

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

CONSOLIDATED FINANCIAL STATEMENT

QUARTER II, 2026

PREPARED AS OF : JUNE 30, 2026

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Place of receipt :



Entities: Company

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Prepared as of: 30 / 6 / 2026

Unit: VND

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSET				
A – CURRENT ASSETS	100		366.828.798.459	333.320.462.850
I. Cash and cash equivalents	110		51.531.821.647	44.559.245.962
1. Cash	111		51.531.821.647	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 securities (*)	122			
3. Held to maturity investments	123			
4. Provision for Impairment of Short-term Held to maturity Investments (*)	124			
5. Other Short-term Investments	125			
6. Provision for Impairment of Other Short-term Investments (*)	126			
III. Short-term accounts receivables	130		119.520.931.380	121.037.997.415
1. Short-term trade receivables	131		108.379.826.992	109.868.189.942
2. Short-term advances to suppliers	132		17.323.917.412	17.539.462.880
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Other short-term receivables	135		289.158.106	244.578.467
6. Provisions for short-term bad debts (*)	136		(6.471.971.130)	(6.614.233.874)
7. Assets pending resolution	137			
IV. Inventories	140		171.955.673.785	143.634.151.611
1. Inventories	141		171.955.673.785	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 Biological Assets (*)	153			
V. Other current assets	160		23.820.371.647	24.089.067.862
1. Short-term prepaid expenses	161		688.892.260	794.701.837
2. VAT deductible	162		23.130.997.392	23.294.366.025
3. Taxes and other receivables from government budget	163		481.995	
4. Government bonds purchased for resale	164			
5. Other current assets	165			
B – NON - CURRENT ASSETS	200		642.525.360.819	619.229.768.954
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		495.032.815.320	472.408.942.216
1. Tangible fixed assets	221		470.950.974.032	454.157.591.860

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
- Cost	222		726.070.710.720	697.712.341.102
- Accumulated depreciation (*)	223		(255.119.736.688)	(243.554.749.242)
2. Finance lease fixed assets	224			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		24.081.841.288	18.251.350.356
- Cost	228		31.387.778.778	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 Biological Assets (*)	238			
IV. Investment properties	240			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	250		144.532.689.036	142.391.317.925
1. Long-term work in progress	251			
2. Construction in progress	252		144.532.689.036	142.391.317.925
VI. Long-term financial 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. Investments held to maturity	265		675.000.000	675.000.000
6. Provision for Impairment of Long-term Held to maturity Investments (*)	266			
VI. Other long-term assets	270		2.284.856.463	3.754.508.813
1. Long-term prepaid expenses	271		2.284.856.463	3.754.508.813
2. Deferred income tax assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274			
TOTAL ASSETS	280		1.009.354.159.278	952.550.231.804
C - LIABILITIES	300		480.201.333.409	449.236.682.497
I. Current liabilities	310		236.692.967.732	212.182.405.640
1. Short-term trade payables	311		67.131.418.619	74.933.027.107
2. Short-term Advances from customers	312		48.199.736.983	28.319.984.253
3. Dividends and Profit Payable	313			
4. Taxes payables and statutory obligations	314		5.680.716.099	10.009.726.250
5. Payables to employees	315		35.839.072.889	16.953.397.272
6. Short-term accrued expenses	316		498.183.458	602.366.762
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term unearned revenues	319		2.413.670.448	1.000.537.013
9. Other short-term payments	320		10.382.742.314	7.550.378.347
10. Short-term borrowings and finance lease liabilities	321		59.831.485.762	66.805.817.846
11. Short-term provisions (*)	322		912.270.370	
12. Bonus and welfare fund	323		5.803.670.790	6.007.170.790
13. Price stabilization fund	324			

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
14. Government bonds purchased for resale	325			
II. Long-term liabilities	330		243.508.365.677	237.054.276.857
1. Long-term loans and debts	331			
2. Long-term repayments from customers	332			
3. Long-term Taxes and Amounts Payable to the State	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	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 liabilities	339		243.507.179.090	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		1.186.587	5.984.715
I. Owner's equity	400		529.152.825.869	503.313.549.307
1. Contributed capital	411		485.943.040.000	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. Investment and development funds	418			79.594.214.888
10. Other equity funds	419			
11. Undistributed earnings	420		43.209.785.869	63.760.044.419
- Undistributed profit after tax of previous period	420		10.715.508.687	8.425.031.277
- Undistributed profit after tax of current period	420		32.494.277.182	55.335.013.142
TOTAL LIABILITIES AND EQUITY	440		1.009.354.159.278	952.550.231.804

Prepared by
(Signature and full name)



Nguyễn Thị Quỳnh Nga

Chief accountant
(Signature and full name)



KẾ TOÁN TRƯỞNG
CKKT: CHU VĂN LONG

July 22, 2026

Legal Representative

(Signature, full name and stamp)





TỔNG GIÁM ĐỐC
ĐSCKI: NGUYỄN THỊ TÚ ANH

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QUARTERLY CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

QUARTER II/2026

Unit: VND

Item	Code	Description	Quarter II		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 rendering of services	01	25	175.410.306.388	163.307.978.440	368.869.628.991	324.878.136.795
2. Sales deductions	02		2.574.555.438	1.207.435.560	3.852.881.604	1.884.357.756
3. Net revenue from sales and services	03		172.835.750.950	162.100.542.880	365.016.747.387	322.993.779.039
4. Cost of goods sold	04	27	107.034.156.309	102.320.063.465	233.293.110.718	203.227.361.435
5. Gross profit from sales and rendering of services	20		65.801.594.641	59.780.479.415	131.723.636.669	119.766.417.604
6. Gain/(loss) on Sale or Disposal of Investment Property	21					
7. Revenue from financial activities	22	26	86.604.893	428.981.874	260.661.693	593.844.354
8. Finance costs	23	28	1.685.040.154	1.437.271.199	3.370.481.284	2.876.318.190
- Of which: Interest expense	24		1.185.633.813	806.574.944	2.263.512.962	1.535.610.975
9. Selling expenses	25		20.357.052.049	19.069.885.585	41.882.459.105	39.840.161.323
10. General administrative expenses	26		24.131.694.689	25.002.369.824	46.034.818.720	46.441.430.297
11. Net profit from operating activities	30		19.714.412.642	14.699.934.681	40.696.539.253	31.202.352.148
12. Other income	31		239.169.927	190.999.074	367.509.728	320.577.312
13. Other expenses	32		235.097.879	55.141.860	235.097.879	56.205.687
14. Other profit	40		4.072.048	135.857.214	132.411.849	264.371.625
15. Total profit before tax	50		19.718.484.690	14.835.791.895	40.828.951.102	31.466.723.773
16. Current corporate income tax expenses	51	30	3.943.696.938	2.967.158.380	8.165.790.220	6.293.344.756
17. Deferred income tax expenses	52	30				
18. Profit after tax	60		15.774.787.752	11.868.633.515	32.663.160.882	25.173.379.017
19. Earnings per share	70		325	330	672	699
20. Diluted earnings per share	71		325	330	672	699

Prepared by

(Signature and full name)

Chief Accountant

(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

July 22, 2026

Legal Representative

(Signature, full name and stamp)



TỔNG GIÁM ĐỐC

ĐSK I: NGUYỄN THỊ TÚ ANH

Nguyễn Thị Quỳnh Nga

QUARTERLY CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

QUARTER II/2026

Unit: VND

Item	Code	Description	Quarter II		Accumulation from the beginning of the fiscal year to at the end of current quarter	
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1. Revenue from sales and rendering of services	01	25	175.410.306.388	163.307.978.440	368.869.628.991	324.878.136.795
2. Sales deductions	02		2.574.555.438	1.207.435.560	3.852.881.604	1.884.357.756
3. Net revenue from sales and services	03		172.835.750.950	162.100.542.880	365.016.747.387	322.993.779.039
4. Cost of goods sold	04	27	107.034.156.309	102.320.063.465	233.293.110.718	203.227.361.435
5. Gross profit from sales and rendering of services	20		65.801.594.641	59.780.479.415	131.723.636.669	119.766.417.604
6. Gain/(loss) on Sale or Disposal of Investment Property	21					
7. Revenue from financial activities	22	26	86.604.893	428.981.874	260.661.693	593.844.354
8. Finance costs	23	28	1.685.040.154	1.437.271.199	3.370.481.284	2.876.318.190
- Of which: Interest expense	24		1.185.633.813	806.574.944	2.263.512.962	1.535.610.975
9. Selling expenses	25		20.357.052.049	19.069.885.585	41.882.459.105	39.840.161.323
10. General administrative expenses	26		24.131.694.689	25.002.369.824	46.034.818.720	46.441.430.297
11. Net profit from operating activities	30		19.714.412.642	14.699.934.681	40.696.539.253	31.202.352.148
12. Other income	31		239.169.927	190.999.074	367.509.728	320.577.312
13. Other expenses	32		235.097.879	55.141.860	235.097.879	56.205.687
14. Other profit	40		4.072.048	135.857.214	132.411.849	264.371.625
15. Total profit before tax	50		19.718.484.690	14.835.791.895	40.828.951.102	31.466.723.773
16. Current corporate income tax expenses	51	30	3.943.696.938	2.967.158.380	8.165.790.220	6.293.344.756
17. Deferred income tax expenses	52	30				
18. Profit after tax	60		15.774.787.752	11.868.633.515	32.663.160.882	25.173.379.017
19. Earnings per share	70		325	330	672	699
20. Diluted earnings per share	71		325	330	672	699

Prepared by

(Signature and full name)

Nguyễn Thị Quỳnh Nga

Chief Accountant

(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

July 22, 2026

Legal Representative

(Signature, full name and stamp)

**TỔNG GIÁM ĐỐC****ĐSCKI: NGUYỄN THỊ TÚ ANH**

CONSOLIDATED NOTES TO FINANCIAL STATEMENT

Quarter: II/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 25st time on July 21, 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.

485.943.040.000

(By words: Four Hundred and Eighty-Five Billion Nine Hundred and Forty-Three Million Forty Thousand Dong Only.)

List of shareholders at 30/6/2026

Item	Type of shares	Number of shares	Value of shares	Contribution rate
- Individual shareholders	Ordinary shares	48.594.304	485.943.040.000	100%
Total		48.594.304	485.943.040.000	

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>30-6-2026</u>	<u>01-01-2026</u>
- Cash on hand	20.642.213.000	3.709.923.563
- Demand deposits	30.889.608.647	40.849.322.399
- Cash in Transit		
- Cash equivalents (Deposits with maturity term under 3 months)		
*Detail in PL4		
Total	51.531.821.647	44.559.245.962
2. Financial investments	<u>30-6-2026</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**a) Short-term Trade Receivables**

	<u>30-6-2026</u>	<u>01-01-2026</u>
	108.379.826.992	109.868.189.942

*Detail in PL4

Carrying amount of provisions

6.471.971.130	6.614.233.874
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a) Trade receivables

*Detail in PL4

- Provision

b) Trade receivables from related parties

- Detail

Total	108.379.826.992	109.868.189.942
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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**a) Short-term**

	<u>30-6-2026</u>	<u>01-01-2026</u>
	289.158.106	244.578.467

- Receivables from dividends and profits received;

- Receivables from equitization;

- Receivables from employees;

204.893.285	155.711.472
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- Deposits and Collateral

46.471.890	51.821.055
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- Non-monetary assets lent to third parties

- Expenditures on behalf of a third party;

2.792.931	
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- Other receivables.

35.000.000	35.000.000
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- 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	289.158.106	243.358.228
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>30-6-2026</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>30-6-2026</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>30-6-2026</u>	<u>01-01-2026</u>
- Goods in transit;		
- Raw materials;	76.788.743.146	58.095.609.924
- Tools and supplies;	380.186.797	473.710.871
- Work in progress;	19.062.354.756	12.156.670.958
- Finished goods;	71.089.183.941	66.590.004.113
- Merchandise	4.635.205.145	6.318.155.745
- Consignments;		
- Goods in bonded warehouse.		
- Provision for devaluation of stocks		
Total	171.955.673.785	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>30-6-2026</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>	144.532.689.036	142.391.317.925
- Purchase;	10.794.182.144	14.724.084.575
- Capital investment;	133.738.506.892	127.667.233.350
*Detail in PL1c		

- Periodic Repairs and Maintenance		
- Upgrading and Renovation of Fixed Assets		
Total	144.532.689.036	142.391.317.925
9. Increases or decreases in tangible fixed assets		
*Detail in PL1a		
10. Increases or decreases in intangible fixed assets		
*Detail in PL1b		
11. Increases and Decreases in Finance Leased Fixed Assets:	<u>30-6-2026</u>	<u>01-01-2026</u>
*Detail in PL1b		
12. Biological Assets	<u>30-6-2026</u>	<u>01-01-2026</u>
13. Increases and Decreases in Investment Property	<u>30-6-2026</u>	<u>01-01-2026</u>
14. Prepaid expenses	<u>30-6-2026</u>	<u>01-01-2026</u>
<i>a) Short-term</i>	<i>688.892.260</i>	<i>794.701.837</i>
- Prepaid expenses incurred from fixed asset operating lease;		
- Dispatched tools and supplies;	688.892.260	794.701.837
- Borrowings;		
- Other items		
<i>b) Long-term</i>	<i>2.284.856.463</i>	<i>3.754.508.813</i>
- Prepaid expenses incurred from fixed asset operating lease;		
- Dispatched tools and supplies;	2.284.856.463	3.754.508.813
- Borrowings;		
- Other items		
Total	2.973.748.723	3.902.252.386
15. Other Assets	<u>30-6-2026</u>	<u>01-01-2026</u>
<i>a) Short-term</i>		
<i>b) Long-term</i>		
Total		
16. Borrowings and finance lease liabilities	<u>30-6-2026</u>	<u>01-01-2026</u>
*Detail in PL6		
17. Payables to suppliers	<u>30-6-2026</u>	<u>01-01-2026</u>
<i>a) Short-term</i>	<i>67.131.418.619</i>	<i>74.933.027.107</i>
*Detail in PL4		
<i>a) Long-term</i>		
*Detail in PL4		
Total	67.131.418.619	92.005.748.625
<i>c) Overdue debts</i>		
*Detail in PL4		
<i>d) Trade payables to related parties</i>		
- Detail		
18. Dividends and Profit Payable	<u>30-6-2026</u>	<u>01-01-2026</u>
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

	<u>30-6-2026</u>	<u>01-01-2026</u>
a) Short-term	498.183.458	602.366.762
- Expenses for goods without vouchers	1.250.000	11.581.904
- Compensation for board members	496.933.458	530.784.858
- Advertisement expenses		
- Annual leave, holiday break expenses		
- Other accrued expenses		60.000.000
b) Long-term		
Total		

21. Other payables

	<u>30-6-2026</u>	<u>01-01-2026</u>
a) Short-term		
- Surplus of assets awaiting resolution;		
- Funding of trade union;	237.472.240	
- Social insurance;	3.947.199.727	
- Health insurance;		
- Unemployment insurance;		
- Short-term Deposits and Collateral Received		
- Dividends or profits payables;		
- Other payables.	6.198.070.347	7.550.378.347
Total	10.382.742.314	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**

	<u>30-6-2026</u>	<u>01-01-2026</u>
a) Short-term	2.413.670.448	1.000.537.013
- Unearned revenues;		
- Revenue from Customer Loyalty Programs		
- Other unearned revenues.	2.413.670.448	1.000.537.013
b) Long-term		
- Detail		
c) Risk of Non-performance of Contracts with Customers		
<i>(Details by item, stating the reasons for inability to fulfil contracts with customers.)</i>		
Total	2.413.670.448	647.152.589

23. Bonds issued

	<u>30-6-2026</u>	<u>01-01-2026</u>
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23.1. Common bonds

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****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	<u>30-6-2026</u>	<u>01-01-2026</u>
- 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	<u>30-6-2026</u>	<u>01-01-2026</u>
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)	912.270.370	
Total	912.270.370	
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		
<i>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.</i>		
<i>Detailed disclosure of the total estimated costs of termination/severance benefits payable to employees in accordance with labour law.</i>		
26. Deferred tax assets and deferred tax payables	<u>30-6-2026</u>	<u>01-01-2026</u>
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	<u>30-6-2026</u>	<u>01-01-2026</u>
a) Comparison table of owner's equity fluctuations		
* Detail in PL2		
b) Contributed capital	485.943.040.000	359.959.290.000
- Capital Contributed by the Parent Company (if the entity is a subsidiary)		
- Capital Contributed by Other Parties	485.943.040.000	359.959.290.000
c) Transactions in Equity with Owners and Dividend and Profit Distributions	485.943.040.000	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	125.983.750.000	
+ Decrease in capital during the fiscal year		
+ Closing capital	485.943.040.000	359.959.290.000
- Dividends or distributed profits		
d) Stock		
- Quantity of registered issuing stocks	48.594.304	35.995.929
- Quantity of Authorized issuing stocks	48.594.304	35.995.929
+ Common stocks	48.594.304	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	48.594.304	35.995.929
+ Common stocks	48.594.304	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
- Share Premium;		
- Equity Component of Convertible Bonds;		
- Development investment funds;		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	30-6-2026	01-01-2026
<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	30-6-2026	01-01-2026
- 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	30-6-2026	01-01-2026
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.
 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	<u>Current Year</u>	<u>Previous Year</u>
<i>a) Revenues</i>		
- Revenue from Sale of goods and finished products	173.438.116.872	157.140.490.532
- Revenues from services rendered	1.972.189.516	6.167.487.908
- Revenue from service provision		
- Other revenues		
Total	175.410.306.388	163.307.978.440
<i>b) Revenues from related parties (every entity in details)</i>		
- Detail		
<i>c) In cases where the enterprise generates revenue from transactions involving the sale of resort apartments, office apartments with accommodation functions, or similar products</i>		
 2. Deductible items	 <u>Current Year</u>	 <u>Previous Year</u>
- Trade discounts	2.157.536.559	894.242.767
- Devaluation of sale	880.474	9.120.716
- Sales returns	416.138.405	304.072.077

Total	2.574.555.438	1.207.435.560
3. Costs of goods sold	<u>Current Year</u>	<u>Previous Year</u>
- Costs of goods sold	41.252.167.563	48.664.261.731
- Costs of finished goods sold;	65.781.988.746	53.655.801.734
- 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	107.034.156.309	102.320.063.465
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	13.177.541	7.666.377
- Interests of investments;		
- Dividends, distributed profits;		
- Interests of exchange rate difference in the period	73.427.352	421.315.497
- Interests of sale under deferred payment or payment discounts		
- Cash Discounts Received		
- Other financial incomes.		
Total	86.604.893	428.981.874
5. Financial expenses	<u>Current Year</u>	<u>Previous Year</u>
- Interests of borrowing	1.185.633.813	806.574.944
- 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	306.117.043	296.670.767
- 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;	193.289.298	334.025.488
- Decreases in financial expenses.		
Total	1.685.040.154	1.437.271.199
8. Other income	<u>Current Year</u>	<u>Previous Year</u>
- Disposal or transfer of fixed asset;		
- Gains from revalue of assets;		
- Collected fines;		
- Deductible taxes;		
- Grants, sponsorships, donations and gifts recognized as other income		
Total	239.169.927	190.999.074
- Other items.	239.169.927	190.999.074
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.	235.097.879	55.141.860
Total	235.097.879	55.141.860

7. Selling and general administrative expenses

	<u>Current Year</u>	<u>Previous Year</u>
a) General administration expenses	24.131.694.689	25.002.369.824
- Management staff	11.881.839.672	11.836.879.894
- Raw materials	2.466.567.320	2.023.485.054
- Expenses of tools and supplies	942.212.212	379.712.862
- Depreciation expenses	848.383.584	1.001.675.413
- Taxes, Charge, Fee	536.749.396	490.149.111
- Provision expenses	850.000.000	850.000.000
- Expenses from external services	2.497.296.999	1.577.413.075
- Other cash expenses	4.108.645.506	6.843.054.415
b) Selling expenses incurred during the fiscal year	20.357.052.049	19.069.885.585
- Labour expenses	15.680.182.731	14.718.731.475
- Materials and packing expenses		
- Tools and supplies expenses		
- Depreciation expenses	587.322.192	578.686.236
- Warranty expenses	2.000.000	
- Expenses from external services	2.191.986.982	1.753.146.398
- Other expenses by cash	1.895.560.144	2.019.321.476
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	44.488.746.738	44.072.255.409

10. Operating Costs by Nature

	<u>Current Year</u>	<u>Previous Year</u>
- Raw materials cost	97.166.252.753	63.720.762.202
- Labour cost	37.178.976.240	35.066.759.916
- Depreciation expenses of fixed assets	7.097.419.034	6.967.304.127
- Outsourcing services expenses	11.614.786.547	10.551.675.153
- Other cash expenses	10.691.094.109	12.605.722.918
Total	163.748.528.683	128.912.224.316

11. Corporate income tax expenses of the current year

	<u>Current Year</u>	<u>Previous Year</u>
- Total net profit before tax	19.718.484.690	14.835.791.895
- Corporate income tax rate	20%	20%
- Increase (decrease) total profit before corporate income tax		
+ Increase		
+ Decrease		
- Non-taxable Income		
- Non-deductible Expenses		
- Adjustment to increase corporate income tax of previous years		
Corporate Income Tax Expense	3.943.696.938	2.967.158.380
Current Corporate Income Tax Expense	3.943.696.938	2.967.158.380
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	<u>30-6-2026</u>	<u>01-01-2026</u>
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		
2. Non-cash Transactions Affecting Future Cash Flows	<u>30-6-2026</u>	<u>01-01-2026</u>
- 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	<u>30-6-2026</u>	<u>01-01-2026</u>
- Cash proceeds from borrowings under conventional loan agreements;	41.952.901.079	32.567.418.446
- 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.		
Principal Repayments Made During the Period		
- Repayment of principal under conventional loan agreements;	45.935.235.710	29.100.528.951
- 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.		
5. Acquisition and Disposal of Subsidiaries During the Reporting Period	<u>30-6-2026</u>	<u>01-01-2026</u>
- 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

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 doubt upon the entity's ability to continue as a going concern.

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>30-6-2026</u>	<u>01-01-2026</u>
<i>Financial assets</i>		
Cash and cash equivalents	51.531.821.647	44.559.245.962
Trade and other receivable	108.668.985.098	110.112.768.409
Available For Sale		
Short-term investments		
Provision	(6.471.971.130)	(6.614.233.874)
Total	153.728.835.615	148.057.780.497
<i>Equity instruments</i>		
Trade and other payables	77.514.160.933	82.483.405.454
Accrued expenses	498.183.458	602.366.762
Borrowings	303.338.664.852	303.854.109.988
Total	381.351.009.243	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

- 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

	Position	Total Income
7.1. Income of the Board of Directors, CEO		1.380.188.764
Nguyễn Trung Việt	Chairman of the BOD	391.979.641
Trần Phúc Dương	Member of the BOD	344.617.100
Nguyễn Thị Tú Anh	Member of the BOD, Chief Executive Officer (CEO)	428.538.099
Đặng Văn Việt	Quality Director	94.553.924
Phạm Văn Năm	Sales Director	120.500.000
7.2. Income of Supervisory Board		490.973.543
Phạm Thị Thủy	Head of the SB	153.129.863
Trần Kim Cương	Member of the SB	159.651.669
Nguyễn Thị Hương Lan	Member of the SB	178.192.011

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 22 month 7 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

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Vietnam

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		30.771.479.557		86.111.111	30.857.590.668
	- Liquidation		(2.184.675.595)		(314.545.455)	(2.499.221.050)
	Closing balance	172.733.683.489	530.275.629.962	20.486.972.264	2.574.425.005	726.070.710.720
	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
II	- Depreciation during the fiscal year	2.306.224.818	11.475.166.631	278.797.047	4.020.000	14.064.208.496
	- Liquidation		(2.184.675.595)		(314.545.455)	(2.499.221.050)
	Closing balance	64.391.951.811	169.007.285.696	19.236.421.416	2.484.077.765	255.119.736.688
	Remaining value					
	Opening balance	110.647.956.496	341.972.031.340	1.529.347.895	8.256.129	454.157.591.860
III	Closing balance	108.341.731.678	361.268.344.266	1.250.550.848	90.347.240	470.950.974.032
	Closing residual value of tangible fixed asset put up as collateral for loans					
	Fully depreciated fixed assets still being used	25.143.651.653	75.287.565.134	17.665.844.626	2.456.153.894	120.553.215.307

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

2.473.297.526

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Vietnam

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
	- Increase by purchasing	5.830.490.932				5.830.490.932
	Closing balance	26.481.778.778			4.906.000.000	31.387.778.778
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	24.081.841.288				24.081.841.288

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 balance	Closing
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	
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, đồng cân Quintix Pro	106.400.000	
7114683	Cân phân tích 4 số lẻ, Model: QTX224IRU-1S, đồng cân Quintix Pro	106.400.000	
7114684	Hệ Thống Kiểm Tra Độ Vô Trùng Khép Kín, Model: 16421-A	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
7114926	LAF treo trần (Ceiling LAF) Kích thước: 1800x1100x550mm		150.150.000
7114927	LAF treo trần (Ceiling LAF) Kích thước: 1380x760x550mm		160.175.000
7114928	LAF treo trần (Ceiling LAF) Kích thước: 860x1190x550mm		160.175.000
7114929	LAF treo trần (Ceiling LAF) Kích thước: 1000x1010x550mm		140.000.000
7114930	LAF treo trần (Ceiling LAF) Kích thước: 2800x1520x600mm		232.050.000
7114931	LAF treo trần (Ceiling LAF) Kích thước: 2850x1060x550mm		218.400.000

7114932	LAF treo trần (Ceiling LAF) Kích thước: 1220x645x550mm		104.650.000
7114933	LAF treo trần (Ceiling LAF) Kích thước: 1270x1520x600mm		122.850.000
7114934	LAF treo trần (Ceiling LAF) Kích thước: 2370x1500x600mm		204.750.000
7114935	LAF di động (Mobile LAF): 1500x600x1900mm		168.350.000
7114936	LAF di động (Mobile LAF): 1500x600x1900mm		168.350.000
7114948	Máy sấy tầng sôi Model: GFG-100 đã qua sử dụng		247.685.185
7114949	Máy trộn cao tốc Model: GHL-200 đã qua sử dụng		247.685.185
7114950	Tank pha chế, thể tích 1000L, xuất xứ Envitech-Việt Nam		245.000.000
7114951	Tank chứa trung gian, thể tích 1000L, xuất xứ Envitech-Việt Nam		178.000.000
7114952	Tank chứa trung gian, thể tích 1000L, xuất xứ Envitech-Việt Nam		178.000.000
7114953	Tank chứa trung gian, thể tích 2000L, xuất xứ Envitech-Việt Nam		81.500.000
7114963	Hệ thống tank pha chế chất khử trùng dây chuyền Tiêm Cepha, gồm tank pha chế và phụ kiện đi kèm		1.590.677.199
19	Chi phí tư vấn GMP EU dây chuyền cephalosporin - Dự án GD2	7.855.735.015	8.156.574.897
23	Chi phí tư vấn + thiết kế và ĐTXD Dây chuyền Cepharlosprorin GMPEU - Dự án GD2	101.807.305.355	108.696.414.320
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
Chi phí TCDA	Chi phí lãi vay trung hạn của dự án	8.619.146.666	16.246.438.643
QSD L09 -54	Giá trị quyền sử dụng đất L09-54 Tại Cần Thơ	2.915.245.466	0
QSD L09-53	Giá trị Quyền sử dụng đất lô L09-53 Tại Cần Thơ	2.915.245.466	0
	Total	142.391.317.925	144.532.689.036

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Vietnam

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	80.486.120.000					25.173.379.017	105.659.499.017
- Profits						25.173.379.017	25.173.379.017
- Increase in capital	80.486.120.000						80.486.120.000
- Spend funds							
Decrease in capital in fiscal year				45.000.000.000		41.886.492.140	86.886.492.140
- Dividends or distributed profits						6.400.372.140	6.400.372.140
- Set aside funds							
- Other				45.000.000.000		35.486.120.000	80.486.120.000
Closing balance at 30/06/2025	359.959.290.000			79.594.214.888		33.478.667.634	473.032.172.522
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	125.983.750.000					32.663.160.882	158.646.910.882
- Profits						32.663.160.882	32.663.160.882
- Increase in capital	125.983.750.000						125.983.750.000
- Spend funds							
Decrease in capital in fiscal year				79.594.214.888		53.230.084.921	132.824.299.809
- Dividends or distributed profits						6.479.267.220	6.479.267.220
- Set aside funds				79.594.214.888		46.389.535.112	125.983.750.000
- Other				0		361.282.589	361.282.589
Closing balance at 30/06/2026	485.943.040.000					43.209.785.869	529.152.825.869

The Company issued shares to increase share capital from equity sources under the General Meeting of Shareholders Resolution No. 44/NQ-ĐHCD-ĐHĐ dated April 7, 2026, at a ratio of 100:35 (a shareholder holding 100 shares will receive 35 additionally issued shares). The specific funding sources for the issuance are as follows:

Development investment fund: 79,594,214,888 VND

Undistributed post-tax profit: 46,389,535,112 VND

Total: 125,983,750,000 VND

The Company completed the registration modification for the trading of additional shares under Decision No. 727/QĐ-SGDCKHN dated June 5, 2026, issued by the Vietnam Securities Depository and Clearing Corporation. Accordingly, the number of additionally registered shares for trading is 12,598,375 shares, with a par value of 10,000 VND/share. The total value of the additionally registered shares for trading (by par value) is 125,983,750,000 VND.

The Company paid a cash dividend from the 2025 profit: 6,479,267,220 VND (at a rate of 1,8%) under the General Meeting of Shareholders Resolution No. 44/NQ-ĐHCD-ĐHĐ dated April 7, 2026.

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

Item	Measurement	Current year at 30/6/2026	Previous year at 30/6/2025
6.1. Capital Structure and Assets Structure			
<i>a. Assets Structure</i>			
- Fixed Assets / Assets	%	63,70	50,57
- Current Assets / Assets	%	36,30	49,43
<i>b. Capital Structure</i>			
- Trade payables / Total capital	%	47,57	43,12
- Owner's equity / Total capital	%	52,48	56,89
6.2. Liquidity			
a. General liquidity	times	2,10	2,32
b. Short-term liquidity	times	1,55	2,21
c. Quick liquidity	times	0,82	1,47
Item	Measurement	First 6 months in 2026	First 6 months in 2025
6.3. Profitability ratio			
<i>a. Profit margin / revenue ratio</i>			
- Profit before tax / Revenue	%	11,07	9,69
- Profit after tax / Revenue	%	8,85	7,75
<i>b. Return on Assets (ROA)</i>			
- Profit before tax / Total assets	%	4,04	3,78
- Profit after tax / Total assets	%	3,23	3,03
<i>c. Net profit after tax / Owner's equity</i>	%	6,16	5,32

Appendix 04a - Trade receivables in detail

No	Customer code	Customer	Previous year		Current Year	
			Value	Provision	Value	Provision
1,00	1001065	Bệnh viện Đa khoa Hải Dương	2.339.428.262		5.369.929.960	
2,00	PKD-1xx-0375	KARUNA PHARMA CO,LTD	4.429.531.934		4.954.944.234	
3,00	1002062	Trung tâm Y tế Tứ Kỳ	2.393.483.260		4.064.082.379	
4,00	1002061	Trung tâm Y tế Nam Sách	1.936.770.640		4.047.916.460	
5,00	1002333	Công ty Cổ phần Dược phẩm Hưng Yên	1.648.999.160		2.417.930.665	
6,00	1037222	BỆNH VIỆN K	1.725.609.999		2.155.739.999	
7,00	1002056	Trung tâm Y tế Bình Giang	3.050.841.914		2.071.580.272	
8,00	1001076	Bệnh viện Phục hồi chức năng Hải Dương	945.312.480		1.927.349.480	
9,00	1000603	Công ty cổ phần thương mại và Dược phẩm Nam Việt	2.431.067.808		1.907.754.256	
10,00	1000533	Công Ty Cổ Phần dược phẩm SanTA Việt Nam	1.165.500.000		1.812.450.000	
11,00	Others	Others	87.801.644.485	3.671.385.063	77.650.149.287	6.471.971.130
Total			109.868.189.942	3.671.385.063	108.379.826.992	6.471.971.130

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Vietnam

Appendix 04b - Trade payables in detail

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Provision
1	1000307	Công ty Cổ phần Dược phẩm và Thương mại Đồng Dương ...	1.212.300	1.212.300	3.781.212.300	3.781.212.300
2	3000846	Công ty cổ phần Dược Phúc Thái	3.652.635.000	3.652.635.000	3.511.240.500	3.511.240.500
3	1000395	Công ty TNHH Thương Mại Và Sản Xuất Đông Âu	3.246.340.931	3.246.340.931	3.231.318.379	3.231.318.379
4	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
5	1000646	Công ty cổ phần thương mại và tư vấn Cát Vàng	3.014.460.000	3.014.460.000	2.623.620.000	2.623.620.000
6	3000769	Công ty TNHH Dược liệu Hà Nội GMP	798.873.600	798.873.600	2.464.492.800	2.464.492.800
7	3000775	LLOYD LABORATORIES INC.	1.249.329.750	1.249.329.750	2.461.810.000	2.461.810.000
8	1000477	Công ty cổ phần Thủy Tinh Hưng Phú	2.417.169.600	2.417.169.600	2.306.936.160	2.306.936.160
9	5006541	Công ty cổ phần xây dựng Alphaco	706.699.345	706.699.345	1.734.506.670	1.734.506.670
10	1000808	Công ty TNHH Sản Xuất Constantia Việt Nam (Oai Hùng)	447.668.763	447.668.763	1.613.877.386	1.613.877.386
11	Others	Other payables	56.387.077.402	56.387.077.402	40.390.844.008	40.390.844.008
Total			74.933.027.107	74.933.027.107	67.131.418.619	67.131.418.619

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	5005545	Công ty cổ phần công nghiệp HQC			1.213.012.800	1.213.012.800
4	3000531	Bendison Pharmaceuticals Pte. Ltd.			1.178.419.160	1.178.419.160
5	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
6	1000734	Công Ty cổ phần Công nghiệp MYTEK	727.630.560	727.630.560	864.061.290	864.061.290
7	5006888	ZHANGJIAGANG OUSIRUI MEDICAL TECHNOLOGY CO., LTD.			439.756.800	439.756.800
8	5006880	CÔNG TY TNHH PHÁT TRIỂN KHOA HỌC VITECH			428.000.000	428.000.000
9	1000528	Công Ty TNHH Hoá Chất Đăng Hưng			364.507.500	364.507.500
10	1000798	Công ty cổ phần môi trường Miền Bắc	160.000.000	160.000.000	160.000.000	160.000.000
11	Others	Others	10.036.663.964	10.036.663.964	1.561.279.506	1.561.279.506
Total			17.539.462.880	17.539.462.880	17.323.917.412	17.323.917.412

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Appendix 04c - Customers pay in advanced

No	Customer code	Customer	Previous year		Current Year	
			Value	Provision	Value	Provision
1	3000906	CÔNG TY CP IPP VIGOR GROUP	2.625.814.076		11.534.232.500	
2	3000773	CÔNG TY TNHH SOLPHARMA	2.920.150.100		5.096.769.377	
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		1.631.953.000	
5	3000254	Công ty TNHH Thương mại và dịch vụ 2B	837.592.263		1.433.296.695	
6	3000602	Công ty Cổ phần Sanoji World (Bayer World)...	315.270.000		1.245.270.000	
7	3000773	CÔNG TY TNHH SOLPHARMA	415.690.258		1.170.037.315	
8	3000462	Vitapure Pharma EOOD			1.040.176.355	
9	3000149	Công ty Cổ phần Dược VP-PHARM	917.003.829		1.014.905.829	
10	3000453	Công ty TNHH SUHAGO Việt Nam	824.141.840		949.536.000	
11	3000730	CÔNG TY CỔ PHẦN VIỆT NAM PHARUSA	831.921.010		835.899.460	
12	Others	Others	15.111.468.147		20.033.482.722	
Total			28.319.984.253		48.199.736.983	

Appendix 05 - Taxes and other payables to the State

Item	1/1/2026		Payable during the fiscal year	Paid amount during the fiscal year	30/6/2026	
	Receivables	Payables			Receivables	Payables
- Value added tax			26.281.957.302	26.281.957.302		
- Special consumption tax						
- Import and export tax			2.661.111	3.143.106	481.995	
- Corporate income tax		9.032.800.003	8.165.790.220	12.032.800.003		5.165.790.220
- Personal income tax		976.926.247	854.090.825	1.706.868.259		124.148.813
- Resource tax						
- Real estate tax, land rent			1.169.506.086	778.729.020		390.777.066
- Other taxes			19.206.826	19.206.826		
- Fees, charges and other payables						
Total		10.009.726.250	36.493.212.370	40.822.704.516	481.995	5.680.716.099

(*) *Amount of corporate income tax provisionally paid*

- Amount of corporate income tax provisionally paid 12.032.800.003

- Corporate income tax exemption (support female employees)

- Adjusted corporate income tax at the branch

Total 12.032.800.003

Payable amount of corporate income tax settled in the period

- Payable amount of corporate income tax settled in the period 8.165.790.220

- Adjusted corporate income tax at the branch

Total 8.165.790.220

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	68.030.205.877	75.004.537.961	59.831.485.762
- Overdue borrowings				
- Short-term finance lease liabilities				
b) Long-term borrowings and finance lease liabilities				
- Borrowings	237.048.292.142	6.490.113.648	31.226.700	243.507.179.090
- Long-term finance lease liabilities				

Appendix 07 - Financial 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	59.831.485.762	243.507.179.090	303.338.664.852
Trade payables	67.131.418.619		67.131.418.619
Accrued expenses	498.183.458		498.183.458
Other payables	10.382.742.314		10.382.742.314
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.