HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS
JOINT STOCK COMPANY

CONSOLIDATED FINANCIAL STATEMENTS

for the period from 01/01/2026 to 30/06/2026

(Reviewed)

CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG

Digitally signed by CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG
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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Hai Duong Pharmaceutical Medical Materials Joint Stock Company (the "Company") presents its report and the Company's Consolidated Financial Statements for the period from 01/01/2026 to 30/06/2026.

Company

Hai Duong Pharmaceutical Medical Materials Joint Stock Company.
Established and operating under the first Business Registration Certificate No. 0800011018 dated April 4, 2003.

Business Registration Certificate

No. 0800011018, registered for the 25th change, May 21, 2026
Issued by Hai Phong City Department of Finance.

Head office

No. 102, Chi Lang street, Thanh Dong ward, Hai Phong city.

Members' Council

Members of the Members' Council during the period and at the reporting date:

Mr.	Nguyen Trung Viet	Chairman
Mrs.	Nguyen Thi Tu Anh	Member
Mr.	Tran Phuc Duong	Member

Board of Management

Members of the Board of Management during the period and at the reporting date:

Mrs.	Nguyen Thi Tu Anh	General Director
Mr.	Dang Van Viet	Quality Assurance Director
Mr.	Pham Van Nam	Chief Commercial Officer

Board of Supervision

Members of the Supervisory Board during the period and at the reporting date:

Mrs.	Pham Thi Thuy	Head of Supervisory Board
Mrs.	Nguyen Thi Huong Lan	Member
Mr.	Tran Kim Cuong	Member

Legal representative

Mrs.	Nguyen Thi Tu Anh	General Director

Auditors

Vietnam Auditing and Valuation Company Limited (AVA).

Management's Responsibility for the Consolidated Financial Statements

The Company's Management is responsible for the preparation of the Consolidated Financial Statements, which present a true and fair view of the Company's operations and business performance for the period. In preparing the Consolidated Financial Statements, the Management confirms that it has complied with the following requirements:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- State whether the applicable accounting standards have been complied with and whether there are any material departures that require disclosure and explanation in the financial statements;
- Prepare the financial statements on a going concern basis, except where it is not appropriate to assume that the Company will continue in operation.

The Company's Management ensures that the accounting records are maintained to accurately and fairly reflect the Company's financial position at any time, and that the financial statements comply with applicable current regulations of the State. The Management is also responsible for safeguarding the Company's assets and for implementing appropriate measures to prevent and detect fraud and other irregularities.

Company's financial position at as 30/06/2026 and its results of operations for the accounting period ended on the same date, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for enterprises, and applicable current regulations.

In addition, the Board of Management undertakes that the Company has complied with all information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020, Circular No. 68/2024/TT-BTC dated 18 September 2024, Circular No. 18/2025/TT-BTC dated 26 April 2025, and the amending and supplementing Circular No. 08/2026/TT-BTC dated 3 February 2026, issued by the Ministry of Finance providing guidelines on information disclosure on the Stock Market.

Hai Phong, August 24, 2026
On behalf of the Board of Management
General Director

M.S.D.N: 0800011018 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG
P. THÀNH ĐÔNG - TP. HẢI PHÒNG

Nguyen Thi Tu Anh

Vietnam Auditing and Valuation Company Limited
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My Dinh 1 Ward, South Tu Liem District, Hanoi, Viet Nam
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No.: 618 /BCKT-TC/AVA

AUDITOR'S REPORT
INTERIM FINANCIAL INFORMATION REVIEW

To: Shareholders, the Board of Management and Board of General Director
Hai Duong Pharmaceutical Medical Materials Joint Stock Company

Medical Materials Joint Stock Company, prepared on 24/08/2026, set out on pages 06 to 36, including Consolidated Statement of Financial Position as at 30/06/2026, Consolidated Statement of Profit or Loss, Consolidated Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Consolidated Financial Statements.

Management' Responsibility

The Management is responsible for the preparation of accompanying interim Consolidated 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 financial statements and for such internal control as management determines is necessary to enable the accompanying 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 the accompanying interim Consolidated Financial Statements financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of service contract No. 2410 review - Review of interim financial information by independent auditors performed.

The review financial information includes the interim implementation of interviews, mostly interviewing responsible for the financial and accounting matters, and perform analytical procedures and processes other review procedures. A fundamentally revised narrower scope audits are carried out according to the Vietnam Auditing Standards and consequently does not enable us to achieve assurance that we will recognize all key issues can be detected in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

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 Hai Duong Pharmaceutical Medical Materials Joint Stock Company as at 30/06/2026, and of the results of its operations and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of accompanying interim financial statements.

VIETNAM AUDITING AND
VALUATION COMPANY LIMITED

CÔNG TY TNHH KIỂM TOÁN VÀ THẨM ĐỊNH GIÁ VIỆT NAM
M.S.D.N: 010 ... C.T.T.N.H.H
P. TỪ LIÊM - TP. HÀ NỘI

Tran Tri Dung
Vice General Director
Registration certificate
0895-2023-126-1
Hanoi, August 24, 2026

Form No. B 01 - DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026

Unit: VND

ITEMS	Code	Note	30/06/2026	01/01/2026
A. CURRENT ASSETS	**100**		**366,828,316,464**	**333,320,462,850**
I. Cash and cash equivalents	**110**	V.1	**51,531,821,647**	**44,559,245,962**
1. Cash	111		51,531,821,647	44,559,245,962
II. Short-term receivables	**130**		**119,520,931,380**	**121,037,997,415**
1. Short-term trade receivables	131	V.3	108,379,826,992	109,868,189,942
2. Short-term advances to suppliers	132	V.4	17,323,917,412	17,539,462,880
3. Other short-term receivables	135	V.5	289,158,106	244,578,467
4. Allowance for impairment of short-term receivables	136	V.6	(6,471,971,130)	(6,614,233,874)
III. Inventories	**140**	V.7	**171,955,673,785**	**143,634,151,611**
1. Inventories	141		171,955,673,785	143,634,151,611
IV. Other current assets	**160**		**23,819,889,652**	**24,089,067,862**
1. Short-term prepaid expenses	161	V.11	688,892,260	794,701,837
2. VAT deductible	162		23,130,997,392	23,294,366,025
B. NON-CURRENT ASSETS	**200**		**642,525,360,819**	**619,229,768,954**
I. Fixed assets	**220**		**495,032,815,320**	**472,408,942,216**
1. Tangible fixed assets	221	V.8	470,950,974,032	454,157,591,860
- Cost	222		726,070,710,720	697,712,341,102
- Accumulated depreciation	223		(255,119,736,688)	(243,554,749,242)
2. Intangible fixed assets	227	V.9	24,081,841,288	18,251,350,356
- Cost	228		31,387,778,778	25,557,287,846
- Accumulated depreciation	229		(7,305,937,490)	(7,305,937,490)
II. Long-term work in progress	**250**	V.10	**144,532,689,036**	**142,391,317,925**
1. Construction in progress	252		144,532,689,036	142,391,317,925
III. Long-term financial investments	**260**	V.2	**675,000,000**	**675,000,000**
1. Long-term held-to-maturity investments	265		675,000,000	675,000,000
IV. Other non-current assets	**270**		**2,284,856,463**	**3,754,508,813**
1. Long-term prepaid expenses	271	V.11	2,284,856,463	3,754,508,813
TOTAL ASSETS	**280**		**1,009,353,677,283**	**952,550,231,804**

Form No. B 01 - DN/HN

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30/06/2026
(Continuous)

Unit: VND

ITEMS		Code	Note	30/06/2026	01/01/2026
C.	**LIABILITIES**	**300**		**479,471,420,714**	**449,236,682,497**
I.	**Current liabilities**	**310**		**235,963,055,037**	**212,182,405,640**
1.	Short-term trade payables	311	V.12	67,131,418,619	74,933,027,107
2.	Short-term advances from customers	312	V.13	48,199,736,983	28,319,984,253
3.	Short-term taxes and other amounts payable to the State	314	V.14	5,863,073,774	10,009,726,250
4.	Payables to employees	315		35,839,072,889	16,953,397,272
5.	Short-term accrued expenses	316	V.15	498,183,458	602,366,762
6.	Short-term deferred revenue	319	V.16	2,413,670,448	1,000,537,013
7.	Other short-term payables	320	V.17	10,382,742,314	7,550,378,347
8.	Short-term borrowings and finance lease liabilities	321	V.18	59,831,485,762	66,805,817,846
9.	Bonus and welfare funds	323		5,803,670,790	6,007,170,790
II.	**Non-current liabilities**	**330**		**243,508,365,677**	**237,054,276,857**
1.	Long-term borrowings and finance lease liabilities	339	V.18	243,507,179,090	237,048,292,142
2.	Science and technology development fund	344		1,186,587	5,984,715
D.	**EQUITY**	**400**		**529,882,256,569**	**503,313,549,307**
1.	Issued capital of owners	411		485,943,040,000	359,959,290,000
	- Ordinary shares with voting rights	411a		485,943,040,000	359,959,290,000
2.	Development investment fund	418		-	79,594,214,888
3.	Retained earnings	420		43,939,216,569	63,760,044,419
	- Retained earnings carried forward from prior periods	420a		10,715,508,687	8,425,031,277
	- Retained earnings for the current period	420b		33,223,707,882	55,335,013,142
	TOTAL LIABILITIES AND EQUITY	**440**		**1,009,353,677,283**	**952,550,231,804**

Hai Phong, August 24, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Quynh Nga	Chu Van Long	Nguyen Thi Tu Anh

M.S.D.N: 0800011018 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG
P. THÀNH ĐÔNG - TP. HẢI PHÒNG

Form No. B 02 - DN/HN

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

The period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
1.	Revenue from sale of goods and rendering of services	01	VI.1	368,869,628,991	324,878,136,795
2.	Revenue deductions	02	VI.2	3,852,881,604	1,884,357,756
3.	**Net revenue from sale of goods and rendering of services**	**10**		**365,016,747,387**	**322,993,779,039**
4.	Cost of sales	11	VI.3	233,381,347,430	203,227,361,435
5.	**Gross profit from sale of goods and rendering of services**	**20**		**131,635,399,957**	**119,766,417,604**
6.	Gain/(loss) from sale and disposal of investment property	21		-	-
7.	Finance income	22	VI.4	260,661,693	593,844,354
8.	Finance costs	23	VI.5	3,370,481,284	2,876,318,190
	Of which: Interest expense	24		2,263,512,962	1,535,610,975
9.	Selling expenses	25	VI.6	41,794,222,393	39,840,161,323
10.	General and administrative expenses	26	VI.6	45,123,030,345	46,441,430,297
11.	**Operating profit**	**30**		**41,608,327,628**	**31,202,352,148**
12.	Other income	31	VI.7	367,509,728	320,577,312
13.	Other expenses	32	VI.8	235,097,879	56,205,687
14.	**Other profit**	**40**		**132,411,849**	**264,371,625**
15.	**Total accounting profit before tax**	**50**		**41,740,739,477**	**31,466,723,773**
16.	Current corporate income tax expense	51	VI.10	8,348,147,895	6,293,344,756
17.	**Profit after corporate income tax**	**60**		**33,392,591,582**	**25,173,379,017**
18.	Profit Attributable to Owners of the Parent	61		33,392,591,582	25,173,379,017
18.	**Basic earnings per share**	**70**	VI.11	**687**	**518**
19.	**Diluted earnings per share**	**71**	VI.12	**687**	**518**

Hai Phong, August 24, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Quynh Nga	Chu Van Long	Nguyen Thi Tu Anh

M.S.D.N: 0800011018 - C.T.C. CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG P. THÀNH ĐÔNG - TP. HẢI PHÒNG

Form No. B 03 - DN/HN

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)

The period from 01/01/2026 to 30/06/2026

Unit: VND

	ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
I.	**Cash flows from operating activities**				
1.	**Profit before tax**	**01**		**41,740,739,477**	**31,466,723,773**
2.	**Adjustments for**				
	- Depreciation of property, plant and equipment and investment property	02		14,059,410,368	13,131,699,934
	- Provisions	03		(142,262,744)	625,106,211
	- Gains/(losses) from investing and financing activities	05		(24,895,807)	(29,738,931)
	- Borrowing costs	06		2,263,512,962	1,535,610,975
3.	**Operating profit before changes in working capital**	**08**		**57,896,504,256**	**46,729,401,962**
	- Increase/(decrease) in receivables	09		(170,944,696)	(52,400,622,095)
	- Increase/(decrease) in inventories	10		(28,321,522,174)	(9,618,850,867)
	- Increase/(decrease) in payables (excluding interest payable and income tax payable)	11		39,405,457,582	(15,708,217,121)
	- Increase/(decrease) in prepaid expenses	12		1,575,461,927	606,994,094
	- Interest paid	14		(2,263,512,962)	(1,535,610,975)
	- Corporate income tax paid	15		(12,032,800,003)	(6,302,229,077)
	- Other cash outflows for operating activities	17		(203,500,000)	(153,300,000)
	Net cash flows from operating activities	**20**		**55,885,143,930**	**(38,382,434,079)**
II.	**Cash flows from investing activities**				
1.	Payments for acquisition and construction of property, plant and equipment and other long-term assets	21		(41,942,751,696)	(106,033,056,793)
2.	Proceeds from disposal of property, plant and equipment and other long-term assets	22		-	12,785,455
3.	Interest received, dividends and profit received	27		24,895,807	16,953,476
	Net cash flows from investing activities	**30**		**(41,917,855,889)**	**(106,003,317,862)**

Form No. B 03 - DN/HN

CONSOLIDATED STATEMENT OF CASH FLOWS

(Indirect method)
The period from 01/01/2026 to 30/06/2026
(Continuous)

Unit: VND

ITEMS	Code	Note	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
III. Cash flows from financing activities				
1. Proceeds from borrowings	33		74,520,319,525	227,682,044,458
2. Repayment of borrowings (principal)	34		(75,035,764,661)	(69,287,092,839)
3. Dividends and profit paid to owners	36		(6,479,267,220)	(6,148,409,740)
Net cash flows from financing activities	**40**		**(6,994,712,356)**	**152,246,541,879**
Net increase/(decrease) in cash and cash equivalents	**50**		**6,972,575,685**	**7,860,789,938**
Cash and cash equivalents at the beginning of the period	**60**		**44,559,245,962**	**31,419,168,182**
Cash and cash equivalents at the end of the period	**70**		**51,531,821,647**	**39,279,958,120**

Hai Phong, August 24, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Quynh Nga	Chu Van Long	Nguyen Thi Tu Anh

M.S.D.N: 0800011018 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG
P. THÀNH ĐÔNG - TP. HẢI PHÒNG

Form No. B 09 - DN/HN

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

The period from 01/01/2026 to 30/06/2026

I. Background

1. Forms of Ownership

Hai Duong Pharmaceutical Medical Materials Joint Stock Company.
The company operates under Business Registration Certificate No. 0800011018, registered for the 25th change, May 21, 2026, Issued by Hai Phong City Department of Finance.
Head office: No. 102, Chi Lang street, Thanh Dong ward, Hai Phong city.
Charter capital: 485,943,040,000 VND.
Total number of shares: 48,594,304 shares.

2. Business field

Manufacturing, Trading, Trading Drugs, Pharmaceutical Chemicals and Medicinal Materials.

3. Business activities

Production of drugs, pharmaceutical chemicals and medicinal materials. Details: Production of medicines, medicinal herbs, chemicals and essential oils;
Manufacture of medical, dental, orthopedic and rehabilitation equipment and instruments. Details: Production of medical supplies;
Other food production not classified elsewhere. Details: Production of functional foods;
Investing and trading in housing, new urban areas, technical infrastructure of industrial parks;
Cosmetic production;
Wholesale of pharmaceuticals and medical instruments;
Wholesale of other foods. Details: Wholesale of functional foods;
Wholesale of perfumes, cosmetics and toilet preparations;
Wholesale of other chemicals (excluding those used in agriculture). Details: Wholesale of chemicals used in the production of pharmaceuticals, cosmetics, health supplements, laboratory testing, and hospital use;
Wholesale of medical machinery and equipment. Details: Wholesale of medical machinery, equipment, and medical supplies;
Other specialized wholesale not elsewhere classified. Details: Wholesale of essential oils, medicinal materials, and eyewear;
Other retail sale of new goods in specialized stores not elsewhere classified. Details: Retail sale of essential oils, medicinal materials, medical machinery and equipment, chemicals used in the production of pharmaceuticals, cosmetics, health supplements, laboratory testing, and hospital use;
Other retail sale of food in specialized stores. Details: Retail sale of health supplements;
Growing of medicinal plants; Other animal production. Raising of geckos and snakes (as permitted by the State);
Printing;
Other professional, scientific and technical activities not elsewhere classified. Details: Provision of scientific and technical consulting services, and technology transfer in the fields of medicine, pharmaceuticals, cosmetics, and food; quality testing services for pharmaceuticals and health supplements;
Freight transport by road;
Agency. Details: Purchase and sales agency for medicines, cosmetics, health supplements, medical instruments, medical equipment, eyewear, medicinal materials, essential oils, and chemicals;
Real estate activities with own or leased property. Details: Leasing of houses for offices, business premises, shops, warehouses, residential housing, and yards;
Hotels; Other personal service activities not elsewhere classified. Details: Beauty care services;

Distilling, rectifying and blending of spirits; Manufacture of wines; Manufacture of beer and malt; Manufacture of non-alcoholic beverages, mineral waters;
Demolition; Site preparation; Electrical installation;
Installation of water supply, drainage, heater and air conditioning systems; Installation of other construction systems;
Completing construction works; Other specialized construction activities. Details: Construction of drug factory;
Wholesale of beverages. Details: Wholesale of beer, wine, spirits, and soft drinks;
Advertising; Market research and public opinion polling; Pre-primary education;
Organization of conventions and trade shows.

4. The Company's normal business period

The Company's normal business period is 12 months.

5. Operations of the company in the fiscal year affecting the financial statements

During the accounting period, the Company's operations did not have any significant characteristics that affected the Financial Statements. The Company's operations take place normally in all periods of the year.

6. Business structure

6.1. Total number of subsidiaries

Number of consolidated subsidiaries: 01 companies
Number of subsidiaries not allowed to consolidate: None.

6.2. The list of subsidiaries

Subsidiary name	Rate of interest	Rate of voting rights	Head office - Principle activities
HDPHARMA.,LTD	100%	100%	1st floor, 102 Chi Lang street, Thanh Dong ward, Hai Phong city - Retail of drugs, medical instruments, cosmetics and hygiene items in specialized stores.

7. Number of employees at the end of the fiscal year or average number of employees during the fiscal year

As at 30/06/2026, the number of employees is: 771 people.
As at 01/01/2026, the number of employees is: 771 people.

8. Statement of ability to compare information on Financial Statements

The financial statements of the Company are prepared to ensure comparability.

II. Accounting period and accounting monetary unit

1. Accounting period

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

2. Accounting monetary unit

The accounting currency is Vietnam Dong ("VND").

III. Accounting standards and Accounting system

1. Accounting System

The Company applies the Vietnamese Accounting Regime for enterprises prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

The consolidated financial statements have been prepared in compliance with Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance, which amends and supplements a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance providing guidance on the preparation and presentation of consolidated financial statements.

The Ministry of Finance issued Circular No. 43/2026/TT-BTC dated 20 April 2026, amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Minister of Finance, which provides guidance on the preparation and presentation of consolidated financial statements. The Circular became effective from the date of its issuance and applies to the preparation and presentation of consolidated financial statements for financial years beginning on or after 1 January 2026.

The effects of the changes in accounting policies arising from the guidance set out in Circular No. 43/2026/TT-BTC dated 20 April 2026 have been applied prospectively. The Company has provided comparative disclosures in the financial statements for those line items affected by the changes introduced by Circular No. 43/2026/TT-BTC dated 20 April 2026 compared with Circular No. 202/2014/TT-BTC.

2. Announcement on compliance with Vietnamese standards and accounting system

The company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current accounting system.

IV. Accounting policies, accounting estimates and relevant legal regulations apply

1. Exchange rates applied in accounting system

Transactions denominated in foreign currencies are translated into Vietnam Dong (VND) at the actual exchange rates prevailing on the transaction dates or at historical exchange rates, as appropriate to the nature of the transactions. Actual exchange rates are the average transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts, or exchange rates approximating such rates in accordance with prevailing regulations. Historical For foreign currency purchase and sale transactions, the exchange rates stipulated in the contracts between the Company and the commercial banks are applied. At the end of the accounting period, monetary items denominated in foreign currencies are retranslated at the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts. Foreign currency deposits are retranslated at the exchange rates quoted by the banks where the relevant accounts are maintained. Foreign currency-denominated receivables for which allowances for doubtful debts have been recognised are not retranslated to the extent of the amounts covered by such allowances.

Where a commercial bank does not quote an exchange rate for the foreign currency in which a transaction is denominated, the Company uses an intermediary currency for translation in accordance with prevailing regulations and applies such method consistently throughout the accounting period.

2. Recognition of cash and cash equivalents

Money includes cash, demand deposits at banks and other organizations, money in transit, foreign currency and other amounts as prescribed. Monetary gold (if any) is gold held for the purpose of storing value and does not include gold classified as inventory. Cash equivalents are short-term investments with a redemption period or maturity of no more than 03 months from the date of purchase, are easily convertible into a specified amount of cash and do not have much risk of conversion into cash.

3. Principles of accounting for financial investments

Held-to-maturity investments

Held-to-maturity investments comprise term deposits, valuable papers, bonds, preference shares classified as liabilities, loans and other investments held to maturity for interest-earning purposes, excluding derivative financial instruments. These investments are presented as current or non-current assets based on their remaining terms at the end of the reporting period.

At the end of the reporting period, the Company assesses whether there is any impairment of its held-to-maturity investments and recognizes an allowance for impairment losses, if necessary. Held-to-maturity investments denominated in foreign currencies are recognized and subsequently remeasured in accordance with the accounting policies for foreign exchange differences.

4. Accounting policies for receivables

Receivables comprise trade receivables, internal receivables and other receivables. Receivables are monitored in detail by counterparties, maturities, original currencies and other relevant factors for management purposes.

At the end of the reporting period, foreign currency-denominated receivables are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts. Receivables are classified as current or non-current based on their remaining terms at the end of the reporting period.

The Company recognizes an allowance for doubtful debts for receivables that are considered impaired or are unlikely to be fully recoverable in accordance with prevailing regulations.

5. Accounting policies for inventories

Recognition of inventories

Inventories are stated at cost, which comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition. Where the net realizable value is lower than cost, inventories are stated at net realizable value.

Materials, equipment, spare parts and work in progress that are expected to be recovered or consumed after more than 12

months from the end of the reporting period or beyond the normal operating cycle are presented as non-current assets.

Inventory valuation method

- For raw materials imported in batches, the discharge cost is calculated using the specific identification method for each corresponding batch.
- For raw materials (including inner boxes, outer cartons, boxes, etc.) not managed by batch, the discharge cost is calculated using the monthly weighted average method.
- Finished goods from toll manufacturing and exported finished goods are valued using the specific identification method (goods sold from a specific batch are calculated at the exact cost of that batch).
- Finished goods produced for the commercial sales warehouse and trading goods are valued using the moving weighted average method (weighted average after each addition).

Inventory accounting method

The cost of inventories issued is determined on a transaction-by-transaction basis.

Allowance for inventory write-down

At the end of the reporting period, the Company recognizes an allowance for inventory write-down for inventories whose net realizable value is lower than cost, in accordance with prevailing regulations.

Basis for allocation of raw materials and supplies

Raw materials and supplies consumed are allocated to cost objects based on actual usage, consumption norms, production output or other appropriate allocation bases, ensuring that raw material and supply costs are reasonably and consistently attributed to the cost of products and services.

Accounting policies for inventories relating to onerous contracts

For onerous contracts relating to inventories, the Company assesses expected losses arising from the performance of such contracts at the end of the reporting period. Where the unavoidable costs of fulfilling the contractual obligations exceed the economic benefits expected to be received under the contract, the Company recognizes the resulting loss in accordance with prevailing regulations.

Inventories held for the purpose of fulfilling onerous contracts are measured at net realizable value. Any loss arising from the impairment of inventories is recognized before the determination and recognition of obligations arising from onerous contracts.

6. Accounting policies and depreciation/amortisation of tangible fixed assets (including perennial plants bearing recurring produce and working animals), intangible fixed assets, finance lease assets and investment property

Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are stated at cost. During their useful lives, these assets are carried at cost less accumulated depreciation/amortisation and accumulated impairment losses (if any).

Routine maintenance and repair costs are recognized in the statement of profit or loss as incurred. Expenditures incurred subsequent to initial recognition that result in an increase in the future economic benefits expected to be derived from the assets are capitalized as part of the cost of the related assets.

Depreciation and amortisation are calculated using the straight-line method over the estimated useful lives of the assets. The Company reviews the useful lives and depreciation/amortisation methods periodically and adjusts them prospectively, if necessary, in accordance with prevailing regulations.

The depreciation period is determined based on the estimated useful life of the asset:

- Buildings, structures	08 - 26 years
- Machine, equipment	05 - 10 years
- Transportation equipment	05 - 08 years
- Office equipment	03 - 05 years
- Land use rights	Indefinite
- Management software	03 years

7. Accounting policies for deferred expenses

Deferred expenses comprise expenditures that have been incurred but relate to multiple accounting periods, including prepaid rentals, prepaid insurance, tools and supplies, major repairs and periodic maintenance of fixed assets, goodwill and other expenditures that are allocated to operating expenses over multiple periods in accordance with prevailing regulations.

Deferred expenses are amortized to operating expenses over periods and using methods that are appropriate to the nature of the expenditures and the pattern in which the related economic benefits are expected to be consumed. The Company maintains detailed records of each deferred expense item, including the amount incurred, the amount amortized and the unamortized balance.

Expenditures relating to one financial year or one operating cycle are classified as short-term deferred expenses. Expenditures expected to generate economic benefits over multiple accounting periods are classified as long-term deferred expenses and are amortized to profit or loss over the relevant periods.

Tools and supplies: Tools and supplies placed into use with material value are allocated to expenses on a straight-line basis over an allocation period not exceeding 36 months.

Fixed asset repair expenses: Significant one-off repair expenses incurred are allocated to expenses on a straight-line basis over a period not exceeding 36 months.

8. Accounting policies for trade payables

Trade payables comprise obligations arising from the purchase of goods, services, assets and other transactions of a commercial nature with suppliers. Trade payables are monitored in detail by counterparty, settlement term, original currency and other relevant factors for management purposes.

At the end of the reporting period, trade payables are classified as current or non-current based on their remaining terms. Foreign currency-denominated payables are initially recognized at the actual transaction exchange rates or recorded exchange rates and are retranslated at the average remittance buying and selling exchange rate of the commercial bank with which the Company regularly transacts at the end of the reporting period.
Trade payables are recognized in accordance with the prudence principle when there is evidence that a payment obligation is likely to arise.

9. Accounting policies for dividends and profit distributions payable

Dividends and profit distributions payable are recognized as liabilities when the distribution of profits has been approved by the appropriate authority in accordance with the Company's Charter and applicable laws and regulations. The liability is measured at the amount payable to shareholders, capital contributors or owners.
The Company monitors the payment terms, settlement status and the financial year from which profits are appropriated for each dividend or profit distribution payable, where such information can be determined. Dividends and profit distributions approved after the end of the reporting period are not recognized as liabilities at the reporting date but are disclosed as events occurring after the reporting period.

10. Accounting policies for accrued expenses

Accrued expenses represent expenses relating to goods and services received or obligations incurred during the reporting period for which adequate supporting documentation for settlement is not available at the reporting date. Such expenses are recognized based on reasonable estimates and in accordance with the matching principle.
Accrued expenses are reviewed and reconciled against actual costs incurred. Any difference between the accrued amounts and the actual costs is recognized as an adjustment to expenses in the period in which the difference arises.

11. Accounting policies for deferred revenue

Deferred revenue comprises amounts received in advance that relate to multiple accounting periods, including rental income received in advance and other advance receipts that do not yet qualify for recognition in profit or loss for the current period.
Deferred revenue is initially recognized at the amount received and is subsequently recognized as revenue over the relevant periods based on the passage of time or the extent to which the related performance obligations have been fulfilled.
Deferred revenue does not include advances received from customers for goods or services not yet provided, nor revenue that has been recognized but not yet collected.

12. Accounting policies for provisions

Provisions are recognized when the Company has a present obligation arising from past events, it is probable that an outflow of economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.
Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. At the end of each reporting period, the Company reviews the provisions recognized. Where the required provision exceeds the existing unused provision balance, the difference is recognized as an additional provision. Where the required provision is lower than the existing unused provision balance, the difference is reversed.

13. Accounting policies for deferred income tax

Deferred tax assets

Deferred tax assets are recognized for deductible temporary differences, tax losses and unused tax incentives carried forward to subsequent periods to the extent that it is probable that future taxable profits will be available against which such amounts can be utilized.
Deferred tax assets are measured using the corporate income tax rates expected to apply in the period when the assets are realized or the related liabilities are settled, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilized. Such reductions are reversed when sufficient evidence exists that future taxable profits will be available to recover the deferred tax assets.

Deferred tax liabilities

Deferred tax liabilities are recognized for taxable temporary differences arising from differences between the carrying amounts of assets or liabilities and their respective tax bases, except in cases where recognition is not required under applicable accounting standards.

Deferred tax liabilities are measured using the corporate income tax rates expected to apply in the period when the temporary differences reverse, based on tax laws and tax rates in effect at the reporting date.

The carrying amount of deferred tax liabilities is reviewed at the end of each reporting period and adjusted to reflect changes in the related taxable temporary differences.

14. Accounting policies for borrowings and finance lease liabilities

Borrowings and finance lease liabilities are initially recognized at the proceeds received, net of directly attributable transaction costs, if any. Such costs are amortized to finance expenses over the term of the related borrowings using an appropriate method. Borrowing costs are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Borrowings and finance lease liabilities are classified as current or non-current based on their remaining contractual maturities at the reporting date. Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset, whichever is lower.

Foreign currency-denominated borrowings and finance lease liabilities are retranslated at the applicable exchange rates at the reporting date.

15. Accounting policies for borrowing costs and capitalization of borrowing costs

Borrowing costs are recognized as expenses in the period in which they are incurred, except for borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets, which are capitalized in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs.

Capitalized borrowing costs include interest expenses, discounts or premiums arising on the issuance of bonds, and other costs directly attributable to borrowings. For specific borrowings obtained for the construction of property, plant and equipment or investment property, borrowing costs are capitalized during the construction period, including cases where the construction period is less than twelve months.

The Company does not capitalize borrowing costs arising from borrowings used to construct assets or projects for customers.

The capitalization rate for general borrowings is determined in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs, based on the weighted average borrowing costs applicable to the borrowings outstanding during the period. The capitalization rate applied during the period was ...%.

16. Accounting policies for equity

16.1. Accounting policies for contributed capital, share premium, conversion option of convertible bonds, and other components of equity

Contributed capital is recognized at the amount actually contributed and is reflected at the par value of issued shares.
Share premium represents the difference between the issue price and the par value of shares, net of related issuance costs.

The conversion option of convertible bonds is recognized as an equity component, determined at the issuance date based on the difference between the proceeds of the convertible bonds and the fair value of the liability component. Upon maturity or conversion of the bonds, the value of the conversion option is transferred in accordance with prevailing regulations.

Other components of equity include amounts supplemented from retained earnings, assets received as grants, donations or gifts, differences arising from common control transactions, revaluation surplus of assets, and other items recognized directly in equity in accordance with applicable regulations.

16.2. Accounting policies for foreign exchange differences

Foreign exchange differences arise from foreign currency transactions, the remeasurement of monetary items denominated in foreign currencies at the end of the reporting period, and the translation of financial statements from foreign currencies into Vietnamese Dong.
Foreign exchange differences arising during the period and from the remeasurement of foreign currency monetary items at the end of the period are recognized in profit or loss as finance income (if gains) or finance expenses (if losses) in order to determine the results of operations for the period.

16.3. Accounting policies for retained earnings

Retained earnings represent the profit after tax remaining after the allocation to reserves, dividend distribution, profit appropriation, or loss handling as approved by the competent authority and in accordance with applicable laws and regulations.
Retained earnings also include retrospective adjustments arising from changes in accounting policies or correction of material prior-period errors. The recognition and appropriation of retained earnings are based on the Company's financial performance and lawful profit distribution decisions.

17. Accounting policies for revenue recognition and other income

17.1. Revenue from sale of goods and rendering of services

Revenue from sale of goods
The Company only records sales revenue when the following conditions are simultaneously met:
- Has transferred most of the risks and benefits associated with ownership of products and goods to the buyer;
- No longer holds the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined relatively reliably;
- Has or will receive economic benefits from the sales transaction;
- Identify the costs related to the sales transaction.

Revenue from rendering of services
The Company recognizes revenue from rendering of services only when all of the following conditions are satisfied:
- The revenue can be measured reliably. Where the contract allows the customer to return the service under specific conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services provided;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably;
- The costs incurred for the transaction and the costs to complete the service can be measured reliably.

17.2. Finance income

Finance income includes:
- Interest income such as bank deposit interest, loan interest, deferred payment interest, installment sale interest, bond interest, treasury bill interest and other interest income;
- Dividends and profit distributions arising after the investment date;
- Gains from disposal or liquidation of financial investments;
- Foreign exchange gains, including gains from remeasurement of foreign currency monetary items and gains from foreign currency trading;
- Other finance income.

Finance income is recognized in accordance with the following principles:

- For disposal of financial investments, income is recognized as the difference between the selling price and carrying amount;
- For foreign currency transactions, income is recognized on a net gain basis;
- Deposit interest is recognized on a time proportion basis and excludes interest arising from temporary investment of separately capitalized borrowings;
- Loan interest and deferred/ installment sale interest are recognized only when collectability is probable and the related principal is not subject to impairment provisions;
- Bond interest, dividends and profit distributions are recognized only for amounts arising after the investment date;
- Dividends received in the form of shares are not recognized as finance income and do not increase the carrying amount of the investment, unless otherwise required by law.

17.3. Other income

Other income reflects income arising outside normal operating activities and includes:

- Gains from disposal or liquidation of property, plant and equipment;
- Gains from revaluation of assets, materials and goods when contributing capital or making investments;
- Income from sale and leaseback transactions;
- Tax refunds or reductions recognized after prior recognition;
- Penalties and compensation received from customers or third parties;
- Recovery of previously written-off doubtful debts;
- Payables that are no longer payable due to unidentified creditors or no longer existing obligations;
- Bonuses, gifts, grants and other forms of donations received;
- Value of promotional goods received without repayment obligation;
- Other income arising outside the Company's normal business activities.

18. Accounting policies for revenue deductions

Revenue deductions include trade discounts, sales discounts and sales returns.

Revenue deductions arising in the same period as the related revenue are recorded as a reduction of revenue for that period.

Where such deductions relate to revenue recognized in prior periods but arise before the issuance of the financial statements, they are recorded as a reduction of revenue of the reporting period.

Where such deductions arise after the issuance of the financial statements, they are recorded as a reduction of revenue in the period in which they occur.

19. Accounting policies for cost of goods sold

Cost of goods sold is recognized in line with revenue generated in the period and includes the cost of goods, finished products, services, investment property and other direct costs related to business operations.

The Company applies the principle of prudence in recognizing cost of goods sold. Inventory losses, direct materials costs, direct labour costs and overheads exceeding normal capacity are not included in inventory valuation but are recognized immediately in cost of goods sold in the period.

Inventory shrinkage and losses, net of any compensation received, are recognized in cost of goods sold.

Allowance for decline in value of inventories and provisions for onerous contracts are recognized in cost of goods sold based on the difference between net realizable value and cost of inventories.

Reversals of inventory write-downs and tax amounts included in the cost of purchased inventories but subsequently refunded under regulations are recorded as reductions of cost of goods sold.

20. Accounting policies for finance costs

Finance costs include interest expenses, bond issuance costs, foreign exchange losses, losses on disposal of financial investments, impairment provisions for investments, provisions for decline in value of trading securities, settlement discounts and other costs related to financing activities.

Borrowing costs and bond issuance costs that do not qualify for capitalization are recognized in finance costs and amortized over the term of the related borrowings or bonds.
Interest expense on convertible bonds is determined using the effective interest method and recognized in finance costs in the period incurred.
Dividends on preference shares classified as liabilities are recognized as finance costs in accordance with the substance of the transaction.

21. Accounting policies for selling expenses and general and administrative expenses

Selling expenses comprise costs incurred directly in connection with sales activities and rendering of services, including staff costs, advertising and marketing expenses, commissions, transportation, storage, packaging, warranty costs, and other related expenses.
General and administrative expenses include general overhead costs of the enterprise such as management staff costs, office supplies and materials, depreciation of property, plant and equipment, taxes and fees, provisions for doubtful debts, outsourced services, and other administrative expenses.
Selling expenses and general and administrative expenses are recognized in profit or loss in the period in which they are incurred in accordance with the matching principle between revenue and expenses.

22. Accounting policies for disposal of property, plant and equipment and investment property

Property, plant and equipment and investment property are derecognized upon disposal, sale, or when no future economic benefits are expected from their use or disposal.
Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds and the carrying amount of the assets.
Such gains or losses are recognized in profit or loss in the period in which they arise.

23. Accounting policies for current corporate income tax (including global minimum tax top-up) and deferred corporate income tax

Current corporate income tax

Current corporate income tax expense is determined based on taxable income for the year and the applicable corporate income tax rates in accordance with prevailing tax laws.
Current corporate income tax expense includes additional corporate income tax under global minimum tax regulations.
The additional corporate income tax arising from global minimum tax rules is recognized in accordance with applicable regulations; the Company also recognizes corresponding deferred tax assets where applicable.

Deferred corporate income tax expense

Deferred corporate income tax expense arises from the recognition of deferred tax liabilities or the reversal of previously recognized deferred tax assets.
Deferred corporate income tax income arises from the recognition of deferred tax assets or the reversal of previously recognized deferred tax liabilities.
Deferred corporate income tax is determined based on temporary differences between the carrying amounts of assets and liabilities and their tax bases in accordance with applicable regulations.

24. Accounting policies and other principles

24.1. Related parties

Enterprises and individuals are considered related parties if they directly or indirectly, through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company. This includes parent companies, subsidiaries and associates. Related parties also include associates, individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel including directors and officers of the Company, close members of the families of such individuals, as well as entities controlled or significantly influenced by such individuals.

In assessing each related party relationship, attention is given to the substance of the relationship rather than merely its legal form.

25. Principles and methods of preparing consolidated financial statements

25.1. Basis for consolidation of financial statements

Consolidated financial statements are prepared based upon consolidating separate financial statements of the Company and its subsidiaries under its control as at 31 December annually. Control rights is in practice when the company has power to govern the financial and operating policies of invested companies to obtain benefits from their activities.

Financial statements of subsidiaries are prepared for the same fiscal as the company, using consistent accounting policies. If necessary, financial statements of subsidiaries may be adjusted to ensure the consistence between accounting policies applied at the company and its subsidiaries.

Operation results of subsidiaries which were purchased or liquidated in the period are presented on consolidated financial statements since the purchasing or liquidated dates.

Balance, main income and expense, including unrealized profits from intra-group transactions are eliminated in full from consolidated financial statements.

Non-controlling interest reflecting profits or losses and net assets which are not held by shareholders of the company will be presented in a separate item on consolidated statement of financial position and consolidated statement of comprehensive income.

24.3. Goodwill

Goodwill presented on consolidated financial statements is the surplus between its purchase cost and benefit of the company in total fair value of assets, liabilities and contingent liabilities of subsidiaries, associates or joint ventures at the investment date. Goodwill is treated as intangible fixed assets, amortized under straight-line basis with estimated useful life not beyond 10 years.

When selling subsidiaries, associates and joint ventures, the carrying amount of goodwill which is not fully amortised is accounted into profit/loss of the selling transaction.

24.4. Gain on bargain purchase

A gain on bargain purchase represents the excess of the Company's interest in the aggregate fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, an associate or a jointly controlled entity at the acquisition date over the acquisition consideration. A gain on bargain purchase is recognised immediately in the statement of profit or loss.

V. Supplementary disclosures for items presented in the Statement of Financial Position

Unit: VND

1. Cash and cash equivalents

Cash and cash equivalents held by the Company that are not restricted in use	**30/06/2026**	**01/01/2026**
Cash on hand	20,642,213,000	3,709,923,563
Demand deposits	30,889,608,647	40,849,322,399
	51,531,821,647	**44,559,245,962**

2. Financial investments

2.1. Investments held to maturity

	30/06/2026		01/01/2026	
	Original cost	**Provisions**	**Original cost**	**Provisions**
Long-term				
Term deposits	675,000,000	-	675,000,000	-
	675,000,000	**-**	**675,000,000**	**-**

(i) The term deposit with a maturity of 638 days is placed at Joint Stock Commercial Bank for Investment and Development of Vietnam - Hai Duong Branch at an interest rate of 4.7% per annum. This deposit is currently pledged as collateral for a short-term loan at the same Bank.

Recoverable amount	**30/06/2026**	**01/01/2026**
Long-term		
Term deposit	675,000,000	675,000,000
	675,000,000	**675,000,000**

3. Receivables

	30/06/2026		01/01/2026	
	Value	**Provisions**	**Value**	**Provisions**
Short-term				
Other parties				
Hai Duong Provincial General Hospital	5,369,929,960	-	2,339,428,262	-
KARUNA PHARMA CO,LTD	4,954,944,234	-	4,429,531,934	-
Tu Ky District Medical Center	4,064,082,379	-	2,393,483,260	-
Nam Sach Medical Center	4,047,916,460	-	1,936,770,640	-
Hung Yen Pharmaceutical Joint Stock Company	2,417,930,665	-	1,648,999,160	-
K Hospital	2,155,739,999	-	1,725,609,999	-
Binh Giang Medical Center	2,071,580,272	-	3,050,841,914	-
Hai Duong Rehabilitation Hospital	1,927,349,480	-	945,312,480	-
Nam Viet Trading and Pharmaceutical Joint Stock Company	1,907,754,256	-	2,431,067,808	-
Santa Viet Nam Pharmaceutical Joint Stock Company	1,812,450,000	-	1,165,500,000	-
Others	77,650,149,287	6,471,971,130	87,801,644,485	6,614,233,874
Related parties				
	108,379,826,992	**6,471,971,130**	**109,868,189,942**	**6,614,233,874**

4. Advances for suppliers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Tofflon Science and Technology Group Co.,Ltd	5,475,835,500	5,475,835,500
TRUKING TECHNOLOGY LIMITED	4,499,712,000	-
HQC Industry Joint Stock Company	1,213,012,800	-
Bendison Pharmaceuticals Pte. Ltd.	1,178,419,160	-
Indochina Laboratory Furniture and Services Joint Stock Company	1,139,332,856	1,139,332,856
Mytek Industries Joint Stock Company	864,061,290	727,630,560
ZHANGJIAGANG OUSIRUI MEDICAL TECHNOLOGY CO., LTD.	439,756,800	-
Vitech Development Co., Ltd	428,000,000	-
Dang Hung Chemical Company Limited	364,507,500	-
Northern Environment Joint Stock Company	160,000,000	160,000,000
Others	1,561,279,506	10,036,663,964
Related parties		
	17,323,917,412	**17,539,462,880**

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provisions	Value	Provisions
Short-term				
Other parties				
Advances	204,893,285	-	155,711,472	-
Other short-term deposits	46,471,890	-	51,821,055	-
Other receivables	37,792,931	-	37,045,940	-
Related parties				
	289,158,106	**-**	**244,578,467**	**-**

6. Bad debt

	30/06/2026		01/01/2026	
	Original value	Recoverable amount	Original value	Recoverable amount
Value of short-term receivables of overdue customers				
From 6 months to 1 year	-	-	-	-
Over 1 year to 2 years	-	-	-	-
Over 2 years to 3 years	111,682,378	33,504,713	111,682,378	33,504,713
Over 3 years	6,393,793,465	-	6,536,056,209	-
	6,505,475,843	**33,504,713**	**6,647,738,587**	**33,504,713**

7. Inventories

	30/06/2026		01/01/2026	
	Original value	**Provisions**	**Original value**	**Provisions**
Raw material	76,788,743,146	-	58,095,609,924	-
Tools, supplies	380,186,797	-	473,710,871	-
Production and business work in progress	19,062,354,756	-	12,156,670,958	-
Finished goods	71,089,183,941		66,590,004,113	-
Merchandise	4,635,205,145	-	6,318,155,745	-
	171,955,673,785	**-**	**143,634,151,611**	**-**

8. Tangible fixed assets

Appendix No. 01

9. Intangible fixed assets

Items	**Land use rights**	**Software**	**Total**
Original cost			
As at 01/01/2026	20,651,287,846	4,906,000,000	25,557,287,846
Purchase in the period	5,830,490,932	-	5,830,490,932
As at 30/06/2026	**26,481,778,778**	**4,906,000,000**	**31,387,778,778**
Accumulated amortisation			
As at 01/01/2026	2,399,937,490	4,906,000,000	7,305,937,490
Depreciation in period	-	-	-
As at 30/06/2026	**2,399,937,490**	**4,906,000,000**	**7,305,937,490**
Net carrying amount			
As at 01/01/2026	18,251,350,356	-	18,251,350,356
As at 30/06/2026	**24,081,841,288**	**-**	**24,081,841,288**

Cost of fully depreciated intangible fixed assets but still in use: 7,305,937,490

10. Long-term assets in progress

Construction in progress	30/06/2026 Original value	30/06/2026 Recoverable amount	01/01/2026 Original value	01/01/2026 Recoverable amount
Procurement				
Purchases of fixed assets for Cam Thuong Factory Phase 2 Project	9,616,311,774	9,616,311,774	14,724,084,575	14,724,084,575
Purchases fixed assets for Chi Lang factory project	1,177,870,370	1,177,870,370	-	-
Construction in progress	-	-	-	-
EU-GMP consultancy expenses for Cephalosporin production line - Phase 2 Project	8,156,574,897	8,156,574,897	7,855,735,015	7,855,735,015
Consultancy, design, and construction investment expenses for EU-GMP	108,696,414,320	108,696,414,320	101,807,305,355	101,807,305,355
Fire prevention and fighting system for 4C Manufacturing Plant	-	-	2,915,476,350	2,915,476,350
EU-GMP validation documentation expenses for Cephalosporin powder filling line	639,079,032	639,079,032	639,079,032	639,079,032
Medium-term loan interest expenses capitalized to the project	16,246,438,643	16,246,438,643	8,619,146,666	8,619,146,666
Value of land use rights for Lot L09-54 in Can Tho	-	-	2,915,245,466	2,915,245,466
Value of land use rights for Lot L09-53 in Can Tho	-	-	2,915,245,466	2,915,245,466
	144,532,689,036	**144,532,689,036**	**142,391,317,925**	**142,391,317,925**

11. Prepaid expenses

	30/06/2026	01/01/2026
11.1. Short-term		
Tools and equipment in use	688,892,260	794,701,837
	688,892,260	**794,701,837**
11.2. Long-term		
Tools and equipment in use	2,284,856,463	3,754,508,813
	2,284,856,463	**3,754,508,813**

12. Payables to suppliers

	30/06/2026	01/01/2026
Short-term		
Other parties		
Indochina Trading and Pharmaceutical Joint Stock Company	3,781,212,300	1,212,300
Phuc Thai Pharma Joint Stock Company	3,511,240,500	3,652,635,000
Đong Au Production And Trading Company Limited	3,231,318,379	3,246,340,931
Van Xuan Pharmaceutical Trading Company Limited	3,011,560,416	3,011,560,416
Golden Sand Trading and Consulting Corporation	2,623,620,000	3,014,460,000
Hanoi GMP Medicinal Materials Co., Ltd.	2,464,492,800	798,873,600
LLOYD LABORATORIES INC.	2,461,810,000	1,249,329,750
Hung Phu Medical Glass Joint Stock Company	2,306,936,160	2,417,169,600
Alphaco Construction Joint Stock Company	1,734,506,670	706,699,345
Constantia Vietnam Manufacturing Limited Liability Company	1,613,877,386	447,668,763
Others	40,390,844,008	56,387,077,402
Related parties		
	67,131,418,619	**74,933,027,107**

13. Advances from customers

	30/06/2026	01/01/2026
Short-term		
Other parties		
IPP Vigor Group Joint Stock Company	11,534,232,500	2,625,814,076
Solpharma Company Limited	5,096,769,377	2,920,150,100
Ha Minh Technology and Trading Company Limited	2,214,177,730	2,214,177,730
KARUNA PHARMA CO,LTD	1,631,953,000	1,306,755,000
2B Trading and Service Co.,Ltd	1,433,296,695	837,592,263
Sanoji World Joint Stock Company (Bayer World.,Jsc)...	1,245,270,000	315,270,000
Solpharma Company Limited	1,170,037,315	415,690,258
Vitapure Pharma EOOD	1,040,176,355	-
VP-PHARM Pharmaceutical Joint Stock Company	1,014,905,829	917,003,829
SUHAGO Vietnam Company Limited	949,536,000	824,141,840
Vietnam Pharusa Joint Stock Company	835,899,460	831,921,010
Others	20,033,482,722	15,111,468,147
Related parties		
	48,199,736,983	**28,319,984,253**

14. Taxes and payables to the state budget

	30/06/2026	Tax paid in the period	Tax payable in the period	01/01/2026
Value-added tax	-	26,281,957,302	26,281,957,302	-
Export, import duties	-	3,143,106	3,143,106	-
Corporate income tax	5,348,147,895	12,032,800,003	8,348,147,895	9,032,800,003
Personal income tax	124,148,813	1,706,868,259	854,090,825	976,926,247
Property tax and land rental	390,777,066	778,729,020	1,169,506,086	-
Environmental protection tax and other taxes	-	19,206,826	19,206,826	-
	5,863,073,774	**40,822,704,516**	**36,676,052,040**	**10,009,726,250**

In which:

14.1. Payables

	30/06/2026	01/01/2026
Corporate income tax	5,348,147,895	9,032,800,003
Personal income tax	124,148,813	976,926,247
Property tax and land rental	390,777,066	-
	5,863,073,774	**10,009,726,250**

15. Accrued expenses

	30/06/2026	01/01/2026
Short-term		
Remuneration of the Board of Directors and Supervisory Board	496,933,458	530,784,858
Other accrued expenses	1,250,000	11,581,904
Others	-	60,000,000
	498,183,458	**602,366,762**

16. Deferred revenue

	30/06/2026	01/01/2026
Short-term		
Unearned revenue for product registration services	2,266,806,816	691,964,286
Lease of houses and premises	146,863,632	308,572,727
Other unallocated revenue	-	-
	2,413,670,448	**1,000,537,013**

17. Other payables

	30/06/2026	01/01/2026
Short-term		
Other parties		
Trade Union Fees; Social, Health, Unemployment insurance	4,184,671,967	-
Other payables (Deposits received from processing customers for domestic and international product registration pending final settlement):	6,198,070,347	7,550,378,347
IPP Vigor Group Joint Stock Company	*1,711,250,000*	*2,231,250,000*
Green Viet Nam Pharmacy Trading Company Limited	*495,000,000*	*495,000,000*
Alpha France Pharmaceutical Trading Joint Stock Company	*200,000,000*	*200,000,000*
Santa Viet Nam Pharmaceutical Joint Stock Company	*50,000,000*	*50,000,000*
Others	*3,741,820,347*	*4,574,128,347*
Related parties		
	10,382,742,314	**7,550,378,347**

18. Loans and debts

18.1. Short-term borrowings

	30/06/2026	Decrease	Increase	01/01/2026
Short-term borrowings	**59,831,485,762**	**75,004,537,961**	**68,030,205,877**	**66,805,817,846**
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Duong Branch (i)	15,810,776,199	20,873,218,829	15,810,776,199	20,873,218,829
Bank for Investment and Development of Vietnam Joint Stock Commercial Bank - Hai Duong Branch (ii)	43,739,709,563	54,131,319,132	52,219,429,678	45,651,599,017
Borrowings from employees	281,000,000	-	-	281,000,000
	59,831,485,762	**75,004,537,961**	**68,030,205,877**	**66,805,817,846**

(i) Credit Line Contract No. 01/CNHD1/2025-HDCVHM/NHCT340/DUOCVTYT dated 20 March 2025; Credit limit: VND 50,000,000,000. Purpose: to supplement working capital for business and production activities of pharmaceuticals, medical supplies and equipment. Credit limit validity term: 12 months from the signing date. Contract No. 01/CNHD1/2025-HDCVHM/NHCT340/DUOCVTYT includes debts adjusted by Credit Line Contract No. 02.10/2023-HĐCVHM/NHCT340-DUOCVTYT dated 18 October 2023 and Amendment Agreement No. 02.10/2023-HĐCVHM/NHCT340-DUOCVTYT/SĐBS01 signed on 16 October 2024. The lending interest rate is specified in the Promissory Note for each disbursement, the loan term is determined per loan acknowledgment contract and shall not exceed 06 months from the disbursement date. Collateral: Mortgage Contract for Land-Attached Assets No. 16.09/CNHD9/2016/HĐTC/DUOC-VTYT dated 19 September 2016 and subsequent amendments to the Mortgage Contract.

(ii) Credit Contract No. 01/2025/222776/HĐTD dated 01 October 2025; Credit limit: VND 100,000,000,000 including both Vietnamese Dong and equivalent foreign currencies (including all short-term outstanding loan balance, guarantee balance, and L/C issuance balance transferred from Credit Line Contract No. 02/2024/222776/HĐTD dated 04 September 2025). Purpose: to supplement working capital, issue guarantees, and open letters of credit (L/C). Term: from 01 October 2025 to 30 September 2026 (validity term: 12 months from the signing date). Interest rate: the lending interest rate is specified in the Promissory Note for each disbursement. Collateral:

- Asset Mortgage Contract No. 01/2019/222776/HĐBĐ dated 16 October 2019 signed between Hai Duong Medical & Pharmaceutical Joint Stock Company and Bank for Investment and Development of Vietnam JSC - Hai Duong Branch.
- Mortgage Contract for Land-Attached Assets to be Formed in the Future No. 01/2020/222776/BBĐG dated 03 June 2020 signed between Hai Duong Medical & Pharmaceutical Joint Stock Company and Bank for Investment and Development of Vietnam JSC - Hai Duong Branch.
- Mortgage Contract for Assets to be Formed in the Future No. 02/2024/222776/HĐBĐ dated 04 September 2024 signed between Hai Duong Medical & Pharmaceutical Joint Stock Company and Bank for Investment and Development of Vietnam JSC - Hai Duong Branch.
- Mortgage Contract for Land-Attached Assets No. 01/2024/222776/HĐBĐ dated 09 September 2024 signed between Hai Duong Medical & Pharmaceutical Joint Stock Company and Bank for Investment and Development of Vietnam JSC - Hai Duong Branch.
- Deposit Pledge Contract No. 01/2025/222776/HĐCC dated 29 September 2025 signed between Hai Duong Medical & Pharmaceutical Joint Stock Company and Bank for Investment and Development of Vietnam JSC - Hai Duong Branch.

18.2. Long-term borrowings

	30/06/2026	Decrease	Increase	01/01/2026
Long-term borrowings	**243,507,179,090**	**31,226,700**	**6,490,113,648**	**237,048,292,142**
Bank for Investment and Development of Vietnam Joint Stock Commercial Bank - Hai Duong Branch (iii)	241,574,479,357	-	6,490,113,648	235,084,365,709
Borrowings from employees (iv)	1,932,699,733	31,226,700	-	1,963,926,433
Long-term borrowings	**243,507,179,090**	**31,226,700**	**6,490,113,648**	**237,048,292,142**

(iii) Credit Contract No. 01/2024/222776 dated 04 September 2024; Credit limit: VND 236,500,000,000. Purpose: borrowings/guarantees/letters of credit (L/C) will be used to finance eligible investment costs for the implementation of the GMP-EU Standard Injections, Tablets, and Herbal Medicines Manufacturing Plant Project Phase 2, facility item: EU-GMP Standard Cephalosporin Antibiotic Powder Injection and Beta-Lactam Production Line. Facility commitment period under the contract: 120 months from the date of first disbursement/initial issuance of letter of credit/guarantee, of which the principal grace period is 24 months from the signing date of this credit contract. Interest rate: within-term lending interest rate is fixed at 6.5% per annum for the first 02 years, and thereafter floating interest rate of the lender shall apply. Collateral: Asset Mortgage Contract No. 01/2019/22277/HĐBĐ dated 16 October 2019 and Mortgage Contract for Land-Attached Assets to be Formed in the Future No. 01/2020/22277/BBĐG dated 03 June 2020 signed between Hai Duong Medical & Pharmaceutical Joint Stock Company and Bank for Investment and Development of Vietnam JSC - Hai Duong Branch.

(iv) Comprises contracts for borrowings from employees with a maturity of over 12 months, an interest rate of 7.5% per annum, and no collateral.

19. Owner's equity

19.1. Increase and decrease in owner's equity

	Owner's Equity	Development investment fund	Retained earnings	Total
As at 01/01/2025	279,473,170,000	124,594,214,888	50,191,780,757	454,259,165,645
Increase in capital	80,486,120,000	(45,000,000,000)	(35,486,120,000)	-
Profit/(loss) in period	-	-	25,173,379,017	25,173,379,017
Earnings distribution	-	-	(6,148,409,740)	(6,148,409,740)
Other decrease	-	-	(251,962,400)	(251,962,400)
As at 30/06/2025	**359,959,290,000**	**79,594,214,888**	**33,478,667,634**	**473,032,172,522**
As at 01/01/2026	359,959,290,000	79,594,214,888	63,760,044,419	503,313,549,307
Increase in capital	125,983,750,000	(79,594,214,888)	(46,389,535,112)	-
Profit/(loss) in period	-	-	33,392,591,582	33,392,591,582
Earnings distribution	-	-	(6,479,267,220)	(6,479,267,220)
Other decrease	-	-	(344,617,100)	(344,617,100)
As at 30/06/2026	**485,943,040,000**	-	**43,939,216,569**	**529,882,256,569**

(i) The Company issued shares to increase owner's equity from the Investment and Development Fund and undistributed post-tax profits at an issuance ratio of 100:35 (shareholders owning 100 shares will receive 35 newly issued shares) in accordance with the General Meeting of Shareholders Resolution No. 44/2026/NQ-ĐHĐCĐ-DHD dated 07 April 2026. Details are as follows:

	Resolution	Implemented	
- Investment and Development fund:	79,594,214,888	79,594,214,888	VND
- Retained earnings	46,391,535,112	46,389,535,112	VND
Total	**125,985,750,000**	**125,983,750,000**	VND

The Company completed the registration of additional share trading in accordance with Decision No. 727/QĐ-SGDHN dated 05 June 2026 issued by the Hanoi Stock Exchange, under which the number of additionally registered trading shares was 12,598,375 shares, with a par value of VND 10,000 per share, and the total value of additionally registered trading shares (at par value) was VND 125,983,750,000.

(ii) In accordance with the General Meeting of Shareholders Resolution No. 44/2026/NQ-ĐHĐCĐ-DHD dated 07 April 2026, the Company announced profit distribution as follows:

Earnings distribution	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Total profit of the previous period carried forward	63,760,044,419	50,191,780,757
Profit after tax in the period	33,392,591,582	25,173,379,017
Other increases/(decreases)		
Earnings distribution of the previous year, in which:	**53,213,419,432**	**41,886,492,140**
Bonus and welfare fund deduction		
Capital increase from retained earnings	46,389,535,112	35,486,120,000
Dividend Payment	6,479,267,220	6,148,409,740
Remuneration for the Board of Directors, Non-Executive Supervisory Board	344,617,100	251,962,400
Undistributed profit after tax at the end of the period	**43,939,216,569**	**33,478,667,634**

19.2. The details of the owner's equity

	30/06/2026		01/01/2026	
	Rate (%)	Value	Rate (%)	Value
Owner's contributed capital	100.00	485,943,040,000	100.00	359,959,290,000
	100.00	**485,943,040,000**	**100.00**	**359,959,290,000**

19.3. Capital transactions with owners and distribution of dividends and profits

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Owner's Equity		
Opening balance	359,959,290,000	279,473,170,000
Increase in the period	125,983,750,000	80,486,120,000
Decrease in the period	-	-
Closing balance	485,943,040,000	359,959,290,000

19.4. Stock

	30/06/2026	01/01/2026
Quantity of registered issuing stocks	**48,594,304**	**35,995,929**
Quantity of Authorized issuing stocks		
Common stocks	48,594,304	35,995,929
Preferred shares (classified as equity)		
Common stocks		
Common stocks		
Preferred shares (classified as equity)		
Quantity of Outstanding Stocks		
Common stocks	48,594,304	35,995,929
Par value of Stocks	10,000	10,000

19. Items outside the Balance Sheet

19.1. Foreign currency

	30/06/2026	01/01/2026
USD	68,982.79	45,301.20
EUR	405.46	1,367.97

VI. Supplementary disclosures for items presented in the Statement of Profit or Loss

Unit: VND

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

Revenue from sale of goods	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Revenue from sales of goods and finished goods	363,155,612,636	311,843,830,616
Revenue from rendering of services	5,714,016,355	13,034,306,179
	368,869,628,991	**324,878,136,795**

2. Deductible items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Trade discounts	2,877,901,692	1,112,565,176
Sales allowances	9,302,857	20,015,954
Sales returns	965,677,055	751,776,626
	3,852,881,604	**1,884,357,756**

3. Cost of good sold

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of good sold	233,381,347,430	203,227,361,435
	233,381,347,430	**203,227,361,435**

4. Financial incomes

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Interests of bank deposits and loans	25,069,233	14,865,037
Foreign exchange gains	235,592,460	578,979,317
	260,661,693	**593,844,354**

5. Financial expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Borrowing costs	2,263,512,962	1,535,610,975
Foreign exchange losses	476,732,893	727,534,938
Payment discounts allowed	630,235,429	613,172,277
	3,370,481,284	**2,876,318,190**

6. Selling and general administrative expenses

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Selling expenses		
Labour expenses	32,928,023,473	30,820,676,988
Depreciation expenses	1,121,645,535	1,197,688,545
Warranty expenses	2,000,000	-
Expenses from external services	3,938,263,445	3,401,730,726
Other expenses by cash	3,804,289,940	4,420,065,064
	41,794,222,393	**39,840,161,323**
General administrative expenses		
Management staff	23,560,223,891	22,883,639,205
Raw materials	4,433,436,116	3,506,316,853
Tools, utensils	1,906,968,948	637,056,065
Depreciation expenses	1,729,071,827	1,956,553,981
Tax, Charge, Fee	1,150,373,061	1,150,756,480
Provision expenses	1,087,729,630	2,100,000,000
Expenses from external services	3,914,307,229	3,024,294,524
Other expenses by cash	7,340,919,643	11,182,813,189
	45,123,030,345	**46,441,430,297**

7. Other income

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Income from liquidating, disposing fixed assets	-	12,785,455
Income from written-off payables	-	50,000,000
Others	367,509,728	257,791,857
	367,509,728	**320,577,312**

8. Other expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Tax penalties, administrative violations penalties	235,097,879	56,205,687
	235,097,879	**56,205,687**

9. Business and productions cost by items

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Cost of materials	164,751,706,913	133,831,031,970
Labour cost	74,943,722,766	70,632,189,551
Depreciation	14,061,009,744	13,935,084,934
Outside purchase services cost	20,668,969,899	20,506,057,249
Other expenses by cash	20,534,401,701	22,997,003,880
	294,959,811,023	**261,901,367,584**

10. Income Tax

10.1. Current corporate income tax expense

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Accounting profit before tax	41,740,739,477	31,466,723,773
Tax calculated at the current corporate income tax rate	8,348,147,895	6,293,344,756
Non-taxable income ()	-	-
Non-deductible expenses	-	-
Under/(over) provision in prior years	-	-
Unrecognized deferred corporate income tax assets	-	-
Current corporate income tax expense	**8,348,147,895**	**6,293,344,756**

The corporate income tax expense for the financial year has been estimated based on taxable income and may be subject to adjustments upon examination by the tax authorities.

11. Earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025 Represented
Profit after tax	33,392,591,582	25,173,379,017
Adjustment	-	-
Distributed profit for shareholders	33,392,591,582	25,173,379,017
Average quantity of authorized issuing stocks	48,594,304	48,594,304
Basic earnings per share	687	518

The Company has no potential ordinary shares with a dilutive effect on earnings per share.

In the first 6 months of 2026, the Company increased its charter capital from the Development Investment Fund and Undistributed Post-Tax Profits. Consequently, the basic earnings per share for the same period of the previous year has been adjusted for these additionally issued shares. This retrospective adjustment resulted in a decrease in the prior period's basic earnings per share from VND 699 to VND 518.

12. Diluted earnings per Share

	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
		Represented
Profit after tax	33,392,591,582	25,173,379,017
Adjustments for Decreases:	-	-
Adjustments for Increases:	-	-
Distributed profit for shareholders	33,392,591,582	25,173,379,017
Average quantity of authorized issuing stocks	48,594,304	48,594,304
Potential ordinary shares expected to be issued	-	-
	-	-
Diluted earnings per Share	687	518

In the first 6 months of 2026, the Company increased its charter capital from the Development Investment Fund and Undistributed Post-Tax Profits. Consequently, the diluted earnings per share for the same period of the previous year has been adjusted for these additionally issued shares. This retrospective adjustment resulted in a decrease in the prior period's diluted earnings per share from VND 699 to VND 518.

VII. Other information

Unit: VND

1. 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 financial statements.

2. Information on related parties

2.1. List of related parties

Related parties	Relationship
Member of the Board of Directors, Board of Management	Key management personnel
Family member of the Board of Directors, Board of Management	Related individuals to key management personnel

2.2. During the period, the Company entered into the following significant transactions with related parties

Related parties/ Contents	01/01/2026 to 30/06/2026	01/01/2025 to 30/06/2025
Mr. Nguyen Trung Viet (Chairman)		
Advance refund	-	5,900,000,000

2.3. Outstanding balances with related parties up to the reporting date are as follows

Balances with related parties at the balance sheet date are presented in Note V.

2.4. Transactions with other related parties are as follows

Remuneration of key management personnel

Name	**Title**	**01/01/2026 to 30/06/2026**	**01/01/2025 to 30/06/2025**
Nguyen Trung Viet	Chairman	427,343,965	289,015,170
Tran Phuc Duong	Member of the Board of General Directors	344,617,100	251,962,400
Nguyen Thi Tu Anh	Member of the Board of General Directors	525,972,387	395,715,853
Dang Van Viet	Quality Assurance Director	161,746,083	160,463,617
Pham Van Nam	Chief Commercial Officer	202,700,000	409,776,251
Pham Thi Thuy	Head of Supervisory Board	180,697,573	166,307,733
Tran Kim Cuong	Member of Supervisory Board	189,989,467	159,997,269
Nguyen Thi Huong Lan	Member of Supervisory Board	227,287,460	198,351,083
		2,260,354,035	**2,031,589,376**

3. Segment statements

The main business activities of the Company are construction, service and real estate business in geographical areas which are not much different. The financial information is presented on the balance sheet at 31/12/2018 and all revenue and expenses are presented in the statement of income for the year ended 31/12/2018 is related to the above production.

4. Comparative information

Comparative figures are figures stated on Financial Statements as at 31/12/2025 audited.

5. Other information

There are no events that would give rise to significant doubt regarding the Company's ability to continue as a going concern, and the Company has neither the intention nor the necessity to cease operations, or to significantly curtail the scale of its operations.

Hai Phong, August 24, 2026

Prepared by	**Chief Accountant**	**General Director**
Nguyen Thi Quynh Nga	**Chu Van Long**	**Nguyen Thi Tu Anh**

Appendix No. 01

8. Tangible fixed assets

Items	Buildings, structures	Machinery, Equipment	Mean of Transportation	Office equipment and furniture	Total
Original cost					
As at 01/01/2026	172,733,683,489	501,688,826,000	20,486,972,264	2,802,859,349	697,712,341,102
Purchase in the period	-	30,771,479,557	-	86,111,111	30,857,590,668
Liquidating, disposed	-	(2,184,675,595)	-	(314,545,455)	(2,499,221,050)
As at 30/06/2026	**172,733,683,489**	**530,275,629,962**	**20,486,972,264**	**2,574,425,005**	**726,070,710,720**
Accumulated depreciation					
As at 01/01/2026	62,085,726,993	159,716,794,660	18,957,624,369	2,794,603,220	243,554,749,242
Depreciation in period	2,306,224,818	11,475,166,631	278,797,047	4,020,000	14,064,208,496
Liquidating, disposed	-	(2,184,675,595)	-	(314,545,455)	(2,499,221,050)
As at 30/06/2026	**64,391,951,811**	**169,007,285,696**	**19,236,421,416**	**2,484,077,765**	**255,119,736,688**
Net carrying amount					
As at 01/01/2026	110,647,956,496	341,972,031,340	1,529,347,895	8,256,129	454,157,591,860
As at 30/06/2026	**108,341,731,678**	**361,268,344,266**	**1,250,550,848**	**90,347,240**	**470,950,974,032**

Cost of fully depreciated tangible fixed assets but still in use:	128,964,075,297
Cost of tangible fixed assets as of 30/06/2026 formed from the science and technology development fund:	2,473,297,526