

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 31/03/2026

Hanoi, April 2026



No.: *411*/CV-BCTC-DHT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, April 29, 2026

**To: The State Securities Commission of Viet Nam
Hanoi Stock Exchange**

Company name: Ha Tay Pharmaceutical Joint Stock Company

Stock Code: DHT

Head office: 10A Quang Trung – Ha Dong Ward – Hanoi City

Phone: 0433 501 117 – Fax: 0433 829 054

Information disclosure officer: Ms. Pham Minh Thu – Deputy Head of Legal and Communications Department.

In the separate financial statements for Q1 2026, the business results of Hatay Pharmaceutical Joint Stock Company are as follows:

The total profit after tax in Q1 2026 was VND 6,451,784,525, compared to VND 16,770,753,234 in Q1 2025 - a decrease of VND 10,318,968,709, equivalent to a drop of 61.53%. This was mainly due to:

- Gross profit from goods sold and services in Q1 2026 amounted to VND 33,735,859,892, compared to gross profit from goods sold and services Q1 2025 amounted to VND 52,177,855,637 - a decrease of VND 18,441,995,745, equivalent to a drop of 35.34%. This decline was due to a decrease in sales of our own products, which have higher gross profit margin.
- Selling and administrative expenses in Q1 2026 amounted to VND 32,741,548,475 compared to VND 37,018,718,878 in Q1 2025, a decrease of VND 4,277,170,403, equivalent to a drop of 11.56%.

We hereby report to the State Securities Commission of Vietnam and the Hanoi Stock Exchange for your information.

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**HA TAY PHARMACEUTICAL JOINT STOCK
COMPANY**

General Director



Osamu Yomogida
Osamu Yomogida

Form B 01 - DN

SEPARATE BALANCE SHEET

As at March 31, 2026

Unit: VND

ASSETS	Codes	Notes	31/03/2026	01/01/2026
A - CURRENT ASSETS	100		689,589,495,996	852,330,784,028
I. Cash and cash equivalents	110	I.1.	114,353,832,902	62,204,146,573
1. Cash	111		114,353,832,902	62,204,146,573
2. Cash equivalents	112		-	-
II. Short-term financial investments	120		60,000,000,000	150,000,000,000
1. Held-to-maturity investments	123	I.2.	60,000,000,000	150,000,000,000
III. Short-term receivables	130		143,060,289,050	149,789,659,797
1. Short-term trade accounts receivable	131	I.3.	104,777,383,299	117,809,555,476
2. Advances to suppliers	132	I.4.	40,708,543,835	32,697,898,240
3. Other short-term receivables	135	I.5.	1,455,507,410	3,163,351,575
4. Provision for short-term doubtful debts	136	I.6.	(3,881,145,494)	(3,881,145,494)
IV. Inventories	140	I.7.	372,175,374,044	490,336,977,658
1. Inventories	141		372,175,374,044	490,336,977,658
2. Provision for devaluation of inventories	142		-	-
B - NON-CURRENT ASSETS	200		1,021,416,384,583	1,021,303,483,731
I. Other long-term receivables	210	I.5.	6,407,042,500	6,407,042,500
II. Fixed assets	220		154,358,561,464	159,786,858,109
1. Tangible fixed assets	221	I.10.	152,981,901,464	158,410,198,109
- Historical cost	222		394,839,257,990	398,075,756,774
- Accumulated depreciation	223		(241,857,356,526)	(239,665,558,665)
2. Intangible fixed assets	227	I.8.	1,376,660,000	1,376,660,000
- Historical cost	228		2,026,660,000	2,026,660,000
- Accumulated amortization	229		(650,000,000)	(650,000,000)
III. Long-term assets in progress	250		829,582,214,468	823,583,883,872
1. Work in progress	252	I.9.	829,582,214,468	823,583,883,872
IV. Long-term financial investments	260	I.2.	25,893,525,000	25,893,525,000
1. Investment into subsidiaries	261		22,743,525,000	22,743,525,000
2. Investments into joint-venture, associates	262		3,150,000,000	3,150,000,000
3. Held-to-maturity investments	265		-	-
V. Other non-current assets	270		5,175,041,151	5,632,174,250
1. Long-term prepayment expenses	271	I.11.	5,175,041,151	5,632,174,250
TOTAL ASSETS (280 = 100 + 200)	280		1,711,005,880,579	1,873,634,267,759

SEPARATE BALANCE SHEET

As at March 31, 2026

(continued)

RESOURCES	Codes	Notes	Unit: VND	
			31/03/2026	01/01/2026
C - LIABILITIES	300		634,510,732,528	803,590,904,233
I. Current liabilities	310		548,143,684,981	717,185,556,686
1. Short-term trade accounts payable	311	I.12.	164,176,952,586	256,117,722,179
2. Short-term advances from customers	312	I.13.	134,884,623,679	177,873,939,986
3. Taxes and payables to the State budget	314	I.14.	1,783,959,238	4,293,778,212
4. Payables to employees	315		20,054,382,303	25,671,261,962
5. Short-term accrued expenses	316	I.15.	156,106,955	111,756,803
6. Unearned short-term revenue	319	I.16.	1,453,216,384	575,370,229
7. Other short-term payables	320	I.17.	849,533,570	191,526,944
8. Short-term loans and obligations under finance lease	321	I.18.	224,550,826,703	249,995,403,408
9. Welfare and bonus fund	323		234,083,563	2,354,796,963
II. Non-current liabilities	330		86,367,047,547	86,405,347,547
1. Other long-term payables	338	I.17.	3,298,800,000	3,337,100,000
2. Long-term loans and obligations under finance lease	339	I.18.	83,068,247,547	83,068,247,547
D - OWNER'S EQUITY	400		1,076,495,148,051	1,070,043,363,526
1. Owner's contributed capital	411	I.19.	905,755,510,000	905,755,510,000
- Ordinary shares with voting right	411a		905,755,510,000	905,755,510,000
2. Share premium	412	I.19.	36,282,220,000	36,282,220,000
3. Other capital	414	I.19.	-	24,375,893,101
4. Treasury stock	415	I.19.	(15,130,000)	(15,130,000)
5. Investment and development fund	418	I.19.	8,963,148,976	8,963,148,976
6. Retained earnings	420	I.19.	125,509,399,075	94,681,721,449
- Retained earnings accumulated to the prior year end	420a		119,057,614,550	42,236,134,228
- Retained earnings of the current year	420b		6,451,784,525	52,445,587,221
TOTAL RESOURCES (440=300 + 400)	440		1,711,005,880,579	1,873,634,267,759

Hanoi, April 28, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by



Nguyen Thi Bich Ngoc

Chief Accountant



Dinh Nam Ha

General Director



Osamu Yomogida

Form B 02 - DN

SEPARATE INCOME STATEMENT
For the period from 01/01/2026 to 31/03/2026

Unit: VND

Items	Cod es	Notes	Quarter I		Accumulated from the beginning of the year	
			FY2026	FY2025	FY2026	FY2025
1 Gross revenue from goods sold and services rendered	01	II.1	537,053,570,265	466,970,257,593	537,053,570,265	466,970,257,593
2 Deductions	02	II.2	29,071,000	-	29071000	-
3 Net revenue from goods sold and services rendered (10=01-02)	10		537,024,499,265	466,970,257,593	537,024,499,265	466,970,257,593
4 Cost of sales	11	II.3	503,288,639,373	414,792,401,956	503,288,639,373	414,792,401,956
5 Gross profit from goods sold and services rendered (20 =10-11)	20		33,735,859,892	52,177,855,637	33,735,859,892	52,177,855,637
6 Financial income	22	II.4	6,919,458,301	6,522,145,907	6,919,458,301	6,522,145,907
7 Financial expenses	23	II.5	3,136,905,723	3,798,573,962	3,136,905,723	3,798,573,962
In which: Interest expense	24		2,878,368,696	2,165,146,395	2,878,368,696	2,165,146,395
8 Selling expenses	25	II.8	11,063,147,201	6,434,342,237	11,063,147,201	6,434,342,237
9 General and administration expenses	26	II.8	21,678,401,274	30,584,376,641	21,678,401,274	30,584,376,641
10 Operating profit (30=20+(22-23)-(25+26))	30		4,776,863,995	17,882,708,704	4,776,863,995	17,882,708,704
11 Other income	31	II.6	3,261,271,889	3,619,797,185	3,261,271,889	3,619,797,185
12 Other expenses	32	II.7	3,920,424	629,180,244	3,920,424	629,180,244
13 Profit from other activities (40 = 31 - 32)	40		3,257,351,465	2,990,616,941	3,257,351,465	2,990,616,941

14	Accounting profit before tax (50=30+ 40)	50		8,034,215,460	20,873,325,645	8,034,215,460	20,873,325,645
15	Current corporate income tax expenses	51	II.9	1,582,430,935	4,102,572,411	1,582,430,935	4,102,572,411
16	Deferred corporate income tax expenses	52		-	-	-	-
17	Net profit after corporate income tax (60=50-51-52)	60		6,451,784,525	16,770,753,234	6,451,784,525	16,770,753,234

Hanoi, April 28, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by



Nguyen Thi Bich Ngoc

Chief Accountant



Dinh Nam Ha

General Director



Osamu Yomogida

SEPARATE CASH FLOW STATEMENT

(Under indirect method)

For the period from 01/01/2026 to 31/03/2026

Unit: VND

Items	Notes	Quarter I			Accumulated from the beginning of the year
		FY2026	FY2025	FY2026	
I. Cash flow from operating activities					
1. Profit before tax	01	8,034,215,460	20,873,325,645	8,034,215,460	20,873,325,645
2. Adjustments for					
- Depreciation of fixed assets and investment properties	02	5,578,296,645	5,137,425,136	5,578,296,645	5,137,425,136
- Gain, loss from investing activities	05	3,256,680,125	(2,238,674,277)	3,256,680,125	(2,238,674,277)
- Interest expense	06	2,878,368,696	3,696,928,335	2,878,368,696	3,696,928,335
3. Profit from operating activities before changes in working capital	08	19,747,560,926	27,469,004,839	19,747,560,926	27,469,004,839
- Increases/Decreases in receivables	09	3,472,690,622	70,035,939,353	3,472,690,622	70,035,939,353
- Increases/Decreases in inventories	10	118,161,603,614	(28,353,070,027)	118,161,603,614	(28,353,070,027)
- Increases/Decreases in payables (excluding interest payable, corporate income tax payable)	11	(144,765,929,048)	685,787,018	(144,765,929,048)	685,787,018
- Increases/Decreases in prepayment expense	12	457,133,099	44,508,039	457,133,099	44,508,039
- Interest expense paid	14	2,722,261,741	(4,670,830,867)	2,722,261,741	(4,670,830,867)
- Corporate income tax paid	15	(3,932,013,924)	(4,634,215,172)	(3,932,013,924)	(4,634,215,172)
- Other cash outflows	17	(2,120,713,400)	(1,300,000)	(2,120,713,400)	(1,300,000)
Net cash flow from operating activities	20	(6,257,406,370)	60,575,823,183	(6,257,406,370)	60,575,823,183
II. Cash flow from investing activities					
1. Acquisition and construction of fixed assets and other non-current assets	21	(6,148,330,596)	(21,141,969,949)	(6,148,330,596)	(21,141,969,949)
2. Proceeds from sale, disposal of fixed assets and other non-current assets	22	-	50,000,000	-	50,000,000
3. Cash outflows for lending, buying debt instruments of other entities	23	-	(180,000,000,000)	-	(180,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	90,000,000,000	130,000,000,000	90,000,000,000	130,000,000,000
5. Interest earned, dividends and profits received	27	-	3,352,975,648	-	3,352,975,648
Net cash flow from investment activities	30	83,851,669,404	(67,738,994,301)	83,851,669,404	(67,738,994,301)

III. Cash flow from financial activities

1. Proceeds from issuance of ordinary shares
 2. Proceeds from borrowing
 3. Repayment of borrowing
 4. Dividends and profits paid
- Net cash flow from financial activities*
Net cash flow in the period (50 = 20+30+40)
Cash and cash equivalents at the beginning of the year
Effect of changes in foreign exchange rates
Cash and cash equivalents at the end of the year
(70 = 50+60+61)

31	-	-	-	-
33	143,262,282,349	159,930,914,200	143,262,282,349	159,930,914,200
34	(168,706,859,054)	(190,953,113,452)	(168,706,859,054)	(190,953,113,452)
36	-	-	-	-
40	(25,444,576,705)	(31,022,199,252)	(25,444,576,705)	(31,022,199,252)
50	52,149,686,329	(38,185,370,370)	52,149,686,329	(38,185,370,370)
60	62,204,146,573	69,332,546,815	62,204,146,573	69,332,546,815
61	-	-	-	-
70	114,353,832,902	31,147,176,445	114,353,832,902	31,147,176,445

Hanoi, April 28, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by



Nguyen Thi Bich Ngoc

Chief Accountant



Dinh Nam Ha

General Director



Osamu Yomogida

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

I. Additional information of items presented in Separate Balance Sheet

1. Cash and cash equivalents

	31/03/2026	01/01/2026
	VND	VND
Cash	114,353,832,902	62,204,146,573
<i>Cash on hand</i>	2,904,801,728	3,282,320,320
<i>Cash in bank</i>	111,449,031,174	58,921,826,253
VND	111,017,219,048	58,797,090,293
USD	421,208,209	113,685,066
EUR	10,603,917	11,050,894
Total	114,353,832,902	62,204,146,573

2. Financial investments

a) Held-to-maturity investments

	31/03/2026		01/01/2026	
	VND		VND	
	Cost	Carrying amount	Cost	Carrying amount
<i>Short-term</i>	60,000,000,000	60,000,000,000	150,000,000,000	150,000,000,000
Vietnam Asia Commercial Joint Stock Bank - Ha Dong Branch	-	-	80,000,000,000	80,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch	40,000,000,000	40,000,000,000	30,000,000,000	30,000,000,000
Vietnam Technological and Commercial Joint Stock Bank - Dong Do Branch	20,000,000,000	20,000,000,000	40,000,000,000	40,000,000,000
Total	60,000,000,000	60,000,000,000	150,000,000,000	150,000,000,000

b) Capital contribution into other entities

	31/03/2026		01/01/2026	
	VND		VND	
	Cost	Provision	Cost	Provision
<i>Investment into subsidiaries</i>	22,743,525,000	-	22,743,525,000	-
Hatay Pharmaceutical and Medical Equipment Joint Stock Company	22,743,525,000	-	22,743,525,000	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

<i>Investments into associates</i>		3,150,000,000	-	3,150,000,000	-
Southern Hataphar Company Limited)		700,000,000	-	700,000,000	-
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company		2,450,000,000	-	2,450,000,000	-
Total		25,893,525,000	-	25,893,525,000	-

3. Trade accounts receivable

	31/03/2026		01/01/2026	
	VND		VND	
	Amount	Provision	Amount	Provision
<i>Short-term</i>	104,777,383,299	(3,881,145,494)	117,809,555,476	(3,881,145,494)
<i>- In which, some trade accounts receivable have large balances:</i>				
Thanh Vinh Pharmaceutical and Medical Supplies Joint Stock Company	642,494,550	-	148,639,650	-
Thuan Anh Pharmaceutical Company Limited	1,063,740,258	-	5,779,512,102	-
Hatay Pharmaceutical and Medical Equipment Joint Stock Company	13,231,196,293	-	13,747,403,367	-
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company	12,008,124,924	-	37,438,000,011	-
Phap Au Medicine and Pharmacy Joint Stock Company	1,354,024,131	-	892,019,757	-
Duc Tam Company Limited	3,030,340,447	-	2,739,541,083	-
Vinh Gia Pharmaceutical Joint	3,448,431,871	-	1,064,753,077	-
Truong Huy Company Limited	1,998,999,118	-	2,969,374,918	-
Vinaplant Pharmaceutical Joint	7,680,325,296	-	6,973,025,318	-
Stabled Pharmaceutical Company Limited	2,819,008,080	-	884,881,615	-
Kim Long Investment Joint Stock Company	1,694,750,311	-	1,657,733,296	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

Thu Duc City Hospital	12,492,966,490	(1,671,860,000)	153,806,048,924	(1,671,860,000)
T&T Equipment Joint Stock Company	7,871,170,800	-	9,799,671,420	-
Quang Cuong Pharmaceutical Joint Stock Company	65,106,130	-	8,019,153,310	-

4. Advances to suppliers

	31/03/2026	01/01/2026
	VND	VND
Short-term	40,708,543,835	32,697,898,240
<i>- In which, some advances to suppliers have large balances:</i>		
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company	-	1,200,236,884
DHG Pharmaceutical Joint Stock Company	1,283,604,000	-
Pharmametics products a division of max Biocare	8,385,497,006	2,573,704,006
Delta Pharma Ltd	15,253,609,956	7,846,059,364
Inbiotech I.t.d	-	6,997,520,425
Saifen Drugs Philippines Inc	4,976,837,628	2,840,549,628
Bliss pharma distribution and Consultancy corp	2,706,305,880	3,384,715,680

5. Other receivables

	31/03/2026		01/01/2026	
	VND		VND	
	Amount	Provision	Amount	Provision
a) Short-term	1,455,507,410	-	3,163,351,575	-
Other receivables	1,067,531,099	-	3,072,375,264	-
Accruals of interest	1,037,369,870	-	3,045,424,635	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch	-	-	1,904,219,178	-
Vietnam Asia Commercial Joint Stock Bank - Ha Dong Branch	664,438,363	-	546,356,141	-
Vietnam Technological and Commercial Joint Stock Bank - Dong Do Branch	372,931,507	-	594,849,316	-
Others	30,161,229	-	26,950,629	-
Advances	387,976,311	-	90,976,311	-
Nguyen Van Phuc	100,000,000	-	-	-
Tran Thi Phuong Anh	59,000,000	-	-	-
Others	228,976,311	-	90,976,311	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

b) Long-term	6,407,042,500		6,407,042,500	
<i>Mortgages, collaterals</i>	<i>6,407,042,500</i>	-	<i>6,407,042,500</i>	-
Hoa Lac Hi-Tech Park Management Board	6,407,042,500	-	6,407,042,500	-
Total	7,862,549,910	-	9,570,394,075	-

6. Bad debts

	31/03/2026		01/01/2026	
	VND		VND	
	Cost	Recoverable value	Cost	Recoverable value
Total amount of receivables past due but impaired				
<i>Accounts receivable</i>	<i>3,539,882,618</i>	<i>370,409,124</i>	<i>3,539,882,618</i>	<i>370,409,124</i>
Thu Duc City Hospital	1,774,525,000	102,665,000	1,866,065,000	143,731,000
Others	1,765,357,618	267,744,124	1,678,633,431	89,816,197
<i>Advances to suppliers</i>	<i>711,672,000</i>	-	<i>711,672,000</i>	-
ERP Solutions Joint Stock Company	711,672,000	-	711,672,000	-
Total	4,251,554,618	370,409,124	4,251,554,618	370,409,124

7. Inventories

	31/03/2026		01/01/2026	
	VND		VND	
	Cost	Provision	Cost	Provision
Good in transit	64,748,772,530	-	127,357,336,205	-
Raw materials	68,042,408,094	-	70,055,789,195	-
Tools, instruments	64,197,666	-	56,353,924	-
Work in progress	11,624,484,158	-	9,735,832,625	-
Finished goods	33,892,128,519	-	23,437,595,070	-
Goods	193,803,383,077	-	259,694,070,639	-
Total	372,175,374,044	-	490,336,977,658	-

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

8. Increases, decreases of intangible fixed assets

Items	<i>Đơn vị tính: VND</i>		
	Accounting software	Land use rights	Total
Historical cost			
Balance as at 01/01/2026	650,000,000	1,376,660,000	2,026,660,000
Balance as at 31/03/2026	650,000,000	1,376,660,000	2,026,660,000
Accumulated amortization			
Balance as at 01/01/2026	650,000,000	-	650,000,000
Balance as at 31/03/2026	650,000,000	-	650,000,000
Net book value			
As at 01/01/2026	-	1,376,660,000	1,376,660,000
As at 31/03/2026	-	1,376,660,000	1,376,660,000

9. Work in progress

	31/03/2026	01/01/2026
	VND	VND
Bioequivalent cost	1,629,629,630	1,277,777,778
Cost of research and development of pharmaceutical products	15,808,951,621	14,559,878,894
Lang Hoa Lac High-Tech Pharmaceutical Factory Project	812,143,633,217	807,746,227,200
Cộng	829,582,214,468	823,583,883,872

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 10A Quang Trung Street, Ha Dong Ward, Hanoi City

SEPARATE FINANCIAL STATEMENTS

For the period from 01/01/2026 to 31/03/2026

Form B 09 - DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

10. Increases, decreases of tangible fixed assets	Items	Unit: VND				Total
		Buildings and architectural objects	Machinery and equipment	Transportation means	Managerial equipment, tools	
Historical cost						
	Balance as at 01/01/2026	151,594,790,063	231,068,833,687	11,142,238,581	3,830,611,943	398,075,756,774
	Purchase in the year	-	150,000,000	-	-	150,000,000
	Disposals	-	(3,386,498,784)	-	-	(3,386,498,784)
	Balance as at 31/03/2026	151,594,790,063	227,832,334,903	11,142,238,581	3,830,611,943	394,839,257,990
Accumulated depreciation						
	Balance as at 01/01/2026	91,438,185,808	138,610,646,213	5,539,168,526	3,638,275,618	239,665,558,665
	Depreciation in the year	1,612,055,157	3,749,164,428	201,944,058	15,133,002	5,578,296,645
	Disposals	-	(3,386,498,784)	-	-	(3,386,498,784)
	Balance as at 31/03/2026	93,050,240,965	138,973,311,857	5,741,112,584	3,653,408,620	241,857,356,526
Net book value						
	As at 01/01/2026	60,156,604,255	92,458,187,474	5,603,070,055	192,336,325	158,410,198,109
	As at 31/03/2026	58,544,549,098	88,859,023,046	5,401,125,997	177,203,323	152,981,901,464

Historical cost of fixed assets which has been fully depreciated but still in use as at 31/03/2026 with the value of VND 141.612.387.995 (As at 31/12/2025: VND 144.658.924.552).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

11. Prepayment

	31/03/2026	01/01/2026
	VND	VND
Long-term		
Tools and supplies	1,569,514,051	2,465,920,534
Fixed asset repair expenses	3,218,579,883	2,858,499,091
Others	386,947,217	307,754,625
Total	5,175,041,151	5,632,174,250

12. Trade accounts payable

	31/03/2026		01/01/2026	
	VND		VND	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Short-term	164,176,952,586	164,176,952,586	256,117,722,179	256,117,722,179
<i>- In which, some trade accounts payable have large balances:</i>				
Dong Au Trading and Production Company Limited	248,473,649	248,473,649	3,979,856,644	3,979,856,644
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company	4,159,360,642	4,159,360,642	4,686,428,203	4,686,428,203
KPC Pharmaceuticals, Inc	-	-	19,025,983,320	19,025,983,320
XL Laboratories PVT.,LTD	13,248,407,776	13,248,407,776	22,359,757,441	22,359,757,441
Pharmaunity Co.,ltd	13,283,716,937	13,283,716,937	13,349,510,483	13,349,510,483
Delta Pharma Ltd	44,929,918,624	44,929,918,624	35,828,249,950	35,828,249,950
Blis pharma distribution and Consultancy corp.	16,312,886,913	16,312,886,913	40,758,864,060	40,758,864,060
Pharmametics products a division of Max Biocare	13,283,716,937	13,283,716,937	13,799,528,479	13,799,528,479
HK Inno.n Corporation	7,227,919,858	7,227,919,858	8,187,209,784	8,187,209,784

13. Advances from customers

	31/03/2026	01/01/2026
	VND	VND
Short-term	134,884,623,679	177,873,939,986
<i>- In which, some advances from customers have large balances:</i>		
T&T Equipment Joint Stock Company	1,085,416,000	6,442,145,755

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

Thuan An Phat Pharmaceutical Joint Stock Company	683,800,000	10,784,000,000
Dong Do Pharmaceutical Company Limited	6,031,762,463	2,502,291,750
TB Vietnam Pharmaceutical Trading Company Limited	50,784,685,345	49,761,555,583
Bach Gia Pharmaceutical Company Limited	3,503,987,950	7,276,190,274
Hieu Anh Pharmaceutical Company Limited	12,269,259,000	8,045,259,000
Lam An Pharmaceutical Trading Company Limited	-	6,509,000,000
1A Vietnam Pharmaceutical Company Limited	5,956,000,000	4,658,505,656
Dai Song Duong Biopharmaceutical Company Limited	2,146,447,581	9,028,478,251
California USA Pharmaceutical Company Limited	12,114,963,007	5,753,424,645
French Pharmaceutical Joint Stock Company	1,129,794,332	28,976,548,644

14. Taxes and payables to the State budget

Items	01/01/2026	Amounts payable in the year	Amounts paid in the year	Unit: VND
				31/03/2026
Payables				
Value added tax for domestic goods	238,729,115	3,167,901,329	3,281,046,527	125,583,917
Corporate income tax	3,932,013,924	1,582,430,935	3,932,013,924	1,582,430,935
Personal income tax	123,035,173	2,188,439,550	2,235,530,337	75,944,386
Total	4,293,778,212	6,938,771,814	9,448,590,788	1,783,959,238

15. Accrued expenses

	31/03/2026	01/01/2026
	VND	VND
Short-term		
Interest payable	156,106,955	111,756,803
Total	156,106,955	111,756,803

16. Unearned revenue

	31/03/2026	01/01/2026
	VND	VND
Short-term		
Unearned revenue from leases	1,453,216,384	575,370,229
Total	1,453,216,384	575,370,229

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

17. Other payables

	31/03/2026	01/01/2026
	VND	VND
a) Short-term	849,533,570	191,526,944
Insurances	198,618,000	-
Union dues	499,909,488	111,078,190
Others	151,006,082	80,448,754
b) Long-term	3,298,800,000	3,337,100,000
Long term collaterals, deposits received	3,298,800,000	3,337,100,000
Total	4,148,333,570	3,528,626,944

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

18. Loans	31/03/2026		In the period			01/01/2026	Unit: VND
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off	
a) Short-term	224,550,826,703	224,550,826,703	143,262,282,349	168,706,859,054	249,995,403,408	249,995,403,408	
a1) Short-term borrowing	210,706,118,778	210,706,118,778	143,262,282,349	168,706,859,054	236,150,695,483	236,150,695,483	
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch	16,817,521,723	16,817,521,723	14,385,327,931	28,063,622,057	30,495,815,849	30,495,815,849	
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - West Hanoi Branch	31,017,903,411	31,017,903,411	16,999,158,361	48,293,866,909	62,312,611,959	62,312,611,959	
Shinhan Bank Vietnam Limited - Hanoi Branch	79,103,477,913	79,103,477,913	56,341,044,576	29,288,427,652	52,050,860,989	52,050,860,989	
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ngoc Khanh Branch	37,398,770,677	37,398,770,677	37,398,770,677	24,409,904,245	24,409,904,245	24,409,904,245	
Vietnam Bank for Agriculture and Rural Development- Ha Noi 2 Branch	21,559,335,544	21,559,335,544	10,780,567,575	10,054,582,900	20,833,350,869	20,833,350,869	
Individuals	24,809,109,510	24,809,109,510	7,357,413,229	28,596,455,291	46,048,151,572	46,048,151,572	
a2) Long-term loans on due date	13,844,707,925	13,844,707,925	-	-	13,844,707,925	13,844,707,925	
MUFG Bank, Ltd., - Hanoi City Branch	13,844,707,925	13,844,707,925	-	-	13,844,707,925	13,844,707,925	
b) Long-term	83,068,247,547	83,068,247,547	-	-	83,068,247,547	83,068,247,547	
MUFG Bank, Ltd., - Hanoi City Branch	83,068,247,547	83,068,247,547	-	-	83,068,247,547	83,068,247,547	
Total	307,619,074,250	307,619,074,250	143,262,282,349	168,706,859,054	333,063,650,955	333,063,650,955	

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

19. Owner's equity
a) Movement in owner's equity

Items	Owner's contributed capital	Share premium	Other capital	Treasury stock	Investment and development fund	Retained earnings	Total
Balance as at 01/01/2025	823,417,730,000	96,320,000,000	24,375,893,101	(15,130,000)	8,963,148,976	64,536,134,228	1,017,597,776,305
Profit in the previous year	-	-	-	-	-	52,445,587,221	52,445,587,221
Increase in Owner's Capital Contribution from Share Premium (*)	60,037,780,000	(60,037,780,000)	-	-	-	-	-
Increase the owner's capital contribution from Retained earnings (*)	22,300,000,000	-	-	-	-	(22,300,000,000)	-
Balance as at 31/12/2025	905,755,510,000	36,282,220,000	24,375,893,101	(15,130,000)	8,963,148,976	94,681,721,449	1,070,043,363,526
Profit in the current period	-	-	-	-	-	6,451,784,525	6,451,784,525
Transfer of Other Capital to Retained earnings accumulated to the prior year end (**)	-	-	(24,375,893,101)	-	-	24,375,893,101	-
Balance as at 31/03/2026	905,755,510,000	36,282,220,000	-	(15,130,000)	8,963,148,976	125,509,399,075	1,076,495,148,051

(1) Issuance of bonus shares from capital surplus, other owners' capital, and undistributed profits. The capital increase was carried out from October 6, 2025 to November 6, 2025, raising the charter capital from VND 823,417,730,000 to VND 905,755,510,000. This capital increase is in accordance with the Minutes of the Extraordinary General Meeting of Shareholders No. 692/BB-DHT dated September 17, 2025, Resolution of the Extraordinary General Meeting of Shareholders No. 693/NQ-DHT dated September 17, 2025, Minutes of the Board of Directors Meeting No. 706/BB-DHT dated September 24, 2025, Resolution of the Board of Directors No. 707/NQ-DHT dated September 24, 2025, and Report on the results of the share issuance to increase share capital from equity capital No. 819/BC-DHT dated October 30, 2025, from Ha Tay Pharmaceutical Joint Stock Company, with the number of additional shares to be issued is 8,233,778 shares distributed among 955 shareholders, with an exercise ratio of 10:1. Official Letter No. 7157/UBCK-QJLCB dated November 6, 2025 of the State Securities Commission regarding the acceptance of documents reporting the results of the share issuance for increasing equity capital from Ha Tay Pharmaceutical Joint Stock Company. Official Letter No. 15186/VSDC-DKCP.NV dated November 13, 2025 of the Vietnam Securities Depository Center (VSDC) confirming the adjustment of information regarding the number of shares registered at the VSDC and Decision No. 1389/QĐ-SGDHN dated November 25, 2025, of the Hanoi Stock Exchange approving the supplementary listing of the Company's shares.

***) Resolution No. 219/NQ-DHT dated March 30, 2026 of the General Meeting of Shareholders approving the audited financial statements for 2025 of the Board of Directors, which includes the transfer of all "Other capital of the owner" to "Undistributed after-tax profit" in the 2026 financial statements.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

b) Details of owner's equity

	31/03/2026	01/01/2026
	VND	VND
Hanoi City Development Investment Fund	34,076,520,000	34,076,520,000
ASKA Pharmaceutical Co.,Ltd	362,727,620,000	362,727,620,000
Le Van Lo	50,819,900,000	50,819,900,000
Ngo Van Chinh	22,195,920,000	22,195,920,000
Hoang Van Tue	36,153,210,000	36,153,210,000
Le Viet Linh	57,441,840,000	57,441,840,000
Nguyen Thi Minh Hau	1,725,100,000	1,725,100,000
Le Anh Trung	33,718,720,000	33,718,720,000
Le Xuan Thang	35,205,290,000	35,205,290,000
Ngo Tuan Viet	5,500,000,000	5,500,000,000
Others	266,191,390,000	266,191,390,000
Total	905,755,510,000	905,755,510,000

c) Capital transactions with owners, dividend distribution and shared profit

	Quarter I/2026	Quarter I/2025
	VND	VND
Owner's contributed capital		
Contribution at the beginning of the period	905,755,510,000	823,417,730,000
Increase in the year	-	-
Contribution at the end of period	905,755,510,000	823,417,730,000
Paid dividend, shared profit	-	-

d) Shares

	31/03/2026	01/01/2026
	Shares	Shares
Number of shares registered for issue	90,575,551	90,575,551
Number of shares issued to the public	90,575,551	90,575,551
- Ordinary shares	90,575,551	90,575,551
Number of shares buyback	1,513	1,513
- Ordinary shares	1,513	1,513
Number of outstanding shares in circulation	90,574,038	90,574,038
- Ordinary shares	90,574,038	90,574,038
An ordinary share has par value of VND 10,000		

e) Dividends

Dividends declared after the end of the accounting period:

- Dividends declared on ordinary shares:
- Dividends declared on preferred stock: none

Unrecorded cumulative preferred stock dividends: none

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

f) Funds of the Company

Unit: VND

Items	01/01/2026	Increase	Decrease	31/03/2026
Investment and Development fund	8,963,148,976	-	-	8,963,148,976
Total	8,963,148,976	-	-	8,963,148,976

20. Off Separate Balance Sheet items

Foreign currencies	31/03/2026	01/01/2026
USD	16,220.29	4,387.44
EUR	357.55	365.98

II. Additional information for items presented in Separate Income Statement

1. Gross revenue from goods sold and services rendered

	Quarter I/2026 VND	Quarter I/2025 VND
Sales of merchandises	432,816,537,807	318,757,267,550
Sale of finished goods	104,237,032,458	148,212,990,043
Total	537,053,570,265	466,970,257,593

2. Deductions

	Quarter I/2026 VND	Quarter I/2025 VND
Returned goods	29,071,000	-
Total	29,071,000	-

3. Cost of goods sold

	Quarter I/2026 VND	Quarter I/2025 VND
Cost of merchandise sold	425,512,867,173	311,120,909,325
Cost of finished goods sold	77,775,772,200	103,671,492,631
Total	503,288,639,373	414,792,401,956

4. Financial income

	Quarter I/2026 VND	Quarter I/2025 VND
Financial income incurred in the period	6,919,458,301	6,522,145,907
Total	6,919,458,301	6,522,145,907

Form B 09 - DN

NOTES TO THE SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of these Separate Financial Statements and they shall be read in conjunction with such enclosed Separate Financial Statements)

5. Financial expenses

	Quarter I/2026 VND	Quarter I/2025 VND
Financial expenses incurred in the period	3,136,905,723	3,798,573,962
Total	3,136,905,723	3,798,573,962

6. Other income

	Quarter I/2026 VND	Quarter I/2025 VND
Other income incurred in the period	3,261,271,889	3,619,797,185
Total	3,261,271,889	3,619,797,185

7. Other expenses

	Quarter I/2026 VND	Quarter I/2025 VND
Other expenses incurred in the period	3,920,424	629,180,244
Total	3,920,424	629,180,244

8. Selling expenses and general administration expenses

	Quarter I/2026 VND	Quarter I/2025 VND
a) Selling expenses incurred in the period	11,063,147,201	6,434,342,237
b) General administration expenses incurred in the period	21,678,401,274	30,584,376,641

9. Current corporate income tax expenses

	Quarter I/2026 VND	Quarter I/2025 VND
Total current corporate income tax expenses	1,582,430,935	4,102,572,411

Hanoi, April 28, 2026

HATAY PHARMACEUTICAL JOINT
STOCK COMPANY

General Director



Osamu Yomogida

Prepared by

Nguyen Thi Bich Ngoc

Chief Accountant

Dinh Nam Ha