

INTERIM FINANCIAL STATEMENTS

DA NANG PHARMACEUTICAL - MEDICAL EQUIPMENT JOINT STOCK COMPANY

For the period from 01 January 2026 to 30 June 2026
(reviewed)

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REPORT OF BOARD OF MANAGEMENT

The Board of Management of Da Nang Pharmaceutical - Medical Equipment Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Danang Pharmaceutical - Medical Equipment Joint Stock Company was established and operates under the Business Registration Certificate of Joint Stock Company No. 0400101404 issued for the first time on March 22, 2005, amended for the 18th time on July 11, 2025 by Da Nang City Department of Planning and Investment (currently Da Nang City Department of Finance).

The Company's head office is located at: No. 02, Phan Dinh Phung Street, Hai Chau Ward, Da Nang City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, Board of Management and Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mr. Do Thanh Trung	Chairman
Mr. Nguyen Luong Tam	Member
Mr. Hoang Trung Dung	Member
Mr. Vu Thien Tiep	Member
Mrs. Dinh Thi Mong Van	Member

Board of Management:

Mr. Nguyen Luong Tam	General Director
Mr. Nguyen Ba Hai	Deputy General Director
Mr. Nguyen Trung	Deputy General Director

Board of Supervision:

Mr. Nguyen Thi Yen	Management
Mr. Pham Thi Minh Ngoc	Member
Mr. Nguyen Thi Thanh Thuy	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and until the preparation of Interim Financial Statements is and Mr. Nguyen Luong Tam - General Director.

Mr. Nguyen Trung, Deputy General Director, was authorized by Mr. Nguyen Luong Tam to sign the interim financial statements for the accounting period from January 1, 2026, to June 30, 2026, pursuant to Letter of Authorization No.01/UQ-CT dated January 1, 2026.

AUDITORS

The auditors of AASC Auditing Firm Company Limited have taken review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by Board of Directors and the Board of Management to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Nguyen Trung

Deputy General Director (Pursuant to Letter of Authorization No.01/UQ-CT dated January 1, 2026)

Approved, 13 August 2026

No: 140826.033 /BCTC.KT7

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

**To: The shareholders, The Board of Directors and the Board of Management
Da Nang Pharmaceutical - Medical Equipment Joint Stock Company**

We have reviewed the Interim Financial Statements of the Da Nang Pharmaceutical - Medical Equipment Joint Stock Company prepared on 13 August 2026 from page 06 to page 46 including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows, Notes to the Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's Responsibility

The Board of Management is responsible for the preparation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of Interim Separate Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of the Da Nang Pharmaceutical - Medical Equipment Joint Stock Company as at 30 June 2026, and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

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INTERIM STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

Code	ASSETS	Note	Ending balance	Beginning balance
			VND	VND
100	A. CURRENT ASSETS		1,160,886,732,903	986,576,954,931
110	I. Cash and cash equivalents	03	23,637,309,158	31,329,191,997
111	1. Cash		23,637,309,158	31,329,191,997
120	II. Short-term investments	04	294,939,255,419	149,170,216,406
123	1. Short-term held-to-maturity investments		294,939,255,419	149,170,216,406
126	2. Allowance for short-term impairment of other investments (*)		-	-
130	III. Short-term receivables		713,019,719,354	679,681,793,543
131	1. Short-term trade receivables	05	363,861,156,455	283,416,594,788
132	2. Short-term prepayments to suppliers	06	27,707,917,768	36,471,230,033
133	3. Short-term intra-company receivables		-	-
136	4. Other short-term receivables	07	339,236,814,795	377,765,171,454
137	5. Allowance for short-term doubtful debts (*)		(17,786,169,664)	(17,971,202,732)
140	IV. Inventories	09	125,175,562,660	121,626,455,140
141	1. Inventories		125,765,894,749	121,691,947,620
149	2. Allowance for decline of inventories (*)		(590,332,089)	(65,492,480)
160	V. Other short-term assets		4,114,886,312	4,769,297,845
161	1. Short-term prepaid expenses	13	1,134,012,798	1,173,568,134
162	2. Deductible VAT		2,200,726,556	3,595,729,711
163	3. Short-term taxes and other receivables from the State budget	18	780,146,958	-
200	B. NON-CURRENT ASSETS		81,305,639,446	88,425,358,135
210	I. Long-term receivables		-	-
220	II. Fixed assets		71,253,939,564	77,166,871,831
221	1. Tangible fixed assets	11	48,981,501,268	54,793,328,447
222	- Historical cost		75,379,468,044	82,606,424,721
223	- Accumulated depreciation		(26,397,966,776)	(27,813,096,274)
227	2. Intangible fixed assets	12	22,272,438,296	22,373,543,384
228	- Historical cost		24,941,803,541	24,789,553,541
229	- Accumulated amortization		(2,669,365,245)	(2,416,010,157)
250	III. Long-term assets in progress	10	1,265,960,059	1,325,960,059
252	1. Construction in progress		1,265,960,059	1,325,960,059
270	IV. Other long-term assets		8,785,739,823	9,932,526,245
271	1. Long-term prepaid expenses	13	8,785,739,823	9,932,526,245
280	TOTAL ASSETS		1,242,192,372,349	1,075,002,313,066

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code	CAPITAL	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		1,030,406,344,778	867,865,018,155
310	I. Current Liabilities		1,027,667,644,778	865,136,318,155
311	1. Short-term trade payables	15	388,534,666,817	305,287,606,013
312	2. Short-term prepayments from customers	16	28,145,759,270	38,308,503,581
313	3. Dividend and profit payables		45,966,225	72,353,900
314	4. Short-term taxes and other payables to State budge	18	79,005,254	498,817,771
315	5. Payables to employees		4,361,270,182	6,895,176,199
316	6. Short-term accrued expenses	19	506,797,563	225,152,626
319	7. Short-term deferred revenue	21	817,398,127	767,803,501
320	8. Other short-term payables	20	324,485,434,595	368,310,468,933
321	9. Short-term borrowings and finance lease liabilities	14	280,662,771,193	144,741,860,079
323	10. Bonus and welfare fund		28,575,552	28,575,552
330	II. Non-current liabilities		2,738,700,000	2,728,700,000
338	1. Other long-term payables	20	2,738,700,000	2,728,700,000
400	D. OWNER'S EQUITY		211,786,027,571	207,137,294,911
411	1. Contributed capital		161,163,830,000	161,163,830,000
411a	Ordinary shares with voting rights		161,163,830,000	161,163,830,000
412	2. Share Premium		9,215,548,634	9,215,548,634
414	3. Other capital		2,334,190,178	2,334,190,178
418	4. Development and investment funds		25,644,628,267	25,644,628,267
420	5. Retained earnings		13,427,830,492	8,779,097,832
420a	Retained earnings accumulated to the previous		8,779,097,832	4,693,181,749
420b	Retained earnings of the current period		4,648,732,660	4,085,916,083
440	TOTAL CAPITAL		1,242,192,372,349	1,075,002,313,066

Approved, 13 August 2026

Deputy General Director

(Pursuant to Letter of Authorization
No. 01/UC-CT dated January 1, 2026)

Preparer

Chief Accountant



Phan Thi Ngoc Lai



Tran Thi Anh Minh



Nguyen Trung

INTERIM STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

Code	ITEMS	Note	This period VND	Previous period VND
01	1. Revenue from sales of goods and provision of	24	613,426,123,881	502,708,707,526
02	2. Revenue deductions	25	714,825,534	676,561,563
10	3. Net revenue from sales of goods and provision of services		612,711,298,347	502,032,145,963
11	4. Cost of goods sold and provision of services	26	563,950,886,699	458,319,495,265
20	5. Gross profit from sales of goods and provision of services		48,760,411,648	43,712,650,698
22	6. Financial income	27	15,065,910,359	14,460,031,932
23	7. Financial expense	28	13,185,402,383	16,636,761,834
24	In which: Interest expense		5,913,953,094	3,614,800,720
25	8. Selling expense	29	39,199,997,445	36,720,140,468
26	9. General and administrative expenses	30	5,217,546,610	4,640,067,387
30	10. Net profit from operating activities		6,223,375,569	175,712,941
31	11. Other income	31	820,376,857	1,729,230,757
32	12. Other expenses		1,179,901,332	260,187,042
40	13. Other profit		(359,524,475)	1,469,043,715
50	14. Total net profit before tax		5,863,851,094	1,644,756,656
51	15. Current corporate income tax expense	32	1,215,118,434	378,321,984
52	16. Deferred corporate income tax expense		-	-
60	17. Profit after corporate income tax		4,648,732,660	1,266,434,672
70	18. Basic earnings per share	33	288	79

Preparer

Chief Accountant

Approved, 13 August 2026

Deputy General Director

(Pursuant to Letter of Authorization
No. 01/6Q-CT dated January 1, 2026)


Phan Thi Ngoc Lai



Tran Thi Anh Minh



Nguyen Trung

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		5,863,851,094	1,644,756,656
	2. Adjustment for		6,551,709,712	(290,397,299)
02	- Depreciation and amortization of fixed assets and investment properties		5,106,061,427	2,817,544,301
03	- Allowances and provisions		339,806,541	(1,072,350,056)
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		1,587,310,814	(49,020,967)
05	- Gains / losses from investment activities		(6,395,422,164)	(5,601,371,297)
06	- Interest expense		5,913,953,094	3,614,800,720
08	3. Operating profit before changes in working capital		12,415,560,806	1,354,359,357
09	- Increase/ decrease in receivables		(28,032,520,698)	30,057,760,704
10	- Increase/ decrease in inventories		(4,073,947,129)	91,266,007,366
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		20,343,853,702	(154,683,339,029)
12	- Increase or decrease in deferred expenses		1,186,341,758	(329,495,981)
14	- Interest paid		(5,632,308,157)	(3,497,186,393)
15	- Corporate income tax paid		(1,316,136,911)	-
20	Net cash flow from operating activities		(5,109,156,629)	(35,831,893,976)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
21	1. Purchase or construction of fixed assets and other long-term assets		(496,250,000)	(1,746,025,576)
22	2. Proceeds from disposals of fixed assets and other long-term assets		870,068,906	-
23	3. Loans and purchase of debt instruments from other entities		(312,137,751,145)	(136,600,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		167,359,600,000	124,336,231,107
27	5. Interest and dividend received		5,897,586,230	5,362,475,737
30	Net cash flow from investing activities		(138,506,746,009)	(8,647,318,732)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
33	1. Proceeds from borrowings		605,316,632,187	497,266,140,382
34	2. Repayment of principal		(469,395,721,073)	(467,457,111,755)
40	Net cash flow from financing activities		135,920,911,114	29,809,028,627

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code	ITEMS	Note	This period	Previous period
			VND	VND
50	Net cash flows in the period		(7,694,991,524)	(14,670,184,081)
60	Cash and cash equivalents at the beginning of the period		31,329,191,997	29,127,572,681
61	Effect of exchange rate fluctuations		3,108,685	13,002,626
70	Cash and cash equivalents at the end of the period		<u>23,637,309,158</u>	<u>14,470,391,226</u>

Approved, 13 August 2026

Deputy General Director

(Pursuant to Letter of Authorization
No. 01/CT-CT dated January 1, 2026)

Preparer

Chief Accountant



Phan Thi Ngoc Lai



Tran Thi Anh Minh



Nguyen Trung

NOTES TO THE INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1. CHARACTERISTICS OF BUSINESS OPERATIONS****1.1. Form of ownership**

Danang Pharmaceutical - Medical Equipment Joint Stock Company was established and operates under the Business Registration Certificate of Joint Stock Company No. 0400101404 issued for the first time on March 22, 2005, amended for the 18th time on July 11, 2025 by Da Nang City Department of Planning and Investment (currently Da Nang City Department of Finance).

The Company's head office is located at: No. 02, Phan Dinh Phung Street, Hai Chau Ward, Da Nang City.

Charter capital of the Company is: VND 161163830000; equivalent 16116383. shares, par value of one share is VND 10.000.

The number of employees of the Company as at 30 June 2026 is: 179 people (as at 01 January 2026 is: 211 people).

1.2. Business field

Trading in pharmaceuticals, medicinal materials, traditional medicine products, vaccines, medical biological products and medical equipment.

1.3. Business activities

Main business activities of the Company include:

- Trading and import-export of pharmaceuticals, medicinal materials, chemicals, medical equipment and scientific and technical supplies, nutritional and preventive health products, vaccines and biological products, mosquito-repellent incense, mosquito-repellent products, eyeglasses, cosmetics, various types of milk, confectionery, vitamin-fortified glucose drinks, minerals, and other food products.
- Manufacturing of pharmaceuticals in accordance with the categories permitted by the Ministry of Health.
- Technology transfer and provision of medical and scientific-technical services, including delivery, installation, user guidance, warranty, maintenance and repair of medical and scientific-technical equipment.
- Office and warehouse leasing services.

1.4. The Company's operation in the period that affects the Interim Financial Statements

In the first six months of 2026, the market for imported pharmaceuticals and medical equipment recovered. The Company successfully won bids for several major contracts, resulting in an increase in revenue of VND 110.72 billion, equivalent to 22.02%, compared with the same period of the previous year. This was the main factor contributing to the significant increase in the Company's profit before tax for the first six months of 2026, which rose by VND 4.2 billion, equivalent to 256.52%, compared with the same period in 2025.

1.5. Corporate structure

The Company's	Address	Main business activities
Representative office	Hai Chau Ward, Da Nang City	Pharmaceutical distribution
Ha Noi branch	Thanh Xuan Ward, Hanoi City	Pharmaceutical distribution
Ho Chi Minh City branch	Hoa Hung Ward, Ho Chi Minh City	Pharmaceutical distribution
Representative office	02 Phan Dinh Phung Street, Hai Chau Ward, Da Nang City	

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 1 January and ends as at 31 December.
The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

2.4. Basis for the preparation of Interim Financial Statements

The Financial Statement is prepared based on historical cost principle.

The Financial Statement of the Company are prepared based on summarization of the Financial Statements of the independent accounting entities and the head office of the Company.

In the Financial Statement of the Company, the intra-group balances and transactions related to assets, equity, receivables and payables, etc. have been excluded in their entirety.

2.5. Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Allowance for bad debts;
- Allowance for devaluation of inventory;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision for financial investments

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on Interim Financial Statements of the Company and that are assessed by the Board of Management on the Company to be reasonable under the circumstance.

2.6. Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the purchase, issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the accounting period because the prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Foreign currency transactions

Foreign currency transactions during the accounting period are transferred into Vietnam Dong using the actual rate at transaction date (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;
- For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date will be recorded into the financial income or expense in the the accounting period.

2.8. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and cash in transit.

2.9. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and other held to maturity investments or of a similar nature and excluding derivative instruments.

Investments held to maturity: allowance for impairment of held to maturity investments shall be made based on the recovery capacity in accordance with statutory regulations.

2.10. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.11. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

For imported shipments, inventories are recognised when substantially all the risks and rewards incidental to ownership of the products or goods have been transferred to the buyer in accordance with the delivery terms under Incoterms 2020.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using weighted average method for ordinary items not sold in batches and determined by the specific identification method for items sold in batches..

Inventories are accounted for using the perpetual inventory method.

Provision for diminution in value of inventories is made at the end of each year based on the difference between the cost of inventories and their net realisable value, where the cost exceeds the net realisable value.

2.12. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statements of Income in the accounting period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings and structures	06 - 30 years
- Machinery and equipment	03 - 06 years
- Vehicles, Transportation equipment	05 - 10 years
- Office equipment and furniture	03 - 10 years
- Management software	03 - 10 years
- Land use rights with a definite term	50 years
- Land use rights with an indefinite term	No depreciation

Certain buildings and structures of the Company are used for both owner-occupied purposes and leasing purposes. However, the leasing activities are only conducted on a short-term basis, and the Company expects to commence its initial business operations on these assets in the near future. Accordingly, the carrying amounts of these buildings and structures are recognised by the Company as tangible fixed assets.

2.13. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14. Operating lease

Operating leases are fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting period.

The calculation and allocation of long-term deferred expenses to operating expenses in each period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Statement of Income on a straight-line basis according to the lease term of the contract
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis not over 36 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis not over 36 months.

2.16. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

2.17. Dividends and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

The timing of recognition is when the entity has no unconditional right to avoid the payment of dividends, in according with the Law on Enterprises and the Company's Charter.

2.18. Borrowings and finance lease liabilities

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.19. Borrowing costs

Borrowing costs are recognized as production and operating expenses in the period in which they are incurred, except for borrowing costs directly attributable to the construction or production of qualifying assets, which are included in the cost of such assets (capitalized) when the conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met. In addition, for specific borrowings used to finance the construction of fixed assets or investment properties, borrowing costs are capitalized even when the construction period is less than 12 months.

2.20. Accrued expenses

Accrued expenses of the Company represent amounts payable for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, and other payables such as accrued interest expenses. These accrued expenses are recognized as production and operating expenses in the reporting period.

2.21. Deferred revenues

Deferred revenue includes revenue received in advance, such as amounts paid in advance by customers for one or more accounting periods in respect of asset leases.

Deferred revenues are transferred to revenue from sale of goods and provision of services with the amount corresponding to each accounting period.

2.22. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

2.23. Revenue

Revenue is recognized when it is probable that the Company will receive economic benefits that can be measured reliably.

Revenue is measured at the fair value of the consideration received excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods.

Revenue from rendering of services

- The portion of work completed as at the date of the Financial Statement can be determined.

2.24. Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the period include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Interim Financial Statements, it is then recorded as a decrease in revenue on the Interim Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

2.25. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.26. Financial expenses

Items recorded as financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Interest expenses and borrowing costs

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.27. Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.28. Liquidation or disposal of fixed assets and investment properties

Liquidation or disposal of fixed assets and investment properties is recognized in the [Separate] Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer. The gain or loss from the liquidation or disposal of fixed assets and investment properties are determined as the difference between revenue and expenses directly related to the sale of the fixed assets, investment properties and carrying amount of fixed assets and investment properties. The gain or loss from the liquidation or disposal of investment properties presented on a net basis in the Statement of Income.

2.29. Corporate income tax**a) Current corporate income tax expense**

Current corporate income tax expense is determined based on taxable income for the period and the corporate income tax rate applicable in the current financial year.

b) Current corporate income tax rate

For the accounting period from 01 January 2026 to 30 June 2026, the Company is subject to a corporate income tax rate of 20% on its business activities generating taxable income.

2.30 Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.31. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.32. Segment information

Due to the fact that the Company operates primarily in the distribution of pharmaceuticals and medical equipment and its operations are mainly conducted within Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3. CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	73,280,405	225,562,108
Demand deposits	23,427,380,220	30,768,372,853
Cash in transit	136,648,533	335,257,036
	23,637,309,158	31,329,191,997

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Value VND
<i>Demand deposits</i>		
- Vietnam Joint Stock Commercial Bank for Industry and Trade – Da Nang Branch	VND	7,246,615,153
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Song Han Branch	VND	9,346,666,318
- Other banks	VND	6,834,098,749
		23,427,380,220

4. FINANCIAL INVESTMENTS

Investment held to maturity

	Ending balance		Allowance	Beginning balance	
	Value	Recoverable value		Value	Recoverable value
	VND	VND	VND	VND	VND
- Term deposits	285,877,832,131	285,877,832,131	-	120,327,332,570	120,327,332,570
- Loan receivables	9,061,423,288	9,061,423,288	-	28,842,883,836	28,842,883,836
	<u>294,939,255,419</u>	<u>294,939,255,419</u>	<u>-</u>	<u>149,170,216,406</u>	<u>-</u>

Detailed information on held-to-maturity investments as at 30/06/2026 is as follows:

Term deposits:

	Currency	Term	Value VND
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Song Han Branch	VND	6 months	43,267,690,159
- Vietnam Prosperity Joint Stock Commercial Bank	VND	6 months	152,421,746,575
- Saigon - Hanoi Joint Stock Commercial Bank	VND	6 - 12 months	44,168,454,904
- Vietnam Technological and Commercial Joint Stock Bank	VND	6 months	9,242,334,247
- Ho Chi Minh City Development Joint Stock Commercial Bank	VND	6 months	29,524,513,095
- Finance Company	VND	6 months	7,253,093,151
			<u>278,624,738,980</u>

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Loan receivables:

	Contract No	Currency	Purpose of borrowing	Guarantee	Ending balance	Beginning balance
					VND	VND
Related parties						
- Elmich Joint Stock Company	04/2026/DAP-ELM	VND	For business operations	Unsecured	7,048,108,219	28,641,946,850
					7,048,108,219	28,641,946,850
Others						
					2,013,315,069	200,936,986
- QA Medical Medical Company Limited	04/2026/DAP-QA	VND	For business operations	Unsecured	513,315,069	200,936,986
- DAMEDCO Medical Equipment Company	02/2026/DPC-DMC	VND	For business operations	Unsecured	1,500,000,000	
					9,061,423,288	28,842,883,836

5. ACCOUNTS RECEIVABLE

	Ending balance		Beginning balance	
	Book Value	Provision	Book Value	Provision
	VND	VND	VND	VND
<i>Related parties</i>	-	-	-	-
<i>Others</i>	363,861,156,455	(17,786,169,664)	283,416,594,788	(17,971,202,732)
- Da Nang Hospital	11,178,644,015	-	5,535,930,555	-
- Hue Central Hospital	10,859,981,800	-	10,807,586,088	-
- Mr. Nguyen Hai Hung (1)	18,341,998,487	(10,911,001,197)	18,341,998,487	(10,911,001,197)
- Minh Tien Pharmaceutical Joint Stock Company	5,200,000,000	(5,200,000,000)	5,385,033,068	(5,385,033,068)
- Other customers	318,280,532,153	(1,675,168,467)	243,346,046,590	(1,675,168,467)
	<u>363,861,156,455</u>	<u>(17,786,169,664)</u>	<u>283,416,594,788</u>	<u>(17,971,202,732)</u>

As at 30 June 2026, the receivables arising from borrowings from Joint Stock Commercial Bank for Investment and Development of Vietnam – Song Han Branch and Vietnam Joint Stock Commercial Bank for Industry and Trade are pledged as collateral for the loans from these banks (Details are disclosed in Note 14).

(1) Customer receivables secured by land plots in Son Tra Ward, Da Nang City.

6. PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
<i>Related parties</i>	-	-	-	-
<i>Others</i>	27,707,917,768	-	36,471,230,033	-
- Asian Dimedical Pte Ltd	153,861,521	-	1,178,847,833	-
- Nguyen Phu Dung	2,295,000,000	-	2,295,000,000	-
- Distribution and Consultancy COBP	17,053,644,614	-	-	-
- Advances to other suppliers	8,205,411,633	-	32,997,382,200	-
	<u>27,707,917,768</u>	<u>-</u>	<u>36,471,230,033</u>	<u>-</u>

7. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book Value	Allowance	Book Value	Allowance
	VND	VND	VND	VND
- Receivables from employees	2,238,561,154	-	236,677,683	-
- Mortgages	551,540,118	-	1,088,338,654	-
- Other receivables	213,506,808	-	77,163,716	-
- Receivables from import entrustment	298,389,320,714	-	334,258,230,313	-
- <i>Phuong Le Pharmaceutical and Medical Supplies Co., Ltd.</i>	24,013,485,964	-	52,262,535,410	-
- <i>EU Pharmaceutical JSC</i>	2,218,698,655	-	2,379,904,619	-
- <i>U.S.A Cali Pharmaceutical Co., Ltd.</i>	-	-	8,631,737,145	-
- <i>S Pharmaceutical Co., Ltd.</i>	40,091,133,621	-	30,818,606,395	-
- <i>Hiep Thuan Thanh Pharmaceutical Co., Ltd.</i>	32,255,027,479	-	39,128,321,148	-
- <i>Thai Pharmaceutical and Cosmetics Co., Ltd.</i>	28,085,804,289	-	31,363,615,529	-
- <i>Phuc Gia Viet Pharmaceutical Trading Co., Ltd.</i>	5,717,960,792	-	1,468,002,604	-
- <i>Other customers</i>	166,007,209,914	-	168,205,507,463	-
- <i>Prepayments to suppliers under other contracts</i>	37,843,886,001	-	42,104,761,088	-
- <i>Farmaceutyczna Spółdzielnia Pracy GALENA</i>	7,480,714,500	-	-	-
- <i>Growena Impex Company</i>	3,821,265,000	-	3,821,265,000	-
- <i>RUSAN Pharma LTD</i>	7,658,618,553	-	-	-
- <i>Sheng Chun Tang Pharmaceutical Industrial Co - Taiwan, R.O.C</i>	8,886,340,980	-	8,886,340,980	-
- <i>Other receivables</i>	9,996,946,968	-	29,397,155,108	-
	339,236,814,795	-	377,765,171,454	-

(*) Certain trade receivables are guaranteed by suppliers under tripartite payment guarantee agreements entered into by the Company, the suppliers, and the customers, and are secured by other collateral (details in Note 37).

8. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Total amount of overdue receivables and loans, or receivables and loans not yet due but unlikely to be recovered				
+ Trade receivables	25,287,975,518	7,501,805,854	25,473,008,586	7,501,805,854
Quang Ngai Pharmaceutical – Medical Supplies One Member Co., Ltd.	917,826,085	-	917,826,085	-
Mr. Nguyen Hai Hung	18,341,998,487	7,430,997,290	18,341,998,487	7,430,997,290
Quang Nam College of Medicine	297,880,569	-	297,880,569	-
Minh Pharmaceutical	5,200,000,000	-	5,385,033,068	-
Other parties	530,270,377	70,808,564	530,270,377	70,808,564
	25,287,975,518	7,501,805,854	25,473,008,586	7,501,805,854

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Goods in transit	93,986,012,149	-	50,242,223,719	-
- Raw materials and supplies	3,688,092,349	-	3,119,376,237	-
- Finished goods	1,878,914,006	-	1,850,674,231	-
- Merchandise inventories	26,212,876,245	(590,332,089)	66,479,673,433	(65,492,480)
	125,765,894,749	(590,332,089)	121,691,947,620	(65,492,480)

- As at 30 June 2026, inventories financed by borrowings from the Joint Stock Commercial Bank for Investment and Development of Vietnam – Song Han Branch and Vietnam Joint Stock Commercial Bank for Industry and Trade were pledged as collateral for the borrowings from these banks (see Note 15 for details).

10. LONG-TERM ASSET IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Procurement of fixed assets	-	-	427,500,800	427,500,800
Other procurement	-	-	427,500,800	427,500,800
- Construction in progress	1,265,960,059	1,265,960,059	898,459,259	898,459,259
Repair and renovation of other constructio	1,265,960,059	1,265,960,059	898,459,259	898,459,259
	1,265,960,059	1,265,960,059	1,325,960,059	1,325,960,059

Da Nang Pharmaceutical - Medical Equipment Joint Stock Company

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11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Fixed assets used in management	Other tangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	63,671,713,072	9,479,081,723	4,674,974,644	2,677,225,887	2,103,429,395	82,606,424,721
- Purchase in the period	-	404,000,000	-	-	-	404,000,000
- Liquidation, disposal	(5,304,945,255)	(1,578,405,024)	(362,869,318)	(49,850,000)	(334,887,080)	(7,630,956,677)
Ending balance	58,366,767,817	8,304,676,699	4,312,105,326	2,627,375,887	1,768,542,315	75,379,468,044
Accumulated depreciation						
Beginning balance	17,425,288,632	3,699,601,462	4,226,651,254	1,542,844,092	918,710,834	27,813,096,274
- Depreciation in the period	4,135,317,643	474,211,957	42,651,084	124,798,095	75,727,560	4,852,706,339
- Liquidation, disposal	(5,027,324,545)	(492,904,894)	(362,869,318)	(49,850,000)	(334,887,080)	(6,267,835,837)
Ending balance	16,533,281,730	3,680,908,525	3,906,433,020	1,617,792,187	659,551,314	26,397,966,776
Net carrying amount						
Beginning balance	46,246,424,440	5,779,480,261	448,323,390	1,134,381,795	1,184,718,561	54,793,328,447
Ending balance	41,833,486,087	4,623,768,174	405,672,306	1,009,583,700	1,108,991,001	48,981,501,268

Da Nang Pharmaceutical - Medical Equipment Joint Stock Company

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- Detail of tangible fixed assets as at the end of the period and major tangible fixed assets liquidation/ disposal during the period are as follows:

Assets name	Status during the period	Historical cost		Liquidation/ disposal Value		Amount Received from Liquidation/ disposal	
		VND		VND		VND	
- Office building at 2 Phan Dinh Phung Street	In use						
- Industrial Park	In use	10,051,885,910					
- GSP pharmaceutical warehouse at	In use	29,208,430,016					
- Other assets	Disposal	1,112,036,212					
		7,630,956,677		1,363,120,840		870,068,906	

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 10,223,223,405.

- Perennial bearer plants and working animals:

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 7,739,077,039.

12. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
Historical cost			
Beginning balance of the period	19,975,925,041	4,813,628,500	24,789,553,541
- Purchase in the period	-	152,250,000	152,250,000
Ending balance of the period	19,975,925,041	4,965,878,500	24,941,803,541
Accumulated amortization			
Beginning balance of the period	59,496,992	2,356,513,165	2,416,010,157
- Amortization in the	1,751,910	251,603,178	253,355,088
Ending balance of the period	61,248,902	2,608,116,343	2,669,365,245
Net carrying amount			
Beginning balance	19,916,428,049	2,457,115,335	22,373,543,384
Ending balance	19,914,676,139	2,357,762,157	22,272,438,296

- Carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the period: 13,403,509,016VND.
- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 1,980,710,500.

13. DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Infrastructure and operating lease expenses	466,902,654	155,142,654
- Insurance expenses	390,725,275	269,830,909
- Periodic repair and maintenance expenses of fixed assets	28,099,158	32,247,495
- Others	248,285,711	716,347,076
	1,134,012,798	1,173,568,134
b) Long-term		
- Tools and equipment put into use	900,205,560	2,203,830,184
- Prepaid land rental – Hoa Cam Industrial Park (*)	6,328,792,535	6,441,471,335
- Costs of periodic repairs and maintenance of fixed assets	1,084,835,312	846,376,818
- Other expenses	471,906,416	440,847,908
	8,785,739,823	9,932,526,245

(*) Prepaid land rental paid in one lump sum for a 9,000 m² land plot at Hoa Cam Industrial Park, Da Nang City, for the construction of a GSP warehouse system. As at 30 June 2026, the remaining lease term is 27 years and 8 months. The land rental expense allocated to the current period amounted to VND 112,678,800.

14. BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
		Increase	Decrease	
	VND	VND	VND	VND
a) Short-term borrowings				
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Song Han Branch	83,221,798,245	374,830,165,937	316,628,362,589	141,423,601,593
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Da Nang Branch (2)	37,388,063,013	205,942,435,894	107,585,542,417	135,744,956,490
+ Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang Branch (3)	24,071,998,821	24,529,030,356	45,151,816,067	3,449,213,110
+ Individual loan	60,000,000	15,000,000	30,000,000	45,000,000
	144,741,860,079	605,316,632,187	469,395,721,073	280,662,771,193

Da Nang Pharmaceutical - Medical Equipment Joint Stock Company

Detailed information on Short-term borrowings:

	Contract No.	Currency	Interest rate	Date due	Loan purpose	Guarantee	Ending balance VND	Beginning balance VND
Others								
(1) Joint Stock Commercial Bank for Investment and Development of Vietnam - Song Han Branch (1)	No 01/2025/760933	VND	Per loan agreement	Under 6 months	Additional working capital	(i)	277,168,558,083	120,609,861,258
(2) Vietnam Joint Stock Commercial Bank for Industry and Trade - Da Nang Branch (2)	No 01/2024-HĐCVHM/NHC T480-DAPHARCO	VND	Per loan agreement	Under 6 months	Additional working capital	(ii)	135,744,956,490	37,388,063,013
(3) Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Da Nang Branch (3)	No 80/2025/CTD/V CB-KHDN	VND	Per loan agreement	Under 6 months	Additional working capital	(iii)	3,449,213,110	24,071,998,821
(4) Individual loan		VND	Per loan agreement	Per loan agreement	Additional working capital	Unsecured	45,000,000	60,000,000
							280,662,771,193	144,741,860,079

(i) Mortgage of the borrower's asset includes inventory, accounts receivable formed from loan, capital, term deposit contracts and land use rights under asset mortgage contracts, including:

- + Mortgage of Land Use Rights and assets attached to land according to Real Estate Mortgage Contract No. 0007.14/HDTTC dated February 28, 2014 and the Document No. 01/2016/7609338/SDBS dated December 30, 2016, amending and supplementing the Mortgage Contract;
- + Asset Mortgage Contract No. 04/2024/7609338/HDBD dated November 28, 2024;
- + Pledge of inventory, receivables formed from loan proceeds and term deposit contracts.

(ii) Pledge of the borrower's assets such as inventories, receivables formed from loan proceeds and Land Use Rights under the Asset Mortgage Contracts, including:

- + Asset Mortgage Contract No. QN062010/HDTTC dated September 21, 2010;
- + Asset Mortgage Contract No. 07130901/HDTTC dated April 8, 2008;
- + Asset Mortgage Contract No. 06130902/HDTTC dated November 6, 2006;
- + Asset Mortgage Contract No. 06130901/HDTTC dated November 6, 2006;
- + Pledge of inventory, receivables formed from loan proceeds.

(iii) Pledge of the borrower's assets, which are inventory, receivables formed from loan proceeds under Mortgage Contracts, including:

- + Deposit Pledge Agreement No 18/2026/VCB-DN, February 11th 2026
- + Pledge of inventory, receivables formed from loan proceeds.

Loans from banks and other credit institutions have been secured by mortgage contracts with lenders and have been fully registered for secured transactions.

15. TRADE PAYABLES

	Ending balance VND	Beginning balance VND
<i>Related parties</i>	-	-
<i>Others</i>	388,534,666,817	305,287,606,013
- Nam Ha Pharmaceutical and Medical Equipment Joint Stock Company	26,417,859,880	12,779,373,460
- IME Joint Stock Company	22,646,188,100	26,489,137,350
- Minh Anh Equipment and Investment Company Limited	23,436,592,872	30,654,513,853
- RV Healthcare Pte Ltd	45,282,462,209	6,242,662,125
- Bliss Pharma Distribution and Consultancy Corp	18,358,596,075	3,551,864,144
- Other parties	252,392,967,681	225,570,055,081
	<u>388,534,666,817</u>	<u>305,287,606,013</u>

16. PREPAYMENTS FROM CUSTOMERS

	Ending balance VND	Beginning VND
<i>Related parties</i>	-	-
<i>Others</i>	28,145,759,270	38,308,503,581
- Da Phuc Pharmaceutical Company Limited	-	9,600,000,000
- Khanh An Pharmaceutical Trading and Services Company Limited	13,455,039,040	-
- Tan Truong Sinh Commercial Trading Joint Stock Company	9,974,814,132	3,070,778,134
- Others	4,715,906,098	25,637,725,447
	<u>28,145,759,270</u>	<u>38,308,503,581</u>

17. DIVIDEND AND PROFIT PAYABLES

	Ending balance VND	Beginning balance VND
- Dividend and profit payables before 2026	45,966,225	72,353,900
	<u>45,966,225</u>	<u>72,353,900</u>

The Company has duly notified shareholders of the payments in accordance with regulations. However, as of the reporting date, certain shareholders whose securities have not been deposited have not yet claimed the payments. The Company continues to monitor the outstanding amounts and will make payments to such shareholders upon their claims in accordance with regulations.

18. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivable	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
- Value-added tax	-	92,004,486	2,511,754,908	2,584,340,668	-	19,418,726
- Export, import duties	-	-	6,185,416,832	6,366,874,127	181,457,295	-
- Corporate income tax	-	55,971,272	1,215,118,434	1,316,136,911	45,047,205	-
- Personal income tax	-	350,842,013	972,203,599	1,876,688,069	553,642,457	-
- Land tax and land rental	-	-	95,930,627	36,344,099	-	59,586,528
- Other taxes	-	-	8,341,354	8,341,353	1	-
	-	498,817,771	10,988,765,754	12,188,725,227	780,146,958	79,005,254

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

19. ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
- Interest expense	506,797,563	225,152,626
	506,797,563	225,152,626

20. OTHER PAYABLES

	Ending balance VND	Beginning balance VND
a) Short-term payables		
- Surplus of assets awaiting resolution	92,075,890	102,342,285
- Trade union fee	76,728,098	78,882,319
- Social insurance	31,485,917	29,565,447
- Short-term deposits, collateral received	424,000,000	424,000,000
- Payables under import entrustment agreements	294,552,148,587	338,326,534,736
+ <i>Inbiotech L.T.D</i>	11,547,373,759	-
+ <i>Axon Drugs Private Ltd</i>	5,711,975,745	5,468,719,314
+ <i>Prime Pharmaceutical Limited</i>	4,306,938,653	13,485,821,545
+ <i>Incepta Pharmaceuticals Ltd</i>	64,957,877,591	39,632,807,510
+ <i>AKRITI Pharmaceuticals PVT. LTD</i>	14,764,766,435	13,366,109,531
+ <i>Others</i>	193,263,216,404	266,373,076,836
- Advances from customers under import entrustment contracts	28,667,652,690	28,937,966,370
+ <i>My Quoc Pharmaceutical Joint Stock Company</i>	7,482,131,999	-
+ <i>Salud Pharmaceutical Company Limited</i>	12,957,157,798	-
+ <i>Thien An Pharmaceutical Company Limited</i>	7,822,916,640	14,097,603,772
+ <i>Others</i>	405,446,253	14,840,362,598
- Other payables	641,343,413	411,177,776
+ <i>Remuneration of the Board of Directors</i>	70,500,000	96,500,000
+ <i>Others</i>	570,843,413	314,677,776
	324,485,434,595	368,310,468,933
b) Long-term payables		
- Long-term deposits, collateral received	2,738,700,000	2,728,700,000
+ <i>GIGAMED Pharmaceutical Company Limited</i>	1,500,000,000	1,500,000,000
+ <i>GONSA Joint Stock Company</i>	825,000,000	825,000,000
+ <i>Other parties</i>	413,700,000	403,700,000
	2,738,700,000	2,728,700,000

(*) Certain trade receivables are guaranteed by suppliers under tripartite payment guarantee agreements entered into among the Company, the suppliers and the customers, and are secured by other collateral (see Note 37 for details).

21. DEFERRED REVENUES

	Ending balance	Beginning balance
	VND	VND
- Deferred revenue for space lease (*)	817,398,127	767,803,501
	817,398,127	767,803,501

(*) Advance rental income received from the lease of premises in Cam Le Ward, Da Nang City, and Hai Chau Ward, Da Nang City.

Da Nang Pharmaceutical - Medical Equipment Joint Stock Company

22. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Other capital	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	153,493,280,000	9,215,548,634	2,334,190,178	25,644,628,267	13,074,539,122	203,762,186,201
Profit for previous year	-	-	-	-	1,266,434,672	1,266,434,672
Distribution of dividends by shares	7,670,550,000	-	-	-	(7,670,550,000)	-
Ending balance of previous period	161,163,830,000	9,215,548,634	2,334,190,178	25,644,628,267	6,670,423,794	205,028,620,873
Beginning balance of current year	161,163,830,000	9,215,548,634	2,334,190,178	25,644,628,267	8,779,097,832	207,137,294,911
Profit for current period	-	-	-	-	4,648,732,660	4,648,732,660
Ending balance of this period	161,163,830,000	9,215,548,634	2,334,190,178	25,644,628,267	13,427,830,492	211,786,027,571

Pursuant to Resolution No. 10/2026/NQ-DHĐCĐ adopted at the Company's Annual General Meeting of Shareholders held on 5 April 2026, the Company resolved not to declare or pay dividends for the financial year 2025 in order to preserve cash flows and ensure sufficient funds for its business operations.

b) Details of Contributed capital

	Ending period	Rate	Beginning period	Rate
	VND	%	VND	%
Megram Joint Stock Company	82,204,690,000	51.01	82,204,690,000	51.01
Danapha Pharmaceutical Joint Stock Company	11,547,800,000	7.17	11,547,800,000	7.17
Do Thanh Trung	19,468,450,000	12.08	13,337,450,000	8.28
Vu Thien Tiep	10,900,000,000	6.76	10,900,000,000	6.76
Other shareholders	37,042,890,000	22.98	43,173,890,000	26.78
	161,163,830,000	100	161,163,830,000	100

c) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- At the beginning of the year	161,163,830,000	153,493,280,000
- Increase in the period	-	7,670,550,000
- At the end of the period	161,163,830,000	161,163,830,000

d) Share

	This period	Previous period
Quantity of Authorized issuing shares	16,116,383	16,116,383
Quantity of issued shares	16,116,383	16,116,383
- Common shares	16,116,383	16,116,383
Quantity of outstanding shares in circulation	16,116,383	16,116,383
- Common shares	16,116,383	16,116,383
Par value per share (VND):	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	25,644,628,267	25,644,628,267
	25,644,628,267	25,644,628,267

23. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating asset for leasing

The Company is currently leasing out a house located at No. 06 Tran Quoc Toan Street, Hai Chau Ward, Da Nang City, with an area of 400.6 m², under an operating lease agreement expiring on 9 September 2027.

The Company has entered into a warehouse lease agreement at Hoa Cam Industrial Park, Da Nang City, with a total area of 2,127.6 m², under an operating lease agreement expiring on 15 October 2030.

b) Operating leased assets

The Company has entered into land lease agreements in Da Nang City for the purposes of constructing office premises, product retail outlets and warehouses.

c) Assets held under trust

The Company currently holds mortgages over assets provided by certain customers as security for trade receivables, including: inventories stored at the warehouses of the Company's Hanoi Branch and Ho Chi Minh City Branch belonging to certain customers; and a parcel of land located in Son Tra Ward, Da Nang City.

d) Foreign currencies

	Unit	Ending balance	Beginning balance
- US Dollars (\$)	USD	13,606.31	18,916.51
- Euro (€)	EUR	1,549.09	200.22

24. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	This period VND	Previous period VND
Revenue from sales of products, goods	574,939,963,231	465,122,716,858
Revenue from provision of services	38,486,160,650	37,585,990,668
	613,426,123,881	502,708,707,526
In which: Revenue from sales of good and services to related parties (Detailed in Note 39)	5,232,000	-

25. REVENUE DEDUCTIONS

	This period VND	Previous period VND
- Trade discounts	713,934,624	538,447,481
- Sale discounts	-	12,602,654
- Sale returns	890,910	125,511,428
	714,825,534	676,561,563
- Trade discounts	713,934,624	538,447,481
- Sale discounts	-	12,602,654
- Sale returns	890,910	125,511,428
	714,825,534	676,561,563

26. COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period VND	Previous period VND
Cost of products, goods sold	554,404,496,801	447,960,409,493
Cost of provision of services	9,021,550,289	11,081,435,828
Allowance for devaluation of inventories	524,839,609	-
Other decreases in cost of goods sold	-	(722,350,056)
- Reversal of provision	-	(722,350,056)
	563,950,886,699	457,597,145,209

27. FINANCIAL INCOME

	This period VND	Previous period VND
Interest income	6,888,474,098	5,601,371,297
Gain on exchange difference in the period	7,402,734,471	8,475,056,476
Gain on exchange difference at the period-end	-	49,020,967
Interest from deferred payment sale	774,701,790	334,583,192
	15,065,910,359	14,460,031,932

In which: Financial income received from related parties
(Detailed in Note 39)

	419,941,373	1,708,602,191
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28. FINACIAL EXPENSES

	This period VND	Previous period VND
Interest expenses	5,913,953,094	3,614,800,720
Loss on exchange difference in the period	5,637,457,149	12,986,892,286
Loss on exchange difference at the period - end	1,587,310,814	-
Other financial expenses	46,681,326	35,068,828
	13,185,402,383	16,636,761,834

29. SELLING EXPENSES

	This period VND	Previous period VND
Labour expenses	17,631,852,440	17,082,953,542
Depreciation expenses	4,872,006,373	2,486,349,101
Expenses of outsourcing services	7,548,288,920	6,635,991,650
Other expenses in cash	9,147,849,712	10,514,846,175
	39,199,997,445	36,720,140,468

30. GENERAL AND ADMINISTRATIVE EXPENSES

	This period VND	Previous period VND
Labour expenses	3,393,592,956	2,755,587,640
Depreciation expenses	314,151,126	27,989,964
Expenses of outsourcing services	1,113,694,208	459,712,545
Other expenses in cash	581,141,388	1,746,777,238
Other decreases in general and administrative expenses	(185,033,068)	(350,000,000)
- <i>Reversal of provision/ allowances</i>	(185,033,068)	(350,000,000)
	5,217,546,610	4,640,067,387
In which: General and administrative expenses purchased from related parties (Detailed in Note 39)	-	3,937,066

31. OTHER INCOME

	This period VND	Previous period VND
Sales bonuses, discounts, and vendor sales programs	820,376,857	1,561,949,879
Others	-	167,280,878
	820,376,857	1,729,230,757

32. CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Total profit before tax	5,863,851,094	1,644,756,656
Increase	211,741,075	246,853,262
- <i>Ineligible expenses</i>	211,741,075	246,853,262
Taxable income	6,075,592,169	1,891,609,918
Current corporate income tax expense (tax rate 20%)	1,215,118,434	378,321,984
Tax payable at the beginning of the period	55,971,272	(1,125,090,114)
Tax paid in the period	(1,316,136,911)	-
Corporate income tax payable at the the period-end	(45,047,205)	(746,768,130)

33. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	This period	Previous period
	VND	VND
Net profit after tax	4,648,732,660	1,266,434,672
Profit distributed to common shares	4,648,732,660	1,266,434,672
Average number of outstanding common shares in circulation in the period	16,116,383	16,116,383
Basic earnings per share	288	79

The Company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Management from the net profit after tax at the date of preparing Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

34. BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period	Previous period
	VND	VND
Raw materials	5,726,352,229	9,835,818,132
Labour expenses	22,416,768,499	50,106,203,940
Depreciation expenses	5,106,061,427	10,952,459,975
Provision/Reversal expenses	339,806,541	-
Expenses of outsourcing services	8,808,449,619	20,088,403,580
Other expenses in cash	11,538,255,863	18,726,389,787
Increase/decrease in finished goods	28,239,775	-
Cost of goods sold	554,404,496,801	-
	608,368,430,754	109,709,275,414

35. FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment,

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 30/06/2026	VND	VND	VND	VND
Cash and cash equivalents	23,564,028,753	-	-	23,564,028,753
Trade and other receivables	685,311,801,586	-	-	685,311,801,586
	708,875,830,339	-	-	708,875,830,339
As at 01/01/2026				
Cash and cash equivalents	31,103,629,889	-	-	31,103,629,889
Trade and other receivables	643,210,563,510	-	-	643,210,563,510
	674,314,193,399	-	-	674,314,193,399

Liquidity Risk:

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	years	Over 5 years	Total
As at 30/06/2026	VND	VND	VND	VND
Borrowings and debts	280,662,771,193	-	-	280,662,771,193
Trade and other payables	713,020,101,412	2,738,700,000	-	715,758,801,412
Accrued expenses	506,797,563	-	-	506,797,563
	994,189,670,168	2,738,700,000	-	996,928,370,168

	Under 1 year	years	Over 5 years	Total
As at 01/01/2026				
Borrowings and debts	144,741,860,079	-	-	144,741,860,079
Trade and other payables	673,598,074,946	2,728,700,000	-	676,326,774,946
Accrued expenses	225,152,626	-	-	225,152,626
	818,565,087,651	2,728,700,000	-	821,293,787,651

The Company believes that risk level of loan repayment is or controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

36. ADDITIONAL INFORMATION FOR THE ITEMS OF THE NT OF CASH FLOWS

a) Proceeds from borrowings during the period

	This period VND	Previous period VND
Proceeds from ordinary contracts;	605,316,632,187	497,266,140,382

b) Actual repayments on principal during the period

	This period VND	Previous period VND
Repayment on principal from ordinary contracts;	469,395,721,073	467,457,111,755

37. OTHER INFORMATIONS

At 30 June 2026 and 1 January 2026, the Company's trade receivables from customers under entrusted import arrangements are guaranteed for payment by the suppliers pursuant to tripartite guarantee agreements entered into among the relevant parties, with the principal terms as follows:

- Parties to the agreements: The supplier, Da Nang Pharmaceutical and Medical Equipment Joint Stock Company, and the customer;
- Guarantee period: Separately stipulated for each contract and effective until the customer has fully settled the trade receivables due to the Company;
- Principal terms: The Company is not obliged to make payment to the supplier if the customer has not yet made payment to the Company. In addition, if the customer fails to make payment within the prescribed period (as specified in each respective guarantee agreement), the Company is entitled to set off the customer's outstanding payment obligations against the amounts payable to the supplier.

Detailed information on the balances of trade receivables from customers covered by the guarantee agreements as at 30 June 2026 is presented in Note 5 to the interim financial statements.

38. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

39. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

Related parties	Relationship
Megram Joint Stock Company	Parent company
Danapha Pharmaceutical Joint Stock Company	Major shareholder
Elmich Joint Stock Company	Company in Group
The members of the Board of Directors, the Board of Management, the Board of Supervision	

In addition to the information with related parties presented in the above Notes, during the period the Company has transactions with related parties as follows:

	This period VND	Previous period VND
Revenue from sales of goods and rendering of services	5,232,000	-
Danapha Pharmaceutical Joint Stock Company	5,232,000	-
Finacial revenue	419,941,373	1,708,602,191
Elmich Joint Stock Company	419,941,373	1,708,602,191
General and administrative expenses	-	3,937,066
Megram Joint Stock Company	-	3,937,066
Loans granted	24,048,108,219	61,100,000,000
Elmich Joint Stock Company	24,048,108,219	61,100,000,000
Repayment of loans	45,641,946,850	54,100,000,000
Elmich Joint Stock Company	45,641,946,850	54,100,000,000

Transactions with the other related parties as follows:

	Position	This period VND	Previous period VND
Remuneration of key management			
Remunceration of the Board of Directors			
- Do Thanh Trung	Chairman	24,000,000	15,000,000
- Nguyen Luong Tam	Member	18,000,000	15,000,000
- Hoang Trung Dung	Member	18,000,000	12,000,000
- Vu Thien Tiep	Member	18,000,000	-
- Dinh Thi Mong Van	Member	18,000,000	12,000,000
		96,000,000	54,000,000
Salary of Supervisory Board			
- Nguyen Thi Yen	Head of the Committee	15,000,000	9,000,000
- Pham Thi Minh Ngoc	Member	12,000,000	6,000,000
- Nguyen Thi Thanh Thuy	Member	12,000,000	6,000,000
		39,000,000	21,000,000

	Position	This period VND	Previous period VND
Salary, reward of the Director and the other managers			
- Nguyen Luong Tam	General Director	689,625,000	214,130,208
Nguyen Trung	Deputy General Director	422,956,150	293,067,563
- Nguyen Ba Hai	Deputy General Director	404,425,000	361,106,392
- Tran Thi Anh Minh	Chief Accountant	299,182,776	162,687,136
		1,816,188,926	1,030,991,299

40. COMPARATIVE FIGURES

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026. These figures have been audited and reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2026 to 30 June 2026 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.01. (Indicators that only change codes and names are not detailed in this Appendix).

Preparer



Phan Thi Ngoc Lai

Chief Accountant



Tran Thi Anh Minh

Approved, 13 August 2026

Deputy General Director

(Pursuant to Letter of Authorization
No.01/UQ-CT dated January 1,
2026)



Nguyen Trung



APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value	Code	Items	Value	
		VND	VND			
a) Statement of Financial Position						
100	ASSETS	932,212,268,849	100	A. ASSETS	986,576,954,931	
120	I. Short-term investments	117,659,600,000	120	I. Short-term investments	149,170,216,406	
123	1. Held-to-maturity investments	117,659,600,000	123	1. Short-term held-to-maturity investments	149,170,216,406	Re-presenting, exchanging values
130	II. Short-term receivables	656,827,723,867	130	II. Short-term receivables	679,681,793,543	
135	1. Short-term loan receivables	28,100,000,000				
153	1. Taxes and other receivables from the State budget	-	163	1. Short-term taxes and other receivables from tax authorities	-	
280	TOTAL ASSETS	1,020,637,626,984	280	TOTAL ASSETS	1,075,002,313,066	

APPENDIX I: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		
Code	Items	Value	Code	Items	Value
		VND			VND
300	C. LIABILITIES	813.001.514.302	300	C. LIABILITIES	867.865.018.155
310	I. Current Liabilities	810.272.814.302	310	I. Current Liabilities	865.136.318.155
311	1. Short-term trade payables	606.806.110.721	311	1. Short-term trade payables	305.287.606.013
312	2. Short-term prepayments from customers	49.689.813.897	312	2. Short-term prepayments from customers	38.308.503.581
313	3. Taxes and other payables to State budget	-	313	3. Dividend and profit payables	72.353.900
			314	4. Short-term taxes and other payables to State budget	498.817.771
319	4. Other short-term payables	1.118.321.727	320	5. Other short-term payables	368.310.468.933
					Restate the true nature of the outstanding balance, and update the code and value.
440	TOTAL CAPITAL	1.020.637.626.984	440	TOTAL CAPITAL	1.075.002.313.066

