

VIETNAM VETERINARY PRODUCTS
JOINT STOCK COMPANY
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS
FOR THE PERIOD FROM 01 JANUARY 2025 TO 30 JUNE 2025



TABLE OF CONTENTS

<u>CONTENT</u>	<u>PAGES</u>
STATEMENT OF THE BOARD OF DIRECTORS	2 - 3
REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	4 - 5
INTERIM SEPARATE BALANCE SHEET	6 - 7
INTERIM SEPARATE INCOME STATEMENT	8
INTERIM SEPARATE CASH FLOW STATEMENT	9
NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS	10 - 28

STATEMENT OF THE BOARD OF DIRECTORS

The Board of Directors of Vietnam Veterinary Products Joint Stock Company (hereinafter referred to as “the Company”) presents this report together with the reviewed interim separate financial statements for the period from 01 January 2025 to 30 June 2025.

BOARD OF MANAGEMENT AND BOARD OF DIRECTORS

The members of the Board of Management and the Board of Directors who managed the Company for the period from 01 January 2025 to 30 June 2025 and up to the date of this report include:

Board of Management

Mr. Nguyen Anh Tuan	Chairman	
Mr. Nguyen Viet Hoang	Member	
Ms. Tran Thi Bich Ngoc	Member	(Appointed on 26 April 2025)
Mr. Phan Quoc Duy	Member	(Resigned on 26 April 2025)

Audit Committee

Mr. Nguyen Viet Hoang	Chairman of the Audit Committee	
Ms. Tran Thi Bich Ngoc	Member	(Appointed on 26 April 2025)
Mr. Phan Quoc Duy	Member	(Resigned on 26 April 2025)

Board of Directors and Chief Accountant

Ms. Nguyen Thi Thu Hung	Director
Ms. Nguyen Thi Thu Ha	Chief Accountant cum Company Administrator

Information disclosed by Ms. Nguyen Thi Phuong - Head of the Internal Affairs Department.

SUBSEQUENT EVENTS AFTER THE END OF THE ACCOUNTING PERIOD

The Company’s Board of Directors confirms that there have been no significant events occurring after the reporting date which would require adjustments to or disclosures to be made in the interim separate financial statements.

AUDITOR

The accompanying interim separate financial statements were reviewed by UHY Auditing and Consulting Co., Ltd.

THE BOARD OF DIRECTORS’ STATEMENT OF RESPONSIBILITY

The Company’s Board of Directors is responsible for preparing the interim separate financial statements that give a true and fair view of the Company’s financial position as at 30 June 2025, as well as the results of its interim results and its interim cash flows for the accounting period from 01 January 2025 to 30 June 2025, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim separate financial statements. In preparing these interim separate financial statements, Board of 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 separate financial statements; and
- Prepare the interim separate financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;

STATEMENT OF THE DIRECTORS (CONT'D)

THE BOARD OF DIRECTORS' STATEMENT OF RESPONSIBILITY (CONT'D)

- Design and implement an effective system of internal control for the purpose of fair preparation and presentation of the interim separate financial statements in order to limit risks and frauds.

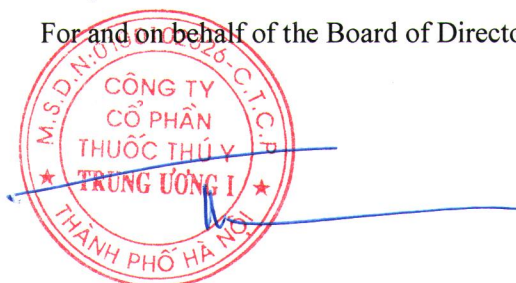
The Board of Directors confirms that the Company has complied with the above requirements in preparing and presenting the interim separate financial statements.

The Board of Directors is responsible for ensuring that accounting records are properly kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the interim separate financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and other related legal regulations on preparation and presentation of the financial statements. It 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.

OTHER COMMITMENTS

The Board of Directors commits that the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC on 16 November 2020 of the Ministry of Finance on disclosing information in the Securities Market, complying with the provisions of Decree No.155/2020/ND-CP on 31 December 2020 of the Government detailing the implementation of a number of articles of the securities law and Circular No. 116/2020/TT-BTC on 31 December 2020 of the Ministry of Finance guiding a number of articles on corporate governance applicable to public companies in Decree No. 155/2020/ND-CP.

For and on behalf of the Board of Directors,



Nguyen Anh Tuan
Chairman of the Board of Management
Hanoi, 28 July 2025

No: 831/2025/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

*On the interim separate financial statements of Vietnam Veterinary Products Joint Stock Company
For the period from 01 January 2025 to 30 June 2025*

To: **The Shareholders**
 The Board of Directors
 Vietnam Veterinary Products Joint Stock Company

We have reviewed the accompanying interim separate financial statements of Vietnam Veterinary Products Joint Stock Company (hereinafter referred to as “the Company”) which were prepared on 28 July 2025 as set out on page 06 to 28, including the interim separate balance sheet as at 30 June 2025, the interim separate income statement and the interim separate cash flow statement for the period from 01 January 2025 to 30 June 2025 and the Notes thereto.

The Board of Directors’s responsibility

The Board of Directors of the Company is responsible for the true and fair preparation and presentation of the interim separate financial statements in conformity with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the interim separate financial statements and for such internal control as the Board of Directors determines is necessary to enable the preparation and presentation of the interim separate financial statements that are free from material misstatements, whether due to fraud or error.

Auditors’ responsibility

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

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

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONT'D)

Conclusion of the Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements for the period from 01 January 2025 to 30 June 2025 do not give a true and fair view, in all material respects, of the interim financial position of Vietnam Veterinary Products Joint Stock Company as at 30 June 2025 and the interim results of its operations and its cash flows for the period from 01 January 2025 to 30 June 2025, in accordance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and related legal regulations on the preparation and presentation of the interim separate financial statements.



Nguyễn Minh Long

Deputy General Director

Auditor's Practicing Certificate No.0666-2023-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Hanoi, 28 July 2025

INTERIM BALANCE SHEET

As at 30 June 2025

ASSETS	Code	Note	30/06/2025 VND	01/01/2025 VND
CURRENT ASSETS	100		33,741,657,366	32,803,561,624
Cash and cash equivalents	110	4	814,033,426	52,360,005
Cash	111		814,033,426	52,360,005
Current accounts receivable	130		32,792,509,113	32,418,954,964
Short-term trade receivables	131	7	1,563,977,780	1,549,392,870
Short-term advances to suppliers	132		679,354,252	679,354,252
Other short-term receivables	136	8	36,248,629,075	35,889,659,836
Provision for doubtful short-term receivables	137	9	(5,699,451,994)	(5,699,451,994)
Inventories	140		2,558,333	9,116,662
Inventories	141		2,558,333	9,116,662
Other current assets	150		132,556,494	323,129,993
Value-added tax deductible	152		132,556,494	132,556,494
Tax and other receivables from the State budget	153	14	-	190,573,499
NON-CURRENT ASSETS	200		83,358,139,382	83,476,190,639
Long-term receivables	210		9,621,948,409	9,621,948,409
Long-term trade receivables	211	7	9,621,948,409	9,621,948,409
Fixed assets	220		3,726,804,610	3,854,242,230
Tangible fixed assets	221	10	3,726,804,610	3,854,242,230
- Cost	222		14,659,297,155	14,659,297,155
- Accumulated depreciation	223		(10,932,492,545)	(10,805,054,925)
Intangible fixed assets	227	5	-	-
- Cost	228		59,500,000	59,500,000
- Accumulated amortization	229		(59,500,000)	(59,500,000)
Long-term financial investments	250	6	70,000,000,000	70,000,000,000
Investments in subsidiaries	251		70,000,000,000	70,000,000,000
Investments in other entities	253		866,640,000	866,640,000
Provision for long-term investments	254		(866,640,000)	(866,640,000)
Other long-term assets	260		9,386,363	-
Long-term prepaid expenses	261		9,386,363	-
TOTAL ASSETS	270		117,099,796,748	116,279,752,263

INTERIM BALANCE SHEET (CONT'D)
As at 30 June 2025

RESOURCES	Code	Note	30/06/2025 VND	01/01/2025 VND
LIABILITIES	300		17.984.234.951	18.139.901.744
Current liabilities	310		17.445.234.951	17.600.901.744
Short-term trade payables	311	11	10.254.584.092	10.252.860.217
Taxes and other payables to the State budget	313	14	473.220.471	369.177.667
Payables to employees	314		1.177.375.018	1.176.228.018
Short-term accrued expenses	315	12	1.770.298.875	1.733.276.452
Other short-term payables	319	13	3.719.221.896	4.018.824.791
Bonus and welfare fund	322		50.534.599	50.534.599
Non-current liabilities	330		539.000.000	539.000.000
Other long-term payables	337	13	539.000.000	539.000.000
OWNERS' EQUITY	400		99.115.561.797	98.139.850.519
Capital	410	15	99.115.561.797	98.139.850.519
Share capital	411		162.499.690.000	162.499.690.000
- Shares with voting rights	411a		162.499.690.000	162.499.690.000
Other owners' capital	414		278.962.752	278.962.752
Treasury shares	415		(130.000)	(130.000)
Development investment funds	418		304.406.186	304.406.186
Retained earnings	421		(63.967.367.141)	(64.943.078.419)
- Undistributed earnings brought forward	421a		(64.943.078.419)	(68.520.748.631)
- Undistributed earnings for the current period	421b		975.711.278	3.577.670.212
TOTAL LIABILITIES AND OWNERS' EQUITY	440		117.099.796.748	116.279.752.263

Preparer



Nguyen Thi Phuong

Chief Accountant



Nguyen Thi Thu Ha

Chairman

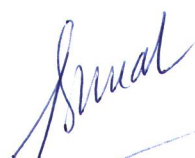


Nguyen Anh Tuan

INTERIM INCOME STATEMENT
For the period from 01 January 2025 to 30 June 2025

Items	Code	Note	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Revenue from sales of goods and rendering of services	01	17	2,353,715,574	670,322,419
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		2,353,715,574	670,322,419
Cost of goods sold and services rendered	11	18	70,321,822	55,712,863
Gross profit from sale of goods and	20		2,283,393,752	614,609,556
Financial income	21	19	357,903,473	1,746,943,231
Financial expenses	22		54,600,197	81,614,061
Selling expenses	25	20	-	15,714,243
General and administrative expenses	26	20	1,389,048,740	1,121,510,712
Operating profit	30		1,197,648,288	1,142,713,771
Other income	31		-	-
Other expenses	32		54,000,000	42,000,000
Other loss	40		(54,000,000)	(42,000,000)
Accounting profit before tax	50		1,143,648,288	1,100,713,771
Current Corporate income tax expenses	51	22	167,937,010	-
Deferred Corporate income tax expenses	52		-	-
Net profit after tax	60		975,711,278	1,100,713,771

Preparer



Nguyen Thi Phuong

Chief Accountant



Nguyen Thi Thu Ha

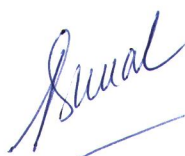


Nguyen Anh Tuan

INTERIM CASH FLOW STATEMENT
(Applying indirect method)
For the period from 01 January 2025 to 30 June 2025

Items	Code	Note	From 01/01/2025	From 01/01/2024
			to 30/06/2025	to 30/06/2024
			VND	VND
Cash flows from operating activities				
Profit before tax	01		1,143,648,288	1,100,713,771
Depreciation and amortization	02		127,437,620	166,326,471
Foreign exchange difference (gain)/loss from revaluation of monetary accounts denominated in foreign currency	04		54,600,197	81,614,061
(Profits)/losses from investing activities	05		(357,903,473)	(1,746,943,231)
Operating profit before changes in working capital	08		967,782,632	(398,288,928)
Increase, decrease in receivables	09		174,782,589	118,280,600
Increase, decrease in inventories	10		6,558,329	14,170,836
Increase, decrease in payables (excluding interest, corporate income tax)	11		(324,478,873)	669,721,920
Increase, decrease in prepaid expenses	12		(9,386,363)	-
Corporate income tax paid	15		(42,997,854)	(149,794,674)
Net cash flows from operating activities	20		772,260,460	254,089,754
Cash flows from investing activities				
Purchase and construction of fixed assets and other long-term assets	21		(10,727,273)	-
Interest and dividends received	27		140,234	31,558
Net cash flows from investing activities	30		(10,587,039)	31,558
Net cash flows during the period	50		761,673,421	254,121,312
Cash and cash equivalents at the beginning of the period	60	4	52,360,005	155,243,289
Impact of exchange rate fluctuations	61		-	637,739
Cash and cash equivalents at the end of the period	70	4	814,033,426	410,002,340

Preparer



Nguyen Thi Phuong

Chief Accountant



Nguyen Thi Thu Ha



Nguyen Anh Tuan

Hanoi, 28 July 2025

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

1. COMPANY OVERVIEW

1.1 STRUCTURE OF OWNERSHIP

Vietnam Veterinary Products Joint Stock Company, (hereinafter referred to as “the Company”) is an enterprise established through the transformation from a state-owned enterprise into a joint stock company. The Company operates under the Business Registration Certificate No. 0100102326 issued by the Hanoi Department of Finance (formerly the the Department of Planning and Investment of Hanoi City), with the initial registration dated 7 June 2000, and the most recent amendment being the 16th registration change dated 14 July 2025.

The actual contributed charter capital according to the Business Registration Certificate of the Company as of 30 June 2025, is VND 162,499,690,000 (One hundred sixty-two billion, four hundred ninety-nine million, six hundred ninety thousand Vietnamese dong).

The Company’s head office is located at No. 88, Truong Chinh Street, Kim Lien Ward, Hanoi, Vietnam.

The total number of employees of the Company as at 30 June 2025 was 04 employees (as at 01 January 2025: 04 employees).

1.2 PRINCIPAL BUSINESS ACTIVITIES

During the period from 01 January 2025 to 30 June 2025, the Company’s principal business activity was leasing business premises.

1.3 NORMAL BUSINESS CYCLE

The normal business cycle of the Company is carried out within a period not exceeding 12 months.

1.4 COMPANY STRUCTURE

The Company solely invests in Central Veterinary Company Limited, headquartered in Binh Luong Hamlet, Nhu Quynh Commune, Hung Yen Province. The subsidiary’s principal business activities include the production, business of veterinary medicines and distribution of vaccines.

At the reporting date, the Company's capital contribution ratio in the subsidiary is 100%, with the voting rights and interest ratios equal to the rate of capital contribution..

The Company has a dependent unit in Ho Chi Minh City, which operates without legal entity status.

1.5 STATEMENT ON THE COMPARABILITY OF INFORMATION IN INTERIM SEPARATE FINANCIAL STATEMENTS

The comparative figures in the interim separate balance sheet and the corresponding notes are from the audited separate financial statements for the financial year ended 31 December 2024 of the Company. The comparative figures in the interim separate income statement, the interim separate cash flow statement and the corresponding notes are from the reviewed separate financial statements for the period of 06 months ended 30 June 2025.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)***2. APPLIED ACCOUNTING STANDARDS AND REGULATIONS****2.1 APPLIED ACCOUNTING STANDARDS AND REGULATIONS**

The Company applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System, issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 guiding the corporate accounting regulations and Circular No. 53/2016/TT-BTC dated 21 March 2016 by the Ministry of Finance amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC.

The accompanying interim separate financial statements are not intended to reflect the financial position, its results of operations, and its cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

2.2 FINANCIAL YEAR

The financial year of the Company begins on 01 January and ends on 31 December of each calendar year. The accompanying interim separate financial statements have been prepared for the period from 01 January 2025 to 30 June 2025.

2.3 STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

The Company's interim separate financial statements have been prepared and presented in compliance with the requirements of the prevailing Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and related legal regulations on the preparation and presentation of the interim separate financial statements.

3. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted by the Company in the preparation of these interim separate financial statements are as follows:

3.1 BASIS, PURPOSE OF PREPARATION OF INTERIM SEPARATE FINANCIAL STATEMENTS

The financial statements are prepared on the accrual basis of accounting (except for cash flow information).

The dependent units have their own accounting systems but operate under a dependent accounting system. The Company's financial statements are prepared based on the aggregation of financial statements of its dependent units. Intercompany revenue and balances among dependent units are eliminated in the preparation of the interim separate financial statements.

3.2 ACCOUNTING ESTIMATES

The preparation of financial statements in accordance with the Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenues and expenses throughout the financial year. Actual results may differ from these estimates and assumptions.

3.3 FOREIGN CURRENCIES

Foreign currency transactions are translated at the spot exchange rate at the date of the transaction. Monetary items denominated in foreign currencies at the accounting period-end are retranslated at the spot exchange rate at that date.

Foreign exchange differences arising from foreign currency transactions during the period are recognized in financial income or financial expenses. Foreign exchange differences resulting from the accounting period-end revaluation of monetary items denominated in foreign currencies, after offsetting any exchange gains and losses, are also recognized in financial income or financial expenses.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.3 FOREIGN CURRENCIES (CONT'D)

The exchange rate used to retranslate monetary items denominated in foreign currencies at the accounting period-end is determined based on the following principles:

- For foreign currency deposits in banks: The buying exchange rate of the bank where the Company maintains the foreign currency account;
- For monetary items denominated in foreign currencies classified as other assets: The buying exchange rate of the Bank where the Company frequently conducts transactions;
- For monetary items denominated in foreign currencies classified as liabilities: The selling exchange rate of the Bank where the Company frequently conducts transactions.

3.4 CASH AND CASH EQUIVALENTS

Cash includes cash on hand, demand deposits, term deposits, cash in transit, and monetary gold. Cash equivalents are short-term investments with a maturity period or redemption period not exceeding three months from the acquisition date, which are readily convertible into a known amount of cash and subject to an insignificant risk of changes in value.

3.5 FINANCIAL INVESTMENTS

Investment in subsidiaries

An investment is classified as an investment in a subsidiary when the Company has control over the investee. Control is the power to govern the financial and operating policies of an entity or business activity so as to obtain economic benefits from its operations.

Investment in equity instruments of other entities

Investments in equity instruments of other entities include investments in equity securities where the Company does not have control, joint control, or significant influence over the investee.

These investments are initially recognized at cost, including purchase price or capital contributions, plus directly attributable transaction costs. Dividends and profits from periods before the investment purchase date are deducted from the carrying amount of the investment. Dividends and profits from periods after the investment purchase date are recognized as revenue. Dividends received in the form of shares are only tracked as an increase in the number of shares and are not recognized as income.

A provision for impairment in equity instruments of other entities is recognized at the time of preparing the interim financial statements when the investments show an impairment in value compared to their original cost. The Company makes provision for impairment as follows:

- For listed shares or investments with a reliably determinable fair value: The provision is based on market value of the shares.
- For investments whose fair value cannot be determined at the reporting date, provision for impairment is made based on the difference between the actual capital contributed by all parties to the investee and the investee's actual equity, multiplied by the Company's ownership percentage over the total actual capital contribution of all parties.

Increases and decreases in the provision for impairment of investments in equity instruments of other entities at the financial year-end are recognized as financial expenses.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.6 RECEIVABLES

Receivables are presented at their carrying amount, net of any provision for doubtful debts. The classification of receivables into trade receivables and other receivables is based on the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent buyers.
- Other receivables reflect non-commercial receivables that are not related to sales transactions.

The provision for doubtful debts is made by the Company for receivables that are overdue as specified in economic contracts, contractual commitments, or debt commitments, which the Company has attempted to collect multiple times without success. The overdue period of a receivable is determined based on the original repayment term stated in the initial sales or purchase contract, without considering any debt extension agreed between the parties. Provision is also made for receivables that are not yet due but where the debtor has gone bankrupt, is undergoing dissolution procedures, is missing, or has fled. The provision is reversed when the debts are recovered.

Any increase or decrease in the provision for doubtful debts at the closing date of the separate financial statements is recorded as general and administrative expenses.

3.7 TANGIBLE FIXED ASSETS

Tangible fixed assets are recorded at cost and presented in the balance sheet at the items of cost, accumulated depreciation and net book value. The cost of tangible fixed assets includes all expenditures incurred by the Company to bring the asset to its intended working condition. Subsequent expenditures after initial recognition are only capitalized if it is certain that these expenditures will increase the future economic benefits derived from the asset. Any costs that do not meet this criterion are recognized as expenses in the period in which they are incurred.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful life. Tangible fixed assets are classified by asset groups based on similar nature and purpose of use in the Company's business and production activities. The specific depreciation rates are as follows:

<i>Category of fixed assets</i>	<i>Estimated useful life (years)</i>
- Buildings and structures	08 - 35
- Machinery and equipment	05 - 10
- Vehicles and transmission equipment	07 - 12
- Office equipment and management tools	03 - 15

3.8 INTANGIBLE FIXED ASSETS

Intangible fixed assets are presented at cost and presented in the interim balance sheet at cost, accumulated amortization, and net book value. The cost of intangible fixed assets includes all expenditures incurred by the Company to bring the asset to its intended use. Costs related to intangible fixed assets incurred after initial recognition are recorded as expenses in the period incurred unless these costs are directly associated with a specific intangible fixed asset and increase the economic benefits derived from such assets.

The Company's intangible fixed asset is accounting software, which is amortized over a period of three years.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)***3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****3.9 PREPAID EXPENSES**

Prepaid expenses include actual costs incurred that are related to the business and production results of multiple accounting periods. Prepaid expenses consist of tools and instruments that have been issued for use and are allocated to expenses on a straight-line basis over a period of 24 months.

3.10 PAYABLES AND ACCRUED EXPENSES

Payables and accrued expenses are recognized as obligations arising from goods and services received that are due for payment in the future. Accrued expenses are recognized based on reasonable estimates of amounts payable.

The classification of payables into trade payables, accrued expenses and other payables is made according to the following principles:

- Trade payables include amounts payable of a commercial nature arising from transactions for the purchase of goods, services, and assets, where the suppliers are independent entities from the buyer, including payables between the parent company and subsidiaries;
- Accrued expenses include liabilities for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or incomplete accounting documentation.
- Other payables reflect non-commercial payables that are not related to the purchase or sale of goods and services.

Payables are monitored in detail by each counterparty and by maturity. Foreign currency-denominated liabilities are revalued by the Company at the selling exchange rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank).

3.11 OWNER'S EQUITY

Contributed capital is recognized at the actual amount contributed by shareholders.

Share premium is recognized as the difference between the issuance price and the par value of shares in initial and additional share issuances, resale price of treasury shares over their book value, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and resale of treasury shares are deducted from share premium.

Other owners' capital is formed from retained earnings, asset revaluation reserves, and the net remaining value between the fair value of donated, gifted, or sponsored assets and the applicable tax liabilities (if any) related to those assets.

When the Company repurchases its own issued shares, the payment amount, including transaction-related costs, is recorded as treasury shares and reflected as a deduction from owner's equity. Upon re-issuance, the difference between the re-issuance price and the book value of treasury shares is recorded under "Share Premium".

3.12 PROFIT DISTRIBUTION

Profit after corporate income tax is distributed to shareholders after appropriations to reserves in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

The distribution of profits to owners considers non-monetary items within retained earnings that may affect cash flows and the ability to pay dividends, such as gains from asset revaluation contributed as capital, gains from revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders and approved by the State Securities Commission.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.13 REVENUE AND INCOME RECOGNITION

The Company's revenue includes revenue from leasing business premises.

Revenue from rendering of services

Revenue from service transactions is recognized when the outcome of the transaction can be measured reliably. If the service is rendered over multiple periods, revenue is recognized based on the stage of completion at the reporting date. The outcome of a service transaction is determined when all of the four (4) following conditions are met:

- Revenue can be measured reliably. If the contract allows the buyer to return purchased services under specific conditions, revenue is only recognized when those conditions no longer exist and the buyer no longer has the right to return the provided service;
- There is a probability that economic benefits will flow to the Company;
- The stage of completion of the service at the reporting date can be reliably determined; and
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Finance income

Interest on bank deposits is recognized based on periodic statements issued by the bank.

Dividends and distributed profits

Dividends and profit distributions are recognized when the Company has the right to receive them from its investments. Dividends received in the form of shares are recorded only as an increase in the number of shares held, with no recognition of monetary value.

3.14 TAX AND OTHER PAYABLES TO THE STATE BUDGET

Value-added tax (VAT)

The Company declares and calculates VAT in accordance with the provisions of prevailing tax laws.

Corporate income tax

Corporate income tax (if any) represents the total amount of current tax payable.

Current income tax payable is calculated based on taxable income for the year. Taxable income differs from the net profit presented in the income statement as it excludes taxable or deductible income and expenses in other years (including carry-forward losses, if any), and also excludes non-taxable or non-deductible items.

Corporate income tax is calculated at the effective tax rate of 20% on taxable income as at the end of the financial year.

The Company's income tax determination is based on prevailing tax regulations. However, these regulations are subject to change over time, and the final determination of corporate income tax depends on the results of inspections conducted by the relevant tax authorities.

Other taxes

The Company declares and pays other applicable taxes and fees to local tax authorities in compliance with current Vietnamese tax laws.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

3.15 RELATED PARTIES

Related parties are entities or individuals that have control or significant influence over the financial and operating policy decisions of another party. Related parties include:

- Entities that have control, are controlled directly or indirectly through one or more intermediaries, or are under common control with the Company. This includes the parent company, subsidiaries within the Group, joint ventures, jointly controlled entities, and associates.
- Individuals who, directly or indirectly, hold voting rights in the reporting entities that result in significant influence over such entities. This also includes key management personnel responsible for planning, directing, and controlling the Company's activities, as well as their close family members.
- Entities in which the aforementioned individuals directly or indirectly hold voting rights or have significant influence.

When assessing related party relationships, the substance of the relationship is considered rather than merely the legal form. Accordingly, all transactions and balances with related parties are disclosed in the following notes.

4. CASH AND CASH EQUIVALENTS

	30/06/2025	01/01/2025
	VND	VND
- Cash on hand	775,016,063	22,095,992
- Cash at banks	39,017,363	30,264,013
Total	814,033,426	52,360,005

5. INTANGIBLE FIXED ASSETS

	Computer software	Total
	VND	VND
HISTORICAL COST		
01/01/2025	59,500,000	59,500,000
30/06/2025	59,500,000	59,500,000
ACCUMULATED AMORTISATION		
01/01/2025	(59,500,000)	(59,500,000)
30/06/2025	(59,500,000)	(59,500,000)
NET CARRYING AMOUNT		
01/01/2025	-	-
30/06/2025	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)
(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

6. LONG-TERM INVESTMENTS

	30/06/2025			01/01/2025		
	Historical cost	Provision	Fair Value	Historical cost	Provision	Fair Value
	VND	VND	VND	VND	VND	VND
- Investments in subsidiaries	70,000,000,000	-	(*)	70,000,000,000	-	(*)
+ Central Veterinary Company Limited	70,000,000,000	-	(*)	70,000,000,000	-	(*)
- Investments in other entities	866,640,000	(866,640,000)	(*)	866,640,000	(866,640,000)	(*)
+ Luong My Poultry Breeding Joint Stock Company	866,640,000	(866,640,000)	(*)	866,640,000	(866,640,000)	(*)
Total	70,866,640,000	(866,640,000)		70,866,640,000	(866,640,000)	

Summary of Subsidiary's operations

The principal business activity of Central Veterinary Company Limited for the operating period from 01 January 2025 to 30 June 2025, was the manufacturing and trading of veterinary medicines.

(*) As of 30 June 2025, the Company has not determined the fair value of these capital contributions for disclosure in the interim separate financial statements, as the Vietnamese Accounting Standards (VAS) and the Vietnamese Corporate Accounting System currently do not provide guidance on fair value measurement using valuation techniques. The fair value of these investments may differ from their carrying amounts.

7. TRADE RECEIVABLES

	30/06/2025				01/01/2025			
	Balance	Provision	Balance	Provision	Balance	Provision		
	VND	VND	VND	VND	VND	VND	VND	VND
a) Short-term	1,563,977,780	(1,513,702,150)	1,549,392,870	(1,513,702,150)				
- Dong Giao Plant And Animal Breeding JSC	79,818,093	(79,818,093)	79,818,093	(79,818,093)				
- Other parties	1,484,159,687	(1,433,884,057)	1,469,574,777	(1,433,884,057)				
b) Long-term	9,621,948,409	-	9,621,948,409	-				
- Central Veterinary Company Limited	9,621,948,409	-	9,621,948,409	-				
Total	11,185,926,189	(1,513,702,150)	11,171,341,279	(1,513,702,150)				

c) Trade receivables with related parties: Details are presented in Note 24.1.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)***8. OTHER RECEIVABLES**

	30/06/2025		01/01/2025	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
a) Short-term	36,248,629,075	(3,506,395,592)	35,889,659,836	(3,506,395,592)
- Receivables from health and unemployment insurance	1,206,000	-	-	-
- Other receivables	36,247,423,075	(3,506,395,592)	35,889,659,836	(3,506,395,592)
+ Central Veterinary Company Limited	32,103,647,775	-	31,745,884,536	-
+ Mr. Le Huu Tuan	637,379,708	-	637,379,708	-
+ Mr. Nguyen Huy Duc	629,034,000	(629,034,000)	629,034,000	(629,034,000)
+ Mr. Do Hoang Hoa	912,020,000	(912,020,000)	912,020,000	(912,020,000)
+ Mr. Le Duc Hung	472,000,000	(472,000,000)	472,000,000	(472,000,000)
+ Others	1,493,341,592	(1,493,341,592)	1,493,341,592	(1,493,341,592)
b) Long-term	-	-	-	-
Total	36,248,629,075	(3,506,395,592)	35,889,659,836	(3,506,395,592)

c) Other receivables with related parties: Details are presented in Note 24.1.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)
(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

9. DOUBTFUL RECEIVABLES

	30/06/2025				01/01/2025			
	Historical cost		Recoverable value		Provision		Recoverable value	
	VND	VND	VND	VND	VND	VND	VND	VND
Overdue receivables								
Trade Receivable	1,513,702,150	-	1,513,702,150	1,513,702,150	-	-	1,513,702,150	-
+ Mr. Tran Van Diep	65,276,477	-	65,276,477	65,276,477	-	-	65,276,477	-
+ Mr. Nguyen Van Thien	29,920,213	-	29,920,213	29,920,213	-	-	29,920,213	-
+ Other parties	1,418,505,460	-	1,418,505,460	1,418,505,460	-	-	1,418,505,460	-
Advances to suppliers	679,354,252	-	679,354,252	679,354,252	-	-	679,354,252	-
+ Hoang Hai Technology Joint Stock Company	549,354,252	-	549,354,252	549,354,252	-	-	549,354,252	-
+Ao Sen Investment And Construction Trading Joint Stock Company	130,000,000	-	130,000,000	130,000,000	-	-	130,000,000	-
Other Receivable	3,506,395,592	-	3,506,395,592	3,506,395,592	-	-	3,506,395,592	-
+ Mr. Nguyen Huy Duc	629,034,000	-	629,034,000	629,034,000	-	-	629,034,000	-
+ Mr. Do Hoang Hoa	912,020,000	-	912,020,000	912,020,000	-	-	912,020,000	-
+ Mr. Le Duc Hung	472,000,000	-	472,000,000	472,000,000	-	-	472,000,000	-
+ Other parties	1,493,341,592	-	1,493,341,592	1,493,341,592	-	-	1,493,341,592	-
Total	5,699,451,994	-	5,699,451,994	5,699,451,994	-	-	5,699,451,994	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

10. TANGIBLE FIXED ASSETS

HISTORICAL COST

01/01/2025	8,862,709,301	2,659,690,690	2,263,650,080	873,247,084	14,659,297,155
30/06/2025	8,862,709,301	2,659,690,690	2,263,650,080	873,247,084	14,659,297,155

ACCUMULATED DEPRECIATION

01/01/2025	(5,075,647,200)	(2,659,690,690)	(2,263,650,080)	(806,066,955)	(10,805,054,925)
- Depreciation for the period	(119,040,098)	-	-	(8,397,522)	(127,437,620)
30/06/2025	(5,194,687,298)	(2,659,690,690)	(2,263,650,080)	(814,464,477)	(10,932,492,545)

NET CARRYING AMOUNT

01/01/2025	3,787,062,101	-	-	67,180,129	3,854,242,230
30/06/2025	3,668,022,003	-	-	58,782,607	3,726,804,610

The cost of tangible fixed assets that have been fully depreciated but are still in use as of 30 June 2025 is VND 8,647,104,537 (as of 01 January 2025: VND 8,539,387,537).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)***11. TRADE PAYABLES**

	30/06/2025	01/01/2025
	VND	VND
a) Short-term	10,254,584,092	10,252,860,217
- Thai Son Trading Production JSC	1,824,287,641	1,994,287,641
- China Nanning Light Industry Design & Construction Co., Ltd.	2,050,436,588	1,995,836,391
- Central Veterinary Company Limited	2,499,323,543	2,499,323,543
- Other parties	3,880,536,320	3,763,412,642
b) Long-term	-	-
Total	10,254,584,092	10,252,860,217

c) Trade payables with related parties: *Details are presented in Note 24.1.***12. ACCRUED EXPENSES**

	30/06/2025	01/01/2025
	VND	VND
a) Short-term	1,770,298,875	1,733,276,452
- Sales expenses payable to employees	1,666,404,500	1,666,406,500
- Remuneration	54,000,000	-
- Other accrued expenses	49,894,375	66,869,952
b) Long-term	-	-
Total	1,770,298,875	1,733,276,452

13. OTHER PAYABLES

	30/06/2025	01/01/2025
	VND	VND
a) Short-term	3,719,221,896	4,018,824,791
- Trade union fees	36,220,883	36,220,883
- Health insurance	397,105	-
- Other payables	3,682,603,908	3,982,603,908
+ <i>Personal income tax deduction for retail</i>	<i>390,212,000</i>	<i>390,212,000</i>
+ <i>Mr. Nguyen Anh Tuan</i>	<i>-</i>	<i>300,000,000</i>
+ <i>Mr. Le Anh Tuan</i>	<i>136,723,837</i>	<i>136,723,837</i>
+ <i>Mr. Le Duc Lien</i>	<i>1,370,604,981</i>	<i>1,370,604,981</i>
+ <i>Ms. Nguyen Thi Phuong</i>	<i>546,956,522</i>	<i>546,956,522</i>
+ <i>Mr. Le Huu Tuan</i>	<i>747,785,260</i>	<i>747,785,260</i>
+ <i>Other parties</i>	<i>490,321,308</i>	<i>490,321,308</i>
b) Long-term	539,000,000	539,000,000
- Long-term mortgages, deposits received	539,000,000	539,000,000
Total	4,258,221,896	4,557,824,791

c) Other payables with related parties: *Details are presented in Note 24.1.*

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

14. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	01/01/2025	Incurred during the period	Payment during the period	30/06/2025
	VND	VND	VND	VND
Taxes and other payables				
- Value added tax payables	234,895,640	200,773,316	213,748,668	221,920,288
- Corporate income tax	42,997,854	167,937,010	42,997,854	167,937,010
- Personal income tax	10,161,875	23,191,875	31,112,875	2,240,875
- Fees, charges and other payables	81,122,298	4,000,000	4,000,000	81,122,298
Total	369,177,667	395,902,201	291,859,397	473,220,471
	01/01/2025	Incurred during the period	Payment during the period	30/06/2025
	VND	VND	VND	VND
Taxes and other receivables				
- Land tax and land rent	190,573,499	441,673,152	251,099,653	-
Total	190,573,499	441,673,152	251,099,653	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

15. OWNER'S EQUITY

15.1 CHANGES IN OWNERS' EQUITY

	Owner's contributed capital	Other capital	Treasury share	Development investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
01/01/2024	162,499,690,000	278,962,752	(130,000)	304,406,186	(68,520,748,631)	94,562,180,307
- Profit for the previous year	-	-	-	-	3,577,670,212	3,577,670,212
31/12/2024	162,499,690,000	278,962,752	(130,000)	304,406,186	(64,943,078,419)	98,139,850,519
01/01/2025	162,499,690,000	278,962,752	(130,000)	304,406,186	(64,943,078,419)	98,139,850,519
- Profit for the current period	-	-	-	-	975,711,278	975,711,278
30/06/2025	162,499,690,000	278,962,752	(130,000)	304,406,186	(63,967,367,141)	99,115,561,797

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

15. OWNER'S EQUITY (CONT'D)

15.2 DETAILS OF OWNERS' EQUITY

	30/06/2025	01/01/2025
	VND	VND
- Ms. Nguyen Thi Huong	6,702,490,000	6,702,490,000
- Mr. Le Chi Cuong	10,000,000,000	10,000,000,000
- Mr. Chu Van Chung	20,000,000,000	20,000,000,000
- Vietinbank Fund Management Company Limited	40,000,000,000	40,000,000,000
- Other shareholders	85,797,070,000	85,797,070,000
- Treasury shares	130,000	130,000
Total	162,499,690,000	162,499,690,000

15.3 OWNER'S EQUITY TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF PROFITS, DIVIDENDS

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
Owners' equity		
+ Equity at the beginning of the period	162,499,690,000	162,499,690,000
+ Equity increase in the period	-	-
+ Equity decrease in the period	-	-
+ Equity at the end of the period	162,499,690,000	162,499,690,000
- Dividends and distributed profits	-	-

15.4 SHARES

	30/06/2025	01/01/2025
	Share	Share
Number of shares to be issued	-	-
Number of shares offered to the public	16,249,969	16,249,969
+ <i>Ordinary shares</i>	16,249,969	16,249,969
+ <i>Preference shares</i>	-	-
Number of shares repurchased	13	13
+ <i>Ordinary shares</i>	13	13
+ <i>Preference shares</i>	-	-
Number of shares in circulation	16,249,956	16,249,956
+ <i>Ordinary shares</i>	16,249,956	16,249,956
+ <i>Preference shares</i>	-	-
<i>Par value per share (VND/share)</i>	<i>10,000</i>	<i>10,000</i>

15.5 FUNDS

	30/06/2025	01/01/2025
	VND	VND
Development investment funds	304,406,186	304,406,186

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements

16. OFF-BALANCE SHEET ITEMS

	30/06/2025	01/01/2025
Foreign currencies:		
Dollar (USD)	377.88	540.47

17. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Revenue from services rendered	2,353,715,574	670,322,419
Total	2,353,715,574	670,322,419

18. COST OF GOODS SOLD

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Cost of services rendered	70,321,822	55,712,863
Total	70,321,822	55,712,863

19. FINANCE INCOME

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Interest from bank deposits, loans	140,234	31,558
- Dividends and distributed profits	357,763,239	1,746,911,673
Total	357,903,473	1,746,943,231

20. SELLING EXPENSES, GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
a) General and Administrative expenses	1,389,048,740	1,121,510,712
- Administrative staff costs	418,804,105	351,290,000
- Cost of office supplies	16,028,239	29,418,336
- Depreciation and amortisation	57,115,798	94,899,365
- Taxes, fees and expenses	445,673,152	331,499,253
- Outsource service expenses	146,174,774	102,056,578
- Other monetary expenses	305,252,672	212,347,180
b) Selling expenses	-	15,714,243
- Depreciation and amortisation	-	15,714,243
Total	1,389,048,740	1,137,224,955

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

21. OPERATING EXPENSES BY FACTOR

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Raw material costs	16,028,239	29,418,336
- Labor costs	418,804,105	351,290,000
- Depreciation and amortisation	127,437,620	166,326,471
- Outsourced services	146,174,774	102,056,578
- Other monetary expenses	750,925,824	543,846,433
Total	1,459,370,562	1,192,937,818

22. CURRENT CORPORATE INCOME TAX EXPENSES

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
Total profit before tax	1,143,648,288	1,100,713,771
Non-deductible expenses	53,800,000	51,800,000
- Salaries and allowances for Board of Management	42,000,000	42,000,000
- Other non-deductible expenses	11,800,000	9,800,000
Non-taxable income	357,763,239	1,746,911,673
- Dividends and distributed profits	357,763,239	1,746,911,673
Total taxable income in the year	839,685,049	(594,397,902)
Applicable income tax rate	20%	20%
Estimated CIT payable	167,937,010	-
Total current corporate income tax expense	167,937,010	-

23. BASIC EARNINGS PER SHARE

In accordance with Vietnamese Accounting Standard No. 30 – Earnings per Share, in cases where a company is required to prepare both separate and consolidated financial statements, information on basic earnings per share is only presented in the consolidated financial statements. Therefore, the Company does not present this indicator in the separate financial statements for the period from 01 January to 30 June 2025.

24. OTHER INFORMATION

24.1 INFORMATION ABOUT RELATED PARTIES

During the period from 01 January 2025 to 30 June 2025, the Company had transactions with related parties, including:

Related Parties	Relationship
- Central Veterinary Co., Ltd.	Subsidiary
- Mr. Nguyen Anh Tuan	Chairman of the Board of Management

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements)

24. OTHER INFORMATION (CONT'D)

24.1 INFORMATION ABOUT RELATED PARTIES (CONT'D)

Remuneration of key management personnel during the period

Full Name	Position	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Mr. Nguyen Anh Tuan	Chairman of the Board of Management	18,000,000	18,000,000
Mr. Nguyen Viet Hoang	Member	12,000,000	12,000,000
Ms. Bui Huong Lien	Member	-	8,000,000
Mr. Phan Quoc Duy	Member (Resigned on 26 April 2025)	8,000,000	4,000,000
Ms. Tran Thi Bich Ngoc	Member (Appointed on 26 April 2025)	4,000,000	-
Ms. Nguyen Thi Thu Ha	Company Administrator	12,000,000	-

Balances with related parties

	30/06/2025 VND	01/01/2025 VND
Trade Receivables	9,621,948,409	9,621,948,409
Central Veterinary Company Limited	9,621,948,409	9,621,948,409
Other Receivables	32,103,647,775	31,745,884,536
Central Veterinary Company Limited	32,103,647,775	31,745,884,536
Trade Payables	2,499,323,543	2,499,323,543
Central Veterinary Company Limited	2,499,323,543	2,499,323,543
Other Payables	-	300,000,000
Mr. Nguyen Anh Tuan	-	300,000,000

Transactions with related parties

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
Central Veterinary Company Limited		
Cash transfers	-	100,000,000
Distributed profits	357,763,239	1,746,911,673
Mr. Nguyen Anh Tuan		
Repayment	300,000,000	100,000,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)

These notes are an integral part of and should be read in conjunction with the accompanying interim separate financial statements

24. OTHER INFORMATION (CONT'D)

24.2 COMPARATIVE FIGURES

The comparative figures presented in the interim separate balance sheet and the corresponding notes are those from the Company's audited separate financial statements for the financial year ended 31 December 2024. The comparative figures presented in the interim separate income statement, interim separate cash flow statement, and the corresponding notes are those from the Company's reviewed interim separate financial statements for the period ended 30 June 2024.

Preparer



Nguyen Thi Phuong

Chief Accountant



Nguyen Thi Thu Ha

Chairman



Nguyen Anh Tuan