

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
ADDRESS: 102 CHI LANG STREET, THANH DONG WARD, HAI PHONG CITY, VIETNAM
TAXCODE: 0800011018

CONSOLIDATED FINANCIAL STATEMENT

QUARTER I, 2026

PREPARED AS OF : MARCH 31,2026

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Place of receipt :.....



Entities: Company

CONSOLIDATED FINANCIAL STATEMENT

Prepared as of: 31 / 3 / 2026

Unit: VND

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSET				
A – SHORT-TERM ASSETS	100		376.897.673.305	333.320.462.850
I. Cash and cash equivalents	110		50.755.907.733	44.559.245.962
1. Cash	111		50.755.907.733	44.559.245.962
2. Cash equivalents	112			
II. Short-term investments	120			
1. Trading securities	121			
2. Allowances for decline in value of trading	122			
3. Held to maturity investments	123			
4. Provision for Impairment of Short-term Held to	124			
5. Other Short-term Investments	125			
6. Provision for Impairment of Other Short-term	126			
III. Short-term receivables	130		150.159.671.274	121.037.997.415
1. Short-term trade receivables	131		134.715.346.972	109.868.189.942
2. Short-term advances to suppliers	132		21.815.199.948	17.539.462.880
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction	134			
5. Other short-term receivables	135		243.358.228	244.578.467
6. Short-term allowances for doubtful debts (*)	136		(6.614.233.874)	(6.614.233.874)
7. Assets pending resolution	137			
IV. Inventories	140		151.196.131.216	143.634.151.611
1. Inventories	141		151.196.131.216	143.634.151.611
2. Allowances for decline in value of inventories	142			
V. Short-term Biological Assets	150			
1. Animals producing once	151			
2. Seasonal or one-time crops	152			
3. Provision for Impairment of short-term	153			
V. Other current assets	160		24.785.963.082	24.089.067.862
1. Short-term prepaid expenses	161		1.135.377.645	794.701.837
2. Deductible VAT	162		23.085.383.248	23.294.366.025
3. Taxes and other receivables from government	163		565.202.189	
4. Government bonds purchased for resale	164			
5. Other current assets	165			
B – LONG-TERM ASSETS	200		633.252.527.457	620.389.768.954
I. Long-term receivables	210			
1. Long-term trade receivables	211			
2. Long-term advances to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215			
6. Allowance for doubtful long-term receivables	216			
II. Fixed assets	220		488.773.705.449	472.408.942.216
1. Tangible fixed assets	221		470.522.355.093	454.157.591.860
- Historical cost	222		719.455.697.683	697.712.341.102

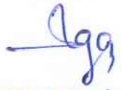
Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
- Accumulated depreciation (*)	223		(248.933.342.590)	(243.554.749.242)
2. Finance lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		18.251.350.356	18.251.350.356
- Historical cost	228		25.557.287.846	25.557.287.846
- Accumulated depreciation (*)	229		(7.305.937.490)	(7.305.937.490)
III. Long-term Biological Assets	230			
1. Animals producing periodically	231			
a) Immature animals	232			
b) Mature animals	233			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Animals producing once	236			
3. Seasonal or one-time crops	237			
4. Provision for Impairment of Long-term	238			
IV. Investment properties	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		139.876.947.267	142.391.317.925
1. Long-term work in progress	251			
2. Construction in progress	252		139.876.947.267	142.391.317.925
VI. Long-term investments	260		675.000.000	675.000.000
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investments in equity of other entities	263			
4. Allowances for long-term investments (*)	264			
5. Held to maturity investments	265		675.000.000	675.000.000
6. Provision for Impairment of Long-term Held to	266			
VI. Other long-term assets	270		2.766.874.741	3.754.508.813
1. Long-term prepaid expenses	271		2.766.874.741	3.754.508.813
2. Deferred income tax assets	272			
3. Long-term equipment and spare parts for	273			
4. Other long-term assets	274			
TOTAL ASSETS	280		1.008.990.200.762	952.550.231.804
C - LIABILITIES	300		488.788.278.325	449.236.682.497
I. Short-term liabilities	310		251.734.801.156	212.182.405.640
1. Short-term trade payables	311		92.005.748.625	74.933.027.107
2. Short-term prepayments from customers	312		36.462.529.422	28.319.984.253
3. Dividends and Profit Payable	313			
3. Taxes and other payables to government budget	314		4.828.605.143	10.009.726.250
4. Payables to employees	315		31.107.775.019	16.953.397.272
5. Short-term accrued expenses	316		1.011.490.858	602.366.762
6. Short-term intra-company payables	317			
7. Payables under schedule of construction	318			
8. Short-term unearned revenues	319		647.152.589	1.000.537.013
9. Other short-term payments	320		8.800.521.369	7.550.378.347
10. Short-term borrowings and finance lease	321		70.272.707.341	66.805.817.846
11. Short-term provisions (*)	322		686.100.000	
12. Bonus and welfare fund	323		5.912.170.790	6.007.170.790
13. Price stabilization fund	324			
14. Government bonds purchased for resale	325			
II. Long-term liabilities	330		237.053.477.169	237.054.276.857

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
1. Long-term trade payables	331			
2. Long-term repayments from customers	332			
3. Long-term Taxes and Amounts Payable to the	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital	335			
6. Long-term intra-company payables	336			
7. Long-term unearned revenues	337			
8. Other long-term payables	338			
9. Long-term borrowings and finance lease	339		237.048.292.142	237.048.292.142
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax payables	342			
13. Long-term provisions	343			
14. Science and technology development fund	344		5.185.027	5.984.715
I. Owner's equity	400		520.201.922.437	503.313.549.307
1. Contributed capital	411		359.959.290.000	359.959.290.000
- Ordinary shares with voting rights	411			
- Preference shares	411			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other equity	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Development and investment funds	418		79.594.214.888	79.594.214.888
10. Other equity funds	419			
11. Undistributed profit after tax	420		80.648.417.549	63.760.044.419
- Undistributed profit after tax brought forward	420		63.760.044.419	8.425.031.277
- Undistributed profit after tax for the current	420		16.888.373.130	55.335.013.142
TOTAL LIABILITIES AND EQUITY	440		1.008.990.200.762	952.550.231.804

April 25, 2026

Prepared by

(Signature and full name)


Nguyễn Thị Quỳnh Nga

Chief accountant

(Signature and full name)



KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Legal Representative

(Signature, full name and stamp)





TỔNG GIÁM ĐỐC
ĐSCK I: NGUYỄN THỊ TÚ ANH

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Entities Company

QUARTERLY CONSOLIDATED INCOME STATEMENT
QUARTER I/2026

Unit: VND

Item	Code	Description	Quarter I		Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current period	Previous period	Current year	Previous year
1	2	3	4	5	6	7
1. Revenue from sales and services	01	25	193.459.322.603	161.570.158.355	193.459.322.603	161.570.158.355
2. Sales deductions	02		1.278.326.166	676.922.196	1.278.326.166	676.922.196
3. Net revenue from sales and services	03		192.180.996.437	160.893.236.159	192.180.996.437	160.893.236.159
4. Cost of goods sold	04	27	126.258.954.409	100.907.297.970	126.258.954.409	100.907.297.970
5. Gross profit from sales and services	20		65.922.042.028	59.985.938.189	65.922.042.028	59.985.938.189
6. Gain/(loss) on Sale or Disposal of Investment Property	21					
7. Finance income	22	26	174.056.800	164.862.480	174.056.800	164.862.480
8. Finance expenses	23	28	1.685.441.130	1.439.046.991	1.685.441.130	1.439.046.991
- Of which: Interest expense	24		1.077.879.149	729.036.031	1.077.879.149	729.036.031
9. Selling expenses	25		21.525.407.056	20.770.275.738	21.525.407.056	20.770.275.738
10. General and administrative expenses	26		21.903.124.031	21.439.060.473	21.903.124.031	21.439.060.473
11. Operating profit	30		20.982.126.611	16.502.417.467	20.982.126.611	16.502.417.467
12. Other income	31		128.339.801	129.578.238	128.339.801	129.578.238
13. Other expenses	32			1.063.827		1.063.827
14. Other profit	40		128.339.801	128.514.411	128.339.801	128.514.411
15. Profit before tax	50		21.110.466.412	16.630.931.878	21.110.466.412	16.630.931.878
16. Current income tax expenses	51	30	4.222.093.282	3.326.186.376	4.222.093.282	3.326.186.376
17. Deferred income tax expenses	52	30				
18. Profit after tax	60		16.888.373.130	13.304.745.502	16.888.373.130	13.304.745.502
19. Basic earnings per share	70		470	470	470	370
20. Diluted earnings per share	71		470	370	470	370

April 25, 2026

Prepared by

(Signature and full name)

Nguyễn Thị Quỳnh Nga

Chief Accountant

(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Legal Representative

(Signature, full name and stamp)



TỔNG GIÁM ĐỐC

ĐSCK I: NGUYỄN THỊ TÚ ANH

CONSOLIDATED STATEMENTS OF CASH FLOWS

(Indirect method)
Quarter I/2026

Unit: VND

Item	Code	Description	Accumulation from the beginning of the fiscal year to at the end of current quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		21.110.466.412	16.630.931.878
2. Adjustments for			8.715.750.623	7.740.811.388
- Depreciation of fixed assets and investment properties	02		6.963.590.710	6.164.395.807
- Provisions	03		686.100.000	867.363.665
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		0	0
- Gains (losses) on investing activities	05		(11.819.236)	(19.984.115)
- Interest expenses	06		1.077.879.149	729.036.031
- Other adjustments	07		0	
3. Operating profit before changes in working capital	08		29.826.217.035	24.371.743.266
- Increase (decrease) in receivables	09		(28.912.691.082)	(28.607.039.202)
- Increase (decrease) in inventories	10		(7.561.979.605)	(8.118.927.750)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		25.279.910.867	2.267.865.808
- Increase (decrease) in prepaid expenses	12		646.958.264	617.713.741
- Increase (decrease) in trading securities	13		0	0
- Interest paid	14		(1.077.879.149)	(729.036.031)
- Enterprise income tax paid	15		(9.032.800.003)	(6.302.229.077)
- Other receipts from operating activities	16		0	0
- Other payments on operating activities	17		(95.000.000)	(77.800.000)
Net cash flows from operating activities	20		9.072.736.327	(16.577.709.245)
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21	6,7,8,11	(6.354.783.287)	(9.581.684.910)
2. Proceeds from disposals of fixed assets and other long-term assets	22		0	12.785.455
3. Loans and purchase of debt instruments from other entities	23		0	0
4. Collection of loans and repurchase of debt instruments of other	24		0	0
5. Equity investments in other entities	25		0	0
6. Proceeds from equity investment in other entities	26		0	0
7. Interest and dividend received	27		11.819.236	7.198.660
Net cash flows from investing activities	30		(6.342.964.051)	(9.561.700.795)
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31	21	0	0
2. Repayments of contributed capital and repurchase of stock issued	32	21	0	0
3. Proceeds from borrowings	33		32.567.418.446	69.133.866.843
4. Repayment of principal	34		(29.100.528.951)	(34.361.531.923)
5. Repayment of financial principal	35		0	0
6. Dividends or profits paid to owners	36	21	0	0
Net cash flows from financial activities	40		3.466.889.495	34.772.334.920
Net cash flows during the fiscal year (20+30+40)	50		6.196.661.771	8.632.924.880
Cash and cash equivalents at the beginning of fiscal year	60		44.559.245.962	31.419.168.182
Effect of exchange rate fluctuations	61		0	0
Cash and cash equivalents at the end of fiscal year (50+60+61)	70	29	50.755.907.733	40.052.093.062

Day 25 Month 4 Year 2026

Prepared by
(Signature and full name)



Nguyễn Thị Quỳnh Nga

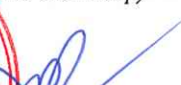
Chief Accountant
(Signature and full name)



KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director
(Signature, full name and stamp)





TỔNG GIÁM ĐỐC
ĐSCK I: NGUYỄN THỊ TÚ ANH

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT

Quarter: I/2026

I. ENTERPRISE INFORMATION

1. Form of ownership:

Hai Duong Pharmaceutical Medical Materials Joint Stock Company (the Company) was converted from Hai Duong Pharmaceutical and Medical Supplies Company according to Decision No. 5943/QD/UB dated December 17, 2002, by the Hai Duong Provincial People's Committee on the transformation of a state-owned enterprise into a joint-stock company. The Company operates under Business Registration Certificate No. 0403000046 issued by the Hai Duong Department of Planning and Investment on April 4, 2003; amended for the 23st time on July 16, 2025, with the Enterprise Code: 0800011018.

2. Fields

Manufacturing of pharmaceuticals, chemicals, and medicinal materials; manufacturing of medical, dental, orthopedic, and rehabilitation equipment; manufacturing of functional foods not elsewhere classified; manufacturing of cosmetics; wholesale of pharmaceuticals and medical equipment; wholesale of other foods; wholesale of perfumes, cosmetics, and hygiene products; wholesale of other chemicals; wholesale of medical machinery and equipment; other specialized wholesale not elsewhere classified; retail of pharmaceuticals, medical equipment, cosmetics, and hygiene products in specialized stores; retail of other chemicals not elsewhere classified in specialized stores; retail of other functional foods in specialized stores; retail of watches and eyewear in specialized stores; cultivation of medicinal plants; printing; other professional scientific activities not elsewhere classified; road freight transport; agency services; real estate business, land use rights owned, used, or leased; hotels; other personal service activities not elsewhere classified; distillation, rectification, and blending of spirits; production of wine; production of beer and malt beverages; production of non-alcoholic beverages, mineral water; construction of all types of buildings; construction of utility projects; construction of other civil engineering projects; demolition; site preparation; installation of electrical systems; installation of water supply, sewerage, heating, and air-conditioning systems; installation of other construction systems; completion of construction projects; other specialized construction activities; wholesale of beverages; retail of beverages in specialized stores; advertising; market research and public opinion polling; preschool education; organization of conventions and trade shows.

359.959.290.000

(By words: Three Hundred and Fifty-Nine Billion Nine Hundred and Fifty-Nine Million Two Hundred and Ninety Thousand Dollars Only.)

List of shareholders at 31/3/2026

Item	Type of shares	Number of shares	Value of shares	Contribution rate
- Individual shareholders	Ordinary shares	35.995.929	359.959.290.000	100%
Total		35.995.929	359.959.290.000	

Headquarters: Số 102, Phố Chi Lăng, Phường Thành Đông, Thành phố Hải Phòng, Việt Nam
Taxcode: 0800011018

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Fiscal year (from 01/01 to 31/12).
2. Accounting currency: Viet Nam Dong

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system: Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Minister of Finance
2. Accounting form: Vouchers for book entry

IV. DECLARATION OF ADHERENCE TO ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

We, Hai Duong Pharmaceutical Medical Materials Joint Stock Company, declare that we comply with the Vietnamese Accounting Standards and Vietnamese Accounting System.

V. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Rules for recording cash and cash equivalents.

Cash, bank deposits, and cash in transit include:

Principles for determining cash equivalents:

These are short-term investments with a maturity of no more than three months that can be easily converted into cash with minimal risk of value changes from the purchase date at the reporting date.

Principles and methods for converting foreign currencies into the accounting currency:

Transactions denominated in foreign currencies are converted into Vietnamese Dong using the average interbank exchange rate announced by the bank where the company maintains its account at the transaction date. At year-end, monetary items in foreign currencies are revalued based on the average interbank exchange rate published by the same bank as of the end of the fiscal year.

Exchange rate differences arising during the period and those resulting from the revaluation of monetary item balances at year-end.

Are transferred to financial income or expenses in the financial year.

2. Rules for recording inventories

Principles for Inventory Valuation:

Inventory is valued at cost. If the net realizable value is lower than the cost, inventory must be written down to its net realizable value. The cost of inventory includes the purchase cost, processing costs, and any other directly attributable costs incurred to bring the inventory to its current location and condition.

For externally purchased inventory, the cost includes the purchase price, non-refundable taxes, transportation, handling, and storage costs incurred during the acquisition process, as well as other directly related costs.

For self-manufactured inventory, the cost includes direct materials, direct labor, fixed manufacturing overheads, and variable manufacturing overheads incurred in converting raw materials into finished goods.

Costs that are not included in the cost of inventory:

- . Trade discounts and rebates related to purchased goods that do not meet specifications or quality standards.
- . Costs for materials, labor, and other production or operating expenses that exceed normal levels.
- . Storage costs, except those necessary for the production process or those incurred during inventory acquisition.
- . Selling expenses.
- . Administrative expenses.

Inventory Accounting Method:

Periodic Method;

Inventory Valuation:

Calculated using the Weighted Average Cost method.

3. Accounting rules for receivables

Recognition Principles:

Accounts receivable from customers, advances to suppliers, intercompany receivables, and other receivables are recognized at the reporting date if:

- . They are expected to be recovered or settled within 1 year (or within one operating cycle), classified as Current Assets.
- . They are expected to be recovered or settled beyond 1 year (or beyond one operating cycle), classified as Non-Current Assets.

Provision for Doubtful Receivables:

The provision for doubtful debts reflects the estimated loss value of receivables that may not be collected from customers at the reporting date, as per Circular No. 228/2009/TT-BTC dated December 7, 2009, and Circular No. 89/2013/TT-BTC dated June 28, 2013, issued by the Ministry of Finance.

4. Rules for recording depreciation of fixed assets

Recognition of Tangible and Intangible Fixed Assets:

The company's fixed assets are recorded at their cost, accumulated depreciation, and carrying value. The cost of fixed assets includes the purchase price, import taxes, transportation costs, installation, testing, and other related costs necessary to bring the asset into a condition for use.

Depreciation Method for Tangible and Intangible Fixed Assets:

Depreciation is calculated using the straight-line method, based on the estimated useful life of the asset. The depreciation rate applied is in accordance with the rates stipulated in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance.

5. Accounting rules for payables

Accounts Payable, Intercompany Payables, Other Payables, and Loans at the Reporting Date:

- . Payables with a payment term of less than 1 year or within one operating cycle are classified as current liabilities.
- . Payables with a payment term of more than 1 year or beyond one operating cycle are classified as non-current liabilities.
- . Assets pending resolution are classified as current liabilities.
- . Deferred tax liabilities are classified as non-current liabilities.

6. Accounting rules for prepaid expenses.

Prepaid expenses related to the current fiscal year's production and business expenses are recognized as short-term prepaid expenses.

The following expenses incurred during the fiscal year but accounted for as long-term prepaid expenses to be gradually amortized into the operating results:

- . High-value tools and equipment used;
- . Major repair costs for fixed assets that are exceptionally large and occur once.

7. Rules and methods for recording revenues:

Revenue from sales is recognized when the following conditions are simultaneously met:

- . The majority of risks and rewards associated with the ownership of the product or goods have been transferred to the buyer;
- . The company no longer retains the control over the goods as the owner or the right to control the goods;
- . The revenue can be reliably measured;
- . The company has received or will receive economic benefits from the sale transaction;
- . The costs related to the sale transaction can be reliably measured.

Financial revenue:

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when both of the following conditions are met:

- . There is a reasonable expectation of receiving economic benefits from the transaction;
- . The revenue can be reliably measured.

Unit: Vietnam Dong

V. Notes to the Statement of Financial Position

1. Cash	<u>31-3-2026</u>	<u>01-01-2026</u>
- Cash on hand	18.839.404.709	3.709.923.563
- Demand deposits	31.916.503.024	40.849.322.399
- Cash in Transit		
- Cash equivalents (Deposits with maturity term under 3 months)		
*Detail in PL4		
Total	50.755.907.733	44.559.245.962
2. Financial investments	<u>31-3-2026</u>	<u>01-01-2026</u>
<i>Trading Securities</i>		
- Total value of shares;		
*Detail in PL4		
- Total value of bonds;		
*Detail in PL4		
- Other financial investments;		
Total		
- Reasons for changes for each investment / type of shares and bonds		
- Basis for determining the fair value of trading securities		
<i>b) Investments held to maturity</i>		
Short-term		
- Term deposits		
*Detail in PL4		
- Bonds		
*Detail in PL4		
- Loans Receivable		
*Detail in PL4		
- Other investments		
Long-term		
- Term deposits	675.000.000	675.000.000
*Detail in PL4		
- Bonds		
*Detail in PL4		

- Loans
- *Detail in PL4
- Other investments

Total

Disclosure of interest income on held-to-maturity investments (financial assets measured at amortised cost under IFRS 9) that is deemed uncollectible and therefore not recognised as income by the entity.
Reasons for additional charges to, or reversals of, the loss allowance (impairment provision) on held-to-maturity investments (financial assets measured at amortised cost).

c) Equity Investments in Other Entities

- Investments in Subsidiaries	1.160.000.000	1.160.000.000
- Investments in Joint Ventures and Associates		
- Investments in Other Entities		
+ Including investments in business cooperation contracts (BCCs) where the Company does not have joint control, but is entitled to benefits based on the after-tax profits generated by such contracts.		

Total

Summary of operating performance of subsidiaries, joint ventures and associates, and the status of Business Cooperation Contracts (BCCs) during the period.

Material related-party transactions between the Company and its subsidiaries, joint ventures, associates and BCCs during the period.

Where the fair value or recoverable amount of an investment cannot be reliably determined, disclose the reasons therefor.

Basis for measuring intangible assets (e.g., intellectual property rights) contributed as capital to subsidiaries, joint ventures and associates.

3. Trade receivables	<u>31-3-2026</u>	<u>01-01-2026</u>
a) Short-term Trade Receivables	134.715.346.972	109.868.189.942
*Detail in PL4		
Carrying amount of provisions	6.614.233.874	6.614.233.874
a) Trade receivables		
*Detail in PL4		
- Provision		
b) Trade receivables from related parties		
- Detail		
Total	134.715.346.972	109.868.189.942
Reasons for additional recognition or reversal of impairment loss allowance on held-to-maturity investments (financial assets at amortised cost).		
4. Other short-term receivables	<u>31-3-2026</u>	<u>01-01-2026</u>
a) Short-term	243.358.228	244.578.467
- Receivables from dividends and profits received;		
- Receivables from equitization;		
- Receivables from employees;	155.803.781	155.711.472
- Deposits and Collateral	51.034.790	51.821.055
- Non-monetary assets lent to third parties		
- Expenditures on behalf of a third party;	1.519.657	
- Other receivables.	35.000.000	35.000.000
- Other		2.045.940
- Provision for short-term Receivables		
b) Long-term		
- Receivables from dividends and profits received;		
- Receivables from equitization;		
- Receivables from employees;		
- Deposits and Collateral		
- Lending of Non-monetary Assets		
- Expenditures on behalf of a third party;		
- Other receivables.		
- Others		

- Provision for long-term receivables

c) Receivables from Business Cooperation Contracts (BCCs) under Joint Control

Total	243.358.228	244.578.467
The entity shall disclose in detail the nature, content, amount, advance date, settlement date, expected recovery date, overdue recovery period (if any), and other relevant information of advances. Disclosure of information on Business Cooperation Contracts (BCCs) that individually represent 10% or more of the total value of BCCs or are otherwise material to the entity.		
5. Shortage of assets awaiting resolution	<u>31-3-2026</u>	<u>01-01-2026</u>
<i>a) Cash;</i>		
*Detail in PL4		
<i>b) Inventories;</i>		
*Detail in PL4		
<i>c) Fixed assets;</i>		
*Detail in PL4		
<i>d) Other assets.</i>		
*Detail in PL4		
Total		
The entity shall further disclose the expected timeframe for identifying the causes of each type of asset shortage pending resolution, the resolution outcomes of asset shortages reported in the prior-period Statement of Financial Position (resolved and unresolved in the current period), and the reasons why asset shortages reported in the prior-period Statement of Financial Position remain unresolved in the current period.		
6. Bad debts	<u>31-3-2026</u>	<u>01-01-2026</u>
- Total carrying amount of receivables and loans that are overdue, or not yet due but considered to have doubtful recoverability.		
*Detail in PL4		
- Recoverability of Overdue Receivables		
Total		
Disclosure of penalties receivable and late-payment interest receivable arising from trade and other receivables that are deemed uncollectible and therefore not recognised as income.		
7. Inventories	<u>31-3-2026</u>	<u>01-01-2026</u>
- Goods in transit;		
- Raw materials;	70.923.893.734	58.095.609.924
- Tools and supplies;	380.186.797	473.710.871
- Work in progress;	11.576.094.821	12.156.670.958
- Finished goods;	64.576.196.819	66.590.004.113
- Merchandise	3.739.759.045	6.318.155.745
- Consignments;		
- Goods in bonded warehouse.		
- Provision for devaluation of stocks		
Total	151.196.131.216	143.634.151.611
Allocation basis for raw materials. Carrying amount of slow-moving, damaged, deteriorated or technically obsolete inventories that cannot be realised as at the reporting date; causes and planned resolution of such inventories. Carrying amount of inventories pledged or mortgaged as security for liabilities as at the reporting date. Reasons for additional recognition or reversal of write-down of inventories to net realisable value.		
8. Long-term work in progress	<u>31-3-2026</u>	<u>01-01-2026</u>
<i>a) Long-term work in progress</i>		
<i>Details by category, explaining the reasons for any abnormal interruption in the production of qualifying assets / work in progress.</i>		
<i>b) Construction in progress</i>	139.876.947.267	142.391.317.925
- Purchase;	7.742.734.575	14.724.084.575
- Capital investment;	132.134.212.692	127.667.233.350

*Detail in PL1c
- Periodic Repairs and Maintenance
- Upgrading and Renovation of Fixed Assets
Total

139.876.947.267 142.391.317.925

9. Increases or decreases in tangible fixed assets

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*Detail in PL1a

10. Increases or decreases in intangible fixed assets

*Detail in PL1b

11. Increases and Decreases in Finance Leased Fixed Assets:

31-3-2026

01-01-2026

*Detail in PL1b

12. Biological Assets

31-3-2026

01-01-2026

13. Increases and Decreases in Investment Property

31-3-2026

01-01-2026

14. Prepaid expenses

31-3-2026

01-01-2026

a) Short-term

1.135.377.645

794.701.837

- Prepaid expenses incurred from fixed asset operating lease;

- Dispatched tools and supplies;

1.135.377.645

794.701.837

- Borrowings;

- Other items

b) Long-term

2.766.874.741

3.754.508.813

- Prepaid expenses incurred from fixed asset operating lease;

- Dispatched tools and supplies;

2.766.874.741

3.754.508.813

- Borrowings;

- Other items

Total

3.902.252.386

4.549.210.650

15. Other Assets

31-3-2026

01-01-2026

a) Short-term

b) Long-term

Total

16. Borrowings and finance lease liabilities

31-3-2026

01-01-2026

*Detail in PL6

17. Payables to suppliers

31-3-2026

01-01-2026

a) Short-term

92.005.748.625

74.933.027.107

*Detail in PL4

a) Long-term

*Detail in PL4

Total

92.005.748.625

74.933.027.107

c) Overdue debts

*Detail in PL4

d) Trade payables to related parties

- Detail

18. Dividends and Profit Payable

31-3-2026

01-01-2026

Dividends and Profit Payable

Disclosure of the payment terms for dividends or profit distributions in cash or non-monetary assets to shareholders and owners.

Dividends and profit distributions declared but overdue and unpaid to shareholders and owners.

19. Taxes and other payables to the State

*Detail in PL5

20. Long-term equipment and spare parts for replacement

31-3-2026

01-01-2026

<i>a) Short-term</i>	1.011.490.858	602.366.762
- Expenses for goods without vouchers	1.250.000	11.581.904
- Compensation for board members	980.784.858	530.784.858
- Advertisement expenses		
- Annual leave, holiday break expenses		
- Other accrued expenses	29.456.000	60.000.000

b) Long-term

Total

21. Other payables

31-3-2026

01-01-2026

a) Short-term

- Surplus of assets awaiting resolution;

- Funding of trade union;

133.145.700

- Social insurance;

1.753.997.322

- Health insurance;

- Unemployment insurance;

- Short-term Deposits and Collateral Received

- Dividends or profits payables;

- Other payables.

6.913.378.347

7.550.378.347

Total

8.800.521.369

7.550.378.347

b) Long-term

- Long-term Deposits and Collateral Received

- Other payables

- Other

c) Outstanding Overdue Amounts

Details by item, stating the reasons for non-payment of overdue liabilities.

22. Unearned Revenue

31-3-2026

01-01-2026

a) Short-term

647.152.589

1.000.537.013

- Unearned revenues;

- Revenue from Customer Loyalty Programs

- Other unearned revenues.

647.152.589

1.000.537.013

b) Long-term

- Detail

c) Risk of Non-performance of Contracts with Customers

(Details by item, stating the reasons for inability to fulfil contracts with customers.)

Total

647.152.589

1.000.537.013

23. Bonds issued

31-3-2026

01-01-2026

23.1. Common bonds

31-3-2026

01-01-2026

a) Bonds issued

- Bonds issued according to par value;

- Bonds issued at a discount

- Bonds issued at premium.

Total

b) Detailed description of bonds held by entities (each type of bonds in details)

c) Bond Issuance Costs

23.2. Convertible bond

31-3-2026

01-01-2026

a) Value of convertible bond

Equity Structure

Initial recorded principal debt structure (1)

Bond issuance costs pending allocation (2)

Total: Cumulative allocated value of the discount amount

Opening balance

Increase in allocation during the year

Closing balance (2)

Principal debt structure at year-end = (1) - (2)

b) Detailed description of bonds held by entities (each type of bonds)

24. Preference Shares Classified as Liabilities

31-3-2026

01-01-2026

- Par value;
- Issuance recipients (management, key executives, employees, or other eligible parties);
- Mandatory redemption terms or contractual obligations requiring the issuer to pay dividends at a fixed rate, regardless of the issuer's operating results (including redemption timing, redemption price, and other key terms and conditions of the issuance agreement);
- Amount of preference shares redeemed during the period;
- Other relevant disclosures.

25. Provisions

31-3-2026

01-01-2026

a) Short-term

- Provisions for product warranty;
- Provision for construction warranty;
- Provision for enterprise restructuring;
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)

686.100.000

Total

686.100.000

b) Long-term

- Provisions for product warranty;
- Provision for construction warranty;
- Provision for enterprise restructuring;
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)

Total

The entity shall disclose legal or constructive obligations, the basis for estimating their amounts (if any), in respect of environmental rehabilitation, decommissioning, restoration and site-clearance obligations.

Detailed disclosure of the total estimated costs of termination/severance benefits payable to employees in accordance with labour law.

26. Deferred tax assets and deferred tax payables

31-3-2026

01-01-2026

a) Deferred tax assets

- Corporate income tax rates used for determination of value of deferred tax assets
- Deferred tax assets related to unused taxable losses
- Deferred tax assets related to unused taxable incentives
- Deferred tax assets related to deductible temporary differences
- Balance of deferred income tax payables

b) Deferred income tax payables

- Corporate income tax rates used for determination of value of deferred income tax payables
- Deferred income tax payables arising from taxable temporary differences
- Balance of Deferred income tax payables

27. Owner's equity

31-3-2026

01-01-2026

a) Comparison table of owner's equity fluctuations

* Detail in PL2

b) Contributed capital

359.959.290.000

359.959.290.000

- Capital Contributed by the Parent Company (if the entity is a subsidiary)
- Capital Contributed by Other Parties

359.959.290.000

359.959.290.000

c) Transactions in Equity with Owners and Dividend and Profit Distributions

359.959.290.000

359.959.290.000

- Owner's invested equity

+ Opening equity

359.959.290.000

359.959.290.000

+ Increase in capital during the fiscal year

+ Decrease in capital during the fiscal year

+ Closing capital	359.959.290.000	359.959.290.000
- Dividends or distributed profits		
d) Stock		
- Quantity of registered issuing stocks	35.995.929	35.995.929
- Quantity of Authorized issuing stocks	35.995.929	35.995.929
+ Common stocks	35.995.929	35.995.929
+ Preference stocks (type of stocks classified as owner's equity)		
- Number of stocks repurchased (treasury shares)		
+ Common stocks		
+ Preference stocks (type of stocks classified as owner's equity)		
- Quantity of Outstanding Stocks	35.995.929	35.995.929
+ Common stocks	35.995.929	35.995.929
+ Preference stocks (type of stocks classified as owner's equity)		
* Par value of stocks outstanding	10.000	10.000
d) Dividends and Profit		
- Dividends and profit declared after the reporting date of the accounting year:		
+ Dividends Declared on Preference Shares:		
+ Dividends and Profit Declared on Ordinary Shares or Charter Capital:		
+ Stock Dividends		
+ Portion of profit distributed to increase the charter capital of the investee enterprise		
- Unrecognized Cumulative Dividends on Preference Shares:		
Disclosure that proceeds received from the public offering/issuance of shares are fully restricted (frozen) and not available for use by the entity.		
e) Reasons for Changes in the Company's Equity Components	79.594.214.888	79.594.214.888
- Share Premium;		
- Equity Component of Convertible Bonds;		
- Development investment funds;	79.594.214.888	79.594.214.888
- Treasury Shares;		
- Enterprise restructuring funds;		
- Other funds.		
g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards		
28. Asset Revaluation Surplus	<u>31-3-2026</u>	<u>01-01-2026</u>
<i>Reasons for movements between opening and closing balances (circumstances triggering revaluation, assets subject to revaluation, and the decision/authorisation under which revaluation was performed).</i>		
39. Exchange differences	<u>31-3-2026</u>	<u>01-01-2026</u>
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		
Total		
30. Items outside the Balance Sheet	<u>31-3-2026</u>	<u>01-01-2026</u>
a) Leased Assets: Total Minimum Future Lease Payments under Non-cancellable Operating Lease Contracts, by Maturity		
- Within one year		
- From over one year to five years		
- Over five year		
<i>The entity shall disclose the quantity, type, characteristics, nature and lease term of each class or group of leased assets (operating/right-of-use) as at the reporting date.</i>		
b) Assets Held in Custody, on Consignment, for Processing, or under Import and Export Entrustment Arrangements		
Disclosure of the amount and reasons for significant cash and cash equivalents held by the entity that are restricted from use due to legal or other contractual restrictions imposed on the entity.		
Detailed disclosure of the nature, quantity, type, technical specifications, standards, and quality of each class of products, materials, goods and assets held for safekeeping or received for processing as at the reporting date.		

Goods received on consignment, agency sales or import/export entrustment: the entity shall disclose in detail the quantity, type, specifications and quality of each category of goods.

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Assets received as pledge or mortgage: the entity shall disclose in detail each category of pledged/mortgaged assets received, together with the respective terms and counterparties.

Assets belonging to other entities identified as surplus during physical stocktake.

c) Infrastructure Assets Not Recognized as State Capital in the Enterprise

d) Assets of the Enterprise Pledged or Mortgaged as Collateral

d) Foreign Currencies, Monetary Gold, Precious Metals and Gemstones

e) Bad Debts Written Off

h) Interest on Deferred or Installment Sales of Assets

g) Interest on Deferred or Installment Payments for Asset Purchases

i) Other information

31. Carrying Value of Assets Held on Behalf of Other Parties That Are Restricted in Use Due to Legal or Contractual Obligation

Assets

- Cash and Cash Equivalents

- Receivables

- Inventories

- Fixed assets

- Investment Property

- Other Assets

Total

Liabilities

- Trade Payables

- Borrowings Payable

- Accrued Expenses

- Other Payables

Total

32. Other Information Considered Necessary for Disclosure to Provide Useful Information to Users

- Disclosure of the basis for determining the value of donated or sponsored non-monetary assets;

- Other Information.

VII. Descriptive information in addition to the items presented in the Income statement

1. Total revenues from sale of goods and rendering of services

a) Revenues

- Revenue from Sale of goods and finished products

- Revenues from services rendered

- Revenue from service provision

- Other revenues

Total

b) Revenues from related parties (every entity in details)

- Detail

c) In cases where the enterprise generates revenue from transactions involving the sale of resort apartments, office apartments with accommodation functions, or similar products

2. Deductible items

- Trade discounts

- Devaluation of sale

- Sales returns

Total

3. Costs of goods sold

Current Year

Previous Year

189.717.495.764

154.703.340.084

3.741.826.839

6.866.818.271

193.459.322.603

161.570.158.355

Current Year

Previous Year

720.365.133

218.322.409

8.422.383

10.895.238

549.538.650

447.704.549

1.278.326.166

676.922.196

Current Year

Previous Year

- Costs of goods sold	71.488.183.063	50.453.961.101
- Costs of finished goods sold;	54.770.771.346	50.453.336.869

Phis

- Cost of Services Rendered (including Construction Services)		
- Value of Inventory Losses During the Period		
- Value of Each Category of Inventory Shortages Exceeding Normal Levels During the Period		
- Abnormal Production Costs Charged Directly to Cost of Goods Sold		
- Reductions to Cost of Goods Sold		
- Provision for Inventory Write-downs and Provision for Impairment of Biological Assets		
Total	126.258.954.409	100.907.297.970

4. Gain/(Loss) on Sale or Disposal of Investment Property

	<u>Current Year</u>	<u>Previous Year</u>
- Proceeds from Sale or Disposal of Investment Property		
- Carrying Amount of Investment Property		
- Costs of Sale or Disposal of Investment Property		
Total		

4. Financial incomes

	<u>Current Year</u>	<u>Previous Year</u>
- Interests of bank deposit and loans	11.891.692	7.198.660
- Interests of investments;		
- Dividends, distributed profits;		
- Interests of exchange rate difference in the period	162.165.108	157.663.820
- Interests of sale under deferred payment or payment discounts		
- Cash Discounts Received		
- Other financial incomes.		
Total	174.056.800	164.862.480

5. Financial expenses

	<u>Current Year</u>	<u>Previous Year</u>
- Interests of borrowing	1.077.879.149	729.036.031
- Losses due to disposal of financial investments;		
- Loss on exchange rate difference in the period		
- Payment discounts or interests of sale under deferred payment;		
- Cash Discounts Granted	324.118.386	316.501.510
- Provision for Impairment of Trading Securities and Provision for Losses on Investments in Other Entities		
- Costs of Unsuccessful Issuance of Bonds and Shares		
- Other financial expenses;	283.443.595	393.509.450
- Decreases in financial expenses.		
Total	1.685.441.130	1.439.046.991

8. Other income

	<u>Current Year</u>	<u>Previous Year</u>
- Disposal or transfer of fixed asset;		12.785.455
- Gains from revalue of assets;		
- Collected fines;		
- Deductible taxes;		
- Grants, sponsorships, donations and gifts recognized as other income		
Total	128.339.801	129.578.238
- Other items.	128.339.801	116.792.783

9. Other expenses

	<u>Current Year</u>	<u>Previous Year</u>
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets;		
- Losses due to revaluation of assets;		

- Fines;	
- Other items.	1.063.827
Total	1.063.827

7. Selling and general administrative expenses

	<u>Current Year</u>	<u>Previous Year</u>
a) General administration expenses	21.903.124.031	21.439.060.473
- Management staff	11.687.854.227	11.046.759.311
- Raw materials	1.966.868.796	1.482.831.799
- Expenses of tools and supplies	964.756.736	257.343.203
- Depreciation expenses	880.688.243	954.878.568
- Taxes, Charge, Fee	613.623.665	660.607.369
- Provision expenses	1.150.000.000	1.250.000.000
- Expenses from external services	1.418.693.040	1.446.885.220
- Other cash expenses	3.220.639.324	4.339.755.003
b) Selling expenses incurred during the fiscal year	21.525.407.056	20.770.275.738
- Labour expenses	17.247.840.742	16.101.945.513
- Materials and packing expenses		
- Tools and supplies expenses		
- Depreciation expenses	593.456.265	619.002.309
- Warranty expenses		
- Expenses from external services	1.774.036.481	1.648.584.328
- Other expenses by cash	1.910.073.568	2.400.743.588
c) Decreases in selling expenses and general administration expenses		
- Reversion of provisions for good warranty;		
- Reversion of provisions for enterprise reorganizing, other provisions;		
- Other decreases.		
Total	43.428.531.087	42.209.336.211

10. Operating Costs by Nature

	<u>Current Year</u>	<u>Previous Year</u>
- Raw materials cost	67.585.454.160	70.110.269.768
- Labour cost	37.764.746.526	35.565.429.635
- Depreciation expenses of fixed assets	6.963.590.710	6.967.780.807
- Outsourcing services expenses	9.061.212.162	9.953.443.010
- Other cash expenses	9.836.278.782	10.391.280.962
Total	131.211.282.340	132.988.204.182

11. Corporate income tax expenses of the current year

	<u>Current Year</u>	<u>Previous Year</u>
- Total net profit before tax	21.110.466.412	16.630.931.878
- Corporate income tax rate		
- Increase (decrease) total profit before corporate income tax	0	0
+ Increase		
+ Decrease		
- Non-taxable Income		
- Non-deductible Expenses		
- Adjustment to increase corporate income tax of previous years		
Corporate Income Tax Expense	4.222.093.282	3.326.186.376
Current Corporate Income Tax Expense	4.222.093.282	3.326.186.376
Deferred Corporate Income Tax Expense (**)		
Corporate Income Tax Expense (*)		

(**) Deferred Corporate Income Tax Expense

- Deferred corporate income tax expense arising from taxable temporary differences
- Deferred corporate income tax expense arising from the reversal of deferred corporate income tax assets

- Deferred corporate income tax income arising from deductible temporary differences
- Deferred corporate income tax income arising from tax losses and unused tax incentives
- Deferred corporate income tax income arising from the reversal of deferred corporate income tax liabilities
- Total deferred corporate income tax expense

VIII. Note to the Statement of Cash Flows

1. Cash Held by the Enterprise That Is Not Available for Use

31-3-2026

01-01-2026

Detailed disclosure of the amount and reasons for cash and cash equivalents held by the entity that are restricted from use due to legal or other contractual restrictions imposed on the entity.

2. Non-cash Transactions Affecting Future Cash Flows

31-3-2026

01-01-2026

- Acquisition of assets by assuming directly related liabilities or through finance lease arrangements
- Acquisition of businesses through the issuance of shares
- Debt-to-equity conversions
- Other non-cash transactions

3. Net Cash Proceeds from Borrowings During the Period

31-3-2026

01-01-2026

- Cash proceeds from borrowings under conventional loan agreements;
- Cash proceeds from issuance of ordinary bonds;
- Cash proceeds from issuance of convertible bonds;
- Cash proceeds from issuance of preference shares classified as liabilities;
- Cash proceeds from government bond repurchase transactions and securities REPOs;
- Cash proceeds from other forms of borrowings.

32.567.418.446

67.999.806.352

Principal Repayments Made During the Period

- Repayment of principal under conventional loan agreements;
- Repayment of principal of ordinary bonds;
- Repayment of principal of convertible bonds;
- Repayment of principal of preference shares classified as liabilities;
- Payments for government bond repurchase transactions and securities REPOs;
- Repayment of borrowings under other forms.

29.100.528.951

44.140.118.800

5. Acquisition and Disposal of Subsidiaries During the Reporting Period

31-3-2026

01-01-2026

- Total consideration for the acquisition or disposal of subsidiaries during the period;
- Portion of the consideration for the acquisition or disposal of subsidiaries settled in cash and cash equivalents;
- Cash and cash equivalents held by subsidiaries or other business units acquired or disposed of;
- Carrying amount of assets (aggregated by asset type), excluding cash and cash equivalents, and liabilities of subsidiaries acquired or disposed of during the period.

VIII. OTHER INFORMATION

1. Potential debts, commitments and other financial information:

No contingent liabilities have arisen from past events that could affect the information presented in the consolidated financial statements, which the Company does not

2. Events occurring after the fiscal-year end:

No events have occurred that could affect the information presented in the consolidated financial statements or that could significantly impact the Company's operations.

3. Information about related parties

a) List of related parties

b) Significant transactions with related parties in fiscal year

c) Balances with related parties

Transactions with other related parties:

4. Presentation of Assets, Revenue and Operating Results by Segment

5. Comparative Information (Changes in Information Presented in the Financial Statements of Prior Accounting Periods)

6. Information on the appropriateness of the going concern assumption, applicable where management has identified events or conditions that may cast significant

7. Disclosure of Significant Accounting Judgments and Estimates

- a) *Nature of the assumptions or sources of estimation uncertainty;*
b) *The reasons and the amounts that may be affected by the assumptions or sources of estimation uncertainty;*
c) *Assessment of the likelihood of different possible outcomes;*
d) *Management's planned actions to mitigate the potential impact on the financial statement items if such uncertainties were to materialize in the following financial year.*

8. Financial instrument	<u>31-3-2026</u>	<u>01-01-2026</u>
<i>Financial assets</i>		
Cash and cash equivalents	50.755.907.733	44.559.245.962
Trade and other receivable	134.958.705.200	110.112.768.409
Available For Sale		
Short-term investments		
Provision	(6.614.233.874)	(6.614.233.874)
Total	179.100.379.059	148.057.780.497
<i>Equity instruments</i>		
Trade and orther payables	100.806.269.994	82.483.405.454
Accrued expenses	1.011.490.858	602.366.762
Borrowings	307.320.999.483	303.854.109.988
Total	409.138.760.335	386.939.882.204
<i>Liquidity Risk</i>		
*Detail in PL7		

9. Financial indicators of business performance

*Detail in PL3

10. Other Measures or Solutions

X. Amendments and Supplements to the Format, Titles and Contents of Financial Statement Line Items Compared with the Financial Statement Formats Prescribed by the Ministry of Finance (if any)

- Names of line items amended or supplemented in accordance with the regulations:
- Contents of line items amended or supplemented in accordance with the regulations
- Reasons for the changes

7. Income of the Board of Directors, CEO, and Supervisory Board

7.1. Income of the Board of Directors, CEO

	Position	Total Income
		282.190.771
Nguyễn Trung Việt	Chairman of the BOD	35.364.324
Trần Phúc Dương	Member of the BOD	0
Nguyễn Thị Tú Anh	Member of the BOD, Chief Exe	97.434.288
Đặng Văn Việt	Quality Director	67.192.159
Phạm Văn Năm	Sales Director	82.200.000

7.2. Income of Supervisory Board

Phạm Thị Thủy

Trần Kim Cương

Nguyễn Thị Hương Lan

Head of the SB

Member of the SB

Member of the SB

107.000.957

27.567.710

30.337.798

49.095.449

8. Comparative Information

9. Information on Going Concern

There are no events that cast significant doubt on the company's ability to continue as a going concern, and the company has no intention nor is it required to cease operations or significantly reduce its scale of operations.

Day 25 month 4 year 2026

Prepared by

(Signature and full name)



Nguyễn Thị Quỳnh Nga

Chief accountant

(Signature and full name)



KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director

(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
ĐSCK I: NGUYỄN THỊ TÚ ANH

01a: The increase, decrease of tangible fixed assets

No	Items	House, architecture	Machines, devices	Means of transmission transportation	Management tools	Total
I	Purchase during the fiscal year					
	Opening balance	172.733.683.489	501.688.826.000	20.486.972.264	2.802.859.349	697.712.341.102
	- Increase by purchasing		23.329.153.631			23.329.153.631
	- Liquidation		(1.271.251.595)		(314.545.455)	(1.585.797.050)
	Closing balance	172.733.683.489	523.746.728.036	20.486.972.264	2.488.313.894	719.455.697.683
II	Value of accumulated depreciation					
	Opening balance	62.085.726.993	159.716.794.660	18.957.624.369	2.794.603.220	243.554.749.242
	- Depreciation during the fiscal year	1.154.827.689	5.666.802.429	140.750.280	2.010.000	6.964.390.398
	- Liquidation		(1.271.251.595)		(314.545.455)	(1.585.797.050)
	Closing balance	63.240.554.682	164.112.345.494	19.098.374.649	2.482.067.765	248.933.342.590
III	Remaining value					
	Opening balance	110.647.956.496	341.972.031.340	1.529.347.895	8.256.129	454.157.591.860
	Closing balance	109.493.128.807	359.634.382.542	1.388.597.615	6.246.129	470.522.355.093
	Closing residual value of tangible fixed asset put up as collateral for loans					

Fully depreciated fixed assets still
being used

120.709.132.879

The commitments to the purchase and sale of tangible fixed assets with great value in the future

2.473.297.526

11/2017 - 09/2018

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01b: The increase, decrease of intangible fixed assets

No	Items	Land use right	Issuing right	Copyright, patent	Other intangible fixed assets	Total
I	Purchase during the fiscal year					
	Opening balance	20.651.287.846			4.906.000.000	25.557.287.846
	Closing balance	20.651.287.846			4.906.000.000	25.557.287.846
II	Value of accumulated depreciation					
	Opening balance	2.399.937.490			4.906.000.000	7.305.937.490
	- Depreciation during the fiscal year					
	Closing balance	2.399.937.490			4.906.000.000	7.305.937.490
III	Remaining value					
	Opening balance	18.251.350.356				18.251.350.356
	Closing balance	18.251.350.356				18.251.350.356

Closing residual value of tangible fixed asset put up as collateral for loans

Fully depreciated fixed assets still being used

7.305.937.490

The commitments to the purchase and sale of tangible fixed assets with great value in the future

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Appendix 01c - Construction in progress

No.	Construction in progress	Opening	Closing balance
7114317	Giàn thao tác máy tạo hạt	167.400.000	167.400.000
7114348	Máy hấp tiệt trùng hơi nước, Model SGLS-A-990D	1.233.199.750	1.233.199.750
7114349	Máy rửa dụng cụ theo chuẩn GMP, Model YQG-D-V-1.5H	2.167.835.350	2.167.835.350
7114417	Tủ sấy chân không cho dung môi cháy	220.000.000	
7114418	Tủ sấy đối lưu tự nhiên	68.000.000	
7114419	Tủ ủ vi khuẩn	144.560.000	
7114420	Tủ ủ E.Coli	72.330.000	
7114421	Tủ ổn định 1000L	390.000.000	
7114435	Máy khử bụi dạng nghiêng lên, model: C&C200E+MD	530.549.500	530.549.500
7114436	Máy đánh bóng viên nang, model: C&C100CDS	556.879.500	556.879.500
7114456	Tủ sấy đối lưu tự nhiên	68.000.000	
7114457	Tủ ủ vi khuẩn	144.560.000	
7114458	Tủ ổn định 1000L	390.000.000	
7114459	Tủ ổn định 1000L	390.000.000	
7114460	Tủ ổn định 1000L	390.000.000	
7114646	Tủ ủ vi nấm, model: KB ECO-400	210.000.000	
7114647	Tủ ủ vi nấm, model: KB ECO-400	210.000.000	
7114673	Thiết bị sắc ký khí, model: Agilent 8890 GC System, hãng sx: Agilent Technologies	1.547.000.000	1.547.000.000
7114674	Máy hấp tiệt trùng, model: SLSS-A-140D-S	822.367.075	822.367.075
7114676	Nồi hấp tiệt trùng có sấy, Model: CL-40LDP	254.200.000	
7114677	Nồi hấp tiệt trùng Model CL-40L	162.100.000	
7114678	Máy ủ nhiệt khô 4 block gia nhiệt Model QBD4	57.000.000	
7114681	Cân phân tích 6 số lẻ, Model: MCA36S-3S00-D QP1 HWL	866.600.000	
7114682	Cân phân tích 4 số lẻ, Model: QTX224IRU-1S, dòng cân Quintix Pro	106.400.000	
7114683	Cân phân tích 4 số lẻ, Model: QTX224IRU-1S, dòng cân Quintix Pro	106.400.000	
7114684	Hệ Thống Kiểm Tra Độ Vô Trùng Khép Kín, Model: 16421-	534.000.000	
7114685	Tủ an toàn sinh học 1.2M, Model: Bioptima 4	238.000.000	
7114686	Thiết bị đổ đĩa môi trường tự động, Model: Distriwel 440	722.800.000	
7114687	Nồi hấp chuẩn bị môi trường, Model: Mediawel 10	522.400.000	
7114690	Tủ an toàn sinh học 1.2M, Model: Bioptima 4	238.000.000	
7114691	Tủ an toàn sinh học 1.2M, Model: Bioptima 4	238.000.000	
7114692	Tủ an toàn sinh học 1.2M, Model: Bioptima 4	238.000.000	
7114751	Hệ tiền xử lý nước thải Beta Lactam	717.503.400	717.503.400
19	Chi phí tư vấn GMP EU dây chuyền cephalosporin - Dự án GD2	7.855.735.015	8.005.862.165
23	Chi phí tư vấn + thiết kế và ĐTXD Dây chuyền Cepharlosprorin GMPEU - Dự án GD2	101.807.305.355	105.271.843.378

34	Hệ thống PCCC nhà sản xuất 4c	2.915.476.350	0
35	Chi phí tài liệu thẩm định GMP EU của D/C đóng bột Cephalosprin	639.079.032	639.079.032
36	Chi phí đầu tư xây dựng Bể xử lý nước thải tiền Cepha	0	0
Chi phí TCDA	Chi phí lãi vay trung hạn của dự án	8.619.146.666	12.386.937.185
QSD L09 -54	Giá trị quyền sử dụng đất L09-54 Tại Cần Thơ	2.915.245.466	2.915.245.466
QSD L09-53	Giá trị Quyền sử dụng đất lô L09-53 Tại Cần Thơ	2.915.245.466	2.915.245.466
	Tổng Cộng	142.391.317.925	139.876.947.267

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Appendix 01: Comparison table of owner's equity fluctuations

Item	Contributed capital	Surplus equity	Other capital	Investment and development fund	Other funds	Undistributed profits after tax and funds	Total
Opening balance at 01/01/2025	279.473.170.000			124.594.214.888		50.191.780.757	454.259.165.645
Increase in capital in fiscal year						13.304.745.502	13.304.745.502
- Profits						13.304.745.502	13.304.745.502
- Increase in capital							
- Spend funds							
Decrease in capital in fiscal year							
- Dividends or distributed profits							
- Set aside funds							
- Other							
Closing balance at 31/03/2025	279.473.170.000			124.594.214.888		63.496.526.259	467.563.911.147
Opening balance at 01/01/2026	359.959.290.000			79.594.214.888		63.760.044.419	503.313.549.307
Increase in capital in fiscal year						16.888.373.130	16.888.373.130
- Profits						16.888.373.130	16.888.373.130
- Increase in capital							
- Spend funds							
Decrease in capital in fiscal year							
- Dividends or distributed profits							
- Set aside funds							
- Other							
Closing balance at 31/03/2026	359.959.290.000			79.594.214.888		80.648.417.549	520.201.922.437

Appendix 03. Key indicators for assessing the overall financial condition and business performance

Item	Measurement	Current year at 31/3/2026	Previous year at 31/3/2025
6.1. Capital Structure and Assets Structure			
<i>a. Assets Structure</i>			
- Fixed Assets / Assets	%	62,69	65,05
- Current Assets / Assets	%	37,31	34,95
<i>b. Capital Structure</i>			
- Trade payables / Total capital	%	48,39	47,10
- Owner's equity / Total capital	%	51,61	52,90
6.2. Liquidity			
a. General liquidity	times	2,07	2,12
b. Short-term liquidity	times	1,50	1,57
c. Quick liquidity	times	0,90	0,89
Item	Measurement	First 3 months in 2026	First 3 months in 2025
6.3. Profitability ratio			
<i>a. Profit margin / revenue ratio</i>			
- Profit before tax / Revenue	%	10,91	11,10
- Profit after tax / Revenue	%	8,73	8,83
<i>b. Return on Assets (ROA)</i>			
- Profit before tax / Total assets	%	2,09	2,32
- Profit after tax / Total assets	%	1,67	1,84
<i>c. Net profit after tax / Owner's equity</i>	%	3,24	3,48

Appendix 04a - Trade receivables in detail

No	Customer code	Customer	Previous year		Current Year	
			Value	Provision	Value	Provision
1	1001065	Bệnh viện Đa khoa Hải Dương	2.339.428.262		6.398.036.412	
2	1002061	Trung tâm Y tế Nam Sách	1.936.770.640		4.700.990.200	
3	1002062	Trung tâm Y tế Tứ Kỳ	2.393.483.260		4.111.344.379	
4	1002056	Trung tâm Y tế Bình Giang	3.050.841.914		3.410.914.560	
5	PKD-1xx-0375	KARUNA PHARMA CO,LTD	4.429.531.934		3.143.048.135	
6	1002065	Trung tâm y tế Ninh Giang	1.427.184.278		2.892.867.684	
7	1002058	Trung tâm y tế Kim Thành	150.781.100		2.591.170.030	
8	1026437	Bệnh viện đa khoa Bắc Ninh số 2	608.380.000		2.205.543.000	
9	1002059	Trung tâm y tế Kinh Môn	233.010.160		2.160.858.890	
10	1001076	Bệnh viện Phục hồi chức năng Hải Dương	945.312.480		2.099.777.540	
11	Others	Others	92.353.465.914		101.000.796.142	
Total			109.868.189.942		134.715.346.972	

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Appendix 04c - Customers pay in advanced

No	Customer code	Customer	Previous year		Current Year	
			Value	Provision	Value	Provision
1	3000773	CÔNG TY TNHH SOLPHARMA	2.920.150.100		3.602.364.500	
2	3000906	CÔNG TY CP IPP VIGOR GROUP	2.625.814.076		3.213.036.929	
3	1000400	Công ty TNHH Thương mại và Công nghệ Hà Minh	2.214.177.730		2.214.177.730	
4	PKD-1xx-0375	KARUNA PHARMA CO.,LTD	1.306.755.000		1.630.449.100	
5	3000602	Công ty Cổ phần Sanoji World (Bayer World)...	315.270.000		1.560.270.000	
6	3000453	Công ty TNHH SUHAGO Việt Nam	824.141.840		1.426.919.760	
7	3000462	Vitapure Pharma EOOD			1.040.176.355	
8	3000988	CÔNG TY TNHH THƯƠNG MẠI DƯỢC PHẨM HADACO			1.000.000.000	
9	3000149	Công ty Cổ phần Dược VP-PHARM	917.003.829		917.003.829	
10	3000773	CÔNG TY TNHH SOLPHARMA	415.690.258		901.007.855	
11	3000254	Công ty TNHH Thương mại và dịch vụ 2B	837.592.263		867.526.141	
12	3000687	CÔNG TY TNHH THIÊN Y PHARMA (Phúc An pharma)	715.470.000		842.670.000	
13	3000730	CÔNG TY CỔ PHẦN VIỆT NAM PHARUSA	831.921.010		831.921.010	
14	3000211	Công ty TNHH Rostex Pharma USA			661.027.500	
15	3000632	Công ty cổ phần dược Pavispharm	630.550.000		630.550.000	
16	3000453	Công ty TNHH SUHAGO Việt Nam	264.986.600		621.758.000	
17	Others	Others	13.500.461.547		14.501.670.713	
Total			28.319.984.253		36.462.529.422	

Appendix 04b - Trade payables in detail

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Provision
1	3000846	Công ty cổ phần Dược Phúc Thái	3.652.635.000	3.652.635.000	7.019.513.000	7.019.513.000
2	5006608	Công ty TNHH cơ nhiệt điện lạnh Bách Khoa	5.398.660.354	5.398.660.354	4.924.966.582	4.924.966.582
3	1045033	Công ty TNHH Dược phẩm Hoa Minh	1.918.027.000	1.918.027.000	3.560.109.800	3.560.109.800
4	1000395	Công ty TNHH Thương Mại Và Sản Xuất Đông Âu	3.246.340.931	3.246.340.931	3.191.203.588	3.191.203.588
5	1000646	Công ty cổ phần thương mại và tư vấn Cát Vàng	3.014.460.000	3.014.460.000	3.170.520.000	3.170.520.000
6	1000483	Công ty Trách nhiệm hữu hạn Thương mại Dược phẩm Vạn Xuân	3.011.560.416	3.011.560.416	3.011.560.416	3.011.560.416
7	3000471	Công ty Cổ phần Dược phẩm Trung ương CPC1	2.901.150.000	2.901.150.000	2.835.000.000	2.835.000.000
8	1044619	Công ty cổ phần Y tế Phúc Hưng	936.264.901	936.264.901	2.562.309.600	2.562.309.600
9	1044239	Công ty TNHH Dược phẩm ETC	407.790.000	407.790.000	2.556.174.000	2.556.174.000
10	1041837	Công ty cổ phần Dược phẩm LUXWIN Việt Nam	701.844.800	701.844.800	2.433.945.600	2.433.945.600
11	Others	Other payables	49.744.293.705	49.744.293.705	56.740.446.039	56.740.446.039
Total			74.933.027.107	74.933.027.107	92.005.748.625	92.005.748.625

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Appendix 04b - Pay for vendors in advanced

No	Customer No	Customer	Previous year		This year	
			Value	Provision	Value	Provision
1	5006134	Tofflon Science and Technology Group Co.,Ltd	5.475.835.500	5.475.835.500	5.475.835.500	5.475.835.500
2	5006884	TRUKING TECHNOLOGY LIMITED			4.499.712.000	4.499.712.000
3	5006702	Công ty TNHH TM hóa chất DV kỹ thuật Sao Nam	3.585.920.000	3.585.920.000	3.585.920.000	3.585.920.000
4	5006689	Công ty cổ phần nội thất và dịch vụ phòng thí nghiệm Đông Dương	1.139.332.856	1.139.332.856	1.139.332.856	1.139.332.856
5	1000734	Công Ty cổ phần Công nghiệp MYTEK	727.630.560	727.630.560	864.061.290	864.061.290
6	1000528	Công Ty TNHH Hoá Chất Đăng Hưng			546.761.250	546.761.250
7	5006696	Công ty TNHH Ebraco International	1.019.647.620	1.019.647.620	543.798.360	543.798.360
8	3000971	NORTHEAST PHARMACEUTICAL GROUP CO., LTD			532.904.725	532.904.725
9	5006025	Công ty TNHH Sao Đỏ Việt Nam - Chi nhánh CMS			467.640.000	467.640.000
10	5005545	Công ty cổ phần công nghiệp HQC			454.879.800	454.879.800
11	Others	Others	5.591.096.344	5.591.096.344	3.704.354.167	3.704.354.167
Total			17.539.462.880	17.539.462.880	21.815.199.948	21.815.199.948

Appendix 05-Taxes and other payables to the State

Item	1/1/2026		Payable during the fiscal year	Paid amount during the fiscal year	31/3/2026	
	Receivables	Payables			Receivables	Payables
- Value added tax			13.634.628.115	13.634.628.115		
- Special consumption tax						
- Import and export tax			2.307.560	2.307.560		
- Corporate income tax		9.032.800.003	4.222.093.282	9.032.800.003		4.222.093.282
- Personal income tax		976.926.247	109.794.333	1.651.922.769	565.202.189	
- Resource tax						
- Real estate tax, land rent			606.511.861			606.511.861
- Other taxes			12.603.586	12.603.586		
- Fees, charges and other payables						
Total		10.009.726.250	18.587.938.737	24.334.262.033	565.202.189	4.828.605.143

(*) Amount of corporate income tax provisionally paid

- Amount of corporate income tax provisionally paid	9.032.800.003
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- Corporate income tax exemption (support female employees)

- Adjusted corporate income tax at the branch

Total	9.032.800.003
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Payable amount of corporate income tax settled in the period

- Payable amount of corporate income tax settled in the period	4.222.093.282
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- Adjusted corporate income tax at the branch

Total	4.222.093.282
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Appendix 06- Borrowings and finance lease liabilities

Item	Opening balance	Increase	Decrease	Closing balance
a) Short-term borrowings and finance lease liabilities				
- Short-term borrowings	66.805.817.846	32.567.418.446	29.100.528.951	70.272.707.341
- Overdue borrowings				
- Short-term finance lease liabilities				
b) Long-term borrowings and finance lease liabilities				
- Borrowings	237.048.292.142			237.048.292.142
- Long-term finance lease liabilities				

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Appendix 07- Payment Risk

Liquidity risk is the risk that HDPHARMA will encounter difficulty in meeting financial obligations due to a shortage of funds. HDPHARMA's liquidity risk primarily arises from mismatches in the maturities of financial assets and financial liabilities.

HDPHARMA monitors liquidity risk by maintaining a level of cash and cash equivalents deemed adequate by the Board of Directors to finance HDPHARMA's business operations and to mitigate the effects of fluctuations in cash flows.

The maturity information of HDPHARMA's financial liabilities based on undiscounted contractual payments is as follows:

Item	Under 01 year	From 01 to 05 years	Total
Closing balance			
Borrowings	70.272.707.341	237.048.292.142	307.320.999.483
Trade payables	92.005.748.625		92.005.748.625
Accrued expenses	1.011.490.858		1.011.490.858
Other payables	8.800.521.369		8.800.521.369
Opening balance			
Borrowings	66.805.817.846	237.048.292.142	303.854.109.988
Trade payables	74.933.027.107		74.933.027.107
Accrued expenses	602.366.762		602.366.762
Other payables	7.550.378.347		7.550.378.347

HDPHARMA considers the concentration of risk regarding debt repayment to be low. HDPHARMA is capable of meeting its maturing debt obligations through cash flows from operating activities and proceeds from maturing financial assets.

