Mẫu số 01-B

CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM**
	Độc lập - Tự do - Hạnh phúc
Số: 640 /CV-DHT	*Hà Nội, ngày 28 tháng 07 năm 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH

Kính gửi: Sở Giao dịch Chứng khoán Hà Nội

Thực hiện quy định tại Khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, CTCP Dược phẩm Hà Tây thực hiện công bố thông tin báo cáo tài chính (BCTC) quý 2/năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

1. Tên tổ chức: CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY

- Mã chứng khoán: DHT
- Địa chỉ: Số 10A phố Quang Trung, phường Hà Đông, TP. Hà Nội
- Điện thoại liên hệ/Tel: 0433 501 117 Fax:
- Email: duochatay@gmail.com
- Website: https://www.hataphar.com.vn

2. Nội dung thông tin công bố:

- BCTC quý 2/năm 2026

[x] BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc);

[x] BCTC hợp nhất (TCNY có công ty con);

[ ] BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kề toán riêng).

- Các trường hợp thuộc diện phải giải trình nguyên nhân:

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC được soát xét/được kiểm toán):

[ ] Có [x] Không

Văn bản giải trình trong trường hợp tích có:

[ ] Có [ ] Không

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2026):

[ ] Có [x] Không

Văn bản giải trình trong trường hợp tích có:

☐ Có ☐ Không

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước:

☒ Có ☐ Không

Văn bản giải trình trong trường hợp tích có:

☒ Có ☐ Không

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại:

☐ Có ☒ Không

Văn bản giải trình trong trường hợp tích có:

☐ Có ☐ Không

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 28/07/2026 tại đường dẫn: https://www.hataphar.com.vn/thong-tin-codong.html3.

3. Báo cáo về các giao dịch có giá trị từ 35% tổng tài sản trở lên trong năm 2026: Không có

Trường hợp TCNY có giao dịch đề nghị báo cáo đầy đủ các nội dung sau:

- Nội dung giao dịch:

- Tỷ trọng giá trị giao dịch/tổng giá trị tài sản của doanh nghiệp (%) (*căn cứ trên báo cáo tài chính năm gần nhất*):

- Ngày hoàn thành giao dịch

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin công bố.

Tài liệu đính kèm:
- BCTC riêng Quý 2.2026
- BCTC HN Quý 2.2026
- Văn bản giải trình

Đại diện tổ chức
Người đại diện theo pháp luật/Người UQCBTT
(Ký, ghi rõ họ tên, chức vụ, đóng dấu)

CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY

TỔNG GIÁM ĐỐC
OSAMU YOMOGIDA

DHT
HATAPHAR
CÔNG TY CP DƯỢC PHẨM HÀ TÂY

No.:639/CV-BCTC-DHT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, July 28, 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: Mrs. Pham Minh Thu – Deputy Manager of Legal and Communications Department.

In the separate financial statements for Q2 2026, the business results of Hatay Pharmaceutical Joint Stock Company are as follows:

The total profit after tax in Q2 2026 was VND 13.585.240.605, compared to VND 11.842.233.979 in Q2 2025 — an increase of VND 1.743.006.626, equivalent to 14.71%. This was mainly due to:

- Gross profit from the sale of goods and the provision of services in the second quarter of 2026 amounted to VND 50,905,870,288, an increase of VND 2,787,137,041 (equivalent to 5.79%) compared to VND 48,118,733,247 in the second quarter of 2025. The increase was mainly attributable to higher revenue, which contributed to improving the Company's overall gross profit margin during the period.
- Financial income in the second quarter of 2026 amounted to VND 4,308,044,394, compared to VND 6,395,772,355 in the second quarter of 2025.
- Finance costs in the second quarter of 2026 were VND 3,390,334,927, compared to VND 9,447,239,102 in the second quarter of 2025. The significant decrease in finance costs made a positive contribution to the increase in the Company's profit after tax during the period.
- Selling expenses and general and administrative expenses in the second quarter of 2026 totaled VND 37,301,182,978, compared to VND 34,334,954,159 in the second quarter of 2025, representing an increase of VND 2,966,228,819 (equivalent to 8.64%).

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

Recipient:
- As above
- Archive: Office files

HA TAY PHARMACEUTICAL JOINT STOCK COMPANY
General Director

M.S.D.N: 0500391400 C.T.C.P CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY P. HÀ ĐÔNG - TP. HÀ NỘI

Osamu Yomogida

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

SEPARATE FINANCIAL STATEMENTS

For the period from 01/04/2026 to 30/06/2026

Form B 01a - DN

SEPARATE BALANCE SHEET

As at June 30, 2026

Unit: VND

	ASSETS	Codes	Notes	30/06/2026	01/01/2026 (Reclassification)
A -	**CURRENT ASSETS**	**100**		**655,365,313,488**	**852,330,784,028**
I.	**Cash and cash equivalents**	**110**	**I.1.**	**41,136,446,368**	**62,204,146,573**
1.	Cash	111		41,136,446,368	62,204,146,573
2.	Cash equivalents	112		-	-
II.	**Short-term financial investments**	**120**		**102,549,534,200**	**153,045,424,635**
1	Held-to-maturity investments	123	I.2.	102,549,534,200	153,045,424,635
III.	**Short-term receivables**	**130**		**156,195,458,927**	**146,744,235,162**
1.	Short-term trade accounts receivable	131	I.3.	121,928,153,228	117,809,555,476
2.	Advances to suppliers	132	I.4.	37,753,115,123	32,697,898,240
3.	Other short-term receivables	135	I.5.	326,797,534	117,926,940
4.	Provision for short-term doubtful debts	136	I.6.	(3,812,606,958)	(3,881,145,494)
IV.	**Inventories**	**140**	**I.7.**	**354,621,739,945**	**490,336,977,658**
1.	Inventories	141		354,621,739,945	490,336,977,658
2.	Provision for devaluation of inventories	142		-	-
V.	**Current biological assets**	**150**		**-**	**-**
VI.	**Other current assets**	**160**		**862,134,048**	**-**
1.	Value added tax deductibles	162		862,134,048	-
B -	**NON-CURRENT ASSETS**	**200**		**1,016,026,208,546**	**1,021,303,483,731**
I.	**Other long-term receivables**	**210**		**6,407,042,500**	**6,407,042,500**
1	Other long-term receivables	216	I.5.	6,407,042,500	6,407,042,500
II.	**Fixed assets**	**220**		**148,786,311,640**	**159,786,858,109**
1.	Tangible fixed assets	221	I.8.	147,409,651,640	158,410,198,109
	- Historical cost	*222*		*394,839,257,990*	*398,075,756,774*
	- Accumulated depreciation	*223*		*(247,429,606,350)*	*(239,665,558,665)*
2.	Intangible fixed assets	227	I.9.	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.	**Non-current biological assets**	**230**		**-**	**-**
IV.	**Investment property**	**240**		**-**	**-**
V.	**Long-term assets in progress**	**250**		**814,748,939,426**	**823,583,883,872**
1.	Work in progress	252	I.10.	814,748,939,426	823,583,883,872
VI.	**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
VII.	**Other non-current assets**	**270**		**20,190,389,980**	**5,632,174,250**
1.	Long-term prepayment expenses	271	I.11.	20,190,389,980	5,632,174,250
	TOTAL ASSETS (280 = 100 + 200)	**280**		**1,671,391,522,034**	**1,873,634,267,759**

Form B 01a - DN

SEPARATE BALANCE SHEET

As at June 30, 2026

(continued)

Unit: VND

	RESOURCES	Codes	Notes	30/06/2026	01/01/2026
C -	**LIABILITIES**	**300**		**581,311,133,378**	**803,590,904,233**
I.	**Current liabilities**	**310**		**494,998,085,831**	**717,185,556,686**
1.	Short-term trade accounts payable	311	I.12.	207,681,735,674	256,117,722,179
2.	Short-term advances from customers	312	I.13.	103,941,603,902	177,873,939,986
3.	Dividends and profit payable	313		-	-
4.	Taxes and payables to the State budget	314	I.14.	3,316,788,940	4,293,778,212
5.	Payables to employees	315		17,519,795,880	25,671,261,962
6	Short-term accrued expenses	316	I.15.	96,289,965	111,756,803
7	Unearned short-term revenue	319	I.16.	658,524,989	575,370,229
8	Other short-term payables	320	I.17.	1,049,656,122	191,526,944
9	Short-term loans and obligations under finance lease	321	I.18.	160,648,306,796	249,995,403,408
10	Welfare and bonus fund	323		85,383,563	2,354,796,963
II.	**Non-current liabilities**	**330**		**86,313,047,547**	**86,405,347,547**
1.	Other long-term payables	338	I.17.	3,244,800,000	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**		**1,090,080,388,656**	**1,070,043,363,526**
1.	Owner's contributed capital	411		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		36,282,220,000	36,282,220,000
3.	Other capital	414		-	24,375,893,101
4.	Treasury stock	415		(15,130,000)	(15,130,000)
5.	Investment and development fund	418		8,963,148,976	8,963,148,976
6.	Retained earnings	420		139,094,639,680	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*		*20,037,025,130*	*52,445,587,221*
	TOTAL RESOURCES (440=300 + 400)	**440**		**1,671,391,522,034**	**1,873,634,267,759**

Hanoi,July 28, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by	Chief Accountant	General Director
Nguyen Hai Trieu	Dinh Nam Ha	Osamu Yomogida

CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY

Form B 02a - DN

SEPARATE INCOME STATEMENT

For the period from 01/04/2026 to 30/06/2026

Unit: VND

	Items	Codes	Notes	Quarter II		Accumulated from the beginning of the year	
				FY2026	FY2025	FY2026	FY2025
1	**Gross revenue from goods sold and services rendered**	**01**	**II.1.**	**563,782,122,390**	**548,633,133,035**	**1,100,835,692,655**	**1,015,603,390,628**
2	Deductions	02	II.2.	19,904,762	-	48,975,762	-
3	**Net revenue from goods sold and services rendered (10=01-02)**	**10**	**II.3.**	**563,762,217,628**	**548,633,133,035**	**1,100,786,716,893**	**1,015,603,390,628**
4	Cost of sales	11	II.4.	512,856,347,340	500,514,399,788	1,016,144,986,713	915,306,801,744
5	**Gross profit from goods sold and services rendered (20 =10-11)**	**20**		**50,905,870,288**	**48,118,733,247**	**84,641,730,180**	**100,296,588,884**
6	**Profit/loss from the sale and liquidation of real estate**	**21**		-	-	-	-
7	Financial income	22	II.5.	4,308,044,394	6,395,772,355	11,227,502,695	12,917,918,262
8	Financial expenses	23	II.6.	3,390,334,927	9,447,239,102	6,527,240,650	13,245,813,064
	In which: Interest expense	*24*		*2,880,294,497*	*3,430,297,452*	5,758,663,193	*7,127,225,787*
9	Selling expenses	25	II.9.	9,568,624,696	7,505,223,895	20,631,771,897	13,939,566,132
10	General and administration expenses	26	II.9.	27,732,558,282	26,829,730,264	49,410,959,556	57,414,106,905
11	**Operating profit (30=20+21+22-(23+25+26))**	**30**		**14,522,396,777**	**10,732,312,341**	**19,299,260,772**	**28,615,021,045**
12	Other income	31	II.7.	3,466,842,591	3,824,711,205	6,728,114,480	7,444,508,390

13	Other expenses	32	II.8.	771,185,302	264,245	775,105,726	629,444,489
14	**Profit from other activities (40 = 31 - 32)**	**40**		**2,695,657,289**	**3,824,446,960**	**5,953,008,754**	**6,815,063,901**
15	**Accounting profit before tax (50=30+ 40)**	**50**		**17,218,054,066**	**14,556,759,301**	**25,252,269,526**	**35,430,084,946**
16	Current corporate income tax expenses	51	II.10.	3,632,813,461	2,714,525,322	5,215,244,396	6,817,097,733
17	Deferred corporate income tax expenses	52		-	-	-	-
18	**Net profit after corporate income tax (60=50-51-52)**	**60**		**13,585,240,605**	**11,842,233,979**	**20,037,025,130**	**28,612,987,213**

Hanoi,July 28, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by | **Chief Accountant** | **General Director**

CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY
M.S.D.N.: 0500391400 - C.T.C.P
P. HÀ ĐÔNG - TP. HÀ NỘI

Nguyen Hai Trieu | **Dinh Nam Ha** | **Osamu Yomogida**

Form B 03 - DN

SEPARATE CASH FLOW STATEMENT

(Under indirect method)

For the period from 01/04/2026 to 30/06/2026

Unit: VND

	Items	Items	Notes	Quarter II		Accumulated from the beginning of the year	
				FY2026	FY2025	FY2026	FY2025
I.	**Cash flow from operating activities**						
1.	***Profit before tax***	***01***		***17,218,054,066***	***14,556,759,301***	***25,252,269,526***	***35,430,084,946***
2.	***Adjustments for***						
	- Depreciation of fixed assets and investment properties	02		5,572,249,824	5,736,530,563	11,150,546,469	10,873,955,699
	- Provisions	03		(68,538,536)	212,849,489	(68,538,536)	212,849,489
	- Foreign exchange loss/gain arising from translating foreign currency items	04		(987,481,174)	5,299,727,203	(987,481,174)	5,299,727,203
	- Gain, loss from investing activities	05		(6,808,393,707)	(2,834,300,984)	(3,551,713,582)	(5,072,975,261)
	- Interest expense	06		2,880,294,497	3,430,297,452	5,758,663,193	7,127,225,787
3.	***Profit from operating activities before changes in working capital***	***08***		***17,806,184,970***	***26,401,863,024***	***37,553,745,896***	***53,870,867,863***
	- Increases/Decreases in receivables	09		(13,717,509,899)	(59,132,380,441)	(10,244,819,277)	10,903,558,912
	- Increases/Decreases in inventories	10		17,553,634,099	1,551,898,174	135,715,237,713	(26,801,171,853)
	- Increases/Decreases in payables (excluding interest payable, corporate income tax payable)	11		15,955,762,291	97,815,497,028	(128,810,166,757)	98,501,284,046
	- Increases/Decreases in prepayment expense	12		(2,055,441,299)	214,748,378	(1,598,308,200)	259,256,417
	- Interest expense paid	14		(8,496,391,772)	(2,502,407,445)	(5,774,130,031)	(7,173,238,312)
	- Corporate income tax paid	15		(2,142,955,532)	(4,102,572,411)	(6,074,969,456)	(8,736,787,583)
	- Other cash outflows	17		(148,700,000)	(177,662,877)	(2,269,413,400)	(178,962,877)
	Net cash flow from operating activities	***20***		***24,754,582,858***	***60,068,983,430***	***18,497,176,488***	***120,644,806,613***
II.	**Cash flow from investing activities**						
1.	Acquisition and construction of fixed assets and other non-current assets	21		1,873,367,512	(18,389,967,571)	(4,274,963,084)	(39,531,937,520)
2.	Proceeds from sale, disposal of fixed assets and other non-current assets	22		-	50,000,000	-	100,000,000
3.	Cash outflows for lending, buying debt instruments of other entities	23		(120,000,000,000)	-	(120,000,000,000)	(60,000,000,000)
4.	Cash recovered from lending, selling debt instruments of other entities	24		80,000,000,000	80,000,000,000	170,000,000,000	90,000,000,000
5.	Interest earned, dividends and profits received	27		4,047,604,017	1,922,027,032	4,047,604,017	5,275,002,680
	Net cash flow from investment activities	***30***		***(34,079,028,471)***	***63,582,059,461***	***49,772,640,933***	***(4,156,934,840)***

III.	**Cash flow from financial activities**						
1.	Proceeds from issuance of ordinary shares	31		-	-	-	-
2.	Proceeds from borrowing	33		65,472,759,527	221,332,140,167	208,735,041,876	381,263,054,367
3.	Repayment of borrowing	34		(129,375,279,434)	(237,891,759,730)	(298,082,138,488)	(428,844,873,182)
4.	Dividends and profits paid	36		-	-	-	-
	Net cash flow from financial activities	***40***		***(63,902,519,907)***	***(16,559,619,563)***	***(89,347,096,612)***	***(47,581,818,815)***
	Net cash flow in the period (50 = 20+30+40)	**50**		**(73,226,965,520)**	**107,091,423,328**	**(21,077,279,191)**	**68,906,052,958**
	Cash and cash equivalents at the beginning of the year	**60**		**114,353,832,902**	**31,147,176,445**	**62,204,146,573**	**69,332,546,815**
	Effect of changes in foreign exchange rates	61		9,578,986	657,432	9,578,986	657,432
	Cash and cash equivalents at the end of the year (70 = 50+60+61)	**70**	**I.1.**	**41,136,446,368**	**138,239,257,205**	**41,136,446,368**	**138,239,257,205**

Hanoi,July 28, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by	**Chief Accountant**	**General Director**
Nguyen Hai Trieu	**Dinh Nam Ha**	**Osamu Yomogida**

CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY
M.S.D.N: 0500391400 C.T.C.P
P. HÀ ĐÔNG - TP. HÀ NỘI

Form B 09a - 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)

I. Additional information of items presented in Separate Balance Sheet

1. Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash	**41,136,446,368**	**62,204,146,573**
Cash on hand	***2,629,635,938***	***3,282,320,320***
Cash in bank	***38,506,810,430***	***58,921,826,253***
VND	38,249,219,782	58,797,090,293
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thanh An Branch	*12,290,080,987*	*2,543,062,304*
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Tay Ha Noi Branch	*7,234,182,391*	*13,823,419,886*
Shinhan Bank Vietnam Limited – Pham Hung Branch	*6,999,390,047*	*803,294,650*
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) – Ngoc Khanh Branch	*9,848,077,144*	*40,849,944,996*
Demand deposits at other banks	*1,877,489,213*	*777,368,457*
USD	246,815,342	113,685,066
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) – Ha Tay Branch	*7,306,719*	*7,420,733*
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thanh An Branch	*239,508,623*	*106,264,333*
EUR	10,775,306	11,050,894
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) – Thanh An Branch	7,707,452	7,966,814
Vietnam Bank for Agriculture and Rural Development (Agribank) – Ha Noi 2 Branch	*3,067,854*	*3,084,080*
Total	**41,136,446,368**	**62,204,146,573**

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)

2. Financial investments

a) Held-to-maturity investments

Unit: VND

	30/6/2026				01/01/2026 (Reclassification)			
	Cost	Interest Income	Carrying amount	Recoverable Amount	Cost	Interest Income	Carrying amount	Recoverable Amount
Short-term	**100,000,000,000**	**2,549,534,200**	**102,549,534,200**	**102,549,534,200**	**150,000,000,000**	**3,045,424,635**	**153,045,424,635**	**153,045,424,635**
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch	-	-	-	-	80,000,000,000	1,904,219,178	81,904,219,178	81,904,219,178
Viet A Joint Stock Commercial Bank – Ha Dong Branch (2)	80,000,000,000	1,763,232,830	81,763,232,830	81,763,232,830	30,000,000,000	546,356,141	30,546,356,141	30,546,356,141
Vietnam Technological and Commercial Joint Stock Bank – Dong Do Branch (3)	20,000,000,000	786,301,370	20,786,301,370	20,786,301,370	40,000,000,000	594,849,316	40,594,849,316	40,594,849,316
Total	**100,000,000,000**	**2,549,534,200**	**102,549,534,200**	**102,549,534,200**	**150,000,000,000**	**3,045,424,635**	**153,045,424,635**	**153,045,424,635**

(1) Pursuant to Term Deposit Agreement No. 320/2025/21810 dated 3 July 2025, the Company placed a term deposit of VND 80 billion with a term of six months, bearing interest at 4.8% per annum, with interest payable at maturity.

(2) Comprises term deposit agreements with a six-month maturity, bearing interest at rates ranging from 8.0% to 8.7% per annum, with interest payable at maturity.

(3) Pursuant to Term Deposit Agreement No. 14588888368035/TGKH/TCB dated 7 January 2026, the Company placed a term deposit of VND 20 billion with a term of six months, bearing interest at 8.2% per annum, with principal and interest payable at maturity.

Form B 09a - 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)

b) Capital contribution into other entities

	30/06/2026 VND		01/01/2026 VND	
	Cost	Provision	Cost	Provision
Investment into subsidiaries	***22,743,525,000***	-	***22,743,525,000***	-
Hatay Pharmaceutical and Medical Equipment Joint Stock Company (i)	22,743,525,000	-	22,743,525,000	-
Investments into associates	***3,150,000,000***	-	***3,150,000,000***	-
Southern Hataphar Company Limited (ii)	700,000,000	-	700,000,000	-
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company (iii)	2,450,000,000	-	2,450,000,000	-
Total (*)	**25,893,525,000**	-	**25,893,525,000**	-

Summary of the operating performance of subsidiaries and associates during the year

(i) According to the 12th Amendment to the Enterprise Registration Certificate dated 29 July 2025, the Company invested VND 20,857,750,000 in Ha Tay Pharmaceutical and Medical Equipment Joint Stock Company, representing 50.63% of its charter capital. As of the end of the reporting period, the Company's investment remained VND 20,857,750,000, equivalent to 50.63% of the investee's charter capital.

(ii) According to the 13th Amendment to the Enterprise Registration Certificate dated 18 November 2025, the Company invested VND 700,000,000 in Hataphar Southern Company Limited, representing 48.28% of its charter capital. As of the end of the reporting period, the Company's investment remained VND 700,000,000, equivalent to 48.28% of the investee's charter capital.

(iii) According to the 5th Amendment to the Enterprise Registration Certificate dated 7 April 2026, the Company invested VND 9,800,000,000 in Hataphar Healthcare Vietnam High-Tech Pharmaceutical Joint Stock Company, representing 49% of its charter capital. As of the end of the reporting period, the Company held 49% of the investee's charter capital, equivalent to 980,000 shares of Hataphar Healthcare Vietnam High-Tech Pharmaceutical Joint Stock Company.

The subsidiaries and associates have continued their normal business operations, with no significant changes compared with the previous reporting period.

(*) As at 30 June 2026, the fair values of all the above investments could not be determined because there were no quoted market prices, or sufficient information was not available to reliably measure their fair values. Accordingly, the fair values of these investments may differ from their carrying amounts.

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)

3. Trade accounts receivable

	30/06/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
Short-term	**121,928,153,228**	**(3,812,606,958)**	**117,809,555,476**	**(3,881,145,494)**
- In which, some trade accounts receivable have large balances:				
Thanh Vinh Pharmaceutical and Medical Supplies Joint Stock Company	675,300,780	-	148,639,650	-
Thuan Anh Pharmaceutical Company Limited	1,090,011,240	-	5,779,512,102	-
Hatay Pharmaceutical and Medical Equipment Joint Stock Company	11,998,011,734	-	13,747,403,367	-
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company	22,589,123,262	-	37,438,000,011	-
Phap Au Medicine and Pharmacy Joint Stock Company	1,396,865,418	-	892,019,757	-
Duc Tam Company Limited	2,144,721,711	-	2,739,541,083	-
Vinh Gia Pharmaceutical Joint	2,905,018,231	-	1,064,753,077	-
Truong Huy Company Limited	3,896,430,151	-	2,969,374,918	-
Vinaplant Pharmaceutical Joint	7,671,070,464	-	6,973,025,318	-
Stabled Pharmaceutical Company Limited	1,605,899,700	-	884,881,615	-
Kim Long Investment Joint Stock Company	1,186,387,324	-	1,657,733,296	-
Thu Duc City Hospital	1,774,525,000	(1,671,860,000)	1,774,525,000	(1,671,860,000)
T&T Equipment Joint Stock Company	3,517,653,670	-	9,799,671,420	-
Quang Cuong Pharmaceutical Joint Stock Company	-	-	8,019,153,310	-
Dong Do Pharmaceutical Joint Stock Company	27,868,489,018	-	-	-

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)

4. Advances to suppliers

	30/06/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
Short-term	**37,753,115,123**	**(711,672,000)**	**32,697,898,240**	**(711,672,000)**
- In which, some advances to suppliers have large balances:				
Vietnam Hataphar Healthcare High	766,371,231	-	1,200,236,884	-
Pharmametics products a division of max Biocare	12,586,762,100	-	2,573,704,006	-
Delta Pharma Ltd	1,516,328,464	-	7,846,059,364	-
Inbiotech l.t.d	646,177,815	-	6,997,520,425	-
Saifen Drugs Philippines	3,584,185,500	-	2,840,549,628	-
Bliss pharma distribution and Consultancy corp	11,973,124,900	-	3,384,715,680	-

5. Other receivables

	30/06/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
a) Short-term	**326,797,534**	-	**117,969,940**	-
Other receivables	***23,853,629***	-	***26,950,629***	-
Advances	***302,943,905***	-	***90,976,311***	-
Nguyen Van Phuc	100,000,000	-	-	-
Others	202,943,905	-	90,976,311	-
b) Long-term	**6,407,042,500**		**6,407,042,500**	
Mortgages, collaterals	***6,407,042,500***	-	***6,407,042,500***	-
Hoa Lac Hi-Tech Park Management Board (*)	6,407,042,500	-	6,407,042,500	-
Total	**6,733,840,034**	-	**6,524,969,440**	-

(*) The deposit was placed with the Hoa Lac Hi-Tech Park Management Board as security for the implementation of the investment project "Hataphar High-Tech Pharmaceutical Manufacturing Plant", in accordance with the Deposit Agreement for Securing the Implementation of the Investment Project No. 06/TTKQ dated 27 November 2020.

Form B 09a - 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)

6. Bad debts

	30/06/2026 VND		01/01/2026 VND	
	Cost	Recoverable value	Cost	Recoverable value
Total amount of receivables past due but impaired				
Accounts receivable	***3,460,368,948***	***359,433,990***	***3,539,882,618***	***370,409,124***
Thu Duc City Hospital	1,774,525,000	102,665,000	1,774,525,000	102,665,000
Others	1,685,843,948	256,768,990	1,765,357,618	267,744,124
Advances to suppliers	***711,672,000***	-	***711,672,000***	-
ERP Solutions Joint Stock Company	711,672,000	-	711,672,000	-
Total	**4,172,040,948**	**359,433,990**	**4,251,554,618**	**370,409,124**

7. Inventories

	30/06/2026 VND		01/01/2026 VND	
	Cost	Provision	Cost	Provision
Good in transit	101,696,519,228	-	127,357,336,205	-
Raw materials	67,020,330,327	-	70,055,789,195	-
Tools, instruments	50,606,651	-	56,353,924	-
Work in progress	4,410,717,655	-	9,735,832,625	-
Finished goods	45,549,084,588	-	23,437,595,070	-
Goods	135,894,481,496	-	259,694,070,639	-
Total	**354,621,739,945**	**-**	**490,336,977,658**	**-**

8. Increases, decreases of intangible fixed assets

Unit: VND

Items	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 30/06/2026	**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 30/06/2026	**650,000,000**	**-**	**650,000,000**

Form B 09a - 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)

Net book value			
As at 01/01/2026	-	**1,376,660,000**	**1,376,660,000**
As at 30/06/2026	-	**1,376,660,000**	**1,376,660,000**

The historical cost of fully depreciated property, plant and equipment that remained in use as at 30 June 2026 amounted to VND 650,000,000 (as at 1 January 2026: VND 650,000,000).

(*) Intangible fixed assets currently in existence with a carrying amount equal to or exceeding 10% of total assets are as follows:

Description of Fixed Asset	**30/6/2026 VND**		
	Cost	**Accumulated Amortization**	**Carrying Amount**
Land Use Rights – 62 Tran Van Giap Street,	1,376,660,000	-	1,376,660,000
Vietsun BA Enterprise Accounting Software	650,000,000	650,000,000	-
Total	**2,026,660,000**	**650,000,000**	**1,376,660,000**

9. Work in progress

	30/06/2026 VND	**01/01/2026 VND**
Bioequivalent cost	-	1,277,777,778
Cost of research and development of pharmaceutical products	-	14,559,878,894
Lang Hoa Lac High-Tech Pharmaceutical Factory Project (*)	814,748,939,426	807,746,227,200
Cộng	**814,748,939,426**	**823,583,883,872**

(*) The Hataphar High-Tech Pharmaceutical Manufacturing Plant Project is implemented in accordance with Decision No. 163/QĐ-CNCHL dated 7 October 2020. The project covers an area of 45,188 m² located at Lots CN1-03A-1, CN1-03A-2 and CN1-03A-3, High-Tech Industrial Park 1, Hoa Lac Hi-Tech Park, Thach That Commune, Hanoi, with a total investment of VND 1,283 billion.
The major components of the project include an office building and research center, a manufacturing facility applying supercritical fluid extraction technology, a manufacturing facility for hormone-containing pharmaceutical products, a manufacturing facility applying nanotechnology, and a central warehouse.
The project is divided into four phases, with full commercial operation of the entire project expected in the fourth quarter of 2027. As at the date of these financial statements, the project is in the stage of infrastructure completion and handover.

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

Unit: VND

Items	Buildings and architectural objects	Machinery and equipment	Transportation means	Managerial equipment, tools	Other fixed assets	Total
Historical cost						
Balance as at 01/01/2026	**151,594,790,063**	**231,068,833,687**	**11,142,238,581**	**3,830,611,943**	**439,282,500**	**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 30/06/2026	**151,594,790,063**	**227,832,334,903**	**11,142,238,581**	**3,830,611,943**	**439,282,500**	**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**	**439,282,500**	**239,665,558,665**
Depreciation in the year	3,224,110,314	7,492,282,035	403,888,116	30,266,004	-	**11,150,546,469**
Disposals	-	(3,386,498,784)	-	-	-	**(3,386,498,784)**
Balance as at 30/06/2026	**94,662,296,122**	**142,716,429,464**	**5,943,056,642**	**3,668,541,622**	**439,282,500**	**247,429,606,350**
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 30/06/2026	**56,932,493,941**	**85,115,905,439**	**5,199,181,939**	**162,070,321**	-	**147,409,651,640**

Historical cost of fixed assets which has been fully depreciated but still in use as at 30/06/2026 with the value of VND 141.272.425.768 (As at 31/12/2025: VND 144.658.924.552).

Form B 09a - 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)

11. Prepayment

	30/06/2026 VND	01/01/2026 VND
Long-term		
Tools and supplies	2,049,108,501	2,465,920,534
Cost of research and development of pharmaceutical products	12,959,907,530	-
Fixed asset repair expenses	4,959,151,727	2,858,499,091
Others	222,222,222	307,754,625
Total	**20,190,389,980**	**5,632,174,250**

12. Trade accounts payable

	30/06/2026 VND		01/01/2026 VND	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
Short-term	**207,681,735,674**	**207,681,735,674**	**256,117,722,179**	**256,117,722,179**
- In which, some trade accounts payable have large balances:				
Dong Au Trading and Production Company Limited	1,239,317,982	1,239,317,982	3,979,856,644	3,979,856,644
Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company	3,404,250,661	3,404,250,661	4,686,428,203	4,686,428,203
KPC Pharmaceuticals, Inc	23,878,433,717	23,878,433,717	19,025,983,320	19,025,983,320
XL Laboratories PVT.,LTD	-	-	22,359,757,441	22,359,757,441
Pharmaunity Co.,ltd	-	-	13,349,510,483	13,349,510,483
Delta Pharma Ltd	53,462,671,565	53,462,671,565	35,828,249,950	35,828,249,950
Blis pharma distribution and Consultancy corp.	-	-	40,758,864,060	40,758,864,060
Wockhardt Limited	24,663,029,725	24,663,029,725	10,056,600,528	10,056,600,528
Pharmametics products a division of Max Biocare	36,767,484,671	36,767,484,671	13,799,528,479	13,799,528,479

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)

13. Advances from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**103,941,603,902**	**177,873,939,986**
- In which, some advances from customers have large balances:		
T&T Equipment Joint Stock Company	3,555,140,357	790,000,000
T&T Trading and Pharmaceutical Joint Stock Company	7,141,708,000	6,442,145,755
Thuan An Phat Pharmaceutical Joint Stock Company	-	10,784,000,000
Dong Do Pharmaceutical Company Limited	-	2,502,291,750
TB Vietnam Pharmaceutical Trading Company Limited	22,261,120,350	49,761,555,583
Hieu Anh Pharmaceutical Company Limited	9,616,136,453	8,045,259,000
Lam An Pharmaceutical Trading Company Limited	-	6,509,000,000
Tan Dai Cat Pharmaceutical Company Limited	2,151,864,000	-
Life Pharmaceutical and Medical Equipment Joint Stock Company	7,294,910,000	7,278,056,310
Dai Song Duong Biopharmaceutical Company Limited	7,898,230,375	9,028,478,251
California USA Pharmaceutical Company Limited	11,141,778,005	5,753,424,645
French Pharmaceutical Joint Stock Company	1,399,623,012	28,976,548,644

14. Taxes and payables to the State budget

Unit: VND

Items	01/01/2026	Amounts payable in the year	Amounts paid in the year	30/06/2026
Payables				
Value added tax for domestic goods	238,729,115	7,789,908,789	7,989,731,654	38,906,250
Value added tax for import goods	-	38,887,044,652	38,887,044,652	-
Import and Export tax	-	4,927,630,446	4,927,630,446	-
Corporate income tax	3,932,013,924	5,215,244,396	6,074,969,456	3,072,288,864
Personal income tax	123,035,173	2,524,572,520	2,442,013,867	205,593,826
Natural resource tax	-	11,926,600	11,926,600	-
Land rental fee	-	2,108,400,847	2,108,400,847	-
Total	**4,293,778,212**	**61,464,728,250**	**62,441,717,522**	**3,316,788,940**

Form B 09a - 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)

15. Accrued expenses

	30/06/2026 VND	01/01/2026 VND
Short-term		
Interest payable	96,289,965	111,756,803
Total	**96,289,965**	**111,756,803**

16. Unearned revenue

	30/06/2026 VND	01/01/2026 VND
Short-term		
Unearned revenue from leases	658,524,989	575,370,229
Total	**658,524,989**	**575,370,229**

17. Other payables

	30/06/2026 VND	01/01/2026 VND
a) Short-term	**1,049,656,122**	**191,526,944**
Others	1,049,656,122	191,526,944
b) Long-term	**3,244,800,000**	**3,337,100,000**
Long term collaterals, deposits received	3,244,800,000	3,337,100,000
Total	**4,294,456,122**	**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

Unit: VND

	30/06/2026		In the period		01/01/2026	
	Amount	Amount able to be paid off	Increase	Decrease	Amount	Amount able to be paid off
a) Short-term	**160,648,306,796**	**160,648,306,796**	**208,735,041,876**	**298,082,138,488**	**249,995,403,408**	**249,995,403,408**
a1) Short-term borrowing	***146,803,598,871***	***146,803,598,871***	***208,735,041,876***	***298,082,138,488***	***236,150,695,483***	***236,150,695,483***
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (1)	24,585,918,394	24,585,918,394	27,003,790,363	32,913,687,818	30,495,815,849	30,495,815,849
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - West Hanoi Branch (2)	26,712,876,010	26,712,876,010	43,712,034,371	79,311,770,320	62,312,611,959	62,312,611,959
Shinhan Bank Vietnam Limited - Hanoi Branch (3)	28,365,590,146	28,365,590,146	67,966,495,110	91,651,765,953	52,050,860,989	52,050,860,989
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ngoc Khanh Branch (4)	25,886,584,460	25,886,584,460	39,059,765,677	37,583,085,462	24,409,904,245	24,409,904,245
Vietnam Bank for Agriculture and Rural Development- Ha Noi 2 Branch	19,791,268,800	19,791,268,800	21,118,721,175	22,160,803,244	20,833,350,869	20,833,350,869
Individuals (6)	21,461,361,061	21,461,361,061	9,874,235,180	34,461,025,691	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 (7)	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 (7)	83,068,247,547	83,068,247,547	-	-	83,068,247,547	83,068,247,547
Total	**243,716,554,343**	**243,716,554,343**	**208,735,041,876**	**298,082,138,488**	**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)

(1) Credit Facility Agreement No. 3110/2025-HĐCVHM/NHCT320-HATAPHAR dated 31 October 2025, with a credit limit of VND 300 billion (including outstanding borrowings restructured under Credit Facility Agreement No. 2209/2024-HĐCVHM/NHCT320-HATAPHAR dated 22 September 2024). The loan is provided for the purpose of supplementing working capital to support the Company's business operations. The applicable interest rate is specified in each debt acknowledgment and is effective from the date of disbursement until any subsequent interest rate adjustment. The term of each borrowing is specified in the relevant debt acknowledgment but shall not exceed five months from the respective disbursement date. The credit facility is available until 31 October 2026. The loan is unsecured.

(2) Loan Facility Agreement No. 15/26/QLN/CTD/VCBTHN dated 20 March 2026, entered into pursuant to Credit Facility Agreement No. 15/26/QLN/CTD/VCBTHN dated 20 March 2026, together with Letter of Credit Facility Agreement No. 15/25/QLN/HMLC/VCBTHN dated 20 March 2026 and Credit Guarantee Facility Agreement No. 15/26/QLN/HMBL/VCBTHN dated 20 March 2026. The total credit limit is VND 200 billion (including the credit limit under Loan Facility Agreement No. 04/25/QLN/HM/VCBTHN dated 6 February 2025). The facility is provided to finance the Customer's lawful, reasonable and valid short-term working capital requirements for its production and business operations, excluding short-term financing for investments in fixed assets. The applicable interest rate is determined for each drawdown. The term of each borrowing shall not exceed five months. The credit facility is available for 12 months from the signing date of the agreement or until 12 April 2027, whichever occurs first. The loan is unsecured.

3) Credit Agreement No. 130002065517 dated 16 August 2019 and Extension and Amendment Appendix No. 130002065517/11 dated 16 August 2025, extending the credit facility until 15 August 2026, with a credit limit of VND 80 billion. The loan is provided to supplement working capital for the Company's production and business operations.
The loan interest rate is determined as follows:
For borrowings subject to a fixed interest rate, the fixed rate specified in the Loan Drawdown Request and Debt Acknowledgment for each borrowing shall apply throughout the loan term.
For borrowings subject to a floating interest rate, the applicable rate shall be the 3-month MFC reference rate plus a margin of 0.74% per annum, adjusted once every three months throughout the loan term.
The term of each borrowing under the credit facility is specified in the relevant debt acknowledgment documents but shall not exceed five months from the date of each debt acknowledgment. The loan is unsecured.

(4) Revolving Credit Facility Agreement No. 01/2026/177578/HĐTD dated 10 August 2026, providing a revolving credit limit of up to VND 200 billion. The facility is granted for the purposes of supplementing working capital, issuing guarantees and opening letters of credit (L/Cs). The applicable interest rate is determined under each specific loan agreement in accordance with the Bank's interest rate policy in effect from time to time. The credit facility is available for 12 months from the signing date of this Agreement, but no later than 30 June 2027. The loan is unsecured.

(5) Credit Agreement No. 1505-LAV-202500773 dated 2 July 2025 and Appendix No. 01 dated 3 July 2025, providing a credit limit of VND 30 billion. The loan and letters of credit (L/Cs) financed by the loan are intended to supplement working capital for the Company's production and business operations during 2025–2026. The applicable interest rate is a floating rate determined by the Bank's regulations in effect at each drawdown date. The term of each borrowing is specified in the relevant debt acknowledgment but shall not exceed six months. The credit facility is available for 12 months from the signing date of this Agreement. The loan is unsecured.

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)

6) Individual loans under separate loan agreements for the purpose of financing the Company's production and business operations. The term of each loan is less than 12 months, with interest rates ranging from 2.0% to 6.5% per annum.

(7) Long-term Credit Agreement No. FL/053/22 dated 2 August 2022, Amendment Agreement No. 02 dated 17 January 2023, and Amendment Agreement No. 03 dated 27 December 2023 to Long-term Credit Agreement No. FL/053/22 dated 2 August 2022, providing a credit facility of up to VND 235 billion with a loan term ending on 31 December 2032.
The loan is provided exclusively for investment in fixed assets and/or factory construction and may not be used for any other purpose. The interest rate applicable to the first interest period is specified in the Drawdown Request, which forms an integral part of the loan documentation, and becomes binding on both the Bank and the Borrower from the time the parties agree on such interest rate (whether orally or otherwise). The applicable interest rate and other terms for subsequent drawdowns are evidenced in a "Loan Notice" issued by the Bank to the Borrower.
The loan is secured by a guarantee issued by Aska Pharmaceutical Holdings Co., Ltd. on 2 August 2022. The first repayment relating to each drawdown shall be made on the last business day of December 2025, with subsequent repayments to be made annually thereafter.

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)

19. Owner's equity

a) Movement in owner's equity

Unit: VND

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	-	-	-	-	-	20,037,025,130	**20,037,025,130**
Transfer of Other Capital to Retained earnings accumulated to the prior year end (*)	-	-	(24,375,893,101)	-	-	24,375,893,101	-
Balance as at 30/06/2026	**905,755,510,000**	**36,282,220,000**	-	**(15,130,000)**	**8,963,148,976**	**139,094,639,680**	**1,090,080,388,656**

(*) Other contributed capital was transferred to Retained Earnings in accordance with Proposal No. 152/TTr-DHT dated 10 February 2026, as approved under Resolution No. 219/NQ-DHT dated 30 March 2026 of the 2026 Annual General Meeting of Shareholders of Ha Tay Pharmaceutical Joint Stock Company.

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

	30/06/2026 VND	01/01/2026 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 II/2026 VND	Quarter II/2025 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

	30/06/2026 Shares	01/01/2026 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	30/06/2026
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	30/06/2026	01/01/2026
USD	*9,416.73*	*4,387.44*
EUR	*357.70*	*365.98*

II. Additional information for items presented in Separate Income Statement

1. Gross revenue from goods sold and services rendered

	Quarter II/2026 VND	Quarter II/2025 VND
Sale of finished goods	109,644,409,920	117,517,024,235
Sales of merchandises	454,137,712,470	431,116,108,800
Total	**563,782,122,390**	**548,633,133,035**

2. Deductions

	Quarter II/2026 VND	Quarter II/2025 VND
Returned goods	19,904,762	-
Total	**19,904,762**	**-**

3. Net revenue from goods sold and services rendered

	Quarter II/2026 VND	Quarter II/2025 VND
Net sale of finished goods	109,644,409,920	117,517,024,235
Net sales of merchandises	454,117,807,708	431,116,108,800
Total	**563,762,217,628**	**548,633,133,035**

4. Cost of goods sold

	Quarter II/2026 VND	Quarter II/2025 VND
Cost of merchandise sold	443,336,663,402	421,842,289,076
Cost of finished goods sold	69,215,072,835	78,571,126,957
Inventory disposal expenses	**304,611,103**	100,983,755
Total	**512,856,347,340**	**500,514,399,788**

Form B 09a - 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 income

	Quarter II/2026 VND	Quarter II/2025 VND
Financial income incurred in the period	4,308,044,394	6,395,772,355
Total	**4,308,044,394**	**6,395,772,355**

6. Financial expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Financial expenses incurred in the period	3,390,334,927	9,447,239,102
Total	**3,390,334,927**	**9,447,239,102**

7. Other income

	Quarter II/2026 VND	Quarter II/2025 VND
Other income incurred in the period	3,466,842,591	3,824,711,205
Total	**3,466,842,591**	**3,824,711,205**

8. Other expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Other expenses incurred in the period	771,185,302	264,245
Total	**771,185,302**	**264,245**

9. Selling expenses and general administration expenses

	Quarter II/2026 VND	Quarter II/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

10. Current corporate income tax expenses

	Quarter II/2026 VND	Quarter II/2025 VND
Total current corporate income tax expenses	3,632,813,461	2,714,525,322

Hanoi,July 28, 2026
HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by	Chief Accountant	General Director
Nguyen Hai Trieu	Dinh Nam Ha	Osamu Yomogida

CÔNG TY CỔ PHẦN DƯỢC PHẨM HÀ TÂY
P. HÀ ĐÔNG - TP. HÀ NỘI