Company's charter capital is 958,746,100,000 VND, corresponding to 95,874,610 shares. The Company's shares are listed on the Ho Chi Minh City Stock Exchange (HOSE) with the stock code TNH.

Main business lines and activities

The Company's business lines are:

- Operations of hospitals and medical stations;
- Real estate business, land use rights belonging to the owner, user or tenant;
- Short-stay services; and
- Restaurants and mobile food services.

The Company's main activities are medical examination and treatment.

Normal production and business cycle:

The normal production and business cycle of the Company is carried out for a period of no more than 12 months.

Enterprise structure:

The company's head office is located at: No.328 Luong Ngoc Quyen, Dong Quang ward, Thai Nguyen city, Thai Nguyen province.

As at September 30, 2023, the Company's dependent units include:

ON	Name	Address	Main activities
1	Thai Nguyen International Hospital Branch	No. 328, Luong Ngoc Quyen Street, Dong Quang Ward, Thai Nguyen City, Thai Nguyen province, Vietnam	Medical examination and treatment
2	Yen Binh General Hospital Branch	Chua hamlet, Nam Tien commune, Pho Yen town, 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, Bich Dong town, Viet Yen district, Bac Giang province, Vietnam	Medical examination and treatment

Explanation of comparability of information in interim financial statements

Comparative data on the interim balance sheet and corresponding notes are audited financial statement data for the fiscal year ending December 31, 2022.

The comparative data on the 3rd Quarter Business Results Report and Cash Flow Report from the beginning of the year to the end of this quarter and the corresponding notes are the data of the 3rd Quarter 2023 financial statements issued by the Company.

Some comparative figures are restated to be consistent with this period's figures, specifically as follows:

Articles	Code	Reported data (VND)	Re-present (VND)	After re-present (VND)	Notes
Balance sheet					
Short-term advance payments to sellers	132	87.780.791.902	54.050.000.000	141.830.791.902	(i)
Tangible fixed assets	221	968.132.528.075	(15.312.862.831)	952.819.665.244	(i), (ii), (iii)
- Original price	222	1.075.329.066.880	(16.141.681.246)	1.059.187.385.634	(i), (ii), (iii)
- Accumulated depreciation	223	(107.196.538.805)	828.818.415	(106.367.720.390)	(i), (ii), (iii)
Intangible fixed assets	227	81.419.171.619	(39.724.515.327)	41.694.656.292	(i), (ii)
- Original price	228	86.035.480.000	(39.723.732.275)	46.311.747.725	(i), (ii)
- Accumulated depreciation	229	(4.616.308.381)	(783.052)	(4.617.091.433)	(i), (ii)
Investment real estate	230	35.901.349.486	986.942.828	36.888.292.314	(ii)
- Original price	231	37.564.119.824	999.112.767	38.563.232.591	(ii)
- Accumulated depreciation	232	(1.662.770.338)	(12.169.939)	(1.674.940.277)	(ii)
Long-term prepaid expenses	261	13.997.742.203	5.328.911.039	19.326.653.242	(iii)
Taxes and other amounts payable to the State	313	1.681.736.849	1.107.849.099	2.789.585.948	(ii)
Short-term unearned revenue	318	-	240.000.000	240.000.000	(iii)
Long-term unearned revenue	336	7.278.181.819	(240.000.000)	7.038.181.819	(iii)
- Undistributed after-tax profits accumulated to the end of the previous year	421a	261.476.600.309	4.220.626.610	265.697.226.919	(i), (ii), (iii)

i. Adjustments related to the time of recording an increase in fixed assets.

ii. Adjustment according to tax inspection

iii. Reclassify some items to match the comparative figures of this period.

1. BASIS FOR PREPARATION OF INTERIM FINANCIAL REPORTS AND ACCOUNTING PERIOD

Basis for preparing interim financial statements

The accompanying interim financial statements are presented in Vietnam Dong (VND), according to the principle of historical cost and in accordance with accounting standards, Vietnamese corporate accounting regime and relevant legal regulations. relating to the preparation and presentation of interim financial statements.

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

Accounting period

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

The third quarter 2023 financial statements are prepared for the 3-month operating period ending on September 30, 2023.

2. SUMMARY OF IMPORTANT ACCOUNTING POLICIES

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

Accounting estimates

The preparation for interim financial statements complies with Vietnamese Accounting Standards, the Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of interim financial statements require the Board of Directors to make estimates and assumptions that affect the reported data on liabilities, assets and presentation of contingent liabilities and assets at the date of the interim financial statements as well as reported figures on revenue and expenses throughout the operating period. Although accounting estimates are made with all the knowledge of the Board of Directors, actual numbers may be different from the estimates and assumptions.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, cash in transit, short-term investments (not exceeding 3 months), highly liquid, easily convertible into cash and has little risk associated with value fluctuations.

Financial investments

Investments in affiliated companies

An associate is a company in which the Company has significant influence but is not a subsidiary or joint venture of the Company. Significant influence is the right to participate in the financial and operating policy decisions of the investee, but not control or joint control over those policies.

The Company initially records investments in affiliated companies at cost. The Company accounts in income on the interim income statement the amount distributed from the accumulated net profit of the

The accompanying notes are an integral part of these financial statements

investee arising after the investment date. Other amounts that the Company receives in addition to distributed profits are considered recovery of investments and recorded as a deduction from the original investment price.

Investments in affiliated companies are presented in the Balance Sheet at cost less provisions for devaluation (if any). Provision for devaluation of investments is made when there is solid evidence that there is a decline in the value of these investments at the end of the operating period.

Accounts Receivable

Receivables are amounts that can be recovered from customers or other entities. Receivables are presented at book value less provisions for doubtful debts.

Provision for bad debts is made for receivables that are past due, or receivables that the debtor has difficulty paying due to liquidation, bankruptcy or similar difficulties.

Inventory

Inventories are determined on the basis of the lower of cost and net realizable value. The cost of inventory includes the cost of direct materials, direct labor and manufacturing overhead, if any, to bring the inventory to its present location and condition. The company applies the regular declaration method to account for inventory. The original cost of inventory is determined according to the first-in, first-out method. Net realizable value is determined by the estimated selling price minus the estimated costs to complete the product and incurred marketing, sales and distribution costs.

Provision for devaluation of the Company's inventory is made in accordance with current accounting regulations. Accordingly, the Company is allowed to make provisions for devaluation of obsolete, damaged, poor quality inventory and in case the original price of the inventory is higher than the net realizable value at the end of the fiscal year. accountant.

Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The original cost of a tangible fixed asset includes the purchase price and all other costs directly related to bringing the asset into a ready-to-use state.

The original cost of self-made and self-constructed tangible fixed assets includes construction costs, actual production costs incurred, plus installation and test run costs.

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

	How long
Factories and architectural objects	5 - 48
machine and equipment	6 - 15
Office equipment	8 - 10
Means of transportation	10 - 15

Rent property

All other leases are considered operating leases.

The company is the lessor

Operating lease revenue is recognized on a straight-line basis over the lease term. Initial direct costs incurred during negotiations to sign the lease contract.

Activities are recognized in the residual value of the leased asset and accounted for using the straight-line method over the lease term..

The company is the lessee

A lease is considered an operating lease when the lessor still enjoys the majority of the benefits and must bear the risks of ownership of the asset. Operating lease expenses are recorded in the interim income statement on a straight-line basis throughout the lease term. Amounts received or receivable to facilitate the conclusion of operating leases are also recognized on a straight-line basis over the lease term.

Intangible fixed assets and depreciation

Land use rights

Intangible fixed assets represent the value of land use rights presented at cost less accumulated depreciation. Land use rights are allocated in accordance with the land use period of 50 years.

Software

Computer software is initially recognized at purchase price and amortized on a straight-line basis over its estimated useful life.

Software is amortized using the straight-line method over a period of 8 - 20 years.

Investment real estate

Investment real estate includes a part of the area of Thai Nguyen International Hospital and a part of Yen Binh General Hospital, Thai Nguyen held by the Company for the purpose of profit from leasing. Investment real estate for lease is stated at cost less accumulated depreciation. The original price of self-built investment real estate is the final settlement value of the project or directly related costs of the investment real estate.

Rental investment properties are depreciated using the straight-line method over their estimated useful lives of 42 to 46 years.

Construction in progress costs

Assets under construction for production, rental, administration or any other purpose are recorded at cost, including costs necessary to create the asset in accordance with the requirements. Company's accounting policy. Depreciation of these assets is applied the same as other assets, starting when the assets are in a ready-to-use state..

Advance payments

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses include fixed asset repair costs, property insurance costs and other prepaid expenses..

Asset insurance costs represent insurance costs for assets incurred periodically and are allocated to the interim income statement using the straight-line method for a maximum period of no more than 12 months.

Fixed asset repair costs represent one-time major repair costs of fixed assets of high value and are allocated to the interim income statement using the maximum straight-line method. no more than 3 years.

Other prepaid expenses include the value of tools, instruments, and small components that have been issued for use and are considered likely to bring future economic benefits to the Company. These costs are capitalized in the form of prepayments and allocated to the interim income statement, using the straight-line method according to current accounting regulations..

Unrealized revenue

Unearned revenue is pre-received revenue related to one or more accounting years for space rental services at Yen Binh Thai Nguyen General Hospital Branch that have not yet been provided or transferred. The Company records unearned revenues corresponding to the obligations that the Company will have to perform in the future. When the conditions for revenue recognition are satisfied, unearned revenue will be recorded in the Income Statement in the period corresponding to the part that satisfies the conditions for revenue recognition..

Revenue recognition

Revenue from service providers

Revenue from a service provision transaction is recognized when the outcome of that transaction can be reliably determined. In case a service provision transaction involves multiple periods, revenue is recognized in the period according to the results of the completed work at the Balance Sheet date of that period. The result of a service provision transaction is determined when all four (4) following conditions are met:

- (a) Revenue is determined with relative certainty;
- (b) There is a possibility of obtaining economic benefits from the transaction providing that service;
- (c) Determine the work completed at the balance sheet date; and
- (d) Determine the costs incurred for the transaction and the costs to complete the service provision transaction.

Deposit interest is recognized on an accrual basis, determined on the balance of deposit accounts and the applicable interest rate

Borrowing costs

Borrowing costs are recorded in production and business expenses in the period in which they arise, unless capitalized in accordance with the provisions of Vietnamese Accounting Standard No. 16 "Borrowing costs". Accordingly, borrowing costs directly related to the purchase, construction investment or production of assets that take a relatively long time to complete and put into use or business are added to the historical cost of the asset for until the asset is put into use or business. Income arising from the temporary investment of loans is recorded as a decrease in the cost of the relevant assets. For separate loans serving the construction of fixed assets or investment real estate, interest is capitalized even if the construction period is less than 12 months. Other loan interest expenses are recorded in the interim income statement when incurred.

Tax

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

The current tax payable is calculated based on taxable income for the period. Taxable income is different from pre-tax profit as presented in the interim income statement because taxable income does not include income or expenses that are taxable or deductible in other periods. and also does not include non-taxable or non-deductible items.

Deferred income tax is calculated on the differences between the book value and the income tax base of asset or liability items on the interim financial statements and is recorded according to the Balance Sheet method. for accounting. Deferred tax liabilities must be recognized for all temporary differences and deferred tax assets are recognized only when it is probable that there will be sufficient future taxable profit to offset the difference. temporary deviation. As at September 30, 2023, the Company does not have any material temporary differences between the book value and the corporate income tax base of assets or liabilities on the Balance Sheet between age.

Deferred income tax is determined at the tax rate expected to apply in the period when the asset is recovered or the liability is settled. Deferred income tax is recognized in the interim income statement and recorded in equity only when the tax is related to items recorded 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 assets Deferred income taxes and deferred income tax liabilities related to corporate income taxes are administered by the same tax authority and the Company intends to pay current income taxes 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 inspection results of the competent tax authority.

Other taxes are applied according to current tax laws in Vietnam.

**THAI NGUYEN INTERNATIONAL HOSPITAL JOINT
STOCK COMPANY**

No.328, Luong Ngoc Quyen street, Dong Quang ward, Thai
Nguyen city, Thai Nguyen province

FORM NO. B03a-DN

Issued according to Circular No.
200/2014/TT-BTC dated December 22, 2014
of the Ministry of Finance

4. CASH AND CASH EQUIVALENTS.

	Ending balance	Opening balance
Cash	32.444.074.383	73.783.104.379
- Cash	4.698.570.395	154.784.526
- Bank deposits	27.745.503.988	73.628.319.853
Cash equivalents (i)	130.000.000.000	
Sum	162.444.074.383	73.783.104.379

(i) As at September 30, 2023, cash equivalents reflect deposits with original term of 01 month at Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch (70 billion VND) and Joint Stock Commercial Bank for Investment and Development of Vietnam Vietnam Investment and Development – South Thai Nguyen Branch (60 billion VND).

5. SHORT-TERM RECEIVABLE FROM CUSTOMERS

	Ending balance (VND) Value	Opening balance (VND) Value
Thai Nguyen province Social Security	32.238.630.049	14.799.209.528
Nui Phao Mining Company	-	186.703.200
Glonics Vietnam Co.,Ltd	46.320.000	164.240.000
Insmart JSC	142.611.874	100.825.509
Vincommerce General Commercial Services JSC	-	62.970.000
Pham Thi Hien Business Households	297.000.000	
Other accounts receivable from customers	570.682.674	390.623.542
Sum	33.295.244.597	15.704.571.779

6. SHORT-TERM ADVANCED PAYMENTS TO SUPPLIERS

	Ending balance (VND) Value	Opening balance (VND) Value
Taurus Healthcare technology JSC	69.395.535.449	-
Duc Dung Construction and Development Company Limited	26.320.000.000	-
VIET NAM TRADING AND SERVICE GREEN TECHNOLOGY COMPANY LIMITED	5.910.337.695	-
Dong Nam Construction and Trading Company Limited	-	78.992.798.868
Consulting Office for Construction – Hanoi Architecture University	-	3.192.000.000
Blue Mount Construction And Investment Consulting Joint Stock Company	-	1.368.000.000
Vimetech Trading-Technology Company Limited	3.208.500.000	3.208.500.000
Other suppliers	102.289.101.634	1.019.493.034
Sum	207.123.474.778	87.780.791.902

7. INVENTORY

		Ending balance (VND)		Opening balance (VND)	
		Historical cost	Provision	Historical cost	Provision
Medicines, medical supplies, medical chemicals		14.028.148.986	-	14.883.761.752	-
Unfinished expenses		300.956.879	-	278.854.203	-
Sum		14.329.105.865	-	15.162.615.955	-

8. PREPAID EXPENSES

	Ending balance	Opening balance
a. Short-term prepaid expenses	1.459.778.611	488.698.482
- Equipment	1.459.778.611	488.698.482
b. Long-term prepaid expenses	19.609.085.586	19.326.653.242
- Equipment and other Long-term prepaid expenses	19.609.085.586	19.326.653.242
Sum	21.068.864.197	19.815.351.724

9. INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS

Contents	Buildings and structures	Machinery, Equipment	Means of transport and transmission	Office equipment	Total
HISTORICAL COST					
Balance as on January 1 st , 2023	892.646.562.098	170.117.483.052	10.093.625.884	330.714.600	1.073.188.385.634
- Buying in period	-	1.299.059.400	-	-	1.299.059.400
Ending balance	892.646.562.098	171.416.542.452	10.093.625.884	330.714.600	1.074.487.445.034
ACCUMULATED DEPRECIATION VALUE					
Opening balance	62.227.188.976	40.671.889.977	3.356.307.566	109.766.315	106.365.152.834
- Annual depreciation	19.184.268.916	9.048.969.476	639.518.352	24.642.275	28.897.399.019
Ending balance	81.411.457.892	49.720.859.453	3.995.825.918	134.408.590	135.262.551.853
REMAINING VALUE					
Opening balance	830.419.373.122	129.445.593.075	6.737.318.318	220.948.285	966.823.232.800
Ending balance	811.235.104.206	121.695.682.999	6.097.799.966	196.306.010	939.224.893.181

As presented in Notes 18 and 19, the Company has mortgaged machinery, equipment, means of transport, factories and structures to secure loans at commercial banks and credit organizations.

10. INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS

ARTICLES	Land use right	Computer software	Total
Historical cost of intangible fixed assets			
<i>Opening balance (re-present)</i>	68.624.267.725	17.736.480.000	86.360.747.725
<i>Ending balance</i>	68.624.267.725	17.736.480.000	86.360.747.725
Accumulated depreciation			
<i>Opening balance (re-present)</i>	284.395.973	4.332.611.908	4.617.007.881
Depreciation	426.593.960	1.083.931.232	1.510.525.192
<i>Ending balance</i>	710.989.933	5.416.543.140	6.127.533.073
REMAINING VALUE OF intangible fixed assets			
<i>Opening balance(re-present)</i>	68.339.871.752	13.403.868.092	81.743.739.844
<i>Ending balance</i>	67.913.277.792	12.319.936.860	80.233.214.652

11. INCREASE OR DECREASE INVESTMENT REAL ESTATE

	Houses, architecture, structures VND
	Opening balance(re-present)
HISTORICAL COST	<u>38.563.232.591</u>
Ending balance	<u>38.563.232.591</u>
ACCUMULATED DEPRECIATION	
Opening balance(re-present)	1.674.613.128
Depreciation	<u>615.013.428</u>
Ending balance	<u>2.289.626.556</u>
REMAINING VALUE	
At opening balance day(re-present)	<u><u>36.888.619.463</u></u>
At ending balance day	<u><u>36.273.606.035</u></u>

According to the provisions of Vietnamese Accounting Standard No. 05 - Investment real estate, the fair value of investment real estate as of September 30, 2023 needs to be presented. At the time of releasing the interim financial statements, the Company had not re-evaluated the fair value of investment real estate because there was no specific guidance on determining the fair value of investment real estate.

12. COST OF UNPROGRESSIVE CONSTRUCTION

	Ending balance	Opening balance(represent)
Obstetrics and Gynecology Hospital Project - International Hospital	4.949.405.000	4.949.405.000
Investment project to build Viet Yen hospital	360.468.899.421	964.242.000
Sum	365.418.304.421	5.913.647.000

As presented in Note No. 19, the Company has mortgaged assets formed from project loans to secure loans at commercial banks and credit institutions.

13. FINANCIAL INVESTMENTS

	Ending balance		Opening balance	
	Historical cost	VND Provision	Historical cost	VND Provision
TNH Lang Son JSC	96.000.000.000	-	96.000.000.000	-
	96.000.000.000	-	96.000.000.000	-

The Company has not evaluated the fair value of financial investments at the end of the operating period because current regulations do not have specific instructions on determining the fair value of financial investments.

Summary of business operations of affiliated companies during the period is as follows:

Associated Company	This year	Previous Year
TNH Lang Son JSC	Under construction	Under construction

14. SHORT-TERM PAYABLES TO SELLER

	Ending balance Value/Ability to pay	Opening balance Value/Ability to pay
- A Chau Pharmaceutical and medical equipment JSC	1.194.990.144	853.843.442
- Viet Ha – Pham Thi Chung MQ Business Households	-	3.150.000.000
- ACT Vietnam Investment and Development JSC	881.184.920	2.070.836.297
- Other customers	11.921.751.576	9.022.382.047
Sum	13.997.926.640	15.097.061.786

15. BUYER PAYS IN ADVANCE SHORT TERM

	Ending balance VND	Opening balance VND
Advanced payments of patients	990.895.053	3.904.293.902
Others	64.242.000	49.242.000
	1.055.137.053	3.953.535.902

16. TAXES AND OTHER RECEIVABLES/PAYABLES TO THE STATE BUDGET

	Opening balance	Increase in period	Decrease in period	Ending balance
<i>Taxes receivables</i>				
- Land tax and land rent	-	789.263.954	-	789.263.954
- Fees	-	1.000.000		1.000.000
Sum	-	790.263.954	-	790.263.954
<i>Taxes payables</i>				
- Value added tax on goods sold	2.941.905	207.872.505	189.058.691	21.755.719
- Corporate income tax	2.580.216.453	9.787.670.899	7.083.997.588	5.283.889.764
- Personal income tax	206.427.590	2.690.579.294	2.666.247.863	230.759.021
- Land tax and land rent	-	289.962.690	289.962.690	
- Other payables	-	409.678.517	409.678.517	
Sum	2.789.585.948	13.385.763.905	10.638.945.349	5.536.404.504

17. DEFERRED REVENUE

	Ending balance VND	Opening balance(represent) VND
a. Short-term		
Revenue received in advance	240.000.000	240.000.000
	240.000.000	240.000.000
b. Long-term		
Revenue received in advance	6.858.181.819	7.038.181.819
	6.858.181.819	7.038.181.819

18. SHORT-TERM LOANS

	Opening balance (VND) Value/Ability to pay	Increase (VND)	Decrease (VND)	Ending balance (VND) Value/Ability to pay
a. Short-term loan principal	192.998.704.021	136.408.043.558	170.428.942.948	158.977.804.631
(i) Vietnam Bank for Agriculture and Rural Development – Thai Nguyen branch	33.286.530.495	20.769.943.497	45.139.280.401	8.917.193.591
(ii) Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen branch	67.692.173.526	111.446.565.193	125.289.662.547	53.849.076.172
(iii) Military Commercial Joint Stock Bank - Thai Nguyen Branch	-	4.191.534.868	-	4.191.534.868
(iv) Individual borrowing (*)	92.020.000.000	-	-	92.020.000.000
b. Long-term loan principal	247.282.546.480	160.053.481.829	225.597.410.816	181.738.617.493
(v) Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen branch	218.297.410.816	3.529.887.436	218.297.410.816	3.529.887.436
(v) Military Commercial JSB – Thai Nguyen branch	11.223.935.664	156.523.594.393	4.212.000.000	163.535.530.057
(vi) Joint Stock Commercial Bank For Foreign Trade Of Vietnam	17.761.200.000	-	3.088.000.000	14.673.200.000
Sum	467.695.186.831	296.461.525.387	396.026.353.764	340.716.422.124
c) Classification of Current Portion Of Long-Term Debt				
		Ending balance(VND) Value/ Ability to pay	Opening balance(VND) Value/ Ability to pay	
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen branch		400.000.000	56.000.000.000	
- Military Commercial Joint Stock Bank – Thai Nguyen branch		5.616.000.000	5.616.000.000	
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam – Thai Nguyen branch		4.600.000.000	4.000.000.000	
Sum		10.616.000.000	65.616.000.000	

The accompanying notes are an integral part of these financial statements

**THAI NGUYEN INTERNATIONAL HOSPITAL JOINT STOCK
COMPANY NOTES TO THE FINANCIAL STATEMENT QUARTER 3
OF 2023 (Continued)**

Sample B 09a-DN

d)	Balance at the time of the preparation of financial statements		
d1	Short-term loans (d1 = a+c)	169.593.804.631	258.614.704.021
d2	Long-term loans (d2 = b-c)	171.122.617.493	181.666.546.480
	Sum	340.716.422.124	440.281.250.501

(i) Short-term loan from the Bank for Agriculture and Rural Development - Thai Nguyen Branch according to Credit Contract No. 8500-LAV20 2300229 dated March 15, 2023 and Amended and Supplemental Contract dated May 4 2023 with an actual credit limit of 30,000,000,000 VND, the term loan interest rate is specified in each Debt Note at the time of capital withdrawal. The purpose of the loan is to supplement working capital to serve medical examination and treatment activities. Loan term depends on each specific debt receipt. The loan is secured by collateral.

(ii) Unsecured loan from Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch under Credit Contract No. 01/2022/5745705/HDTD dated July 7, 2022 with Credit limit is 80,000,000,000 VND, loan interest rate is determined according to each disbursement. The purpose of the loan is to supplement working capital, provide guarantees and open L/C. The limit grant period is from the date of signing the contract until July 7, 2023. The loan term is determined according to each Debt Certificate but must not exceed 12 months.

(iii) Short-term loan without collateral from the Company's employees with a term of 12 months from August 29, 2022, the loan interest rate is equal to the 12-month term deposit interest rate of Joint Stock Commercial Bank for Investment and Development of Vietnam applies on September 1, 2022. The purpose of the loan is to mature bonds issued in 2020 and other legal purposes according to the provisions of law. As at the date of these interim financial statements, the loans have been extended until May 31, 2024.

(iv) Long-term loans from Military Commercial Joint Stock Bank - Thai Nguyen Branch include:

- Loan under Credit Contract No. 5956.19.093.1699479.TD dated March 5, 2019 with credit limit of 35,000,000,000 VND, maximum loan term of 72 months, term loan interest rate is specified in the each Debt Receipt. The purpose of the loan is to pay for the purchase of machinery and equipment to serve medical examination and treatment activities of Thai Nguyen International Hospital. The loan is secured by machinery and equipment formed in the future from the project's loan capital.

- Loan under Credit Contract No. 99608.22.090.1699479.TD dated February 7, 2023 with credit limit of 370,000,000,000 VND, loan term of 10 years from the day following the date the Lender disburses the loan Firstly. Loan interest rates depend on each disbursement, debt receipt and general agreement. The purpose of the loan is to invest in construction and purchase medical machinery and equipment to implement the Construction Investment Project of TNH Viet Yen Hospital, Bac Giang at the Medical land in Nguyen The Nho residential area, Bac Giang town. Bich Dong town, Viet Yen district, Bac Giang province. The loan is secured by assets according to the List of collateral assets in the Contract and documents amending, supplementing, and detailing the security specified in the security contract signed with the lender.

(v) Loan from Vietnam Joint Stock Commercial Bank for Foreign Trade - Thai Nguyen Branch under Credit Contract No. 171/21/HDTD/TN dated June 10, 2021 and Amended Contract dated September 20, 2021 with term Credit limit is 19,634,000,000 VND by installment loan method. The purpose of using the loan, interest rate and loan term are specified in each loan contract. The loan is secured by collateral including the MAGNETOM Sempra 1.5 Tesla Magnetic Imaging System and imaging software connected to hospital software, an anesthetic machine with breathing features with alveolar mobilization and anesthetic gas monitoring. Carestation 650 under mortgage contract No. 188/21/HDTN, 1-chip full HD laparoscopic surgery system and laparoscopic surgery kit were formed from the Company's loan and equity capital.

The company has mortgaged machinery, equipment, means of transport, factories and structures, computer software and tools to secure long-term bank loans.

The accompanying notes are an integral part of these financial statements

19. OWNER'S EQUITY

a. Constrating table of changes in Owner's equity

Explanation	Owner's investment capital	Surplus equity	Undistributed profit after tax	Total
Balance at the beginning of the previous year	415.000.000.000	-	369.450.185.176	784.450.185.176
Capital increase last year	103.749.980.000	-	-	103.749.980.000
Profit in last year	-	-	140.575.702.201	140.575.702.201
Profit distribution	-	-	(103.749.980.000)	(103.749.980.000)
Balance at the beginning of this year	518.749.980.000	-	406.275.907.377	925.025.887.377
Capital increase this year	284.374.990.000	258.967.990.000	-	543.342.980.000
Profit in period	-	-	110.742.939.945	110.742.939.945
Profit distribution	155.621.130.000	-	(155.621.130.000)	-
Ending balance	958.746.100.000	258.967.990.000	361.397.717.322	1.579.111.807.322

(*) According to Resolution of the 2022 Annual General Meeting of Shareholders No. 551/NQ-DHĐCĐ dated May 20, 2022 and Resolution of the 1st Extraordinary General Meeting of Shareholders in 2022 No. 110/2022/NQ-DHĐCĐ dated October 10 In 2022, during the period, the Company issued shares to existing shareholders at a ratio of 50% compared to the number of outstanding shares at the date of closing the list of shareholders to exercise the right to buy at the offering price of 20,000 VND/share. The number of additional shares issued is 25,937,499,000 shares with par value of 10,000 VND/share, corresponding to the increased capital contribution of the owner from the issuance of 259,374,990,000 VND.

(i) According to the Resolution of the 2022 Annual General Meeting of Shareholders No. 551/NQ-DHĐCĐ dated May 20, 2022, during the period, the Company issued shares under the employee selection program ("ESOP") in 2022 with an offering price of 10,000 VND/share. The number of additional shares issued is 2,500,000 shares with par value of 10,000 VND/share corresponding to the increased capital contribution of the owner from the issuance of 25,000,000,000 VND.

(ii) (ii) According to the Resolution of the 2022 Annual General Meeting of Shareholders No. 551/NQ-DHĐCĐ dated May 20, 2022 and the Resolution of the 1st Extraordinary General Meeting of Shareholders in 2022 No. 110/2022/NQ-DHĐCĐ dated October 10, 2022, during the period, the Company paid 2021 dividends in shares to existing shareholders at the rate of 30% compared to the number of outstanding shares. The number of additional shares issued is 15,562,113 shares with par value of 10,000 VND/share, corresponding to the increased capital contribution of the owner from the issuance of 155,621,130,000 VND.

Share

	Ending period	Opening period
Number of shares sold to the public	95.874.610	51.874.998
Common shares	95.874.610	51.874.998
Number of shares outstanding	67.437.111	51.874.998
Common shares	67.437.111	51.874.998

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

The company's ending number of shares as of the end of the financial period September 30, 2023 is 4,584,801 shares

(as of December 31, 2022: 0 shares).

20. DEPARTMENTS BY BUSINESS FIELD AND DEPARTMENTS BY GEOGRAPHICAL AREA

Department by geographical area

The company does not have any business activities outside of Vietnam; The Company's business activities are mainly carried out in Thai Nguyen province. Therefore, the Company does not present segment reports by geographical area.

Department by business field

During the period, the Company's main activity was medical examination and treatment. Therefore, the Company does not present segment reports by business lines. Revenue and cost of goods sold have been presented in detail according to revenue and cost of goods sold and services provided in Note 22 and Note 23..

21. REVENUE FROM SALES OF GOODS AND PROVISION OF SERVICES

	3 rd quarter of 2023 (VND)	3 rd quarter of 2022 (VND)
- Revenue from medical examination and treatment services	131.581.542.665	130.377.018.836
- Other revenue	54.611.818.190	149.090.918
Sum	186.193.360.855	130.526.109.754

22. COST OF GOODS SOLD AND PROVISION OF SERVICES

	3 rd quarter of 2023	3 rd quarter of 2022
- Historical cost of provided services	120.333.524.635	68.969.360.800
Sum	120.333.524.635	68.969.360.800

23. REVENUE FROM FINANCIAL ACTIVITIES

	3 rd quarter of 2023	3 rd quarter of 2022
- Interest on deposit	981.623.533	5.640.844
Sum	981.623.533	5.640.844

24. FINANCING COSTS

	3 rd quarter of 2023	3 rd quarter of 2022
- Loan interest	4.536.625.284	8.764.940.944
Sum	4.536.625.284	8.764.940.944

25. ENTERPRISE COST MANAGEMENT

	3 rd quarter of 2023	3 rd quarter of 2022
- Management staff expenses	5.093.426.456	4.353.494.918
- Outsourced service costs and other administrative expenses	4.480.685.742	2.668.532.708
Sum	9.574.112.198	7.022.027.626

26. CURRENT CORPORATE INCOME TAX EXPENSES

	3 rd quarter of 2023	3 rd quarter of 2022
- Current corporate income tax expenses	4.153.097.933	1.250.296.232
Total corporate income tax expenses	4.153.097.933	1.250.296.232

The accompanying notes are an integral part of these financial statements

In there:

- (i) For income arising from business activities licensed under the Investment Certificate for the Yen Binh General Hospital construction project, the Company is obliged to pay corporate income tax at the current tax rate. 10% throughout the operating period. The company is exempt from tax for 04 years from the date of taxable income (2019) and is entitled to a 50% reduction in tax payable for the next 05 years. 2023 is the first year the Company will receive a 50% reduction in tax payable and from 2023, the Company pays corporate income tax at the current tax rate of 10%.
- (ii) For income arising from business activities licensed under the Investment Certificate for the Thai Nguyen International Hospital construction project, the Company is obliged to pay corporate income tax at the tax rate of 10 % calculated on taxable income from main business activities.

For other projects, the Company has not yet generated taxable income.

Taxable income from other activities is subject to the current tax rate of 20%.

27. BASIC EARNINGS PER SHARE

The calculation of basic earnings per share for the third quarter of 2023 is based on the profit attributable to shareholders owning common shares and the weighted average number of common shares outstanding during the period, specifically as follows:

	3 rd quarter of 2023	3 rd quarter of 2022
- Accounting profit after CIT	48.788.284.358	44.175.358.584
- Adjustments to increase or decrease accounting profit to determine the profit or loss attributable to common stock holders	-	-
- Profit or loss distributed to common stock holders	48.788.284.358	44.175.358.584
- Average outstanding ordinary shares during the period	95.874.610	67.437.111
Basic earnings on share	509	655

(i) Basic earnings per share figures for the third quarter of 2022 are restated due to the impact of the issuance of shares to pay dividends for 2021 as presented in Note 20 according to the guidance of Accounting Standards. Vietnamese Accounting No. 30 – Earnings per share, specifically as follows:

	Reported data	Adjusted data compared to reported data	Represented data
Accounting profit after CIT	VND	VND	VND
	44.175.358.584	-	44.175.358.584
Profits are distributed to shareholders who own common shares	44.175.358.584	-	44.175.358.584
Weighted average number of shares	51.874.998	15.562.113	67.437.111
Basic earnings on share	852		655

28. OPERATIONS AND BALANCES WITH RELATED PARTIES

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

Related parties	Relationship
Mr.Hoang Tuyen	Chairman of the Board
Mr.Nguyen Van Thuy	Member of the Board of Directors cum Deputy General Director
Mr.Le Xuan Tan	Vice-chairman of the Board and General Director
Mr.Nguyen Xuan Don	Member of the Board of Directors

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

	Relationship	This year (VND)	Previous year(VND)
+ Borrowing from Mr.Hoang Tuyen	Chairman of the Board	1.440.448.442	108.233.864
+ Borrowing from Mr.Le Xuan Tan	Vice-chairman of the Board and General Director	466.400.546	33.958.726
+ Borrowing from Mr.Nguyen Van Thuy	Member of the Board of Directors cum Deputy General Director	1.431.931.512	109.223.973
+ Borrowing from Mr.Nguyen Xuan Don	Member of the Board of Directors	409.123.287	29.788.356

Main balances with related parties at the end of the accounting period:

	Ending balance (VND)	Opening balance (VND)
Short-term loans		
Mr.Hoang Tuyen	35.620.000.000	35.620.000.000
Mr.Nguyen Van Thuy	35.000.000.000	35.000.000.000
Mr.Le Xuan Tan	11.400.000.000	11.400.000.000
Mr.Nguyen Xuan Don	10.000.000.000	10.000.000.000
	92.020.000.000	92.020.000.000

28. EVENTS ARISING AFTER THE END OF THE ACCOUNTING PERIOD

There are no unusual events occurring after the end of the accounting year that affect the financial situation and operations of the Company that require adjustment or presentation in the Financial Statements of the 3rd Quarter of 2023.

Thai Nguyen, October 20, 2023

SCHEDULER

CHIEF ACCOUNTANT

CHAIRMAN OF THE BOARD



LUU THI HAI YEN



NGUYEN THI THU THUY



HOANG TUYEN