

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

CONSOLIDATED FINANCIAL REPORT

QUARTER III, 2025

PREPARED AS OF : SEPTEMBER 30, 2025

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Place of receipt :

COMBINED BALANCE SHEET

Prepared as of: 30 / 9 / 2025

Unit: VND

| Items | Code | Notes | Closing Balance | Opening Balance |
|---|------------|-------|------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 |
| ASSET | | | | |
| A – SHORT-TERM ASSETS | 100 | | 342.820.521.117 | 341.148.607.589 |
| I. Cash and cash equivalents | 110 | | 51.467.566.435 | 31.419.168.182 |
| 1. Cash | 111 | | 51.467.566.435 | 31.419.168.182 |
| 2. Cash equivalents | 112 | | | |
| II. Short-term investments | 120 | | | |
| 1. Trading securities | 121 | | | |
| 2. Allowances for decline in value of trading | 122 | | | |
| 3. Held to maturity investments | 123 | | | |
| III. Short-term receivables | 130 | | 134.807.442.665 | 180.755.628.545 |
| 1. Short-term trade receivables | 131 | | 107.829.822.122 | 118.236.171.594 |
| 2. Short-term repayments to suppliers | 132 | | 29.713.568.632 | 59.671.572.390 |
| 3. Short-term intra-company receivables | 133 | | | |
| 4. Receivables under schedule of construction | 134 | | | |
| 5. Short-term loan receivables | 135 | | | |
| 6. Other short-term receivables | 136 | | 935.436.974 | 6.519.269.624 |
| 7. Short-term allowances for doubtful debts (*) | 137 | | (3.671.385.063) | (3.671.385.063) |
| 8. Shortage of assets awaiting resolution | 139 | | | |
| IV. Inventories | 140 | | 134.896.188.631 | 127.909.053.084 |
| 1. Inventories | 141 | | 134.896.188.631 | 127.909.053.084 |
| 2. Allowances for decline in value of inventories | 149 | | | |
| V. Other current assets | 150 | | 21.649.323.386 | 1.064.757.778 |
| 1. Short-term prepaid expenses | 151 | | 738.725.086 | 624.164.224 |
| 2. Deductible VAT | 152 | | 20.235.598.300 | 440.593.554 |
| 3. Taxes and other receivables from government | 153 | | | |
| 4. Government bonds purchased for resale | 154 | | | |
| 5. Other current assets | 155 | | 675.000.000 | |
| B – LONG-TERM ASSETS | 200 | | 572.317.756.342 | 305.237.748.766 |
| I. Long-term receivables | 210 | | | |
| 1. Long-term trade receivables | 211 | | | |
| 2. Long-term repayments to suppliers | 212 | | | |
| 3. Working capital provided to sub-units | 213 | | | |
| 4. Long-term intra-company receivables | 214 | | | |
| 5. Long-term loan receivables | 215 | | | |
| 6. Other long-term receivables | 216 | | | |
| 7. Long-term allowances for doubtful debts (*) | 219 | | | |
| II. Fixed assets | 220 | | 260.049.763.345 | 277.938.572.145 |
| 1. Tangible fixed assets | 221 | | 241.798.412.989 | 259.687.221.789 |
| - Historical costs | 222 | | 479.819.234.297 | 481.416.768.768 |
| - Accumulated depreciation (*) | 223 | | (238.020.821.308) | (221.729.546.979) |
| 2. Finance lease fixed assets | 224 | | | |
| - Historical costs | 225 | | | |
| - Accumulated depreciation (*) | 226 | | | |
| 3. Intangible fixed assets | 227 | | 18.251.350.356 | 18.251.350.356 |
| - Historical costs | 228 | | 25.557.287.846 | 25.557.287.846 |
| - Accumulated depreciation (*) | 229 | | (7.305.937.490) | (7.305.937.490) |

| | | | |
|---|------------|------------------------|------------------------|
| III. Investment properties | 230 | | |
| - Historical costs | 231 | | |
| - Accumulated depreciation (*) | 232 | | |
| IV. Long-term assets in progress | 240 | 308.951.213.960 | 24.432.507.459 |
| 1. Long-term work in progress | 241 | | |
| 2. Construction in progress | 242 | 308.951.213.960 | 24.432.507.459 |
| V. Long-term investments | 250 | 1.160.000.000 | |
| 1. Investments in subsidiaries | 251 | 1.160.000.000 | |
| 2. Investments in joint ventures and associates | 252 | | |
| 3. Investments in equity of other entities | 253 | | |
| 4. Allowances for long-term investments (*) | 254 | | |
| 5. Held to maturity investments | 255 | | |
| VI. Other long-term assets | 260 | 2.156.779.037 | 2.866.669.162 |
| 1. Long-term prepaid expenses | 261 | 2.156.779.037 | 2.866.669.162 |
| 2. Deferred income tax assets | 262 | | |
| 3. Long-term equipment and spare parts for | 263 | | |
| 4. Other long-term assets | 268 | | |
| TOTAL ASSETS | 270 | 915.138.277.459 | 646.386.356.355 |
| | | | |
| RESOURCES | | | |
| C - LIABILITIES | 300 | 428.089.982.642 | 192.127.190.710 |
| I. Short-term liabilities | 310 | 213.284.948.756 | 186.108.895.749 |
| 1. Short-term trade payables | 311 | 68.907.732.106 | 63.913.046.095 |
| 2. Short-term prepayments from customers | 312 | 25.028.836.298 | 27.011.433.156 |
| 3. Taxes and other payables to government | 313 | 5.313.900.912 | 7.152.037.955 |
| 4. Payables to employees | 314 | 28.858.060.137 | 4.869.401.998 |
| 5. Short-term accrued expenses | 315 | 520.521.526 | 428.162.066 |
| 6. Short-term intra-company payables | 316 | | |
| 7. Payables under schedule of construction | 317 | | |
| 8. Short-term unearned revenues | 318 | 963.897.723 | 3.201.934.270 |
| 9. Other short-term payments | 319 | 11.424.420.724 | 7.182.181.347 |
| 10. Short-term borrowings and finance lease | 320 | 65.197.772.329 | 65.925.328.072 |
| 11. Short-term provisions (*) | 321 | 871.636.211 | |
| 12. Bonus and welfare fund | 322 | 6.198.170.790 | 6.425.370.790 |
| 13. Price stabilization fund | 323 | | |
| 14. Government bonds purchased for resale | 324 | | |
| II. Long-term liabilities | 330 | 214.805.033.886 | 6.018.294.961 |
| 1. Long-term trade payables | 331 | | |
| 2. Long-term repayments from customers | 332 | | |
| 3. Long-term accrued expenses | 333 | | |
| 4. Intra-company payables for operating capital | 334 | | |
| 5. Long-term intra-company payables | 335 | | |
| 6. Long-term unearned revenues | 336 | | |
| 7. Other long-term payables | 337 | | |
| 8. Long-term borrowings and finance lease | 338 | 214.796.650.107 | 6.002.713.990 |
| 9. Convertible bonds | 339 | | |
| 10. Preference shares | 340 | | |
| 11. Deferred income tax payables | 341 | | |
| 12. Long-term provisions | 342 | | |
| 13. Science and technology development fund | 343 | 8.383.779 | 15.580.971 |
| D - OWNER'S EQUITY | 400 | 487.048.294.817 | 454.259.165.645 |
| I. Owner's equity | 410 | 487.048.294.817 | 454.259.165.645 |
| 1. Contributed capital | 411 | 361.119.290.000 | 279.473.170.000 |
| - Ordinary shares with voting rights | 411 | | |
| - Preference shares | 411 | | |
| 2. Capital surplus | 412 | | |
| 3. Conversion options on convertible bonds | 413 | | |

| | | | | |
|--|------------|--|------------------------|------------------------|
| 4. Other capital | 414 | | | |
| 5. Treasury shares (*) | 415 | | | |
| 6. Differences upon asset revaluation | 416 | | | |
| 7. Exchange rate differences | 417 | | | |
| 8. Development and investment funds | 418 | | 79.594.214.888 | 124.594.214.888 |
| 9. Enterprise reorganization assistance fund | 419 | | | |
| 10. Other equity funds | 420 | | | |
| 11. Undistributed profit after tax | 421 | | 46.334.789.929 | 50.191.780.757 |
| - Undistributed profit after tax brought | 421 | | 8.425.031.277 | 9.870.172.861 |
| - Undistributed profit after tax for the current | 421 | | 37.909.758.652 | 40.321.607.896 |
| 12. Capital expenditure funds | 422 | | | |
| II. Funding sources and other funds | 430 | | | |
| 1. Funding sources | 431 | | | |
| 2. Funds used for fixed asset acquisition | 432 | | | |
| TOTAL SOURCES | 440 | | 915.138.277.459 | 646.386.356.355 |
| | | | | |

October 27, 2025

Prepared by
(Signature and full name)



Nguyễn Thị Quỳnh Nga

Chief accountant
(Signature and full name)



KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director
(Signature, full name and stamp)



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TỔNG GIÁM ĐỐC
DSCKI: NGUYỄN THỊ TÚ ANH

QUARTERLY COMBINED INCOME STATEMENT

Quarter : III/2025

Unit: VND

| Item | Code | Description | Quarter III | | Accumulation from the beginning of the fiscal year to at the end of current quarter | |
|--|------|-------------|-----------------|-----------------|---|-----------------|
| | | | Current period | Previous period | Current year | Previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. Revenues from sales and services rendered | 01 | 25 | 165.826.504.817 | 161.602.286.098 | 490.704.641.612 | 482.807.951.568 |
| 2. Revenue deductions | 02 | | 1.185.708.013 | 963.694.474 | 3.070.065.769 | 1.381.227.248 |
| 3. Net revenues from sales and services rendered | 03 | | 164.640.796.804 | 160.638.591.624 | 487.634.575.843 | 481.426.724.320 |
| 4. Costs of goods sold | 04 | 27 | 106.795.749.061 | 107.624.846.591 | 310.023.110.496 | 330.560.257.105 |
| 5. Gross revenues from sales and services rendered | 05 | | 57.845.047.743 | 53.013.745.033 | 177.611.465.347 | 150.866.467.215 |
| 6. Financial income | 06 | 26 | 340.223.710 | 111.101.562 | 934.068.064 | 267.854.598 |
| 7. Financial expenses | 07 | 28 | 1.319.927.912 | 1.483.121.167 | 4.196.246.102 | 4.908.700.357 |
| - In which: Interest expenses | 23 | | 828.124.558 | 677.167.881 | 2.363.735.533 | 2.501.189.845 |
| 8. Selling expenses | 25 | | 20.401.187.080 | 18.282.598.536 | 60.241.348.403 | 55.116.863.739 |
| 9. General administration expenses | 26 | | 21.065.189.209 | 20.412.368.332 | 67.506.619.506 | 56.937.024.604 |
| 10. Net profits from operating activities | 30 | | 15.398.967.252 | 12.946.758.560 | 46.601.319.400 | 34.171.733.113 |
| 11. Other income | 31 | | 1.279.632.817 | 237.918.558 | 1.600.210.129 | 1.733.516.712 |
| 12. Other expenses | 32 | | 460.089.325 | | 516.295.012 | 8.644.820 |
| 13. Other profits | 40 | | 819.543.492 | 237.918.558 | 1.083.915.117 | 1.724.871.892 |
| 14. Total net profit before tax | 50 | | 16.218.510.744 | 13.184.677.118 | 47.685.234.517 | 35.896.605.005 |
| 15. Current corporate income tax expenses | 51 | 30 | 3.243.702.149 | 2.636.935.424 | 9.537.046.905 | 7.179.321.001 |
| 16. Deferred corporate income tax expenses | 52 | 30 | | | | |
| 17. Profits after enterprise income tax | 60 | | 12.974.808.595 | 10.547.741.694 | 38.148.187.612 | 28.717.284.004 |
| 18. Basic earnings per share | 70 | | 360 | 377 | 1.060 | 1.225 |
| 19. Diluted earnings per share | 71 | | 360 | 377 | 1.060 | 1.225 |
| 20. Value per share | 72 | | 10.000 | 10.000 | 10.000 | 10.000 |

Prepared by
(Signature and full name)

Nguyễn Thị Quỳnh Nga

Chief Accountant
(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

October 27, 2025

Director

(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
ĐSCKI: NGUYỄN THỊ TÚ ANH

CONSOLIDATED STATEMENT OF CASH FLOWS

(By Indirect method)
Quarter III/2025

Unit: VND

| Item | Code | Description | Accumulation from the beginning of the fiscal year to at the end of current quarter | |
|--|------|-------------|---|-------------------|
| | | | This year | Previous year |
| 1 | 2 | 3 | 4 | 5 |
| I. Cash flows from operating activities | | | | |
| 1. Profit before tax | 01 | | 47.685.234.517 | 35.896.605.005 |
| 2. Adjustments for | | | 24.069.198.339 | 23.756.562.091 |
| - Depreciation of fixed assets and investment properties | 02 | | 20.921.995.622 | 20.358.344.784 |
| - Provisions | 03 | | 871.636.211 | 1.017.329.574 |
| - Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies | 04 | | 0 | 0 |
| - Gains (losses) on investing activities | 05 | | (88.169.027) | (120.302.112) |
| - Interest expenses | 06 | | 2.363.735.533 | 2.501.189.845 |
| - Other adjustments | 07 | | 71.754.432.856 | 59.653.167.096 |
| 3. Operating profit before changes in working capital | 08 | | 25.478.181.134 | (32.780.323.342) |
| - Increase (decrease) in receivables | 09 | | (6.987.135.547) | (24.372.016.624) |
| - Increase (decrease) in inventories | 10 | | (33.528.182.598) | 45.147.398.225 |
| - Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables) | 11 | | 595.329.263 | 4.336.648.433 |
| - Increase (decrease) in prepaid expenses | 12 | | (2.363.735.533) | (2.501.189.845) |
| - Increase (decrease) in trading securities | 13 | | (11.202.229.077) | (5.583.691.588) |
| - Interest paid | 14 | | 0 | 0 |
| - Enterprise income tax paid | 15 | | (227.200.000) | (244.083.334) |
| - Other receipts from operating activities | 16 | | 43.519.460.498 | 43.655.909.021 |
| - Other payments on operating activities | 17 | | 0 | 0 |
| Net cash flows from operating activities | 20 | | (225.477.201.906) | (7.537.314.373) |
| II. Cash flows from investing activities | | | 67.330.910 | 181.809.091 |
| 1. Purchase or construction of fixed assets and other long-term assets | 21 | 6,7,8,11 | 0 | 0 |
| 2. Proceeds from disposals of fixed assets and other long-term assets | 22 | | 0 | 0 |
| 3. Loans and purchase of debt instruments from other entities | 23 | | 0 | 0 |
| 4. Collection of loans and repurchase of debt instruments of other | 24 | | 0 | 0 |
| 5. Equity investments in other entities | 25 | | 20.838.117 | 21.050.249 |
| 6. Proceeds from equity investment in other entities | 26 | | (225.389.032.879) | (7.334.455.033) |
| 7. Interest and dividend received | 27 | | 0 | 0 |
| Net cash flows from investing activities | 30 | | 0 | 0 |
| III. Cash flows from financial activities | | | 0 | 0 |
| 1. Proceeds from issuance of shares and receipt of contributed capital | 31 | 21 | 305.496.838.739 | 107.855.034.155 |
| 2. Repayments of contributed capital and repurchase of stock issued | 32 | 21 | (97.430.458.365) | (124.545.410.297) |
| 3. Proceeds from borrowings | 33 | | 0 | 0 |
| 4. Repayment of principal | 34 | | (6.148.409.740) | (6.119.889.000) |
| 5. Repayment of financial principal | 35 | | 201.917.970.634 | (22.810.265.142) |
| 6. Dividends or profits paid to owners | 36 | 21 | 20.048.398.253 | 13.511.188.846 |
| Net cash flows from financial activities | 40 | | 31.419.168.182 | 25.418.100.057 |
| Net cash flows during the fiscal year (20+30+40) | 50 | | 0 | 13.480.896.867 |
| Cash and cash equivalents at the beginning of fiscal year | 60 | | 51.467.566.435 | 25.418.100.057 |
| Effect of exchange rate fluctuations | 61 | | 0 | 0 |
| Cash and cash equivalents at the end of fiscal year (50+60+61) | 70 | 29 | 51.467.566.435 | 38.898.996.924 |

Day 27 Month 10 Year 2025

Prepared by
(Signature and full name)

Nguyễn Thị Quỳnh Nga

Chief Accountant
(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director
(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
DSCK I: NGUYỄN THỊ TÚ ANH

NOTES TO THE FINANCIAL STATEMENTS**Quarter: III/2025****I. ENTERPRISE INFORMATION****1. Form of ownership:**

Hai Duong Pharmaceutical Medical Materials Joint Stock Company (the Company) was converted from Hai Duong Pharmaceutical and Medical Supplies Company according to Decision No. 5943/QD/UB dated December 17, 2002, by the Hai Duong Provincial People's Committee on the transformation of a state-owned enterprise into a joint-stock company. The Company operates under Business Registration Certificate No. 0403000046 issued by the Hai Duong Department of Planning and Investment on April 4, 2003; amended for the 23st time on June 16, 2025, with the Enterprise Code: 0800011018.

2. Fields

Manufacturing of pharmaceuticals, chemicals, and medicinal materials; manufacturing of medical, dental, orthopedic, and rehabilitation equipment; manufacturing of functional foods not elsewhere classified; manufacturing of cosmetics; wholesale of pharmaceuticals and medical equipment; wholesale of other foods; wholesale of perfumes, cosmetics, and hygiene products; wholesale of other chemicals; wholesale of medical machinery and equipment; other specialized wholesale not elsewhere classified; retail of pharmaceuticals, medical equipment, cosmetics, and hygiene products in specialized stores; retail of other chemicals not elsewhere classified in specialized stores; retail of other functional foods in specialized stores; retail of watches and eyewear in specialized stores; cultivation of medicinal plants; printing; other professional scientific activities not elsewhere classified; road freight transport; agency services; real estate business, land use rights owned, used, or leased; hotels; other personal service activities not elsewhere classified; distillation, rectification, and blending of spirits; production of wine; production of beer and malt beverages; production of non-alcoholic beverages, mineral water; construction of all types of buildings; construction of utility projects; construction of other civil engineering projects; demolition; site preparation; installation of electrical systems; installation of water supply, sewerage, heating, and air-conditioning systems; installation of other construction systems; completion of construction projects; other specialized construction activities; wholesale of beverages; retail of beverages in specialized stores; advertising; market research and public opinion polling; preschool education; organization of conventions and trade shows.

Authorized capital: 361.119.290.000 VND*(By words: Ba trăm sáu mươi một tỷ một trăm mười chín triệu hai trăm chín mươi nghìn đồng)*

List of shareholders at 30/9/2025

| Item | Type of shares | Number of shares | Value of shares | Contribution rate |
|---------------------------|-----------------|-------------------|------------------------|-------------------|
| - Individual shareholders | Ordinary shares | 36.111.929 | 361.119.290.000 | 100% |
| Total | | 36.111.929 | 361.119.290.000 | |

Headquarters: Số 102, Phố Chi Lăng, Phường Thành Đông, Thành phố Hải Phòng, Việt Nam**Taxcode: 0800011018**

V. Notes to the Balance sheet**1. Cash**

| | <u>30-9-2025</u> | <u>01-01-2025</u> |
|---|-----------------------|-----------------------|
| - Cash | 18.813.546.272 | 2.584.400.686 |
| - Demand deposits | 32.654.020.163 | 28.834.767.496 |
| - Cash equivalents (Deposits with maturity term under 3 months) | | |
| Total | 51.467.566.435 | 31.419.168.182 |

2. Financial investments

| | <u>30-9-2025</u> | <u>01-01-2025</u> |
|--|------------------|-------------------|
| <i>a) Trading securities</i> | | |
| - Total value of shares; | | |
| - Total value of bonds; | | |
| - Other financial investments; | | |
| - Provision for Decline in Value of Trading Securities | | |
| <i>b) Held to maturity investments</i> | | |
| - Term deposits | | |
| - Bonds | | |
| - Other investments | | |
| Total | | |

3. Short-term trade receivables

| | <u>30-9-2025</u> | <u>01-01-2025</u> |
|--|------------------------|------------------------|
| <i>a) Trade receivables</i> | <i>107.829.822.122</i> | <i>118.236.171.594</i> |
| - Detail | | |
| <i>b) Trade receivables from relevant entities</i> | | |
| - Detail | | |
| Total | 107.829.822.122 | 118.236.171.594 |

4. Short-term repayments to suppliers

| | <u>30-9-2025</u> | <u>01-01-2025</u> |
|---|-----------------------|-----------------------|
| <i>a) Repayments to suppliers</i> | <i>29.713.568.632</i> | <i>59.671.572.390</i> |
| *Detail in PL4 | | |
| <i>b) Repayments to relevant entities</i> | | |
| - Detail | | |
| Total | 29.713.568.632 | 59.671.572.390 |

5. Short-term loan receivables

| | <u>30-9-2025</u> | <u>01-01-2025</u> |
|-------------------------------|------------------|-------------------|
| - Short-term loan receivables | | |
| Total | | |

| | | |
|---|-------------------------|--------------------------|
| 6. Other short-term receivables | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Receivables from equitization; | | |
| - Receivables from dividends and profits received; | | |
| - Other receivables. | 35.000.000 | 49.000.000 |
| - Advance | 822.208.929 | 6.399.614.849 |
| Advance | 73.612.160 | 68.450.775 |
| - Expenditures on behalf of a third party; | 4.615.885 | 2.204.000 |
| - Receivables from employees; | | |
| - Other | | |
| Total | 935.436.974 | 6.519.269.624 |
| 7. Shortage of assets awaiting resolution | <u>30-9-2025</u> | <u>01-01-2025</u> |
| <i>a) Cash;</i> | | |
| <i>b) Inventories;</i> | | |
| <i>c) Fixed assets;</i> | | |
| <i>d) Other assets.</i> | | |
| Total | | |
| 8. Bad debts | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Total value of receivables, overdue debts or no overdue doubtful debts; | | |
| - Information about fines, deferred interest receivables, etc arising from overdue debts which are not recorded to revenues; | | |
| - Recoverability of overdue debts. | 3.671.385.063 | 3.671.385.063 |
| Total | 3.671.385.063 | 3.671.385.063 |
| 9. Inventories | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Goods in transit; | | |
| - Raw materials; | 50.990.559.785 | 54.200.285.889 |
| - Tools and supplies; | 195.738.982 | |
| - Work in progress; | 9.577.641.406 | 15.202.316.672 |
| - Finished goods; | 67.759.583.449 | 52.911.355.963 |
| - Goods; | 6.372.665.009 | 5.595.094.560 |
| - Consignments; | | |
| - Goods in bonded warehouse. | | |
| - Real estate | | |
| - Provision for devaluation of stocks | | |
| Total | 134.896.188.631 | 127.909.053.084 |
| - value of unused or degraded inventories which are unsold at the end of fiscal year; reasons and resolutions for unused or degraded inventories; | | |
| - Value of inventories put up as collateral to ensure liabilities at the end of fiscal year; | | |
| 10. Short-term prepaid expenses | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Prepaid expenses incurred from fixed asset operating lease; | | |
| - Dispatched tools and supplies; | 738.725.086 | 624.164.224 |
| - Borrowings; | | |
| - Other items | | |
| Total | 738.725.086 | 624.164.224 |
| 11. Long-term trade receivables | <u>30-9-2025</u> | <u>01-01-2025</u> |
| <i>a) Trade receivables</i> | | |
| *Detail in PL4 | | |
| <i>b) Trade receivables from relevant entities</i> | | |
| - Detail | | |
| Total | | |
| 12. Long-term repayments to suppliers | <u>30-9-2025</u> | <u>01-01-2025</u> |
| <i>a) Repayments to suppliers</i> | | |
| *Detail in PL4 | | |

b) Repayments to relevant entities

- Detail

Total

13. Other long-term receivables

30-9-2025

01-01-2025

- Receivables from equitization;
- Receivables from dividends and profits received;
- Other receivables.
- Advance;
- Deposits;
- Expenditures on behalf of a third party;
- Others
- Provision for long-term receivables

Total

14. Increases or decreases in tangible fixed assets

*Detail in PL1a

15. Increases or decreases in finance lease fixed assets

30-9-2025

01-01-2025

16. Increases or decreases in intangible fixed assets

*Detail in PL1b

17. Long-term work in progress

30-9-2025

01-01-2025

a) Long-term work in progress

b) Construction in progress

- Purchase;
- Capital investment;

*Detail in PL1c

- Repair.

Total

308.951.213.960

24.432.507.459

207.596.036.203

101.355.177.757

24.432.507.459

308.951.213.960

24.432.507.459

18. Long-term financial investments

30-9-2025

01-01-2025

a) Equity investments in other entities

- Investments in subsidiaries
- Investments in joint ventures and associates;
- Investments in other entities;
- Provision for investments in other entities

b) Held to maturity investments

- Term deposits
- Bonds
- Loans
- Other investments

Total

1.835.000.000

1.160.000.000

675.000.000

1.835.000.000

19. Long-term prepaid expenses

30-9-2025

01-01-2025

- Prepaid expenses incurred from fixed asset operating lease;
- Dispatched tools and supplies;
- Borrowings;
- Other items

Total

2.156.779.037

2.866.669.162

2.156.779.037

2.866.669.162

20. Deferred tax assets and deferred tax payables

30-9-2025

01-01-2025

a) Deferred tax assets

- Corporate income tax rates used for determination of value of deferred tax assets
- Deferred tax assets related to unused taxable losses
- Deferred tax assets related to unused taxable incentives

20

20

- Deferred tax assets related to deductible temporary differences

- Balance of deferred income tax payables

b) Deferred income tax payables

- Corporate income tax rates used for determination of value of deferred income tax payables

- Deferred income tax payables arising from taxable temporary differences

- Balance of Deferred income tax payables

| | | |
|--|-------------------------|--------------------------|
| 21. Long-term equipment and spare parts for replacement | <u>30-9-2025</u> | <u>01-01-2025</u> |
| 22. Other long-term assets | <u>30-9-2025</u> | <u>01-01-2025</u> |
| 23. Short-term trade payables | <u>30-9-2025</u> | <u>01-01-2025</u> |
| a) Trade payables | 68.907.732.106 | 63.913.046.095 |
| *Detail in PL4 | | |
| b) Overdue debts | | |
| *Detail in PL4 | | |
| c) Trade payables to relevant entities | | |
| - Detail | | |
| Total | 68.907.732.106 | 63.913.046.095 |
| 24. Short-term prepayments from customers | <u>30-9-2025</u> | <u>01-01-2025</u> |
| a) Prepayments from customers | 25.028.836.298 | 27.011.433.156 |
| - Detail in PL4 | | |
| b) Prepayments from relevant entities | | |
| - Detail | | |
| Total | 25.028.836.298 | 27.011.433.156 |
| 25. Taxes and other payables to the State | | |
| *Detail in PL5 | | |
| 26. Short-term expenses | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Expenses for goods without vouchers | 11.581.904 | 11.581.904 |
| - Compensation for board members | 476.751.622 | 356.580.162 |
| - Advertisement expenses | | |
| - Annual leave, holiday break expenses | | |
| - Other accrued expenses | 32.188.000 | 60.000.000 |
| Total | 520.521.526 | 428.162.066 |
| 27. Short-term unearned revenues | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Unearned revenues; | | |
| - Revenues from traditional client programs; | | |
| - Other unearned revenues. | 963.897.723 | 3.201.934.270 |
| Total | 963.897.723 | 3.201.934.270 |
| 28. Other short-term payables | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Surplus of assets awaiting resolution; | | |
| - Funding of trade union; | 155.312.320 | |
| - Social insurance; Health insurance; Unemployment insurance; | 3.332.880.057 | |
| - Payables on equitization; | | |
| - Deposits; | | |
| - Dividends or profits payables; | | |
| - Other payables. | 7.936.228.347 | 7.182.181.347 |
| Total | 11.424.420.724 | 7.182.181.347 |
| 29. Overdue debts | <u>30-9-2025</u> | <u>01-01-2025</u> |
| 30. Borrowings and finance lease liabilities | <u>30-9-2025</u> | <u>01-01-2025</u> |
| *Detail in PL6 | | |

| | | |
|--|-------------------------|--------------------------|
| 31. Short-term provisions | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Provisions for product warranty; | | |
| - Provision for construction warranty; | | |
| - Provision for enterprise restructuring; | | |
| - Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc) | 871.636.211 | |
| Total | 871.636.211 | |
| 32. Long-term trade payables | <u>30-9-2025</u> | <u>01-01-2025</u> |
| <i>a) Trade payables</i> | | |
| *Detail in PL4 | | |
| <i>b) Overdue debts</i> | | |
| *Detail in PL4 | | |
| <i>c) Trade payables to relevant entities</i> | | |
| - Detail | | |
| Total | | |
| 24. Long-term prepayments from customers | <u>30-9-2025</u> | <u>01-01-2025</u> |
| <i>a) Prepayments from customers</i> | | |
| *Detail in PL4 | | |
| <i>b) Prepayments from relevant entities</i> | | |
| - Detail | | |
| Total | | |
| 34. Long-term provisions | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Provisions for product warranty; | | |
| - Provision for construction warranty; | | |
| - Provision for enterprise restructuring; | | |
| - Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc) | | |
| Total | | |
| 35. Long-term unearned revenues | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Detail | | |
| - The possibility of failure to perform a contract | | |
| Total | | |
| 28. Other long-term payables | <u>30-9-2025</u> | <u>01-01-2025</u> |
| - Deposits; | | |
| - Other payables | | |
| Total | | |
| 37. Bonds issued | <u>30-9-2025</u> | <u>01-01-2025</u> |
| <i>Common bonds</i> | | |
| <i>a) Bonds issued</i> | | |
| - Bonds issued according to par value; | | |
| - Bonds issued at a discount | | |
| - Bonds issued at premium. | | |
| Total | | |
| <i>b) Detailed description of bonds held by entities (each type of bonds in details)</i> | | |
| <i>Convertible bond</i> | | |
| <i>a) Value of convertible bond</i> | | |
| Equity Structure | | |
| Initial recorded principal debt structure (1) | | |
| Bond issuance costs pending allocation (2) | | |
| Total: Cumulative allocated value of the discount amount | | |
| Openning balance | | |

Increase in allocation during the year

Closing balance (2)

Principal debt structure at year-end = (1) - (2)

b) Detailed description of bonds held by entities (each type of bonds)

38. Owner's equity

30-9-2025

01-01-2025

a) Comparison table of owner's equity fluctuations

*Detail in PL2

b) Contributed capital

361.119.290.000

279.473.170.000

Contributed capital of State

Contributed capital of Individual

361.119.290.000

279.473.170.000

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

361.119.290.000

279.473.170.000

- Owner's invested equity

+ Opening equity

360.169.290.000

279.473.170.000

+ Increase in capital during the fiscal year

950.000.000

+ Decrease in capital during the fiscal year

+ Closing capital

361.119.290.000

279.473.170.000

- Dividends or distributed profits

d) Shares

- Number of shares registered for issuance

36.111.929

27.947.317

- Number of shares sold public market

36.111.929

27.947.317

+ Common shares

36.111.929

27.947.317

+ Preference shares (type of shares classified as owner's equity)

- Number of shares repurchased (treasury shares)

+ Common shares

+ Preference shares (type of shares classified as owner's equity)

- Number of shares outstanding

36.111.929

27.947.317

+ Common shares

36.111.929

27.947.317

+ Preference shares (type of shares classified as owner's equity)

* Par value of shares outstanding

10.000

10.000

e) Funds of enterprises:

79.594.214.888

124.594.214.888

- Development investment funds;

79.594.214.888

124.594.214.888

- Enterprise restructuring funds;

- Other funds.

39. Exchange differences

30-9-2025

01-01-2025

- Exchange differences due to change from financial statement prepared in foreign currency to VND

- Exchange differences due to other reasons (detailed reasons)

Total

40. Funding sources

30-9-2025

01-01-2025

- Funding sources granted during the fiscal year

- Non-business expenses

- Closing remaining funding sources

VII. Notes to the Balance sheet

1. Revenues from sales and services rendered

Current Year

Previous Year

a) Revenues from sale

165.826.504.817

161.602.286.098

- Revenues from sale

163.161.470.071

158.173.349.303

- Revenues from services rendered

2.665.034.746

3.428.936.795

- Other revenues

b) Revenues from relevant entities (every entity in details)

- Detail

Total

165.826.504.817

161.602.286.098

| | | <u>Current Year</u> | <u>Previous Year</u> |
|--|--|------------------------|------------------------|
| 2. Revenue deductions | | | |
| - Trade discounts; | | 613.062.598 | 22.383.651 |
| - Sales rebates; | | 1.185.715 | 265.667.292 |
| - Sales returns; | | 571.459.700 | 675.643.531 |
| Total | | 1.185.708.013 | 963.694.474 |
| | | | |
| 5. Net revenues from sales and services rendered | | <u>Current Year</u> | <u>Previous Year</u> |
| - Net revenues from sales | | 161.975.762.058 | 157.209.654.829 |
| - Net revenues from services rendered | | 2.665.034.746 | 3.428.936.795 |
| - Net revenues from other sources | | | |
| Total | | 164.640.796.804 | 160.638.591.624 |
| | | | |
| 3. Costs of goods sold | | <u>Current Year</u> | <u>Previous Year</u> |
| - Costs of goods sold; | | 46.282.131.825 | 51.521.556.136 |
| - Costs of finished goods sold; | | 60.513.617.236 | 56.103.290.455 |
| Total | | 106.795.749.061 | 107.624.846.591 |
| | | | |
| 4. Financial income | | <u>Current Year</u> | <u>Previous Year</u> |
| - Interests of deposits or loans | | 9.325.459 | 7.649.918 |
| - Interests of investments; | | | |
| - Dividends, distributed profits; | | | |
| - Interests of exchange differences; | | 330.898.251 | 103.451.644 |
| - Interests of sale under deferred payment or payment discounts; | | | |
| - Other financial incomes. | | | |
| Total | | 340.223.710 | 111.101.562 |
| | | | |
| 5. Financial expenses | | <u>Current Year</u> | <u>Previous Year</u> |
| - Interests of loans; | | 828.124.558 | 677.167.881 |
| - Payment discounts or interests of sale under deferred payment; | | 280.824.743 | 293.885.239 |
| - Losses due to disposal of financial investments; | | | |
| - Losses of exchange differences; | | | |
| - Allowances for decline in value of trading securities and investment impairment; | | | |
| - Other financial expenses; | | 210.978.611 | 512.068.047 |
| - Decreases in financial expenses. | | | |
| Total | | 1.319.927.912 | 1.483.121.167 |
| | | | |
| 7. Selling expenses and general administration expenses | | <u>Current Year</u> | <u>Previous Year</u> |
| <i>a) General administration expenses incurred during the fiscal year</i> | | 21.065.189.209 | 20.412.368.332 |
| - Administration staff expenses | | 11.062.695.144 | 9.344.536.663 |
| - Administrative materials expenses | | 2.390.297.032 | 1.359.715.230 |
| - Expenses of tools and supplies | | 361.797.288 | 1.362.458.701 |
| - Depreciation expenses of fixed assets | | 1.021.682.241 | 988.813.085 |
| - Taxes, fees and charges | | 133.461.399 | 438.470.584 |
| - Provision expenses | | 900.000.000 | 1.200.000.000 |
| - Outsourcing services expenses | | 1.579.454.016 | 1.475.824.885 |
| - Other cash expenses | | 3.615.802.089 | 4.242.549.184 |
| <i>b) Selling expenses incurred during the fiscal year</i> | | 20.401.187.080 | 18.282.598.536 |
| - Selling staff expenses | | 14.868.050.246 | 13.018.359.167 |
| - Materials and packing expenses | | | |
| - Tools and supplies expenses | | | |
| - Depreciation expenses of fixed assets | | 578.686.236 | 676.895.045 |
| - Warranty expenses | | | |
| - Outsourcing services expenses | | 1.840.359.650 | 1.513.280.822 |

| | | |
|---|----------------------------|-----------------------------|
| - Other cash expenses | 3.114.090.948 | 3.074.063.502 |
| <i>c) Decreases in selling expenses and general administration expenses</i> | | |
| - Reversion of provisions for good warranty; | | |
| - Reversion of provisions for enterprise reorganizing, other provisions; | | |
| - Other decreases. | | |
| Total | 41.466.376.289 | 38.694.966.868 |
| 8. Other income | <u>Current Year</u> | <u>Previous Year</u> |
| - Disposal or transfer of fixed asset; | 54.545.455 | 90.900.000 |
| - Gains from revalue of assets; | | |
| - Collected fines; | | |
| - Deductible taxes; | | |
| - Other items. | 1.225.087.362 | 198.851.892 |
| Total | 1.279.632.817 | 289.751.892 |
| 9. Other expenses | <u>Current Year</u> | <u>Previous Year</u> |
| - Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets; | | 51.833.334 |
| - Losses due to revaluation of assets; | | |
| - Fines; | | |
| - Other items. | 460.089.325 | |
| Total | 460.089.325 | 51.833.334 |
| 10. Corporate income tax expenses of the current year | <u>Current Year</u> | <u>Previous Year</u> |
| <i>a. Total net profit before tax</i> | <i>16.218.510.744</i> | <i>13.184.677.118</i> |
| <i>b. Increase (decrease) total profit before corporate income tax</i> | <i>0</i> | <i>0</i> |
| - Increase | | |
| - Decrease | | |
| <i>c. Total taxable income (a) + (b)</i> | <i>16.218.510.744</i> | <i>13.184.677.118</i> |
| <i>d. Corporate income tax rate</i> | | |
| <i>e. Adjustment to increase corporate income tax of previous years</i> | | |
| <i>f. Corporate income tax = {(c)*(d)}+(e)</i> | <i>3.243.702.149</i> | <i>2.636.935.424</i> |
| 11. Earnings per share / Diluted EPS | <u>Current Year</u> | <u>Previous Year</u> |
| Profits after enterprise income tax | 12.974.808.595 | 10.547.741.694 |
| Bonus and welfare fund | | |
| Average shares outstanding | | |
| Earnings per share / Diluted EPS | | |
| 12. Operating Costs Classified by Element | <u>Current Year</u> | <u>Previous Year</u> |
| - Raw materials cost | 73.244.738.341 | 59.005.662.389 |
| - Labour cost | 35.126.689.601 | 31.144.846.073 |
| - Depreciation expenses of fixed assets | 6.986.910.688 | 6.809.656.427 |
| - Outsourcing services expenses | 10.611.400.482 | 10.818.279.754 |
| - Other cash expenses | 10.515.448.756 | 11.677.257.201 |
| Total | 136.485.187.868 | 119.455.701.844 |
| 13. Deferred corporate income tax expenses | <u>Current Year</u> | <u>Previous Year</u> |
| - Total deferred corporate income tax expenses. | | |

VIII. OTHER INFORMATION

1. Potential debts, commitments and other financial information:

No contingent liabilities have arisen from past events that could affect the information presented in the consolidated financial statements, which the Company does not

2. Events occurring after the fiscal-year end:

No events have occurred that could affect the information presented in the consolidated financial statements or that could significantly impact the Company's operations.

3. Information about relevant entities**a) List of relevant entities****b) Significant transactions with related parties in fiscal year****c) Balances with related parties**

Transactions with other related parties:

4. Segment report**5. Financial instrument****Financial assets**

Cash and cash equivalents

Trade and other receivable

Available For Sale

Short-term investments

Provision

Total

Equity instruments

Trade and other payables

Accrued expenses

Borrowings

Total

Liquidity Risk

*Detail in PL7

6. Financial indicators of business performance

*Detail in PL3

7. Income of the Board of Directors, CEO, and Supervisory Board**7.1. Income of the Board of Directors, CEO**

Nguyễn Trung Việt

Trần Phúc Dương

Nguyễn Thị Tú Anh

Đặng Văn Việt

Phạm Văn Năm

7.2. Income of Supervisory Board

Phạm Thị Thùy

Trần Kim Cương

Nguyễn Thị Hương Lan

8. Comparative Information**9. Information on Going Concern**

There are no events that cast significant doubt on the company's ability to continue as a going concern, and the company has no intention nor is it required to cease operations or significantly reduce its scale of operations.

Day 27 month 10 year 2025

Prepared by

(Signature and full name)

Nguyễn Thị Quỳnh Nga

Chief accountant

(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director

(Signature, full name and stamp)



TỔNG GIÁM ĐỐC

DSCKI: NGUYỄN THỊ TÚ ANH

Appendix 01a: The increase, decrease of tangible fixed assets

| No | Items | House, architecture | Machines, devices | Means of transmission transportation | Management tools | Total |
|------------|--|------------------------|------------------------|--------------------------------------|----------------------|------------------------|
| I | Purchase during the fiscal year | | | | | |
| | Opening balance | 172.733.683.489 | 285.473.219.986 | 20.264.529.754 | 2.945.335.539 | 481.416.768.768 |
| | - Liquidation | | (4.008.640.022) | (486.802.273) | (142.476.190) | (4.637.918.485) |
| | - Increase from capital construction | | 432.066.000 | | | 432.066.000 |
| | - Increase by purchasing | | 2.608.318.014 | | | 2.608.318.014 |
| | - Increase by other reasons | | 2.174.858.000 | | | 2.174.858.000 |
| | Closing balance | 172.733.683.489 | 284.504.963.978 | 19.777.727.481 | 2.802.859.349 | 479.819.234.297 |
| II | | | | | | |
| | Value of accumulated depreciation | | | | | |
| | Opening balance | 57.275.571.913 | 142.365.068.240 | 19.176.546.292 | 2.912.360.534 | 221.729.546.979 |
| | - Depreciation during the fiscal year | 3.620.415.393 | 16.915.584.434 | 373.867.530 | 19.325.457 | 20.929.192.814 |
| | - Liquidation | | (4.008.640.022) | (486.802.273) | (142.476.190) | (4.637.918.485) |
| | Closing balance | 60.895.987.306 | 155.272.012.652 | 19.063.611.549 | 2.789.209.801 | 238.020.821.308 |
| III | | | | | | |
| | Remaining value | | | | | |
| | Opening balance | 115.458.111.576 | 143.108.151.746 | 1.087.983.462 | 32.975.005 | 259.687.221.789 |
| | Closing balance | 111.837.696.183 | 129.232.951.326 | 714.115.932 | 13.649.548 | 241.798.412.989 |

Closing residual value of tangible fixed asset put up as collateral for loans

Fully depreciated fixed assets still being used

116.920.378.306

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

Appendix 01b: The increase, decrease of intangible fixed assets

| No | Items | Land use right | Issuing right | Copyright, patent | Other intangible fixed assets | Total |
|------------|---|----------------|---------------|-------------------|-------------------------------|----------------|
| I | Purchase during the fiscal year | | | | | |
| | Opening balance | 20.651.287.846 | | | 4.906.000.000 | 25.557.287.846 |
| | Closing balance | 20.651.287.846 | | | 4.906.000.000 | 25.557.287.846 |
| | | | | | | |
| | Value of accumulated depreciation | | | | | |
| II | Opening balance | 2.399.937.490 | | | 4.906.000.000 | 7.305.937.490 |
| | - Depreciation during the fiscal year | | | | | |
| | Closing balance | 2.399.937.490 | | | 4.906.000.000 | 7.305.937.490 |
| | | | | | | |
| | Remaining value | | | | | |
| III | Opening balance | 18.251.350.356 | | | | 18.251.350.356 |
| | Closing balance | 18.251.350.356 | | | | 18.251.350.356 |
| | | | | | | |
| | Closing residual value of tangible fixed asset put up as collateral for loans | | | | | |

Fully depreciated fixed assets still being used

7.305.937.490

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

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

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

Appendix 01c - Construction in progress

| No. | Construction in progress | Opening balance | Closing |
|------------|---|------------------------|----------------|
| 7114256 | Máy cán ép tạo hạt Model: WP200 | | 13.948.116.641 |
| 7114261 | Hệ thống tạo khí nén và nitrogen | | 4.837.000.000 |
| 7114279 | Hộp trung chuyển Passbox VHP model STP 2200 | | 2.478.253.882 |
| 7114280 | Máy tạo khí H ₂ O ₂ model HTY-V600 | | 1.144.387.490 |
| 7114281 | Máy kiểm tra độ kín của găng tay model GIT-WLAN | | 278.331.026 |
| 7114282 | Máy dán nhãn cho dây truyền lọ bột tiêm gồm bàn xoay 36" và máy dán nhãn model VSC-HS-V-300 và phụ kiện | | 1.514.278.350 |
| 7114283 | Máy kiểm tra độ kín của găng tay model GIT-WLAN | | 278.331.026 |
| 7114284 | Máy làm sạch bồn trộn nguyên liệu hiệu Canaan, model QD1200 | | 4.721.145.909 |
| 7114285 | Xe nâng tay hiệu Canaan | | 89.369.700 |
| 7114286 | Xe nâng tay hiệu Canaan | | 89.369.700 |
| 7114287 | Xe nâng tay hiệu Canaan | | 89.369.700 |
| 7114289 | Tủ điện RMU 4 ngăn loại Modul ghép ngăn 24kV, 630A | | 824.500.000 |
| 7114290 | Máy biến áp Model 2000kVA-22/0,4kV | | 784.250.000 |
| 7114295 | Máy dập viên model: PREXIMA 300 kèm 01 máy dò kim loại, 01 máy khử bụi và 02 bộ khuôn | | 8.918.278.200 |
| 7114296 | Máy đóng nang model: PRACTICA 200 kèm 01 máy dò kim loại, 01 máy đánh bóng | | 13.202.549.100 |
| 7114297 | Máy bao phim model: EFFECTA 200 | | 15.375.483.977 |
| 7114298 | Máy ép vỉ model IMA SAFE TR200 | | 15.096.954.600 |
| 7114299 | Máy đóng gói túi tự động model BETA 360 RANGE- phiên bản P4 | | 8.918.278.200 |
| 7114317 | Giàn thao tác máy tạo hạt | | 167.400.000 |
| 7114327 | Máy hút bụi công nghiệp hiệu Delfin LC1000D-001 và phụ kiện đi kèm | | 55.321.800 |
| 7114328 | Máy hút bụi công nghiệp hiệu Delfin LC1000D-001 và phụ kiện đi kèm | | 55.321.800 |
| 7114348 | Máy hấp tiệt trùng hơi nước, Model SGLS-A-990D | | 1.233.199.750 |
| 7114349 | Máy rửa dụng cụ theo chuẩn GMP, Model YQG-D-V-1.5H | | 2.167.835.350 |
| 7114350 | Dây chuyền đóng bột | | 59.104.682.023 |
| 7114351 | Thùng chứa nguyên liệu model IBC 50 lít | | 394.718.911 |
| 7114352 | Thùng chứa nguyên liệu model IBC 100 lít | | 413.808.739 |
| 7114353 | Thùng chứa nguyên liệu model IBC 150 lít | | 417.333.015 |
| 7114354 | Thùng chứa nguyên liệu model IBC 200 lít | | 422.120.157 |
| 7114355 | Thùng chứa nguyên liệu model IBC 400 lít | | 441.797.365 |
| 7114356 | Thùng chứa nguyên liệu model IBC 600 lít | | 912.670.006 |
| 7114357 | Thùng chứa nguyên liệu model IBC 900 lít | | 950.614.710 |
| 7114358 | Thùng chứa nguyên liệu model IBC 1200 lít | | 988.265.726 |
| 7114359 | Máy trộn hoàn tất model PLB700 | | 2.505.642.754 |
| 7114360 | Trụ nâng hạ model PL900 | | 7.788.503.095 |
| 7114361 | Trụ nâng hạ model PL900 tại máy nghiền rây | | 1.610.594.128 |
| 7114362 | Khung cố định kèm máy nghiền model HW3 | | 3.763.104.428 |

| | | | |
|---------|--|--|---------------|
| 7114363 | Khung cố định kèm máy sàng model S10 Quadro | | 1.885.781.345 |
| 7114367 | Máy đếm hạt không khí để bàn 100 LPM, model: Apex Z50 | | 435.000.000 |
| 7114368 | Máy đếm hạt không khí để bàn 28.3LPM model:Solair 1100LD.kèm bộ phụ kiện kết nối lấy mẫu khí nén | | 877.000.000 |
| 7114369 | Thiết bị lấy mẫu kiểm tra vi sinh không khí AC100H | | 305.000.000 |
| 7114380 | Bộ lọc chân không 3 nhánh bằng thép không gỉ 3x500ml, hãng sx Sartorius - Đức | | 140.740.741 |
| 7114381 | Bể điều nhiệt model WTB15, hãng sản xuất Memmert - Đức | | 27.777.778 |
| 7114382 | Lò nung model LT 9/11/B510, hãng sx: Nabertherm | | 111.960.000 |
| 7114383 | Máy ly tâm model Z206A, hãng sx: Hermle - Đức, cùng phụ kiện: Rotor góc + ống Falcon 15ml & 50ml | | 51.160.000 |
| 7114384 | Máy lắc sàng rây model EML 200 Premium, hãng sx: Nexopart, xuất xứ Đức | | 137.500.000 |
| 7114385 | Bể siêu âm model DC200H, hãng sx: MRC | | 21.460.000 |
| 7114386 | Máy lắc tròn model SHO-2D, hãng sx: Dai Han | | 38.740.000 |
| 7114395 | Hệ thống tạo nước tinh khiết Model: PWG3000-P-H2E | | 3.190.941.600 |
| 7114396 | Hệ thống tạo nước pha tiêm Model: MWS1000-P-F5 | | 1.338.136.800 |
| 7114397 | Hệ thống tạo hơi tinh khiết Model: PSG1000-P-F | | 1.163.149.680 |
| 7114398 | Hệ thống phân phối nước tinh khiết, gồm: Bơm, HE, TOC, UV, vòng lặp, các bộ phận bổ sung | | 5.661.348.000 |
| 7114399 | Hệ thống phân phối nước pha tiêm, gồm: bơm, HE, TOC, vòng lặp, các bộ phận bổ sung | | 2.660.833.560 |
| 7114400 | Bồn chứa nước tinh khiết, model: ST4000V2 | | 308.800.800 |
| 7114401 | Bồn chứa nước pha tiêm, model: ST3000V2 | | 334.534.200 |
| 7114412 | Máy hàn túi có chức năng in, model: EF101-CR, hãng sx: Easyseal Medical Technology Co.,Ltd. xx TO | | 75.462.963 |
| 7114417 | Tủ sấy chân không cho dung môi cháy | | 220.000.000 |
| 7114418 | Tủ sấy đối lưu tự nhiên | | 68.000.000 |
| 7114419 | Tủ ủ vi khuẩn | | 144.560.000 |
| 7114420 | Tủ ủ E.Coli | | 72.330.000 |
| 7114421 | Tủ ổn định 1000L | | 390.000.000 |
| 7114422 | Thiết bị quang phổ hồng ngoại chuyển đổi FTIR | | 600.000.000 |
| 7114423 | Cân phân tích âm HC103 230V kèm máy in RS-P25/00 | | 112.435.000 |
| 7114424 | Cân sàn PHD779 SS MTCT | | 320.541.710 |
| 7114425 | Cân phân tích 5 số lẻ XPR225DUE | | 314.702.000 |
| 7114426 | Cân phân tích 4 số lẻ XPR204E gồm cân phân tích và máy in RS-P25/00 | | 187.100.000 |
| 7114427 | Cân kỹ thuật MR503 gồm cân kỹ thuật MR503 và máy in P- | | 74.925.000 |
| 7114428 | Cân kỹ thuật 2 số lẻ MR4002 gồm cân kỹ thuật 2 số lẻ MR4002 và máy in P-52 | | 74.295.000 |
| 7114429 | Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00 | | 42.335.000 |
| 7114430 | Máy đo pH SevenDirect SD20 Solids Kit gồm máy đo, cảm biến pH InLab® Expert Pro-ISM, máy in USB-P25/00 | | 53.794.000 |
| 7114431 | Máy đo pH/độ dẫn để bàn S470-USP-K | | 160.877.000 |
| 7114432 | Máy chuẩn độ điện thế T5 và phần mềm kết nối máy tính | | 900.941.750 |
| 7114435 | Máy khử bụi dạng nghiêng lên, model: C&C200E+MD | | 530.549.500 |
| 7114436 | Máy đánh bóng viên nang, model: C&C100CDS | | 556.879.500 |
| 7114448 | Máy đo TOC offline, model: Mini TOC basic | | 500.000.000 |

| | | | |
|--------------|--|-----------------------|------------------------|
| 7114453 | Bộ lọc chân không 3 nhánh bằng thép không gỉ 3x500ml, hãng sx Sartorius - Đức | | 140.740.741 |
| 7114454 | Bể điều nhiệt model WTB15, hãng sản xuất Memmert - Đức | | 27.777.777 |
| 7114455 | Máy lắc tròn model SHO-2D, hãng sx: Dai Han | | 38.740.000 |
| 7114456 | Tủ sấy đối lưu tự nhiên | | 68.000.000 |
| 7114457 | Tủ ủ vi khuẩn | | 144.560.000 |
| 7114458 | Tủ ổn định 1000L | | 390.000.000 |
| 7114459 | Tủ ổn định 1000L | | 390.000.000 |
| 7114460 | Tủ ổn định 1000L | | 390.000.000 |
| 7114461 | Cân phân tích 4 số lẻ XPR204E gồm cân phân tích và máy in RS-P25/00 | | 187.100.000 |
| 7114462 | Cân kỹ thuật MR503 gồm cân kỹ thuật MR503 và máy in P- | | 74.925.000 |
| 7114463 | Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00 | | 42.335.000 |
| 7114464 | Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00 | | 42.335.000 |
| 7114465 | Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00 | | 42.335.000 |
| 7114484 | Máy thổi khí làm sạch lọ, model: AIRWASH 100 | | 703.066.500 |
| 7114485 | Máy đóng bột vào lọ, model DRYFILL-06 TWIN | | 1.848.804.500 |
| 7114486 | Máy đóng nắp lọ, model CAPSEAL-80SR.PNP | | 1.132.718.250 |
| 7114487 | Máy đóng màng seal, model INDUCTION SEAL | | 195.296.250 |
| 7114488 | Máy dán nhãn lọ, model LABELSTIK-150B | | 1.666.528.000 |
| 19 | Chi phí tư vấn GMP EU dây chuyền cephalosporin - Dự án GD2 | 5.921.925.093 | 7.102.291.916 |
| 23 | Chi phí tư vấn + thiết kế và ĐTXD Dây chuyền Cepharlosprorin GMPEU - Dự án GD2 | 12.855.006.168 | 77.587.760.764 |
| 33 | Hệ thống thang máy tải hàng kèm người nhà SX 4c | 0 | 2.387.962.963 |
| 34 | Hệ thống PCCC nhà sản xuất 4c | 0 | 2.915.476.350 |
| 35 | Chi phí tài liệu thẩm định GMP EU của D/C đóng bột Cephalosprin | 0 | 639.079.032 |
| Chi phí TCDA | Chi phí lãi vay trung hạn của dự án | 0 | 5.067.030.534 |
| QSD L09 -54 | Giá trị quyền sử dụng đất L09-54 Tại Cần Thơ | 2.827.788.099 | 2.827.788.099 |
| QSD L09-53 | Giá trị Quyền sử dụng đất lô L09-53 Tại Cần Thơ | 2.827.788.099 | 2.827.788.099 |
| | Total | 24.432.507.459 | 308.951.213.960 |

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Appendix 01: Comparison table of owner's equity fluctuations

| Item | Contributed capital | Surplus equity | Other capital | Investment and development fund | Other funds | Undistributed profits after tax and funds | Total |
|------------------------------------|---------------------|----------------|---------------|---------------------------------|-------------|---|-----------------|
| Opening balance at 01/01/2024 | 203.996.300.000 | | | 174.594.214.888 | | 41.544.595.561 | 420.135.110.449 |
| Increase in capital in fiscal year | 75.476.870.000 | | | | | 28.717.284.004 | 104.194.154.004 |
| - Profits | | | | | | 28.717.284.004 | 28.717.284.004 |
| - Increase in capital | 75.476.870.000 | | | | | | 75.476.870.000 |
| - Spend funds | | | | | | | |
| Decrease in capital in fiscal year | | | | 50.000.000.000 | | 31.856.118.100 | 81.856.118.100 |
| - Dividends or distributed profits | | | | | | 6.119.889.000 | 6.119.889.000 |
| - Set aside funds | | | | 50.000.000.000 | | 25.476.870.000 | 75.476.870.000 |
| - Other | | | | | | 259.349.100 | 259.349.100 |
| Closing balance at 30/09/2024 | 279.473.170.000 | | | 124.594.214.888 | | 38.405.761.465 | 442.473.146.353 |
| Opening balance at 01/01/2025 | 279.473.170.000 | | | 124.594.214.888 | | 50.191.780.757 | 454.259.165.645 |
| Increase in capital in fiscal year | 81.646.120.000 | | | | | 38.148.187.612 | 119.794.307.612 |
| - Profits | | | | | | 38.148.187.612 | 38.148.187.612 |
| - Increase in capital | 81.646.120.000 | | | | | | 81.646.120.000 |
| - Spend funds | | | | | | | |
| Decrease in capital in fiscal year | | | | 45.000.000.000 | | 42.005.178.440 | 87.005.178.440 |
| - Dividends or distributed profits | | | | | | 6.148.409.740 | 6.148.409.740 |
| - Set aside funds | | | | 45.000.000.000 | | 35.486.120.000 | 80.486.120.000 |
| - Other | | | | 0 | | 370.648.700 | 370.648.700 |
| Closing balance at 30/09/2025 | 361.119.290.000 | | | 79.594.214.888 | | 46.334.789.929 | 487.048.294.817 |

- The company issues shares to increase its charter capital from the owner's equity according to the Resolution of the General Meeting of Shareholders No. 27/NQ-ĐHCĐ-DHD dated April 3, 2025, at a ratio of 100:28,8 (for every 100 shares owned, shareholders will receive 28,8 additional issued shares). The specific capital source for the issuance is as follows:

| | |
|-----------------------------------|---------------------------|
| + Development Investment Fund | 50.000.000.000 VND |
| + Undistributed after-tax profit. | 35.486.120.000 VND |
| Total | 85.486.120.000 VND |

The company has completed the registration for additional stock trading in accordance with Decision No. 742/QĐ - SGDCKHN, dated June 20, 2025, issued by the Vietnam Securities Depository and Clearing Corporation. Accordingly, the number of additional registered shares for trading is 8,048,612 shares, with a par value of 10,000 VND per share. The total par value of the additional registered shares for trading is 80,486,120,000 VND.

- The company paid dividends from the profits of 2024: 6,148,409,740 VND (at a rate of 2,2%) according to the Resolution of the General Meeting of Shareholders No. 27/NQ-ĐHCĐ-DHD dated April 3, 2025.

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

| Item | Measurement | Current year at 30/9/2025 | Previous year at 30/9/2024 |
|--|-------------|------------------------------|-------------------------------|
| 6.1. Capital Structure and Assets Structure | | | |
| <i>a. Assets Structure</i> | | | |
| - Fixed Assets / Assets | % | 62,62 | 46,69 |
| - Current Assets / Assets | % | 37,38 | 53,31 |
| <i>b. Capital Structure</i> | | | |
| - Trade payables / Total capital | % | 46,84 | 30,05 |
| - Owner's equity / Total capital | % | 53,16 | 69,95 |
| 6.2. Liquidity | | | |
| a. General liquidity | times | 2,14 | 3,33 |
| b. Short-term liquidity | times | 1,60 | 1,79 |
| c. Quick liquidity | times | 0,97 | 1,11 |
| Item | Measurement | First 9 months in 2025 | First 9 months in 2024 |
| 6.3. Profitability ratio | | | |
| <i>a. Profit margin / revenue ratio</i> | | | |
| - Profit before tax / Revenue | % | 9,72 | 7,43 |
| - Profit after tax / Revenue | % | 7,77 | 5,95 |
| <i>b. Return on Assets (ROA)</i> | | | |
| - Profit before tax / Total assets | % | 5,22 | 5,67 |
| - Profit after tax / Total assets | % | 4,17 | 4,54 |
| <i>c. Net profit after tax / Owner's equity</i> | % | 7,85 | 6,49 |

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Appendix 04a - Trade receivables in detail

| No | Customer code | Customer | Previous year | | Năm nay | |
|-------|---------------|--|-----------------|-----------|-----------------|----------|
| | | | Value | Provision | Giá trị | Dự phòng |
| 1 | PKD-1xx-0375 | KARUNA PHARMA CO,LTD | 6.520.562.745 | | 3.785.971.931 | |
| 2 | 1002056 | Trung tâm Y tế Bình Giang | 2.482.472.650 | | 3.569.663.666 | |
| 3 | 1002061 | Trung tâm Y tế Nam Sách | 7.382.561.150 | | 3.437.542.395 | |
| 4 | 1000307 | Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ... | 538.389.324 | | 3.265.686.711 | |
| 5 | 1000603 | Công ty cổ phần thương mại và Dược phẩm Nam Việt | 1.381.227.118 | | 2.319.283.609 | |
| 6 | 1002063 | Trung tâm Y tế Thanh Hà | 3.272.031.580 | | 2.106.888.140 | |
| 7 | 1002395 | Công ty cổ phần Thanh Dược | 935.793.512 | | 1.946.535.551 | |
| 8 | 1001065 | Bệnh viện Đa khoa Hải Dương | 5.911.196.600 | | 1.912.259.453 | |
| 9 | 3000149 | Công ty Cổ phần Dược VP-PHARM | 1.874.542.047 | | 1.850.472.860 | |
| 10 | 1000681 | Công ty TNHH Golden Health USA (KH) | 2.259.924.512 | | 1.796.597.495 | |
| 11 | Others | Others | 85.677.470.356 | | 81.838.920.311 | |
| Total | | | 118.236.171.594 | | 107.829.822.122 | |

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Appendix 04c - Customers pay in advanced

| No | Customer code | Customer | Previous year | | Current Year | |
|--------------|---------------|--|-----------------------|-----------|-----------------------|-----------|
| | | | Value | Provision | Value | Provision |
| 1 | 3000906 | CÔNG TY CP IPP VIGOR GROUP | | | 2.325.645.000 | |
| 2 | 1000400 | Công ty TNHH Thương mại và Công nghệ Hà Minh | 3.682.738.650 | | 2.214.177.730 | |
| 3 | 3000730 | CÔNG TY CỔ PHẦN VIỆT NAM PHARUSA | | | 1.663.842.020 | |
| 4 | 3000149 | Công ty Cổ phần Dược VP-PHARM | 478.725.045 | | 1.243.703.829 | |
| 5 | 3000254 | Công ty TNHH Thương mại và dịch vụ 2B | 495.521.250 | | 1.180.389.000 | |
| 6 | 3000422 | Công ty Cổ phần World Roche (Bayer World)... | 618.405.600 | | 912.000.000 | |
| 7 | 3000422 | Công ty Cổ phần World Roche (Bayer World)... | 492.650.000 | | 827.261.704 | |
| 8 | 3000602 | Công ty Cổ phần Sanoji World (Bayer World)... | 360.003.234 | | 750.319.639 | |
| 9 | PKD-1xx-0375 | KARUNA PHARMA CO,LTD | | | 727.533.035 | |
| 10 | 3000453 | Công ty TNHH SUHAGO Việt Nam | 54.769.932 | | 605.986.920 | |
| 11 | 1001078 | Bệnh viện Tâm thần Hải Dương | 199.456.740 | | 568.418.468 | |
| 12 | 3000853 | CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ VÀ PHÁT TRIỂN MINH CHÂU | | | 556.500.000 | |
| 13 | 3000900 | CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU DƯỢC - TRANG THIẾT BỊ Y TẾ HÀ NỘI | | | 550.000.000 | |
| 14 | 3000538 | Nguyễn Văn Thành (Quảng Bình) | 500.000.000 | | 500.000.000 | |
| 15 | 3000913 | Công ty TNHH New Star Pharm | | | 460.687.500 | |
| 16 | 3000419 | Công ty cổ phần Hà Nội SKV | 460.792.500 | | 430.196.235 | |
| 17 | 1002410 | Công ty Cổ phần Việt Mông Cổ ... | 396.666.000 | | 418.935.804 | |
| 18 | Others | Others | 19.271.704.205 | | 9.093.239.414 | |
| Total | | | 27.011.433.156 | | 25.028.836.298 | |

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Appendix 04b1 - Trade payables in detail

| No | Customer code | Customer | Previous year | | Current year | |
|-------|---------------|---|----------------|----------------|----------------|----------------|
| | | | Value | Provision | Value | Provision |
| 1 | 5006403 | IMA Pacific Company Limited | 0 | 0 | 12.702.749.087 | 12.702.749.087 |
| 2 | 1000483 | Công ty Trách nhiệm hữu hạn Thương mại Dược phẩm Vạn Xuân | 3.011.560.416 | 3.011.560.416 | 3.011.560.416 | 3.011.560.416 |
| 3 | 1000307 | Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ... | 2.634.839.674 | 2.634.839.674 | 2.521.212.300 | 2.521.212.300 |
| 4 | 1000395 | Công ty TNHH Thương Mại Và Sản Xuất Đông Âu | 2.685.110.449 | 2.685.110.449 | 2.358.300.046 | 2.358.300.046 |
| 5 | 5006453 | GEA Process Engineering (India) Pvt Ltd (Unit II, 100% EOU) | 0 | 0 | 2.255.789.207 | 2.255.789.207 |
| 6 | 1045033 | Công ty TNHH Dược phẩm Hoa Minh | 0 | 0 | 2.156.898.000 | 2.156.898.000 |
| 7 | 5005398 | Công ty TNHH một thành viên Mettler-Toledo Việt Nam | 0 | 0 | 2.063.363.819 | 2.063.363.819 |
| 8 | 1000766 | Công ty Cổ phần hóa dược quốc tế Hà Nội | 3.087.099.550 | 3.087.099.550 | 1.954.364.250 | 1.954.364.250 |
| 9 | 1000477 | Công ty cổ phần Thủy Tinh Hưng Phú | 1.610.031.600 | 1.610.031.600 | 1.929.161.880 | 1.929.161.880 |
| 10 | 3000769 | Công ty TNHH Dược liệu Hà Nội GMP | 992.008.500 | 992.008.500 | 1.889.529.600 | 1.889.529.600 |
| 11 | Others | Other payables | 49.892.395.906 | 49.892.395.906 | 36.064.803.501 | 36.064.803.501 |
| Total | | | 63.913.046.095 | 63.913.046.095 | 68.907.732.106 | 68.907.732.106 |

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Appendix 04b2 - Pay for vendors in advanced

| No | Customer No | Customer | Previous year | | This year | |
|--------------|-------------|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | Value | Provision | Value | Provision |
| 1,00 | 5006416 | Công ty TNHH khoa học và công nghệ Saticus | | | 5.084.267.200 | 5.084.267.200 |
| 2,00 | 5006608 | Công ty TNHH cơ nhiệt điện lạnh Bách Khoa | 10.398.888.889 | 10.398.888.889 | 4.941.903.982 | 4.941.903.982 |
| 3,00 | 5006403 | IMA Pacific Company Limited | | | 3.232.180.224 | 3.232.180.224 |
| 4,00 | 5006453 | GEA Process Engineering (India) Pvt Ltd (Unit II, 100% EOU) | | | 2.390.744.484 | 2.390.744.484 |
| 5,00 | 5006702 | Công ty TNHH TM hóa chất DV kỹ thuật Sao Nam | | | 1.624.717.200 | 1.624.717.200 |
| 6,00 | 1000287 | Công Ty TNHH Thiết Bị Khoa Học Lan Oanh | | | 1.408.557.120 | 1.408.557.120 |
| 7,00 | 5006696 | Công ty TNHH Ebraco International | | | 1.019.647.620 | 1.019.647.620 |
| 8,00 | 5006739 | Công ty cổ phần XNK quốc tế HNT | | | 1.005.000.000 | 1.005.000.000 |
| 9,00 | 5006688 | Công ty TNHH Anton Paar Việt Nam | | | 998.760.000 | 998.760.000 |
| 10,00 | 5006678 | Công ty TNHH Tegent Scientific (Việt Nam) | | | 880.000.000 | 880.000.000 |
| 11,00 | Others | Others | 49.272.683.501 | 49.272.683.501 | 7.127.790.802 | 7.127.790.802 |
| Total | | | 59.671.572.390 | 59.671.572.390 | 29.713.568.632 | 29.713.568.632 |

Appendix 05- Taxes and other payables to the State

| | 01/01/2025 | | Payable during the fiscal year | Paid amount during the fiscal year | 30/09/2025 | |
|------------------------------------|-------------|----------------------|--------------------------------|------------------------------------|-------------|----------------------|
| | Receivables | Payables | | | Receivables | Payables |
| - Value added tax | | | 48.254.046.390 | 48.254.046.390 | | |
| - Special consumption tax | | | | | | |
| - Import and export tax | | | 23.788.527 | 23.788.527 | | |
| - Corporate income tax | | 6.302.229.077 | 9.870.493.653 | 11.535.675.825 | | 4.637.046.905 |
| - Personal income tax | | 849.808.878 | 1.741.021.154 | 2.412.862.910 | | 177.967.122 |
| - Resource tax | | | | | | |
| - Real estate tax, land rent | | | 1.278.853.585 | 779.966.700 | | 498.886.885 |
| - Other taxes | | | 237.646.804 | 237.646.804 | | |
| - Fees, charges and other payables | | | | | | |
| Total | | 7.152.037.955 | 61.405.850.113 | 63.243.987.156 | | 5.313.900.912 |

(*) Amount of corporate income tax provisionally paid

| | |
|---|-----------------------|
| - Amount of corporate income tax provisionally paid | 11.535.675.825 |
| - Corporate income tax exemption (support female employees) | |
| - Adjusted corporate income tax at the branch | |
| Total | 11.535.675.825 |
| <i>Payable amount of corporate income tax settled in the period</i> | |
| - Payable amount of corporate income tax settled in the period | 9.537.046.905 |
| - Adjusted corporate income tax at the branch | |
| Total | 9.537.046.905 |

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

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

Appendix 06 - Borrowings and finance lease liabilities

| Item | Opening balance | Increase | Decrease | Closing balance |
|---|-----------------|-----------------|----------------|-----------------|
| a) Short-term borrowings and finance lease liabilities | | | | |
| - Short-term borrowings | 65.925.328.072 | 96.609.783.722 | 97.337.339.465 | 65.197.772.329 |
| - Overdue borrowings | | | | |
| - Short-term finance lease liabilities | | | | |
| b) Long-term borrowings and finance lease liabilities | | | | |
| - Borrowings | 6.002.713.990 | 208.887.055.017 | 93.118.900 | 214.796.650.107 |
| - Long-term finance lease liabilities | | | | |

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

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

Appendix 07 - Financial risk

Liquidity risk is the risk that HDPHARMA will encounter difficulty in meeting financial obligations due to a shortage of funds. HDPHARMA's liquidity risk primarily arises from mismatches in the maturities of financial assets and financial liabilities.

HDPHARMA monitors liquidity risk by maintaining a level of cash and cash equivalents deemed adequate by the Board of Directors to finance HDPHARMA's business operations and to mitigate the effects of fluctuations in cash flows.

The maturity information of HDPHARMA's financial liabilities based on undiscounted contractual payments is as follows:

| Item | Under 01 year | From 01 to 05 years | Total |
|------------------------|----------------|---------------------|-----------------|
| Closing balance | | | |
| Borrowings | 65.197.772.329 | 214.796.650.107 | 279.994.422.436 |
| Trade payables | 68.907.732.106 | | 68.907.732.106 |
| Accrued expenses | 520.521.526 | | 520.521.526 |
| Other payables | 11.424.420.724 | | 11.424.420.724 |
| Opening balance | | | |
| Borrowings | 65.925.328.072 | 6.002.713.990 | 71.928.042.062 |
| Trade payables | 63.913.046.095 | | 63.913.046.095 |
| Accrued expenses | 428.162.066 | | 428.162.066 |
| Other payables | 7.182.181.347 | | 7.182.181.347 |

HDPHARMA considers the concentration of risk regarding debt repayment to be low. HDPHARMA is capable of meeting its maturing debt obligations through cash flows from operating activities and proceeds from maturing financial assets.

