CÔNG TY CỔ PHẦN ARMEPHACO

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ARMEPHACO JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30/06/2026

Hanoi - August 2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Armephaco Joint Stock Company presents this report together with the reviewed interim consolidated financial statements for the period ended 30th June 2026.

THE COMPANY

Armephaco Joint Stock Company (hereinafter referred to as the "the Company") formerly known as Military Pharmaceutical and Medical Equipment Company was established under Decision No. 1436/QD-CP dated 12/08/1996 of the Ministry of Defence and operated under the Business Registration Certificate No. 110974 dated 21/08/1996 issued by Hanoi Department of Planning and Investment. The company was converted into a joint stock company under Decision No. 1183/QD-BQP dated 15/04/2010 of the Ministry of Defence and operated under the Business Registration Certificate of Joint Stock Company No. 0100109191 issued by Hanoi Department of Planning and Investment on 23/06/2010 (at present The Hanoi Department of Finance), Changes made several times and the 20th change on 19/08/2025 update of Company Address Due to Administrative Boundary Changes.

The charter capital according to the 20th amended Business Registration Certificate dated 19/08/2025 of the Company is VND 130,000,000,000 *(In words: One hundred and thirty billion VND)*.

The Company's English name: ARMEPHACO JOINT STOCK COMPANY.

The Company's stock is currently listed on the UpCOM with the code AMP.

The Company's registered office is located at: No. 118, Vu Xuan Thieu Street, Phuc Loi Ward, Hanoi City, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the period and at the date of this report are as follows:

Board of Management

Mr. Pham Cong Doan	Chairman
Mrs. Nguyen Thi Huong	Member
Mrs. Vu Thi Cam Trang	Member

Board of Supervisors

Mrs. Nguyen Thi Huong	Head of the Board
Mr. Nguyen Anh Tuan	Member
Mr. Le Manh Hien	Member

Board of General Directors

Mr. Duong Dinh Son	General Director
Mrs. Nguyen Thi Huong	Deputy General Director
Mr. Tong Van Bien	Deputy General Director - In Charge of Business

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the Balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the accompanied interim consolidated financial statements for the period ended 30/06/2026.

AUDITORS

The Company's interim consolidated financial statements for the accounting period ended 30th June 2026 were reviewed by CPA VIETNAM Auditing Company Limited – A Member Firm of INPACT.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

RESPONSIBILITY OF THE BOARD OF GENERAL DIRECTORS

The Company's Board of General Directors is responsible for preparing the interim consolidated financial statements, which give a true and fair view of the financial position of the Company as at 30/06/2026 as well as of its income and interim cash flows statements for the period ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of financial statements. In preparing these financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Design, implement and maintain an effective system of internal control for the purpose of properly preparing and presenting the Interim Financial Statements, in order to limit errors and frauds;
- Prepare the Interim consolidated financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the Interim financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the Interim financial statements.

For and on behalf of the Board of General Directors,

M.S.D.N: 0100109191 - C.T.C.P
CÔNG TY CỔ PHẦN ARMEPHACO
P. PHÚC LỢI - TP. HÀ NỘI

Duong Dinh Son
General Director
Hanoi, August 28, 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
8th floor, VG Building, No. 235 Nguyen Trai Str.,
Thanh Xuan Dist., Hanoi, Vietnam
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INPACT MEMBER

No.:421/2026/BCSXHN-CPA VIETNAM-NV2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Boards of Management, Supervisors and General Directors
Armephaco Joint Stock Company

We have reviewed the accompanying interim financial statements of Armephaco Joint Stock Company, which were prepared on 26/08/2026, from page 04 to page 36, including the interim consolidated statement of financial position as at 30/06/2026, and the Interim Consolidated Income Statement, and Interim Consolidated Cash flows Statement for the period ended and Notes to the interim consolidated financial statements.

Responsibility of the Board of General Directors

The Company's Board of General Directors is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and prevailing relevant regulations in preparation and presentation of the Interim Consolidated Financial Statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We have conducted our review engagement in accordance with the Vietnamese Standard on Review Engagements No. 2410 - Review of Interim financial information performed by the independent auditor of the Company.

A review of interim financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical procedures, and performing 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.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the financial position of the Company as at 30/06/2026 the interim results of its operations and its interim consolidated cash flows for the accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory regulations governing the preparation and presentation of interim consolidated financial statements.

Nguyen Thi Mai Hoa
Deputy General Director
Certificate of registration of auditing practice:
No. 2326-2023-137-1
Authorised paper 08/2026/UQ-CPA VIETNAM dated 02/01/2026 of Chairman
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
A member firm of INPACT
Hanoi, August 26, 2026

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

ASSETS		Code	Note	30/06/2026 VND	01/01/2026 (Re-stated amount) VND
A -	**CURRENT ASSETS (100=110+120+130+140+160)**	**100**		**1,737,922,634,467**	**1,406,692,411,265**
I.	**Cash and cash equivalents**	**110**	**5.1**	**55,787,169,227**	**86,493,575,606**
1.	Cash	111		55,787,169,227	86,423,575,606
2.	Cash equivalents	112		-	70,000,000
II.	**Short-term financial investments**	**120**	**5.9b**	**45,155,815,781**	**31,580,466,574**
3.	Short-term held-to-maturity investments	123	5.9b	45,155,815,781	31,580,466,574
III.	**Short-term receivables**	**130**		**1,237,728,253,567**	**859,958,078,458**
1.	Short-term receivables from customers	131	5.2	793,887,944,638	622,323,515,407
2.	Short-term repayments to suppliers	132	5.3	427,853,120,132	227,170,028,640
5.	Other short-term receivables	135	5.4	20,931,399,105	15,540,182,219
6.	Short-term allowances for doubtful debts	136	5.5	(4,944,210,308)	(5,075,647,808)
IV.	**Inventories**	**140**	**5.6**	**381,502,646,886**	**406,572,091,474**
1.	Inventories	141		382,674,321,988	407,743,766,576
2	Allowances for devaluation of inventories	149		(1,171,675,102)	(1,171,675,102)
VI.	**Other current assets**	**160**		**17,748,749,006**	**22,088,199,153**
1.	Short-term deferred expenses	161	5.10	1,613,050,506	1,771,884,123
2.	Deductible value added tax	162		16,108,671,416	20,286,056,982
3.	Taxes and other receivables from the government budget	163	5.13	27,027,084	30,258,048
B -	**LONG-TERM ASSETS (200 = 210+220+250+260+270)**	**200**		**112,087,875,523**	**109,973,132,196**
I.	**Long-term receivables**	**210**		**1,864,147,040**	**1,864,147,040**
5.	Other long-term receivables	215	5.4	1,864,147,040	1,864,147,040
II.	**Fixed assets**	**220**		**53,676,849,502**	**50,231,130,931**
1.	Tangible fixed assets	221	5.7	53,649,540,996	50,176,426,341
	- *Historical costs*	*222*		*217,265,637,062*	*209,274,565,944*
	- *Accumulated depreciation*	*223*		*(163,616,096,066)*	*(159,098,139,603)*
3.	Intangible fixed assets	227	5.8	27,308,506	54,704,590
	- *Historical costs*	*228*		*1,389,869,325*	*1,489,469,325*
	- *Accumulated amortization*	*229*		*(1,362,560,819)*	*(1,434,764,735)*
V.	**Long-term assets in progress**	**250**		**232,237,963**	**-**
2.	Construction in progress	252		232,237,963	-
VI.	**Long-term investments**	**260**	**5.9**	**50,610,531,761**	**51,170,729,220**
2.	Investments in joint ventures and associates	262	5.9a	45,261,505,659	45,922,961,307
3.	Investments in equity of other entities	263	5.9a	22,000,000	22,000,000
4.	Allowance for impairment of long-term investments in other entities	264	5.9a	(22,000,000)	(22,000,000)
5.	Long-term held-to-maturity investments	265	5.9b	5,349,026,102	5,247,767,913
VII.	**Other long-term assets**	**270**		**5,704,109,257**	**6,707,125,005**
1.	Long-term deferred expenses	271	5.10	5,704,109,257	6,707,125,005
	TOTAL ASSETS (280 = 100+200)	**280**		**1,850,010,509,990**	**1,516,665,543,461**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at June 30, 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 (Re-stated amount) VND
C-	**LIABILITIES (300=310+330)**	**300**		**1,639,605,145,420**	**1,311,108,039,786**
I.	**Short-term liabilities**	**310**		**1,635,790,885,637**	**1,310,173,587,786**
1.	Short-term trade payables	311	5.11	514,624,100,603	406,088,916,192
2.	Short-term prepayments from customers	312	5.12	324,640,750,573	206,596,031,433
3.	Dividend, Profit payables	313	-	877,584,667	877,584,667
4.	Taxes and other payables to government budget	314	5.13	1,809,118,741	3,960,967,682
5.	Payables to employees	315		4,192,038,238	6,050,108,533
6.	Short-term accrued expenses	316	5.14	19,463,136,204	8,594,302,148
10.	Other short-term payments	320	5.15	79,391,149,346	88,610,159,710
11.	Short-term borrowings and finance lease	321	5.16	690,770,162,806	589,371,972,962
13.	Bonus and welfare fund	323		22,844,459	23,544,459
II.	**Long-term liabilities**	**330**		**3,814,259,783**	**934,452,000**
8.	Other long-term payables	338	5.15	934,452,000	934,452,000
9.	Long-term borrowings and finance lease liabilities	339	5.16	2,879,807,783	-
D-	**OWNERS' EQUITY**	**400**	**5.17**	**210,405,364,570**	**205,557,503,675**
1.	Owners' equity	411		130,000,000,000	130,000,000,000
-	*Ordinary shares with voting rights*	*411a*		*130,000,000,000*	*130,000,000,000*
4.	Other capital	414		346,794,237	346,794,237
8.	Development and investment funds	418		18,691,061,355	18,691,061,355
10.	Undistributed profit after tax	420		61,367,508,978	56,519,648,083
-	*Undistributed profit after tax brought forward*	*420a*		*56,519,648,083*	*51,770,064,751*
-	*Undistributed profit after tax for the current year*	*420b*		*4,847,860,895*	*4,749,583,332*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**1,850,010,509,990**	**1,516,665,543,461**

Hanoi, August 26, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

M.S.D.N: 0100109191 - C.T.C.P * CÔNG TY CỔ PHẦN ARMEPHACO * P. PHÚC LỢI - TP. HÀ NỘI

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended June 30, 2026

	ASSETS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
1.	Revenues from sales and services rendered	01	6.1	854,245,067,571	640,201,065,855
2.	Revenue deductions	02		-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10		854,245,067,571	640,201,065,855
4.	Costs of goods sold	11	6.2	798,856,048,090	601,791,899,024
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**55,389,019,481**	**38,409,166,831**
6.	Financial income	22	6.3	885,078,792	272,677,321
7.	Financial expenses	23	6.4	12,499,034,299	6,306,046,471
	In which: interest expenses	*24*		*11,423,646,986*	*4,391,265,907*
8.	Selling expenses	25	6.5	16,000,810,374	11,318,983,666
9.	General administrative expenses	26	6.5	27,695,493,035	19,664,364,488
10.	Share of profit or loss of joint ventures and associates	27		4,359,583,649	3,577,741,477
11.	**Net profits from operating activities {30 = 20+21+22-(23+25+26)}**	**30**		**4,438,344,214**	**4,970,191,004**
12.	Other income	31	6.6	2,119,279,038	23,724,056
13.	Other expenses	32	6.6	342,902,671	1,193,036,467
14.	**Other profits (40 = 31-32)**	**40**	**6.6**	**1,776,376,367**	**(1,169,312,411)**
15.	**Total net profit before tax (50 = 30+40)**	**50**		**6,214,720,581**	**3,800,878,593**
16.	Current corporate income tax expenses	51	6.7	1,366,859,686	1,723,249,042
17.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**4,847,860,895**	**2,077,629,551**
18.	**Profit after tax attributable to owners of the parent**	**61**		**4,847,860,895**	**2,077,629,551**
19.	**Profit after tax attributable to non-controlling interests**	**62**		**-**	**-**
20.	**Basic earnings per share**	**70**	**6.8**	**373**	**160**

Hanoi, August 26, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

CÔNG TY CỔ PHẦN ARMEPHACO
M.S.D.N: 0100109191 - C.T.C.P
P. PHÚC LỢI - TP. HÀ NỘI

ARMEPHACO JOINT STOCK COMPANY
No. 118 Vu Xuan Thieu Street, Phuc Loi Ward,
Hanoi City, Vietnam

Form B03a – DN/HN
Issued under Circular No. 43/2026/TT- BTC
April 20, 2026 of the Ministry of Finance

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended June 30, 2026

	ITEMS	Code	Note	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	***01***		***6,214,720,581***	***3,800,878,593***
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		4,849,695,919	4,036,770,563
	- Provisions	03		(131,437,500)	1,339,841,222
	- Gains (losses) on investing activities	05		(272,613,091)	(184,107,610)
	- Interest expenses	06		11,423,646,986	4,391,265,907
3.	***Operating profit before changes in working capital***	***08***		***22,084,012,895***	***13,384,648,675***
	- Increase (decrease) in receivables	09		(373,458,121,079)	53,487,938,634
	- Increase (decrease) in inventories	10		25,069,444,588	(10,113,393,412)
	- Increase (decrease) in payables	11		224,299,545,558	23,555,623,030
	- (Increase) decrease defered expenses	12		1,161,849,365	697,123,507
	- Interest paid	14		(9,791,204,898)	(6,685,078,326)
	- Corporate income tax paid	15		(3,079,739,325)	(2,745,782,810)
	- Other payments on operating activities	17		-	(25,275,914)
	Net cash flows from operating activities	***20***		***(113,714,212,896)***	***71,555,803,384***
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(8,527,652,453)	(6,532,684,315)
2.	Proceeds from disposal or transfer of fixed assets and other long-term assets	22		-	1,963,636
3.	Expenditures on loans and purchase of debt instruments from other entities	23		(16,575,349,207)	(18,000,000,000)
4.	Proceeds from lending or repurchase of debt instruments from other entities	24		3,000,000,000	1,382,368,957
5.	Expenditures on equity investments in other entities	25		-	-
6.	Proceeds from equity investment in other entities	26		-	-
7.	Proceeds from interests, dividends and distributed profits	27		832,810,550	5,846,708,854
	Net cashflow from investing activities	***30***		***(21,270,191,110)***	***(17,301,642,868)***
III.	**Cash flows from financing activities**				
3.	Proceeds from borrowings	33		524,038,431,083	327,707,274,696
4.	Repayment of financial principal	34		(419,760,433,456)	(342,127,684,397)
	Net cashflow from financing activities	***40***		***104,277,997,627***	***(14,420,409,701)***
	Net cashflow during the period (50 = 20+30+40)	50		(30,706,406,379)	39,833,750,815
	Cash and cash equivalents at beginning of year	60	5.1	86,493,575,606	40,436,473,607
	Cash and cash equivalents at end of year (70 = 50+60+61)	70	5.1	55,787,169,227	80,270,224,422

Hanoi, August 28, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

M.S.D.N: 0100109... C.T.C.P CÔNG TY CỔ PHẦN ARMEPHACO P. PHÚC LỢI - TP. HÀ NỘI

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS
For the period ended 30th June 2026

1. COMPANY INFORMATION

1.1 Structure of ownership

Armephaco Joint Stock Company (hereinafter referred to as the "the Company") formerly known as Military Pharmaceutical and Medical Equipment Company was established under Decision No. 1436/QD-CP dated 12/08/1996 of the Ministry of Defence and operated under the Business Registration Certificate No. 110974 dated 21/08/1996 issued by Hanoi Department of Planning and Investment. The company was converted into a joint stock company under Decision No. 1183/QD-BQP dated 15/04/2010 of the Ministry of Defence and operated under the Business Registration Certificate of Joint Stock Company No. 0100109191 issued by Hanoi Department of Planning and Investment on 23/06/2010 (at present The Hanoi Department of Finance), changes made several times and the 20th change on 19/08/2025 update of Company Address Due to Administrative Boundary Changes.

The charter capital according to the 20th amended Business Registration Certificate dated 19/08/2025 of the Company is VND 130,000,000,000 *(In words: One hundred and thirty billion VND)*.

The Company's English name: ARMEPHACO JOINT STOCK COMPANY.

The Company's stock is currently listed on the UpCOM with the code AMP.

The Company's registered office is located at: No. 118, Vu Xuan Thieu Street, Phuc Loi Ward, Hanoi City, Vietnam

1.2 Operating industries and principle activities

Lines of business according to the business registration of the Company:

- Wholesale of machinery, equipment and other machine spare parts – details: Wholesale of medical machinery and equipment; Wholesale of electrical machinery, equipment, electrical materials (generators, electric motors, wires and other equipment used in electrical circuits); Wholesale of machinery, equipment and other machine parts that have not been classified anywhere;
- Producing other chemical products that have not been classified anywhere (except those prohibited by the State);
- Installation of electrical systems; Installation of heating, drainage, heating and air conditioning systems;
- Other specialized wholesalers that have not been categorized; Detail:
- Wholesale of other chemicals (except those used in agriculture); Other specialized wholesalers have not been classified anywhere (except for those prohibited by the State); Trading in chemicals (except chemicals prohibited by the State);
- Water extraction, treatment and supply; Repair of electrical equipment; Installation of industrial machinery and equipment;
- Building houses of all kinds; Sewerage and wastewater treatment;
- Wholesale of solid, liquid, gaseous fuels and related products;
- Installation of other construction systems; Other specialized construction activities;
- Wholesale of other household utensils. Details: Wholesale of other household utensils; Drug wholesalers;
- Trading in real estate, land use rights belonging to owners, users or renters. Details: Real estate business;
- Vocational education; Warehousing and storage of goods; Freight transport by road;
- The remaining business support services have not been categorized. Details: Import and export of trading company items;
- Other Health Activities that have not been categorized. Details: Enterprises providing drug storage services; Enterprises providing drug testing services;
- Retail sale of medicines, medical instruments, cosmetics and hygiene items in specialized stores. Details: Retail sale of medical supplies, cosmetics and hygiene items in specialized stores; (For conditional business lines, enterprises only do business when they meet the conditions prescribed by law).

Main activities of the Company during the period: Trading, medical devices and commercial services.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. Statement of information comparability on the Interim consolidated financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

The Company has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026. In cases where the application of this Circular results in changes in the presentation of the financial statements, the Company will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim consolidated financial statements are comparable as they have been calculated and presented consistently.

1.5. The Company structure

As at 30/06/2026, the Company has dependent units as follows:

Name	Address	Major business lines	Capital contribution ratio	Voting Ratio	Benefit ratio
Subsidiaries					
120 Armephaco One Member Company Limited	Ha Noi	Production of medicines, medicinal chemicals and	100%	100%	100%
130 Armephaco Medical Equipment One Member Company Limited	Ha Noi	Manufacture of medical, dental, orthopaedic and rehabilitation equipment and instruments	100%	100%	100%
150 Cophavina Pharmaceutical One Member Company Limited	Ho Chi Minh City	Production of medicines, medicinal chemicals and medicinal herbs	100%	100%	100%
Associates					
Vinahancook Medical Supplies CO., JSC	Ha Noi	Production of 1-time use syringes and production of medical instruments	32.3%	32.%	32.3%

Dependent units as at 30/06/2026:

Name	Address
Branch of Armephaco Joint Stock Company - 150 Pharmaceutical Enterprise	No. 112 Tran Hung Dao, Ben Thanh Ward, Ho Chi Minh City
Branch in Ho Chi Minh City	No. 112 Tran Hung Dao, Ben Thanh Ward, Ho Chi Minh City
Branch in Can Tho City	D2-11 Road No. 1, Nam Long Residential Area, Cai Rang Ward, Can Tho City.
Representative Office in Da Nang City	No. 31 Bui Cong Tru, Xuan Hoa Ward, Da Nang City

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

1.6. Number of employees at the end of the period

The total number of the Company's employees as at 30/06/2026 is 287 employees (As at 31/12/2025 is 225 employees).

2. FISCAL YEAR AND ACCOUNTING CURRENCY

Fiscal years

The Company's fiscal year begins on 1st January and ends on 31st December of solar year.

The accompanying consolidated financial statements are prepared for the period ended 30/06/2026.

Accounting currency

The accompanying consolidated financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

Statements for the compliance with Accounting Standards and System

The Company ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the Interim consolidated financial statements

The attached Consolidated financial statements for the period ended 30/06/2026 are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim consolidated financial statements.

The Company's interim consolidated financial statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/4/2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance, providing guidance on the preparation and presentation of consolidated financial statements, specifically as follows:

The interim consolidated financial statements comprise the interim financial statements of the Company and of entities controlled by the Company (its subsidiaries) prepared as at June 30 each year. Control is achieved when the Company has the power to govern the financial and operating policies of investees so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the date of acquisition or to the date of disposal of these subsidiaries.

If necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intra-company transactions and balances between companies within the Company are eliminated on interim consolidation.

Non-controlling interests in the net assets of consolidated subsidiaries are presented as a separate component, distinct from the shareholders' equity of the parent company. Non-controlling interests comprise the amount of those interests at the date of the initial business consolidation and the non-controlling interests' share of changes in total equity since the date of the business consolidation. Losses incurred by a subsidiary are allocated in proportion to the ownership interests of non-controlling shareholders, even if such losses exceed the non-controlling interests' share of the subsidiary's net assets.

The interim consolidated financial statements for the period ended 30/06/2026 are consolidated based on the interim separate financial statements for the financial period ended 30/06/2026 of the parent company and its subsidiaries.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting for operations arising in foreign currency

Operations arising in foreign currency are converted according to the exchange rate applicable at the time the business arises, the exchange rate difference arising from these operations is recognized as income and financial expenses in the interim consolidated financial statements.

Re-evaluation of foreign currency-based monetary items at the time of preparation of the Interim Consolidated Financial Statements

(i) Cash funds of foreign currency origin classified as liabilities (Payable to sellers, borrowers,..): Reassessed according to the selling rate of Joint Stock Commercial Bank with which the Company regularly transacts at 30/06/2026.

Exchange rate differences arising from the revaluation are incorporated into Financial Revenues or expenses at the time of preparation of the Interim Consolidated Financial Statements.

Accounting estimates

The preparation of the Interim Consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Investments in subsidiaries, associates and other investments

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures over which the Company has significant influence are presented using the cost method in the consolidated financial statements.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in Subsidiaries, Joint Ventures, Associates and other investments are presented in the balance sheet at original cost less provisions for impairment (if any).

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Provisions for devaluation of investments in subsidiaries, joint ventures, associates and equity instruments of other entities are made when there is solid evidence showing a decline in the value of these investments at the end of the accounting period.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories is determined on the basis of cost price, in case the original price of inventories is higher than the net realizable value, it must be calculated according to the net realizable value. Inventories cost includes direct material costs, direct labor costs, and overhead production costs, if any, to obtain inventory at its current location and state. The net realizable value is determined by the estimated sales price minus the costs to complete and the marketing, sales, and distribution costs incurred. Inventories is accounted for by the nominal method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

	Years
Buildings, structures	10 - 25
Machinery and equipment	06 - 20
Motor vehicles	06 - 08
Office equipment	05 - 08

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year.

Intangible fixed assets and Amortization

Intangible fixed assets are reflected at cost, are stated at history cost less accumulated amortization.

Accounting software is amortized over 8 years.

Deferred expenses

Deferred expenses comprise costs actually incurred that relate to the business activities of multiple accounting periods and are allocated to subsequent periods.

Deferred expenses: are initially recognized at cost and classified as current or non-current based on their allocation period.

Long-term deferred expenses related to tools and equipment are recognized at cost and amortized on a straight-line basis over 2 to 3 years.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company (including payables between the parent company and its subsidiaries, associates). This payable includes amounts payable upon import through the trustee (in a trust import transaction).
- Other payables: reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit distribution

Dividends are recognized as liabilities when the Company's Board of Management, acting under authorization from the General Meeting of Shareholders, issues a dividend distribution notice and the Vietnam Securities Depository and Clearing Corporation announces the record date for dividend entitlement.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a consolidated loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Owners' equity

Capital is recorded according to the actual amounts invested by owners.

Undistributed profit is determined on the basis of business results after corporate income tax and the distribution of profits of the Company.Profit after corporate income tax is distributed to shareholders after being approved by the General Meeting of Shareholders at the Company's Annual General Meeting and after having set aside reserve funds in accordance with the Company's Charter.

Dividends are recognized as liabilities upon approval by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue includes revenue from sales of goods, revenue from services.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions includes:

- Sales allowances: due to violation of commitments, economic contracts, low quality or incorrect types and specifications. This does not include sales discounts granted to buyers that are already reflected on VAT invoices or sales invoices.

In case goods sold or services provided in the previous period but sales discounts, sales allowances, sales returns incur in the following period, the Company recognises as the following principles:

- If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period.
- If incurred after issuance of financial statements: reducing revenue of the occurrence period.

Cost of goods sold

Includes the cost price of products, goods and services provided during the year (including depreciation expenses; repair costs;...,) recognized in accordance with revenue for the year.

Financial expenses

- Borrowing expenses: Monthly recognition based on the loan, loan interest rate and actual number of loan days.

- Exchange rate loss expense: Recognized when there is a difference between the actual transaction rate and the bookkeeping rate and when there is a loss when re-evaluating foreign currency-based currency items.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors believes that the main activities of the Company are manufacturing and trading drugs, medical equipment and commercial services, not organized into consolidated divisions and operating only in the territory of Vietnam. Therefore, the Company does not prepare a Divisional Report.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand	68,713,780	1,258,178,178
Bank deposits (*)	55,718,455,447	85,165,397,428
Cash equivalents	-	70,000,000
Total	**55,787,169,227**	**86,493,575,606**

(*) Details of bank deposits:

	30/06/2026 VND	01/01/2026 VND
Tien Phong Commercial Joint Stock Bank - Thang Long Branch	43,678,711,067	64,012,173,608
Others	12,039,744,380	21,153,223,820
Total	**55,718,455,447**	**85,165,397,428**

5.2 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**793,887,944,638**	**(4,918,410,041)**	**622,323,515,407**	**(5,049,847,541)**
Viet Nam DNT Medical Joint Stock Company	27,921,800,118	-	19,607,739,531	-
TFA Technology Joint Stock Company	32,167,037,123	-	32,167,037,123	-
36.66 Joint Stock Company	23,637,947,637	-	3,601,341,607	-
Cu Lao Minh Regional General Hospital	-	-	13,755,000,000	-
Kashima Company Limited	22,235,396,508	-	22,235,396,508	-
ETC Technology Systems Joint Stock Company	57,454,784,838	-	-	-
Hai Phong Department of Health	28,108,047,100	-	-	-
Others	602,362,931,314	(4,918,410,041)	530,957,000,638	(5,049,847,541)
Total	**793,887,944,638**	**(4,918,410,041)**	**622,323,515,407**	**(5,049,847,541)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.3 Prepayments to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**427,853,120,132**	**-**	**227,170,028,640**	**-**
TFA Technology Joint Stock Company	20,690,981,187	-	20,690,981,187	-
Bac Binh Pharmaceutical Company Limited	26,995,659,047	-	3,517,924,508	-
Long Giang Pharmaceutical Company Limited	25,238,896,718	-	995,609,344	-
QV Medical Equipment Company Limitted	17,095,519,566	-	17,095,519,566	-
G5 Hoang Gia Company Limited	14,847,080,961	-	14,847,080,961	-
Viet Lien Technology Company Limited	-	-	14,138,141,500	-
ABG Viet Nam Investment and Development Joint Stock Company	54,726,652,000	-	25,340,000,000	-
Viet Lien DSL Investment and Pharmaceutical Joint Stock Company	18,582,702,237	-	4,461,343,000	-
Liworldco Joint Stock Company	24,364,460,000	-	10,685,070,000	-
Vinatech Joint Stock Company	38,832,600,000	-	-	-
EOC Viet Nam Pharamaceutical Company Limited	35,355,500,000	-	258,000,000	-
Nam Tien Medical Equipment Company Limited	17,206,328,003	-	250,010,000	-
VRT Pharmaceutical One Member Company Limited	30,632,642,220	-	30,689,930,220	-
Others	103,284,098,193	-	84,200,418,354	-
Total	**427,853,120,132**	**-**	**227,170,028,640**	**-**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.4 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND) Re-stated amount	
	Book value	Allowances	Book value	Allowances
Short-term	**20,931,399,105**	**(25,800,267)**	**15,540,182,219**	**(25,800,267)**
Advances (*)	12,551,004,350	(25,800,267)	10,974,951,834	(25,800,267)
Deposits	7,589,008,321	-	3,468,585,751	-
Other receivables	791,386,434	-	1,096,644,634	-
Others	791,386,434	-	1,096,644,634	-
Long-term	**1,864,147,040**	-	**1,864,147,040**	-
Deposits	1,864,147,040	-	1,864,147,040	-
Total	**22,795,546,145**	**(25,800,267)**	**17,404,329,259**	**(25,800,267)**

5.5 Bad debts

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Total value of receivables, loans that are overdue or not pass due but hardly recoverable	4,944,210,308	-	5,075,647,808	-

In which:	Overdue from 06 months to 01 year	Overdue from 01 year to 02 years	Overdue from 02 years to 03 years	Overdue for more than 3 years
Hai Thanh Inox Production Trading Service Company Limited				1,472,500,000
Bach Yen Pharmaceutical Company Limited				506,804,517
Hai Dang Phamacy Limited Company				353,651,967
Viet Hai Trading and Technical Services Company Limited				286,716,981
Hai Hoang Import Export and Equipment Company Limited				122,490,501
Le Dinh Chien				445,730,704
Mai Thanh Pharmaceutical Company Limited				117,007,180
Others				1,639,308,458
Total	-	-	-	**4,944,210,308**

5.6 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	95,807,028,209	(1,066,660,836)	72,500,601,371	(1,066,660,836)
Tools and supplies	819,370,603	-	556,882,221	-
Work in progress	10,371,627,381	-	20,459,972,200	-
Products	23,208,547,405	(64,903,977)	19,731,223,397	(64,903,977)
Goods	252,467,748,390	(40,110,289)	294,495,087,387	(40,110,289)
Total	**382,674,321,988**	**(1,171,675,102)**	**407,743,766,576**	**(1,171,675,102)**

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.7 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01/01/2026	109,425,416,379	92,543,743,919	6,319,814,410	985,591,236	209,274,565,944
Increase	2,516,504,854	3,632,313,552	2,146,596,084	-	8,295,414,490
Purchase	1,454,606,090	3,632,313,552	2,146,596,084	-	7,233,515,726
Capital construction investment completed	1,061,898,764	-	-	-	1,061,898,764
Decrease	-	304,343,372	-	-	304,343,372
Disposals	-	304,343,372	-	-	304,343,372
As at 30/06/2026	111,941,921,233	95,871,714,099	8,466,410,494	985,591,236	217,265,637,062
ACCUMULATED DEPRECIATION					
As at 01/01/2026	79,126,704,073	73,500,659,787	5,485,184,507	985,591,236	159,098,139,603
Increase	3,080,306,594	1,497,010,158	244,983,083	-	4,822,299,835
Depreciation	3,080,306,594	1,497,010,158	244,983,083	-	4,822,299,835
Decrease	-	304,343,372	-	-	304,343,372
Disposals	-	304,343,372	-	-	304,343,372
As at 30/06/2026	82,207,010,667	74,693,326,573	5,730,167,590	985,591,236	163,616,096,066
NET BOOK VALUE					
As at 01/01/2026	30,298,712,306	19,043,084,132	834,629,903	-	50,176,426,341
As at 30/06/2026	29,734,910,566	21,178,387,526	2,736,242,904	-	53,649,540,996

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/06/2026 is VND 14,462,503,980 (As at 31/12/2025 is VND 14,462,503,980).

Net book value of tangible fixed assets used to secure bank loans as at 30/06/2026 is VND 2,623,736,851 (As at 31/12/2025 is VND 2,623,736,851).

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.7 Tangible fixed assets (Continued)

List of tangible fixed assets existing during the period with a value representing 10% or more of total tangible fixed assets:

TT	Assets	30/06/2026 (VND) History Cost	30/06/2026 (VND) Accumulated Depreciation	30/06/2026 (VND) Net Book Value	01/01/2026 (VND) History Cost	01/01/2026 (VND) Accumulated Depreciation	01/01/2026 (VND) Net Book Value
1	Company Administration Building – 118 VXT	5,004,023,742	3,430,851,357	1,573,172,385	5,004,023,742	3,331,593,461	1,672,430,281
2	Renovation and Upgrading of the Office Building and Premises at 118 Vu Xuan Thieu (2024–2025)	5,107,032,400	780,746,323	4,326,286,077	5,107,032,400	274,240,644	4,832,791,756
3	597.4 m² GSP-WHO Standard Warehouse	7,523,861,962	3,950,542,888	3,573,319,074	7,523,861,962	3,763,992,336	3,759,869,626
4	4008 Hemodialysis Machine	4,500,000,000	4,500,000,000	-	4,500,000,000	4,500,000,000	-
5	GMP Factory – Enterprise Administration Block	13,276,298,662	8,915,845,723	4,360,452,939	13,276,298,662	8,652,502,155	4,623,796,507
6	Air conditioning, compressed air and steam systems	8,901,839,000	8,901,839,000	-	8,901,839,000	8,901,839,000	-
	Total	44,313,055,766	30,479,825,291	13,833,230,475	44,313,055,766	29,424,167,596	14,888,888,170

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.8 **Intangible fixed assets**

Unit: VND

	Management software	Total
HISTORY COST		
As at 01/01/2026	1,489,469,325	1,489,469,325
Increase	-	-
Decrease	99,600,000	99,600,000
Disposal	99,600,000	99,600,000
As at 30/06/2026	1,389,869,325	1,389,869,325
ACCUMULATED AMORTIZATION		
As at 01/01/2026	1,434,764,735	1,434,764,735
Increase	27,396,084	27,396,084
Amortization	27,396,084	27,396,084
Decrease	99,600,000	99,600,000
Disposal	99,600,000	99,600,000
As at 30/06/2026	1,362,560,819	1,362,560,819
NET BOOK VALUE		
As at 01/01/2026	54,704,590	54,704,590
As at 30/06/2026	27,308,506	27,308,506

History cost of intangible fixed assets which are fully amortized but still in use as at 30/06/2026 is VND 1,020,285,000 (As at 01/01/2026 is VND 1,020,285,000).

List of intangible fixed assets existing during the period with a value representing 10% or more of total intangible fixed assets:

TT	Assets	30/06/2026 (VND) History Cost	30/06/2026 (VND) Accumulated Amortization	30/06/2026 (VND) Net Book Value	01/01/2026 (VND) History Cost	01/01/2026 (VND) Accumulated Amortization	01/01/2026 (VND) Net Book Value
1	Financial Accounting and Warehouse Management Software System	913,725,000	913,725,000	-	913,725,000	913,725,000	-
2	Base Software	106,560,000	106,560,000	-	106,560,000	106,560,000	-
	Total	**1,020,285,000**	**1,020,285,000**	-	**1,020,285,000**	**1,020,285,000**	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.9 Long-term financial investments

a. Long-term financial investments

	Ratio		30/6/2026 (VND)		01/01/2026 (VND)	
	Equity owned	Voting rights	Original cost	Carrying amount under the equity method	Original cost	Carrying amount under the equity method
Investments in joint ventures and associates			**17,765,940,000**	**45,261,505,659**	**17,765,940,000**	**45,922,961,307**
Vinahankook Medical Supplies Joint Stock Company	32.30%	32.30%	17,765,940,000	45,261,505,659	17,765,940,000	45,922,961,307
			17,765,940,000	45,261,505,659	17,765,940,000	45,922,961,307

	Ratio		30/6/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Investments in other entities			22,000,000	-	(22,000,000)	22,000,000	-	(22,000,000)
Comtoir Pharmaceutique Du Viet Nam	10%	10%	22,000,000	-	(22,000,000)	22,000,000	-	(22,000,000)
Total			22,000,000	-	(22,000,000)	22,000,000	-	(22,000,000)

Transactions between the Company and its subsidiaries and associates during the year are presented in Note 7.1.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.9 Long-term financial investments (Continued)

b. Investments held to maturity

	30/06/2026 (VND)			01/01/2026 (VND) Re-stated amount		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	45,155,815,781	45,155,815,781	-	31,580,466,574	31,580,466,574	-
Term deposits	*44,635,000,000*	*44,635,000,000*	-	*31,000,000,000*	*31,000,000,000*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Do Branch	24,702,000,000	24,702,000,000	-	16,000,000,000	16,000,000,000	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Noi Branch	7,000,000,000	7,000,000,000	-	6,200,000,000	6,200,000,000	-
Sai Gon - Ha Noi Commercial Joint Stock Bank	6,933,000,000	6,933,000,000	-	2,000,000,000	2,000,000,000	-
Military Commercial Joint Stock Bank	6,000,000,000	6,000,000,000	-	6,000,000,000	6,000,000,000	-
Others	-	-	-	800,000,000	800,000,000	-
Accrued interest on term deposits	*520,815,781*	*520,815,781*	-	*580,466,574*	*580,466,574*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Do Branch	306,643,288	306,643,288	-	430,816,438	430,816,438	-
Others	214,172,493	214,172,493	-	149,650,136	149,650,136	-
Long-term	5,349,026,102	5,349,026,102	-	5,247,767,913	5,247,767,913	-
Term deposits	*5,136,518,630*	*5,136,518,630*	-	*5,136,518,630*	*5,136,518,630*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Do Branch	5,136,518,630	5,136,518,630	-	5,136,518,630	5,136,518,630	-
Accrued interest on term deposits	*212,507,472*	*212,507,472*	-	*111,249,283*	*111,249,283*	-
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Do Branch	212,507,472	212,507,472	-	111,249,283	111,249,283	-
Total	50,504,841,883	50,504,841,883	-	36,828,234,487	36,828,234,487	-

(*): Term deposits at a commercial bank with maturities of 12 to 13 months and interest rates ranging from 4.2% to 4.7% per annum.

5.10 Deferred expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**1,613,050,506**	**1,771,884,123**
Tools, equipment	1,288,556,374	1,326,808,226
Repair and renovation expenses	245,590,021	288,373,979
Others	78,904,111	156,701,918
Long-term	**5,704,109,257**	**6,707,125,005**
Tools, equipment	2,592,850,916	1,795,179,167
Repair and inspection expenses	3,070,352,780	3,516,522,337
Others	40,905,561	1,395,423,501
Total	**7,317,159,763**	**8,479,009,128**

5.11 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**514,624,100,603**	**406,088,916,192**
RV Healthcare Pte Ltd	8,881,365,960	17,026,245,960
Richwell Trading Private Limited	74,040,663,500	74,040,663,500
PHARMASCIENCE INC	20,705,934,946	5,581,340,680
Kim Huu Technology Service Trading Company Limited	-	13,399,153,600
Usm Healthcare Medical Devices Factory Joint Stock Company	20,389,236,933	19,299,746,356
T&T Viet Nam Pharmaceutical Joint Stock Company	14,375,218,305	14,375,218,305
Amec Holdings Company Limited	17,777,365,000	17,777,365,000
Novatechnic Company Limited	31,634,992,200	-
Anh Khoa Co.Ltd	22,947,208,000	-
Microtech Plus INC	60,055,627,170	-
Vinh Khang Medical Equipment Joint Stock Company	15,141,000,000	-
Others	228,675,488,589	244,589,182,791
Total	**514,624,100,603**	**406,088,916,192**

5.12 Prepayments from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**324,640,750,573**	**206,596,031,433**
Hanoi Construction Corporation - Jsc	16,132,636,500	16,132,636,500
Vietnam Rubber Technology Co., Ltd	102,116,435,674	17,586,254,893
Eromed Joint Stock Company	38,446,000	13,806,733,000
Liworldco Joint Stock Company	24,575,000,000	24,575,000,000
Project Management Board for Investment and Construction of Civil and Industrial Works	7,396,733,000	17,644,000,000
Airports Corporation of Viet Nam	33,185,303,400	33,185,303,400
Police Department for Investigation of Drug-related Crimes	-	32,515,150,220
Nam Tien Medical Equipment Company Limited	35,197,902,501	5,252,250,001
Others	105,998,293,498	45,898,703,419
Total	**324,640,750,573**	**206,596,031,433**

5.13 Taxes payables and receivables from the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/06/2026 VND
Payables	**3,960,967,682**	**7,549,180,713**	**9,701,029,654**	**1,809,118,741**
Short-term	***3,960,967,682***	***7,549,180,713***	***9,701,029,654***	***1,809,118,741***
VAT	300,656,567	4,850,398,397	5,151,054,964	-
Import-export tax	-	371,512,657	371,512,657	-
Corporate income tax	2,886,359,188	1,366,859,686	3,079,739,325	1,173,479,549
Personal income tax	773,951,927	960,409,973	1,098,722,708	635,639,192
Receivables	**30,258,048**	**9,140,963,142**	**9,137,732,178**	**27,027,084**
Short-term	***30,258,048***	***9,140,963,142***	***9,137,732,178***	***27,027,084***
VAT	30,258,048	9,140,963,142	9,137,732,178	27,027,084

5.14 Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**19,463,136,204**	**8,594,302,148**
Interest expenses	17,068,155,610	8,022,621,318
Electricity and water expenses	316,000,000	316,000,000
Toxic expenses	17,500,000	18,000,000
Termination benefits	-	49,725,000
Provision and payment of sales incentives and commissions for economic contracts	2,061,480,594	187,955,830
Total	**19,463,136,204**	**8,594,302,148**

5.15 Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**79,391,149,346**	**88,610,159,710**
Trade Union fees	3,383,945,816	3,144,240,429
Social insurance	542,993,078	230,339,256
Short-term deposits received	249,136,000	240,836,000
Other payables	75,215,074,452	84,994,744,025
The land lease payment to the Ministry of Defense (*)	*58,689,748,328*	*55,955,367,997*
Han Viet Technical Services and Trading Company Limited	*7,731,633,352*	*7,731,633,352*
Novaphar Pharmaceutical Joint Stock Company	-	*10,285,000,000*
Others	*8,793,692,772*	*11,022,742,676*
Total	**79,391,149,346**	**88,610,159,710**

(*) Land rent payable to the Ministry of Defence according to Land Lease Contract No. 3258/HD-BQP dated October 2011 on the lease of 14,176 m2 of land in Ngoc Hoi Commune, Hanoi City; Land Lease Contract No. 3259/HD-BQP dated October 2011 on the lease of 15,276 m2 of land at 118B Vu Xuan Thieu, Phuc Loi Ward, Hanoi City; Land Lease Contract No. 3260/HD-BQP dated October 2011 on the lease of 11,000 m2 of land at 118A Vu Xuan Thieu, Phuc Loi Ward, Hanoi City; Contract 3261/HD-BQP on the lease of 1,266.5 m2 of land at No. 8 Tang Bat Ho, Hai Ba Trung Ward, Hanoi City.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.16 Borrowings and finance lease liabilities

	30/6/2026 (VND)		During in the year		01/01/2026 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
a. Short-term borrowings	**690,770,162,806**	**690,770,162,806**	**518,788,456,104**	**417,390,266,260**	**589,371,972,962**	**589,371,972,962**
Sai Gon - Ha Noi Commercial Joint Stock Bank (1)	145,989,594,400	145,989,594,400	145,989,594,400	71,038,125,500	71,038,125,500	71,038,125,500
Joint Stock Commercial Bank for Investment and Development of Vietnam -Thanh Do Branch (2)	50,359,429,592	50,359,429,592	50,355,793,382	53,327,866,773	53,331,502,983	53,331,502,983
Tien Phong Commercial Joint Stock Bank - Thang Long Branch (3)	118,276,901,533	118,276,901,533	129,122,972,833	162,129,660,472	151,283,589,172	151,283,589,172
Vietnam Prosperity Joint Stock Commercial Bank - Dong Do Branch (4)	44,474,750,177	44,474,750,177	58,989,249,974	24,260,858,927	9,746,359,130	9,746,359,130
An Huy Trade And Investment Joint Stock Company (5)	203,000,000,000	203,000,000,000	-	-	203,000,000,000	203,000,000,000
Viet Nam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (6)	60,756,300,295	60,756,300,295	81,667,700,706	77,064,733,104	56,153,332,693	56,153,332,693
Military Commercial Joint Stock Bank - So Giao Dich 2 Branch (7)	28,848,766,004	28,848,766,004	30,267,416,004	18,509,021,484	17,090,371,484	17,090,371,484
Joint Stock Commercial Bank for Investment and Development of Vietnam -Ha Tinh Branch (8)	19,985,728,805	19,985,728,805	19,985,728,805	-	-	-
Others (9)	19,078,692,000	19,078,692,000	2,410,000,000	11,060,000,000	27,728,692,000	27,728,692,000
b. Long-term borrowings	**2,879,807,783**	**2,879,807,783**	**5,249,974,979**	**2,370,167,196**	-	-
Finance lease liabilities	*2,879,807,783*	*2,879,807,783*	*5,249,974,979*	*2,370,167,196*	-	-
Chailease International Leasing Company Limited	2,879,807,783	2,879,807,783	5,249,974,979	2,370,167,196	-	-
Total	693,649,970,589	693,649,970,589	524,038,431,083	419,760,433,456	589,371,972,962	589,371,972,962

5.16 Borrowings and finance lease liabilities (Continued)

(1) Credit limit contract No. 0262/2025/HDHM-PN/SHB.110100 with Saigon - Hanoi Commercial Joint Stock Bank dated June 10, 2025 with a credit limit value of VND 250 billion. Purpose of use: Loan purpose, L/C issuance purpose, guarantee purpose, discount purpose; credit limit maintenance period is 12 months; loan interest rate is specified for each debt acknowledgment contract but maximum 9 months, late payment interest is maximum equal to 50% of the loan interest rate within the term but not exceeding 10%/year. Security measures: specifically according to Article 4. Security measures in the contract.

Loan Facility Agreement No. 0550/2025/HDHM-PN/SHB.130100 dated 5 November 2025 between 150 Cophavina Pharmaceutical One Member Company Limited and the Company with Saigon – Hanoi Commercial Joint Stock Bank, with a credit limit of VND 30 billion. The facility is used to finance lawful, reasonable and valid short-term credit needs for the customer's business and production activities, excluding short-term financing needs for fixed asset investments. The credit facility is available for 12 months, from 5 November 2025 to 4 November 2026. Interest rates are specified in each loan agreement, with a maximum loan term of 9 months. Late payment interest is capped at 50% of the applicable loan interest rate but not exceeding 10% per annum. The borrower pledges a 12-month term deposit with Saigon – Hanoi Commercial Joint Stock Bank of VND 2 billion, bearing interest at 4.3% per annum.

Credit Facility Agreement No. 0721/2025/HDHM-PN/SHB.110100 dated 30 December 2025 between Saigon – Hanoi Commercial Joint Stock Bank and 120 Armephaco One Member Company Limited, with a credit limit of VND 30 billion, comprising a loan, guarantee and L/C limit of VND 30 billion, including an L/C issuance limit of VND 10 billion. The facility is used to supplement working capital for manufacturing, trading and medical equipment activities. The facility is available for 12 months from the signing date, with each loan having a term of 6 months. Interest rates are specified in each loan agreement. Security comprises term deposits, savings books, real estate, vehicles and receivables arising from contracts, as specifically agreed under the relevant mortgage or pledge agreements.

(2) Credit limit contract No. 01/2026/1758456/HDTD with Vietnam Joint Stock Commercial Bank for Investment and Development – Thanh Do Branch dated 16/03/2026 with a credit limit of VND 53,331,000,000. The limit includes all outstanding short-term loans, guarantees and L/Cs carried forward from specific agreements under Credit Facility Agreement No. 01/2024/1758456/HDTD dated 05/12/2024. Purpose of use: Supplementing working capital, guarantee, issuing L/C. Limit granting period: from the date of signing the credit limit contract to 30/06/2026. The maximum loan term is 9 months. Interest rates are determined under individual credit agreements. Collateral: security agreements (Pledges/mortgages/guarantees/deposits).

(3) Credit Facility Agreement No. 80/2026/HDTD/TLG with Tien Phong Commercial Joint Stock Bank dated 28/05/2026, with a total credit limit of up to VND 650 billion, comprising a loan limit of VND 200 billion, an L/C limit of VND 300 billion and a guarantee limit of VND 600 billion. The credit limit includes outstanding balances under Credit Facility Agreement No. 98/2025/HDTD/TLG dated 27/05/2025. Limit granting period: 12 months from the signing date. Purpose of use: supplement working capital for pharmaceutical and medical equipment business activities. Interest rates are determined under each drawdown notice. Collateral: security agreements, including: Security Agreements No. 85/2019/HDBD/TLG/01 dated 13/03/2019; No. 41/2026/HDBD/TLG dated 09/02/2026; No. 80/2026/HDBD/TLG dated 31/03/2026; No. 104/2026/HDBD/TLG dated 13/04/2026; No. 52/2026/HDBD/TLG dated 03/03/2026; No. 59/2026/HDBD/TLG dated 09/03/2026; No. 48/2026/HDBD/TLG dated 11/02/2026; No. 75/2026/HDBD/TLG dated 31/03/2026; and No. 64/2026/HDBD/TLG dated 10/03/2026.

5.16 Borrowings and finance lease liabilities (Continued)

Credit Facility Agreement No. 255/2025/HDTD/TLG dated 26 January 2026 between Tien Phong Commercial Joint Stock Bank – Thang Long Branch and 130 Armephaco Medical Equipment One Member Company Limited. The loan limit is VND 20,000,000,000. The facility is available for 12 months and is used to supplement working capital for the manufacture and supply of medical equipment. Interest rates are flexible and specified in each drawdown notice.

(4) Credit Facility Agreement No. CLC-59635-01 with Vietnam Prosperity Joint Stock Commercial Bank – Dong Do Branch dated 30/10/2025, with a credit limit of VND 200 billion. Purpose of use: Supplementing working capital and issuing guarantees for pharmaceutical and medical equipment trading activities. Limit granting period: 12 months. Interest rates are specified in each loan agreement, with a maximum loan term of 9 months. Security: provided as specified in Article 4 of the Agreement.

Credit Facility Agreement No. CLC-54255-01 dated 15 October 2025 between Vietnam Prosperity Joint Stock Commercial Bank – Dong Do Branch and 130 Armephaco Medical Equipment One Member Company Limited. The credit limit is VND 40,000,000,000, comprising a loan limit of VND 20,000,000,000 and a guarantee limit of VND 20,000,000,000. The facility is available for 12 months and is used to supplement working capital, issue guarantees and support the manufacture of medical equipment. The lending interest rate is agreed upon under each loan agreement. Security comprises cash deposits and a guarantee provided by ARMEPHACO Joint Stock Company under Guarantee Agreement No. 19628503/HĐBL/VPbank-15082025 dated 15 October 2025 and any amendments, supplements or replacements thereto, if any.

Overdraft Agreement No. CLC-92675-01 dated 20 June 2026 between Vietnam Prosperity Joint Stock Commercial Bank and 120 Armephaco One Member Company Limited. The overdraft limit is VND 3,000,000,000, with a term of 12 months from the signing date. The facility is used to supplement working capital for the manufacture of medicines, pharmaceutical chemicals, medicinal herbs and pharmaceutical raw materials. The interest rate is 13.8% per annum. Security comprises a guarantee provided by Mr. Tong Van Bien under his identity document No. 024088000321 issued by the Police Department for Administrative Management of Social Order, together with other security arrangements.

(5) Loan Agreement No. 2511/2025/ANHUY-PHACO with An Huy Trading Business and Investment Joint Stock Company dated 25/11/2025, for a loan amount of VND 203 billion. The loan is provided for business and investment purposes, with a maximum term of 12 months from the date of disbursement and an interest rate of 9%/year.

(6) Loan Facility Agreement No. 01/2025/CTD/VCBHN-120.ARME dated 29 September 2025 between 120 ARMEPHACO One Member Company Limited and Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch. The credit limit is VND 30,000,000,000. The facility is used to finance lawful, reasonable and valid short-term credit needs for the customer's business and production activities, excluding short-term financing needs for fixed asset investments. The loan term is 12 months from the signing date, but not later than 19 October 2026. The lending interest rate is specified in each loan agreement. Security comprises a pledge over a term deposit contract with Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch, specifically Term Deposit Contract No. 01/2025/HDTG/VCBHN-120ARMEPHACO, with a value of VND 3,000,000,000, bearing interest at 5.1% per annum and having a term of 12 months.

5.16 Borrowings and finance lease liabilities (Continued)

Loan Facility Agreement No. 01/2025/CTD/VCBHN-COPHAVINA dated 8 October 2025 between 150 Cophavina Pharmaceutical One Member Company Limited and Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch. The credit limit is VND 35,000,000,000. The facility is used to finance lawful, reasonable and valid short-term credit needs for the customer's business and production activities, excluding short-term financing needs for fixed asset investments. The loan term is 12 months from the signing date, but not later than 3 November 2026. The lending interest rate is specified in each loan agreement.

Security comprises term deposit contracts with Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch, specifically:

+ Term Deposit Contract No. 01/HĐTG/2022/VCBHN-150.COPHAVINA, with a value of VND 2,000,000,000, bearing interest at 4.1% per annum and having a term of 12 months;
+ Term Deposit Contract No. 02/HĐTG/2022/VCBHN-150.COPHAVINA, with a value of VND 2,000,000,000, bearing interest at 4.1% per annum and having a term of 12 months; and
+ Inventories and receivables under Contract No. 01/2022/HĐTC/HTK-KPT/VCBHN-COPHAVINA dated 10 June 2022.

(7) Loan Facility Agreement No. 359957.25.103.7161801.TD dated 12 December 2025 between 150 Cophavina Pharmaceutical One Member Company Limited and Military Commercial Joint Stock Bank – Transaction Office 2. The total credit limit is VND 50,000,000,000, comprising a loan limit of VND 30,000,000,000, a payment guarantee limit of VND 4,000,000,000, a non-payment guarantee limit (including bid bonds, performance guarantees, advance payment guarantees and warranty guarantees) of VND 20,000,000,000, and an L/C issuance limit (excluding export L/Cs) of VND 10,000,000,000. The facility is used to finance the customer's pharmaceutical and medical supplies production and business activities. The facility is available from the signing date until 26 November 2026. The lending interest rate is specified in each loan agreement. The borrower pledges a 12-month term deposit with Military Commercial Joint Stock Bank – Transaction Office 2, with a value of VND 4,000,000,000 and an interest rate of 4.1% per annum.

(8) Credit Facility Agreement No. 01/2026/4571858/HĐTD dated 12 February 2026 between Joint Stock Commercial Bank for Investment and Development of Vietnam and 120 Armephaco One Member Company Limited. The credit limit is VND 20,000,000,000. The facility is used to supplement working capital, issue guarantees and L/Cs, with a term of 12 months from the signing date. Security is provided under the relevant pledge, mortgage, guarantee, deposit, escrow and other security agreements. Interest rates are specified in each loan agreement.

(9) Loan agreements with individuals with terms ranging from 3 months to 1 year and interest rates ranging from 8.5% to 12% per annum.

(10) Two finance lease agreements between Chailease International Leasing Company Limited – Hanoi Branch and 120 Armephaco One Member Company Limited:

- Agreement No. C260123412 dated 30 January 2026, for the lease of a high-performance liquid chromatography (HPLC) system, an automatic film-coating machine (150 kg), an automatic blister packing machine and a multifunctional grinder. Total asset value: VND 3,995,971,885; lease value: VND 2,797,180,319; lease term: 30 months; deposit/security deposit: VND 199,789,594; interest rate: floating rate as specified in the agreement.
- Agreement No. C260148012 dated 28 April 2026, for the lease of a high-performance liquid chromatography (HPLC) system. Total asset value: VND 1,674,000,000; lease value: VND 1,171,800,000; lease term: 30 months; deposit/security deposit: VND 83,700,000; interest rate: floating rate as specified in the agreement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
For the period ended 30th June 2026

5.17 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Other capital	Development and Investment Fund	Retained profits	Fund for Construction	Total
As at 01/01/2026	130,000,000,000	-	18,691,061,355	51,770,064,751	300,000,000	200,761,126,106
Profit in the previous year	-	-	-	4,749,583,332	-	4,749,583,332
Balance transfer in accordance with Circular No. 99/2025/TT-BTC	-	346,794,237	-	-	(300,000,000)	46,794,237
As at 01/01/2026	130,000,000,000	346,794,237	18,691,061,355	56,519,648,083	-	205,557,503,675
Profit in this year	-	-	-	4,847,860,895	-	4,847,860,895
As at 30/6/2026	130,000,000,000	346,794,237	18,691,061,355	61,367,508,978	-	210,405,364,570

5.17 Owners' equity (Continued)

b. Changes of owners' equity

	30/6/2026 VND	01/01/2026 VND
Department of Defense	37,700,000,000	37,700,000,000
Mrs. Nguyen Thi Huong	11,208,330,000	11,208,330,000
Viet Leader Asset Investment Company Limited	30,303,780,000	30,303,780,000
Mr. Pham Cong Doan	30,000,000,000	30,000,000,000
Capital contribution from other shareholders	20,787,890,000	20,787,890,000
Total	**130,000,000,000**	**130,000,000,000**

c. Capital transactions with shareholders

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	130,000,000,000	130,000,000,000
Increased during the year	-	-
Decreased during the year	-	-
Closing balance	130,000,000,000	130,000,000,000

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**13,000,000**	**13,000,000**
Quantity of issued shares	**13,000,000**	**13,000,000**
Common shares	13,000,000	13,000,000
Quantity of repurchased shares	-	-
Common shares	-	-
Quantity of outstanding shares	**13,000,000**	**13,000,000**
Common shares	13,000,000	13,000,000
Par value of outstanding shares (VND/ share)	10,000	10,000

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Revenue from sales of goods	850,210,800,600	632,385,924,311
Revenue from provision of services	4,034,266,971	7,815,141,544
Total	**854,245,067,571**	**640,201,065,855**

6.2 Cost of goods sold

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Cost of goods sold	798,530,117,488	599,255,525,705
Cost of services rendered	325,930,602	2,536,373,319
Total	**798,856,048,090**	**601,791,899,024**

6.3 Financial income

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest income from deposits	885,078,792	182,143,974
Gains on realized exchange rate differences	-	90,533,347
Total	**885,078,792**	**272,677,321**

6.4 Financial expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Interest expenses	11,423,646,986	4,391,265,907
Losses on foreign exchage rates arising in the period	1,046,415,510	1,914,780,564
Finance lease expenses	28,971,803	-
Total	**12,499,034,299**	**6,306,046,471**

6.5 Selling expenses/ General and administrative expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Selling expenses	**16,000,810,374**	**11,318,983,666**
Employee expenses	6,761,255,799	6,150,425,868
Materials expenses	257,674,754	218,444,118
Office supplies expenses	54,387,704	60,913,557
Outsourcing expenses	5,767,714,573	4,228,586,138
Other cash expenses	3,159,777,544	660,613,985
General administrative expenses	**27,695,493,035**	**19,664,364,488**
Employee expenses	14,569,830,172	9,964,950,056
Materials expenses	1,120,834,381	925,465,464
Office supplies expenses	721,304,993	123,043,523
Amortization and Depreciation expenses	1,483,701,198	771,367,636
Charges and fee	2,486,175,633	2,395,129,554
(Reversal)/Increase in allowances for doubful debts	(131,437,500)	-
Outsourcing expenses	4,509,636,589	3,623,202,748
Other cash expense	2,935,447,569	1,861,205,507
Total	**43,696,303,409**	**30,983,348,154**

6.6 Other income/ Other expenses

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Other income		
Land clearance compensation	2,091,795,787	-
Penalties received for breach of contract	-	-
Disposal of materials and tools	10,043,637	1,963,636
Disposal of fixed assets	16,159,091	-
Others	1,280,523	21,760,420
Total	**2,119,279,038**	**23,724,056**
Other expenses		
Late payment penalty, administrative violation	18,629,419	972,051,856
Inventory disposal expenses	-	153,690,694
Contributions to the construction of charitable houses	320,000,000	-
Others	4,273,252	67,293,917
Total	**342,902,671**	**1,193,036,467**
Other profits	**1,776,376,367**	**(1,169,312,411)**

6.7 Current corporate income tax expense

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Total net profit before tax	**6,214,720,581**	**3,800,878,593**
- Increase adjustment	361,532,090	972,051,856
+ Late payment penalties for social insurance and taxes, and other expenses	338,629,419	972,051,856
+ Others	22,902,671	-
- Decrease adjustment	-	-
Dividends received	-	-
Taxable income	**6,576,252,671**	**4,772,930,449**
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-
Collect corporate income tax from previous years	-	654,220,045
Current corporate income tax expense	-	654,220,045

6.8 Basic earnings per share

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Profit/(Loss) after corporate income tax	**4,847,860,895**	**2,077,629,551**
Increase adjustment	-	-
Decrease adjustment	-	-
Profits/(Loss) attributable to shareholders holding common shares (VND)	**4,847,860,895**	**2,077,629,551**
Weighted average number of common shares outstanding for the period (shares)	13,000,000	13,000,000
Basic earnings per share (VND/share)	**373**	**160**

6.9 Production and business expenses by factors

	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Raw material expenses	135,946,293,976	137,371,112,161
Employee expenses	36,924,926,442	24,987,095,138
Amortization and Depreciation expenses	4,849,695,919	4,036,770,563
(Reversal)/Increase in allowances	(131,437,500)	-
Outsourcing expenses	55,398,632,254	14,760,912,789
Other cash expenses	8,030,061,964	5,365,211,216
Other profits	**241,018,173,055**	**186,521,101,867**

7. OTHER INFORMATION

7.1 Information of related parties

List of Related parties

Related parties	Relations
Vinahankook Medical Supplies Co., Jsc	Associates
Members of the Board of Directors, the Executive Board, the Supervisory Board involved in managing the Corporation during the year and their close family members	Significant influence

7.1 Information of related parties (Continued)

In the period, the Company has transactions with related parties as follows:

Remuneration for Boards of Management, Supervisors and General Directors

Related parties	Nature of transaction	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Remuneration for Board of Management and Supervisors	Salary and remuneration	1,019,910,318	923,151,963
Income of the Board of General Directors, Chief accountant and other managers	Salary	1,483,505,558	539,151,500

In which:

Remuneration for Board of Management

Full name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr.Pham Cong Doan	Chairman	578,374,457	476,521,643
Mrs. Nguyen Thi Huong	Member	103,999,998	103,078,787
Mrs. Vu Thi Cam Trang	Member	103,999,998	103,078,787

Remuneration for Board of Supervisors

Full name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mrs. Nguyen Thi Huong	Head of the Board	182,202,535	191,624,262
Mr. Le Manh Hien	Member	25,666,665	24,424,242
Mr. Nguyen Anh Tuan	Member	25,666,665	24,424,242

Remuneration for Board of General Directors and others

Full name	Position	For the period ended 30/6/2026 VND	For the period ended 30/6/2025 VND
Mr. Duong Dinh Son	General Director	577,071,714	525,542,667
Mrs. Nguyen Thi Huong	Deputy General Director	330,840,875	-
Mr. Tong Van Bien	Deputy General Director - Manager of Business Development	-	150,000,000
Mr. Bui Xuan Binh	Chief Accountant	370,973,310	297,640,000
Mrs. Ngo Thị Mai Huong	Secretary of the Board of Management-Information Disclosure Officer (Appointed from 01/03/2025)	204,619,659	91,511,500

7.2 Comparative figures

The comparative information presented in the Interim Statement of Financial Position and the related notes has been derived from the Company's consolidated financial statements for the year ended at 31/12/2025, which were audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

The comparative information presented in the Interim Statement of Income, the Interim Statement of Cash Flows, and the related notes has been taken from the Company's interim consolidated financial statements for the accounting period ended 30/06/2025, which were reviewed by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm of INPACT.

The accounting period ended at 30/06/2026 is the first period in which the Company has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 and No. 43/2026/TT-BTC issued by the Minister of Finance. Accordingly, the Company has restated certain opening balances presented in the Statement of Financial Position as follows:

Items	Code	As at 31/12/2025 (Stated amount) VND	As at 01/01/2026 (Re-stated amount) VND	Differences VND
Short-term financial investments	**120**	**31,000,000,000**	**31,580,466,574**	**(580,466,574)**
Short-term held-to-maturity investments	123	31,000,000,000	31,580,466,574	(580,466,574)
Short-term receivables	**130**	**860,649,794,315**	**859,958,078,458**	**691,715,857**
Other short-term receivables	136	16,231,898,076	15,540,182,219	691,715,857
Long-term investments	**260**	**51,059,479,937**	**51,170,729,220**	**(111,249,283)**
Held-to-maturity investments	255	5,136,518,630	5,247,767,913	(111,249,283)
Total assets	280	1,516,665,543,461	1,516,665,543,461	-
Short-term liabilities		**1,310,173,587,786**	**1,310,173,587,786**	-
Dividend, Profit payables	313	-	877,584,667	(877,584,667)
Other short-term payments	320	89,487,744,377	88,610,159,710	877,584,667
Total Liabilities and Owners' Equity		1,516,665,543,461	1,516,665,543,461	-

Hanoi, August 26, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

M.S.D.N: 0100109191 - C.T.C.P
CÔNG TY CỔ PHẦN ARMEPHACO
P. PHÚC LỢI - TP. HÀ NỘI