

CÔNG TY CỔ PHẦN DƯỢC PHẨM
HÀ TÂY

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

Số: 682/CV-DHT

Hà Nội, ngày 28 tháng 08 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 1/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 bán niên năm 2026

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

☒ BCTC hợp nhất (TCNY có công ty con);

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế 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

☒ 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

☒ Không



Văn bản giải trình trong trường hợp tích có:

☐ Có

☐ Không

+ Lợi nhuận sau thuế 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: 28/08/2026 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 bán niên.2026
- BCTC HN bán niên.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)



TỔNG GIÁM ĐỐC

OSAMU YOMOGIDA





No.: 684/CV-BCTC-DHT

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, August 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 Consolidated financial statements for Q2 2026, the business results of Hatay Pharmaceutical Joint Stock Company are as follows:

The total profit after tax for the first half of 2026 was VND 20,391,140,722, compared to VND 37,319,940,922 in the first half of 2025, representing a decrease of VND 16,928,800,200, equivalent to 45.36%. This was mainly due to:

- Gross profit in the first half of 2026 was VND 88,885,619,993, compared to VND 107,325,648,208 in the first half of 2025, representing a decrease of VND 18,440,028,215, equivalent to 17.18%.
- Financial income in the first half of 2026 was VND 12,186,945,882, compared to VND 16,272,793,859 in the first half of 2025, representing a decrease of VND 4,085,847,977, equivalent to 25.11%. The decrease in financial income had an adverse impact on the Company's profit for the period.
- Profit or loss from associates, joint ventures in the first half of 2026 was VND 996,007,549, compared to VND 4,989,433,485 in the first half of 2025, representing a decrease of VND 3,993,425,936, equivalent to 80.00%. The decrease in profits from associates and joint ventures had an adverse impact on the consolidated profit for the period.

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**



Osamu Yomogida

HATAY PHARMACEUTICAL JOINT STOCK COMPANY
REVIEWED INTERIM CONSOLIDATED
FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026



TABLE OF CONTENTS

CONTENTS	PAGE
BOARD OF MANAGEMENT'S REPORT	2 - 3
REVIEW REPORT ON INTERIM FINANCIAL INFORMATION	4
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION	5 - 6
INTERIM CONSOLIDATED INCOME STATEMENT	7
INTERIM CONSOLIDATED CASH FLOW STATEMENT	8
NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS	9 - 40

BOARD OF MANAGEMENT'S REPORT

We, members of Board of Management of Hatay Pharmaceutical Joint Stock Company (hereinafter referred to as "the Company") present this Report together with the Company's reviewed Interim Consolidated Financial Statements for the period from January 01, 2026 to June 30, 2026.

The Board of Directors and the Board of Management

The member of the Board of Directors and Management who held the Company during the period from January 01, 2026 to June 30, 2026 and to the date of this report, include:

Board of Directors

Mr. Le Anh Trung	Chairman (Appointed on March 30, 2026)
Mr. Le Van Lo	Chairman (Dismissed from March 30, 2026)
Mr. Le Xuan Thang	Permanent Vice Chairman (Appointed on March 30, 2026)
Mr. Hiroyasu Nishioka	Vice Chairman (Appointed on March 30, 2026)
Ms. Le Viet Linh	Member
Mr. Hoang Van Tue	Member
Mr. Yuichiro Okuma	Member (Appointed on March 30, 2026)
Mr. Osamu Yomogida	Member (Appointed on March 30, 2026)
Mr. Keisuke Oshio	Member (Dismissed from March 30, 2026)

Board of Management

Mr. Osamu Yomogida	General Director (Appointed on March 30, 2026)
Mr. Le Xuan Thang	General Director (Dismissed from March 30, 2026)
Ms. Le Viet Linh	Deputy General Director
Mr. Ngo Tuan Viet	Deputy General Director
Mr. Nguyen Ba Lai	Deputy General Director
Mr. Le Anh Trung	Deputy General Director (Dismissed from March 30, 2026)

Legal representative

Legal representative of the Company during the period and to the date of this report, include:

Mr. Le Anh Trung	Chairman
Mr. Osamu Yomogida	General Director

Respective responsibilities of Board of Management

Board of Management of the Company is responsible for preparing Interim Consolidated Financial Statements which give a true and fair view of the financial position, business operation results and cash flows of the Company in the period, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Consolidated Financial Statements. In the preparation of these Interim Consolidated Financial Statements, Board of Management is required to:

BOARD OF MANAGEMENT'S REPORT

(continued)

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards are respected or any application of material misstatements needs to be disclosed and justified in Interim Consolidated Financial Statements;
- Prepare the Interim Consolidated Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Consolidated Financial Statements so as to minimize risks and frauds.

Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Consolidated Financial Statements comply with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Consolidated Financial Statements. Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

Board of Management confirms that the Company has complied with the above requirements in preparing these Interim Consolidated Financial Statements.

For and on behalf of Board of Management,

HATAY PHARMACEUTICAL JOINT STOCK COMPANY



Osamu Yomogida
General Director
Hanoi, August 21, 2026



Hanoi, August 24, 2026

**To: The Shareholders
 The Board of Directors and Board of Management
 Hatay Pharmaceutical Joint Stock Company**

Respective responsibilities of Board of Management

Respective responsibilities of Auditor

Our responsibility is to express a conclusion on the accompanying Interim Consolidated Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagement (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

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

Conclusion

Base on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Consolidated Financial Statements do not present fairly, in all material respects, the consolidated financial position of the Company as at June 30, 2026, and of its financial performance and its cash flows for the period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations related to the preparation and presentation of Interim Consolidated Financial Statements.



Nguyen Thi Hong Van
Deputy General Director - Audit Director
Audit Practising Registration Certificate No. 0946-2023-034-1
For and on behalf of
VIETNAM AUDITING AND EVALUATION CO., LTD

Form B 01a - DN/HN

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continued)

Unit: VND
01/01/2026

RESOURCES	Codes	Notes	30/6/2026	01/01/2026
C - LIABILITY	300		592,225,826,665	820,716,628,095
I. Current liabilities	310		505,670,679,118	734,022,780,548
1 Short-term trade payables	311	V.13	209,312,093,810	261,260,793,034
2 Short-term advances from customers	312	V.14	105,646,454,510	177,983,077,668
3 Taxes and amounts payables to the State Budget	314	V.15	3,321,108,060	5,515,053,039
4 Payables to employees	315		18,405,752,780	28,051,603,241
5 Short-term accrued expenses	316	V.16	96,289,965	161,520,303
6 Short-term unearned revenue	319	V.17	5,706,724,086	6,418,086,306
7 Other short-term payables	320	V.18	1,491,269,039	783,924,677
8 Short-term loans and obligations under finance lease	321	V.19	160,648,306,796	249,995,403,408
9 Welfare and bonus fund	323		1,042,680,072	3,853,318,872
II. Non-current liabilities	330		86,555,147,547	86,693,847,547
1 Other long-term payables	338	V.18	3,486,900,000	3,625,600,000
2 Long-term loans and obligations under finance lease	339	V.19	83,068,247,547	83,068,247,547
D - EQUITY	400	V.20	1,130,976,690,983	1,111,200,644,324
1 Owner's contributed capital	411		905,755,510,000	905,755,510,000
- Ordinary shares carrying voting rights	411a		905,755,510,000	905,755,510,000
2 Share premium	412		37,282,220,000	37,282,220,000
3 Other owner's capital	414		2,236,413,529	26,612,306,630
4 Treasury shares	415		(8,083,874,357)	(8,083,874,357)
5 Investment and development fund	418		10,749,248,213	10,749,248,213
6 Retained earnings	420		155,106,685,445	110,355,967,042
- Retained earnings accumulated to the prior year end	420a		134,116,766,080	56,699,133,435
- Retained earnings of this period	420b		20,989,919,365	53,656,833,607
7 Non-controlling interests	429		27,930,488,153	28,529,266,796
TOTAL RESOURCES (440=300 + 400)	440		1,723,202,517,648	1,931,917,272,419

Approved, August 21, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director

Nguyen Hai Trieu

Dinh Nam Ha

Osamu Yomogida

(Notes from page 09 to page 40 are an integral part of these Interim Consolidated Financial Statements)

Form B 02a - DN/HN

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01/01/2026 to 30/6/2026

ITEMS	Codes	Notes	Unit: VND	
			From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025 (Restated)
1 Gross revenue from goods sold and services rendered	01	VI.1	1,144,796,344,712	1,070,569,562,879
2 Revenue deductions	02	VI.2	48,975,762	209,869,070
3 Net revenue from goods sold and services rendered (10=01-02)	10	VI.3	1,144,747,368,950	1,070,359,693,809
4 Cost of sales	11	VI.4	1,055,861,748,957	963,034,045,601
5 Gross profit from goods sold and services rendered (20 =10-11)	20		88,885,619,993	107,325,648,208
6 Gain/Loss from the sale, liquidation of investment properties	21		-	-
7 Financial income	22	VI.5	12,186,945,882	16,272,793,859
8 Financial expenses	23	VI.6	6,527,240,650	13,245,813,064
<i>In which: Borrowing costs</i>	24		5,758,663,193	7,127,225,787
9 Selling expenses	25	VI.9	23,709,341,492	15,716,331,981
10 General and administration expenses	26	VI.9	52,427,777,755	60,775,790,178
11 Profit or loss from associates, joint ventures	27		996,007,549	4,989,433,485
12 Operating profit {30 = 20 + 21 +(22 - 23) - (25 + 26) + 27}	30		19,404,213,527	38,849,940,329
13 Other income	31	VI.7	7,119,670,306	7,453,240,653
14 Other expenses	32	VI.8	775,105,726	630,379,075
15 Profit from other activities (40 = 31 - 32)	40		6,344,564,580	6,822,861,578
16 Accounting profit before tax (50=30+40)	50		25,748,778,107	45,672,801,907
17 Current corporate income tax expenses	51	VI.11	5,215,244,396	8,352,860,985
18 Deferred corporate income tax expenses	52	VI.12	142,392,989	-
19 Net profit after corporate income tax (60=50-51-52)	60		20,391,140,722	37,319,940,922
20 The Parent company's net profit after tax	61		20,989,919,365	34,485,901,629
21 The non-controlling interests shareholders' net profit after tax	62		(598,778,643)	2,834,039,293
22 Basic earnings per share	70	VI.13	231.74	418.82
22 Diluted earnings per share	71	VI.14	210.68	346.13

Approved, August 21, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director

Nguyen Hai Trieu

Dinh Nam Ha

Osamu Yomogida

(Notes from page 09 to page 40 are an integral part of these Interim Consolidated Financial Statements)

INTERIM CONSOLIDATED CASH FLOWS STATEMENT

(Under indirect method)

For the period from 01/01/2026 to 30/6/2026

		Unit: VND	
ITEMS	Codes	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025 (Restated)
I. Cash flows from operating activities			
1. Profit before tax	01	25,748,778,107	45,672,801,907
2. Adjustments for			
- Depreciation of fixed assets and investment properties	02	12,360,112,693	11,930,613,214
- Provisions	03	(68,538,536)	212,849,489
- Foreign exchange gains and losses arising from translating	04	(987,481,174)	5,299,727,203
- Gains and losses from investing and financing activities	05	(4,487,730,159)	(12,738,757,278)
- Borrowing costs	06	5,758,663,193	7,127,225,787
3. Operating profit before movements in working capital	08	38,323,804,124	57,504,460,322
- Increase, decrease in receivables	09	(9,430,184,789)	8,970,502,024
- Increase, decrease in inventories	10	146,520,097,149	(23,684,158,516)
- Increase, decrease in payables (Excluding interest payable and corporate income tax payable)	11	(133,812,002,017)	98,493,753,748
- Increase, decrease in deferred expenses	12	(1,598,308,200)	259,256,417
- Borrowing costs paid	14	(5,823,893,531)	(7,173,238,312)
- Corporate income tax paid	15	(6,693,175,871)	(10,494,507,962)
- Other cash outflows	17	(2,810,638,800)	(178,962,877)
Net cash flows from operating activities	20	24,675,698,065	123,697,104,844
II. Cash flows from investing activities			
1. Acquisition and construction of fixed assets and other non-current assets	21	(8,947,657,977)	(40,457,863,446)
2. Proceeds from sale, disposal of fixed assets and other non-current assets	22	-	113,636,364
3. Cash outflows for lending, buying debt instruments of other entities	23	(119,504,109,565)	(70,000,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24	170,000,000,000	90,000,000,000
5. Cash recovered from capital investment of other entities	26	-	8,000,000,000
6. Interest earned, dividends and profits received	27	3,491,722,610	3,075,691,352
Net cash flow from investing activities	30	45,039,955,068	(9,268,535,730)
III. Cash flow from financial activities			
1. Proceeds from borrowing	33	208,735,041,876	381,263,054,367
2. Repayment of borrowing	34	(298,082,138,488)	(428,844,873,182)
Net cash flow from financial activities	40	(89,347,096,612)	(47,581,818,815)
Net cash flow in the period (50 = 20+30+40)	50	(19,631,443,479)	66,846,750,299
Cash and cash equivalents at the beginning of the period	60	84,407,566,361	90,269,672,873
Effect of changes in foreign exchange rates	61	9,578,986	657,432
Cash and cash equivalents at the end of the period (70=50+60+61)	70	64,785,701,868	157,117,080,604

Prepared by

Nguyen Hai Trieu

Chief Accountant

Dinh Nam Ha

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

General Director

Approved, August 21, 2026
Osamu Yomogida

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

I. Operational characteristics of enterprise

1. Structure of ownership

Hatay Pharmaceutical Joint Stock Company (hereinafter referred to as "Company") is a Joint Stock Company converted from a State-owned enterprise in accordance with Decision No. 1911/QĐ/UB dated 21/12/2000 of the People's Committee of Ha Tay province (now the People's Committee of Hanoi city). The company operates under the first Business Registration Certificate No. 030300015 dated 10/01/2001 issued by Ha Tay province Authority for Planning and Investment (now the Hanoi Authority for Planning and Investment). The company has changed its Business Registration Certificate 27 times.

According to the 27th amended Business Registration Certificate No. 0500391400 dated 26/04/2026, regarding the change of the Company's legal representative, the charter capital is **VND 905,755,510,000** (Nine hundred and five billion, seven hundred and fifty-five million, five hundred and ten thousand Vietnamese Dong./.).

Shares of the Company are listed on the Hanoi Stock Exchange (HNX) under securities code of DHT.

2. Business domain

The principal activities of the company are to manufacturing and trading of medicines, services.

3. Business lines

- Production of medicines, pharmaceutical chemicals, and medicinal materials. Details: Manufacturing of medicines, pharmaceuticals, medicinal materials, cosmetics, medicinal foods, and medical equipment; Retailing of medicine, medical instruments, cosmetics and hygiene items in specialized stores. Details: Implement the right to distribute medicine and raw materials for making medicine produced by the facility in Vietnam;
- The right to wholesale medicines and medicinal materials produced by the facility itself in Vietnam; Selling medicines and medicinal materials to pharmacies and medicinal materials according to Clause 10, Article 91 of Decree No. 54/2017/ND-CP;
- Trading of own or rented property and land use rights. Details: Real estate business (Not including investment in building infrastructure for cemeteries and graveyards to transfer land use rights associated with infrastructure);
- Manufacture of other food products n.e.c. Details: Production of functional foods; Wholesale of foods. Details: Implementation of the right to distribute and wholesale goods according to the provisions of law (excluding goods on the national reserve list and rice, cane sugar, beet sugar)/.

The Company's Head Office: No. 10A Quang Trung, Ha Dong, Hanoi, Vietnam.

4. Normal course of production and business

An ordinary course of business operations of the Company lasts no more than 12 months.

5. Structure of enterprise

The Company's subsidiaries under direct control:

- | | |
|--|--|
| 1. Ha Tay Pharmaceutical and Medical Equipment Joint Stock Company | Headquartered: No. 10, Alley 4, Xom street, Phu Luong ward, Hanoi, Vietnam
Principal activities: Manufacturing Functional Foods and trading Medical Equipment
Proportion of contribution: 50.63% |
|--|--|

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

Proportion of ownership: 50.63%

Voting right proportion: 50.63%

List of the Company's associates:

1. Southern Hataphar Company Limited
Headquartered: No. 62 Tran Van Giap, Phu Thanh Ward, Ho Chi Minh City, Vietnam
Principal activities: Trading in medical equipment and instruments
Proportion of contribution: 48.28%
Proportion of ownership: 48.28%
Voting right proportion: 48.28%
2. Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC
Headquartered: No. 101 Nguyen Viet Xuan, Ha Dong Ward, Hanoi, Vietnam
Principal activities: Trading and distribution of pharmaceutical products
Proportion of contribution: 49.00%
Proportion of ownership: 49.00%
Voting right proportion: 49.00%

List of subordinate units

Units	Address
1. Pharmaceutical Branch No. 01	4th floor, 10A Quang Trung, Ha Dong Ward, Hanoi, Vietnam
2. Branch of Ha Tay Pharmaceutical Joint Stock Company in Nghe An	No.80 Nguyen Trai, Vinh Phu Ward, Nghe An Province, Vietnam
3. Ba Vi Pharmaceutical Branch	No. 406, Quang Oai street, Quang Oai commune, Hanoi, Vietnam
4. Thuong Tin Pharmaceutical Branch	No. 251 Pho Ga, Thuong Tin Commune, Hanoi, Vietnam
5. My Duc Pharmaceutical Branch	No. 92, Team 3, Te Tieu Village, My Duc Commune, Hanoi, Vietnam
6. Dan Phuong Pharmaceutical Branch	No. 2, Road 422, Zone 6, Hoai Duc Commune, Hanoi, Vietnam
7. Branch of Ha Tay Pharmaceutical Joint Stock Company in Thai Binh	Lot 13, Group 22, Doc Den Street Tran Lam Ward resettlement area, Hung Yen Province, Vietnam
8. Phu Xuyen Pharmaceutical Branch	My Lam Sub-area, Phu Xuyen Commune, Hanoi, Vietnam
9. Son Tay Pharmaceutical Branch	No. 122 Le Loi, Son Tay Ward, Hanoi, Vietnam
10. Quoc Oai Pharmaceutical Branch	Huyen street, Quoc Oai Commune, Hanoi, Vietnam
11. Ung Hoa Pharmaceutical Branch	No. 96, Hong Phong Cluster, Hoang Xa Village, Van Dinh Commune, Hanoi, Vietnam

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

- | | |
|---|--|
| 12. Thanh Oai Pharmaceutical Branch | No. 121, Kim Bai Street, Thanh Oai Commune, Hanoi, Vietnam |
| 13. Thach That Pharmaceutical Branch | Road No.84, Thach That Commune, Hanoi, Vietnam |
| 14. Branch of Ha Tay Pharmaceutical Joint Stock Company | 4th Floor, No. 10A Quang Trung, Ha Dong Ward, Hanoi, Vietnam |

6. Employees

Number of employees of the Company and its subsidiaries as at June 30, 2026 is 606 people (As at December 31, 2025: 586 people).

7. Comparability of information on the Interim Consolidated Financial Statements

The comparative figures are taken from the Consolidated Financial Statements for the fiscal year ended December 31, 2025 and the Interim Consolidated Financial Statements for the accounting period from January 01, 2025 to June 30, 2025 of HaTay Pharmaceutical Joint Stock Company, which have been audited and reviewed by Vietnam Auditing and Evaluation Co., Ltd. Certain figures of the previous reporting period have been restated to ensure comparability with the figures of this period, as presented in Note VIII.4 of the Notes to the Interim Consolidated Financial Statement.

II. Accounting period, currency used in accounting

1. Accounting period

The Company's accounting period begins on 01/01 and ends on 31/12.

These Interim Consolidated Financial Statements are prepared for the period from January 01, 2026 to June 30, 2026.

2. Currency used in accounting

The currency used in accounting is Vietnam dong ("VND") accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of Interim Consolidated Financial Statements.

3. Basis of preparing the Interim Consolidated Financial Statements

The accompanying Interim Consolidated Financial Statements are not intended to reflect the interim consolidated financial position, interim consolidated operating results, and interim consolidated cash flows in accordance with the accounting principles and practices generally accepted in countries other than Vietnam.

III. Applied accounting regime and standards

1. Applied accounting regime and standards

The Company applies the Vietnamese Accounting Standards, the Accounting Regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance guiding the accounting regime for enterprises and Circular No. 202/2014/TT-BTC dated 22/12/2014 by Ministry of Finance guidance on the method for preparing and presenting Consolidated Financial Statements, Circular No. 43/2026/TT-BTC dated April 20, 2026, of the Ministry of Finance, amending a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)
(Notes are an integral part of and they shall be read in conjunction with such enclosed Interim Consolidated Financial Statements)

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's Interim Consolidated Financial Statements are prepared and presented in accordance with Vietnamese Accounting Standards and current Vietnamese Accounting regime for enterprises and the laws and regulations in relation to the preparation and presentation of Interim Consolidated Financial Statements.

3. Application of new accounting guidance

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the accounting regime for enterprises. This Circular is effective for fiscal years beginning on or after January 01, 2026. Circular 99 replaces the regulations on the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014. The Board of Management has applied Circular 99 in the preparation and presentation of the Interim Financial Statements for the period from 01/01/2026 to 30/6/2026.

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43") amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014, which provides guidance on the preparation and presentation of Consolidated Financial Statements. Circular 43 is effective for the preparation and presentation of Consolidated Financial Statements for fiscal years beginning on or after January 01, 2026. The Board of Management has applied Circular 43 in the preparation and presentation of the interim consolidated financial statements for the period from January 01, 2026 to June 30, 2026.

IV. Significant accounting policies

1. Foreign exchange rates applied in accounting

Foreign-currency transactions are translated at the actual exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies at the end of the reporting period are retranslated at the average transfer buying and selling rates of the commercial bank with which the Company regularly conducts transactions on that date, except for balances of demand deposits in foreign currencies, which are retranslated at the average transfer buying and selling rates of the commercial bank where the Company maintains such deposit accounts. Exchange differences arising from the translation are recognized in the Interim Consolidated Income Statement.

2. Estimates

The preparation of Interim Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Consolidated Financial Statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the Interim Consolidated Financial Statements and the reported amounts of revenues and expenses during the period. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

3. Basis of consolidation of the financial statements

The Interim Consolidated Financial Statements include the Interim Financial Statements of the Company and the Financial Statements of the entities controlled by the Company (subsidiaries), prepared up to June 30 each year. Control is achieved when the Company has the ability to govern the financial and operating policies of the investee entities so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date of acquisition or up to the date of disposal of the investment in such subsidiaries.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

When necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intercompany transactions and balances between the parent company and its subsidiaries have been eliminated in the preparation of the interim consolidated financial statements.

Non-controlling interests include the value of the non-controlling shareholders' interests at the initial business combination date and their share of changes in total equity since the business combination. Losses incurred by a subsidiary are allocated to non-controlling interests in proportion to their ownership, even if such losses exceed the non-controlling interests' share in the subsidiary's net assets.

Business combination

The assets, liabilities, and contingent liabilities of the subsidiary are measured at their fair values as at the acquisition date.

Any excess of the purchase consideration over the aggregate fair value of the acquired assets is recognized as goodwill.

In cases where the fair value of the acquired net assets exceeds the business combination cost, the difference is recognized in the consolidated statement of profit or loss for the period in which the acquisition of the subsidiary occurs.

The non-controlling interests at the initial business combination date are determined based on the non-controlling shareholders' proportionate share of the total fair value of the recognized assets, liabilities, and contingent liabilities.

4. Principle of recognizing cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits, and short-term investments (not exceeding three months) that have high liquidity, are readily convertible into cash, and carry insignificant risk of changes in value.

5. Accounting principle for financial investments

Held-to-maturity investments

Held-to maturity investments comprise investment including that the Company has positive intent and or ability to hold to the maturity. Held-to-maturity investments including: term deposits in banks.

Held-to-maturity investments are recognized on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognized in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

A provision for held-to-maturity investments is made when there are any indications or evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

Investments into associates

An associate is an entity over which the Company has significant influence but is neither a subsidiary nor a joint venture of the Company. Significant influence is the Company's power to participate in the financial and operating policy decisions of the investee, but not to control or jointly control those policies.

Investments in associates are accounted for using the equity method from the date the investee becomes an associate. On the acquisition date of the investment in an associate, any excess of the investment cost

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

over the Company's share of the fair value of the identifiable net assets of the associate is recognized as goodwill and presented as part of the carrying amount of the investment. Any excess of the Company's share of the fair value of the identifiable net assets of the associate over the investment cost, after reassessment, is recognized immediately in the consolidated statement of profit or loss in the period in which the investment is acquired.

The operating results, assets, and liabilities of associates are reflected in the financial statements using the equity method. Under the equity method, an investment in an associate is initially recognized in the consolidated statement of financial position at cost and subsequently adjusted for changes in the Company's share of the associate's net assets after the acquisition date. The consolidated statement of profit or loss reflects the Company's share of the associate's operating results. Losses of an associate that exceed the Company's interest in that associate are not recognized, except where the Company has a legal or constructive obligation under a contract, or has made payments on behalf of the associate for debts it has guaranteed or committed to settle, thereby assuming an obligation to absorb the associate's losses or allowing the associate not to repay/reimburse the amounts the Company has settled on its behalf. If the associate subsequently returns to profitability, the Company recognizes its share of those profits only after the previously unrecognized cumulative losses have been recovered.

When the Company's subsidiaries engage in transactions (whether upstream or downstream) with an associate, any gains or losses arising from these transactions are adjusted in accordance with prevailing accounting regulations.

6. Accounting principle of accounts receivable

Receivables are presented at net book value less Provision for doubtful debts.

Receivables are classified as ruled below:

- Trade accounts receivable, which comprise receivables of commercial nature incurred from purchasing-selling transactions between the Company and buyers who are independent from the Company.
- Other receivables comprise non-commercial receivables unrelative to purchasing-selling transactions.

A provision for doubtful debts is made for receivables that are past due or for receivables where the debtor is unlikely to be able to settle the amounts due as a result of liquidation, bankruptcy, or similar financial difficulties.

Increases or decreases in the provision for doubtful debts required at the end of the accounting period are recognized in administrative expenses.

7. Principle for recognizing inventories

Inventories are recognized at the lower of cost and net realizable value. The cost of inventories consists of expenses of acquisition, processing and other directly related expenses incurred (if any) to bring inventories to their present location and condition.

Net realizable value is determined as the estimated selling price of inventories during the normal business period minus the estimated costs to complete and sell them.

Inventory value is calculated using the monthly weighted average method and accounting follow perpetual inventory.

Method of appropriated inventory devaluation provision: Inventory devaluation reserve is set up for each inventory item that has a decrease in value (original price is greater than net realizable value). Increases and decreases in inventory depreciation reserve balance that must be set up at the closing date of the interim separate financial statements are recorded in cost of goods sold.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

8. Principle for fixed asset recognition and depreciation

Tangible fixed assets are presented at historical cost, accumulated depreciation, and carrying amount.

The historical cost of purchased tangible fixed assets includes the purchase price (net of trade discounts or reductions), applicable taxes, and any directly attributable costs necessary to bring the asset to its ready-for-use condition.

The historical cost of fixed assets constructed by contractors includes the value of the completed work handed over, directly attributable costs, and registration fees.

Subsequent expenditures on tangible fixed assets are capitalized when it is certain that these costs will increase the future economic benefits of the asset. Expenditures that do not meet this condition are recognized as operating expenses in the period incurred.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

Type of fixed assets	Depreciation duration <year>
- Land, building and architectural objects	06 - 25
- Machinery, equipment	06 - 10
- Means of transportation	03 - 10
- Managerial equipment, tools	03 - 10
- Others	04

Gains or losses arising from the disposal or sale of assets are the difference between the net proceeds from the disposal and the asset's carrying amount, and are recognized in the Interim Consolidated Income Statement.

Tangible fixed assets also include the fair value of other tangible fixed assets arising from business combinations.

9. Principle for intangible fixed asset recognition and amortization

Intangible fixed assets are presented at historical cost, accumulated amortization, and carrying amount.

The historical cost of intangible fixed assets comprises all expenditures incurred by the Company to acquire such assets up to the time the assets are brought to the condition necessary for them to be capable of operating in the manner intended by the Company.

Intangible assets of the Company include land use rights and accounting software.

Land use rights

The land-use right represents all actual costs incurred by the Company that are directly related to the long-term land-use right at 62 Tran Van Giap Street, Phu Thanh Ward, Ho Chi Minh City, Vietnam.

Accounting software

Costs related to accounting software programs that are not an integral part of the associated hardware are capitalized. The historical cost of the accounting software comprises all expenses incurred by the Company up to the time the software is put into use. The accounting software is amortized on a straight-line basis over 3 years.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

10. Principle for recognizing cost of construction in progress

Assets in the course of construction for use in production, lease, administration and other purposes are recorded at cost. This cost includes expenses necessarily incurred to create the asset in accordance with the Company's accounting policies. Depreciation is charged on such assets in the same manner as other assets, starting from the date the assets are put into the condition intended for use.

11. Principle for recognition and allocation of deferred expenses

Deferred expenses consist of actual expenses incurred but related to the business performance of many accounting periods. Prepaid expenses include: factory repair costs; tools, instruments issued for use awaiting for allocation and other others deferred expenses.

Repair costs of factories represent major costs incurred periodically during the useful life of the assets. These costs are initially recorded at cost and are allocated to the income statement on a straight-line basis over a period not exceeding 3 years.

Tools, instruments issued for use awaiting for allocation and other deferred expenses are expected to bring future economic benefits to the Company. These expenses are capitalised as prepayments and are allocated to the Income Statement using the straight-line method over a period of not more than 3 years.

12. Accounting principles for trade payables

Trade payables represent obligations arising from the purchase of goods, services, or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

13. Accounting principles for borrowings

Borrowings are stated at historical cost, which comprises the proceeds received net of directly attributable transaction costs.

Loans are recorded in terms of lender, maturity, and original currency.

14. Principle for recognition and capitalization of borrowing costs

Borrowing costs comprise interest expenses and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognized as operating expenses in the period in which they are incurred, unless they are capitalized in accordance with Vietnamese Accounting Standard (VAS) No. 16 "Borrowing Costs". Under this standard, borrowing costs that are directly attributable to the acquisition, construction, or production of assets that require a substantial period of time to be made ready for their intended use or sale are capitalized as part of the asset's cost until the essential activities necessary to prepare the asset for its intended use or sale have been completed. Any income earned from the temporary investment of specific borrowings during the period before the funds are used for the construction of the qualifying asset is deducted from the borrowing costs eligible for capitalization.

15. Principle for recognizing accrued expense

Accrued expenses include amounts payable for goods, services, and borrowing costs that the Company has received but has not yet paid due to the absence of complete supporting documents, and are recognized as operating expenses of the accounting period.

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS *(continued)*
(Notes are an integral part of and they shall be read in conjunction with such enclosed Interim Consolidated Financial Statements)

16. Principle for recognizing deferred revenue

Deferred revenue includes revenue received in advance by customers for one or more accounting periods in terms of office lease, location.

17. Principle for recognizing owner's equity

Contributed capital is recognized based on the actual amounts contributed by shareholders.

Ordinary shares

Ordinary shares with voting rights are recorded at par value. Shares issued to increase charter capital are recognized at the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Share premium represents the difference between the par value and the issue price of ordinary shares, after accounting for any direct costs associated with issuing the stock.

Direct costs related to the additional issuance of shares are distributed based on the number of shares that are successfully issued. These costs allocated to the successfully issued shares are deducted from the share premium.

Treasury shares

When the Company repurchases its own issued shares, the total amount paid, including any directly attributable transaction costs, is recognized as treasury shares and presented as a deduction from equity. At the end of the reporting period, the carrying amount of treasury shares is shown in the interim consolidated statement of financial position as a negative balance to reduce owners' equity. If the shares are repurchased for immediate cancellation, the amount is deducted directly from share capital and share premium. Upon reissuance, the cost of the shares is determined using the weighted-average method. The difference between the reissuance price and the weighted-average cost is recorded in share premium.

Profit distribution

Profit after corporate income tax is allocated to shareholders right after funds are made for under the Corporation Article of the Company as well as legal regulations and upon approval of the Annual General Meeting.

Dividends are recorded as liabilities when approved by the General Meeting of Shareholders.

According to the provisions of Clause 4, Article 34 of Decree 47/2021/ND-CP dated April 01, 2021 of the Government - Detailing a number of articles of the Law on Enterprises, Enterprises that have contributed capital, purchased shares before July 01, 2015 have the right to buy, sell, transfer, increase or decrease capital contributions and number of shares but must not increase the cross-ownership ratio compared to the time before July 01, 2015. The amount of capital contributed by a subsidiary to the Company is from before July 01, 2015 and also does not increase the existing cross-ownership ratio.

18. Principle and method of recognizing revenue, other income

Sales revenue

Revenue from selling products, goods is recognized upon simultaneously meeting the following five (5) conditions as follows:

- The Company has transferred the majority of risks and benefits associated with the right to own the products or goods to the buyer;

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;
- Turnover is determined with relative certainty. In case the contract specifies that buyers have the right to return goods or products that were bought under specific terms, the revenue is only recognized when these specific terms no longer exist and the buyers have no right to return goods or products (except for the case that customers can return goods as exchange to other goods or services).
- The Company gained or will gain economic benefits from the sale transaction; and
- It is possible to determine the costs related to the goods sale transaction.

Financial income

Interest amounts are recognized on accrual basis, being determined on balances of deposits and actual interest rate in the period.

Investment income is recognized when the Company's right to receive the income is established.

Other income

Other income represents earnings from non-recurring activities outside the Company's principal revenue-generating operations.

19. Accounting principles for cost of goods sold

Cost of goods sold comprises the production cost of products manufactured by the Company and the cost of raw materials sold during the period, and is recognized consistently with the related revenue in the same period.

20. Principle and method of recognizing financial expense

Financial expense recognized in Consolidated Income Statement is the total financial expense incurred in the period, without offset with revenue from financial income, including interest expenses, exchange rate difference.

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

Selling expenses

Selling expenses represent costs directly attributable to the sale of products, goods, and services, and are recognized as expenses in the period incurred on an accrual basis.

General and administrative expenses

General and administrative expenses represent costs incurred in connection with the Company's overall management activities, not directly related to sales or production, and are recognized as expenses in the period incurred on an accrual basis.

22. Other accounting principles and methods

Value added tax (VAT)

The Company declares and calculates VAT under the guidelines of current value added tax law.

Corporate income tax

Corporate income tax presents the total amount of current tax payable.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

Current tax payable is calculated on the taxable profit in the period. Taxable income differs from net profit presented in the Interim Consolidated Income Statement because taxable income does not include assessable incomes or expenses or deductible ones in other years (including losses carried forward, if any) and it further excludes items that are non-taxable or non-deductible.

The Company applies the corporate income tax rate of 20% on taxable profits.

The corporate income tax of the Company is determined in conformity with current tax regulations. However, these regulations may change from time to time, and the final determination of corporate income tax will depend on the tax check results provided by the competent tax authorities.

Other taxes

Other taxes and fees are declared and paid to the local tax authorities in compliance with the current regulations of the State.

23. Basic earnings per share

Basic earnings per share are calculated by dividing the profit (or loss) attributable to the Company's ordinary shareholders (after adjustments for appropriations to the Welfare and Bonus Fund and the Executive Bonus Fund) by the weighted-average number of ordinary shares outstanding during the period.

24. Diluted earnings per share

Diluted earnings per share are calculated by dividing the profit (or loss) after tax attributable to the Company's ordinary shareholders (after adjusting for the effects of convertible bonds/preference shares with conversion rights and other dilutive impacts) by the weighted-average number of ordinary shares outstanding during the period plus the weighted-average number of ordinary shares that would be issued assuming all dilutive potential ordinary shares were converted into ordinary shares.

25. Related parties

Related parties are considered to exist when one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties may be companies or individuals, including close members of their families.

26. Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment) that is subject to risks and returns that are different from those of other business segments. The Board of Management believes that the Company's principal activities are the production and sale of pharmaceutical products and are mainly distributed in the territory of Vietnam. Therefore, the Company does not present segment reports by business segment and by geographical area in accordance with Vietnamese Accounting Standard No. 28 - Segment reporting.

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

V. Additional information of items presented in Interim Consolidated Statement of Financial Position

1. Cash and cash equivalents

	30/6/2026	01/01/2026 (Restate)
	VND	VND
Cash	49,285,701,868	74,036,751,569
<i>Cash on hand</i>	5,337,046,561	5,265,522,207
<i>Cash in bank</i>	43,948,655,307	68,771,229,362
Cash in bank - VND	43,691,064,659	68,646,493,402
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch</i>	17,548,611,132	12,311,444,932
<i>Vietnam Foreign Trade Joint Stock Commercial Bank - West Hanoi Branch</i>	7,234,182,391	13,823,419,886
<i>Shinhan Bank Vietnam Limited - Pham Hung Branch</i>	6,999,390,047	803,294,650
<i>Joint Stock Commercial Bank for Investment and Development of Vietnam - Ngoc Khanh Branch</i>	9,848,077,144	40,849,944,996
<i>Other banks</i>	2,060,803,945	858,388,938
Cash in bank - USD	246,815,342	113,685,066
<i>Vietnam Foreign Trade Joint Stock Commercial Bank - Ha Tay Branch</i>	7,306,719	7,420,733
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch</i>	239,508,623	106,264,333
Cash in bank - EUR	10,775,306	11,050,894
<i>Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch</i>	7,707,452	7,966,814
<i>Vietnam Agricultural and Rural Development Bank - Hanoi 2 Branch</i>	3,067,854	3,084,080
Cash equivalents	15,500,000,000	10,370,814,792
<i>Vietnam Asia Commercial Joint Stock Bank - Ha Dong Branch (*)</i>	15,500,000,000	10,370,814,792
Total	64,785,701,868	84,407,566,361

(*) Term deposits with a maturity within 3 months, with interest rates determined under each contract.

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 10A Quang Trung, Ha Dong ward, Hanoi, Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

2. Financial investments

a) Short-term held-to-maturity investments

Unit: VND

	30/6/2026	01/01/2026 (Restated)
	Carrying amount	Recoverable amount
	Provision amount	Carrying amount
	Recoverable amount	Provision amount
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (i)	-	-
Vietnam Asia Commercial Joint Stock Bank - Ha Dong Branch (i)	81,763,232,830	81,763,232,830
Vietnam Technological and Commercial Joint Stock Bank - Dong Do Branch (i)	20,786,301,370	20,786,301,370
Total	102,549,534,200	102,549,534,200
	153,045,424,635	153,045,424,635

(i) Term deposits at Joint Stock Commercial Bank, interest rates are specified in the contract.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)***b) Investment in other entities**

	30/6/2026		01/01/2026			
	VND		VND			
	Cost	Adjustments during the period	Book value	Cost	Adjustments during the period	Book value
<i>Investment in associates</i>						
Southern Hataphar Company Limited (i)	700,000,000	256,814,139	956,814,139	700,000,000	124,961,667	824,961,667
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC (ii)	2,450,000,000	16,834,392,304	19,284,392,304	2,450,000,000	16,585,331,290	19,035,331,290
Total (*)	3,150,000,000	17,091,206,443	20,241,206,443	3,150,000,000	16,710,292,957	19,860,292,957

- Summary of the operations of the associated companies during the period:

(i) According to the 13th amended Business Registration Certificate dated June 18/11/2025, the Company invested in Southern Hataphar Co., Ltd with a value of VND 700,000,000, equivalent to 48.28% of the charter capital. At the end of the accounting period, the Company invested VND 700,000,000, equivalent to 48.28% of the charter capital.

(ii) According to the 5th amended Business Registration Certificate dated 07/04/2026, the Company invested in Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC with a value of VND 9,800,000,000, equivalent to 49% of the charter capital. At the end of the accounting period, the Company invested VND 9,800,000,000, equivalent to 49% of the charter capital.

Subsidiaries and associates are operating normally, with no major changes compared to prior period.

Significant transactions between the Company and its subsidiaries and associated companies are present detailed in note VIII.3

(*) The Company has been able to not determined the recoverable amount of capital contributions to other entities at the end of the period, as the current regulations do not offer specific guidance on determining the recoverable amount of investments.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

3. Trade receivables

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term				
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	22,792,015,259	-	40,103,925,920	-
Dong Do Pharmaceutical Co.,Ltd	27,868,489,018	-	-	-
Others	64,710,060,285	(3,100,934,958)	71,532,169,880	(3,169,473,494)
Total	115,370,564,562	(3,100,934,958)	111,636,095,800	(3,169,473,494)

b) Trade receivables from related parties: Details are presented in Note VIII.3

4. Advances to suppliers

	30/6/2026 VND		01/01/2026 VND	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term				
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 I.t.d	646,177,815	-	6,997,520,425	-
Saifen Drugs Philippines Inc	3,584,185,500	-	2,840,549,628	-
Blis pharma distribution and Consultancy corp.	11,973,124,900	-	3,384,715,680	-
Others	12,149,691,499	(711,672,000)	14,197,527,070	(711,672,000)
Total	42,456,270,278	(711,672,000)	37,840,076,173	(711,672,000)

b) Advances to suppliers are related parties: Details are presented in Note VIII.3

5. Other receivables

	30/6/2026 VND		01/01/2026 (Restate) VND	
	Carrying amount	Provision	Carrying amount	Provision
a) Short-term				
Other receivables	474,879,091	-	294,439,301	-
Advances	131,935,186	-	163,462,990	-
Nguyen Van Phuc	342,943,905	-	130,976,311	-
Others	100,000,000	-	-	-
	242,943,905	-	130,976,311	-
b) Long-term				
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	6,881,921,591	-	6,701,481,801	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)*

(*) The deposit for Hoa Lac High-Tech Park Management Board to ensure the implementation of the investment project "Hataphar High-Tech Pharmaceutical Factory" is agreed upon in the Investment Project Implementation Guarantee Deposit Agreement No. 06/TTKQ dated November 27, 2020.

6. Bad debts	30/6/2026		01/01/2026	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
Total amount of receivables past due but impaired				
Trade receivables	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 JSC	711,672,000	-	711,672,000	-
Total	4,172,040,948	359,433,990	4,251,554,618	370,409,124

7. Inventories	30/6/2026		01/01/2026	
	VND		VND	
	Cost	Provision	Cost	Provision
Good in transit	101,696,519,228	-	127,357,336,205	-
Raw materials	70,531,930,614	-	74,584,107,934	-
Tools, instruments	317,983,557	-	342,444,153	-
Work in progress	4,410,717,655	-	9,735,832,625	-
Finished good	45,549,084,588	-	23,437,595,070	-
Merchandise	144,370,626,756	-	277,939,643,560	-
Total	366,876,862,398	-	513,396,959,547	-

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 10A Quang Trung, Ha Dong ward, Hanoi, Vietnam

INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

						Unit: VND
8. Increases, decreases of tangible fixed assets						
Items	Buildings and architectural objects	Machinery and equipment	Means of transportation	Managerial equipment, tools	Other fixed assets	Total
Historical cost						
Balance as at 01/01/2026	168,479,750,526	259,122,286,133	13,999,342,253	4,451,386,943	439,282,500	446,492,048,355
Purchase in the period	-	1,002,439,000	-	-	138,687,000	1,141,126,000
Disposals	-	(3,386,498,784)	-	-	-	(3,386,498,784)
Reclassification	-	(51,500,000)	110,075,000	(58,575,000)	-	-
Balance as at 30/6/2026	168,479,750,526	256,686,726,349	14,109,417,253	4,392,811,943	577,969,500	444,246,675,571
Accumulated depreciation						
Balance as at 01/01/2026	101,863,548,984	159,583,502,688	7,103,561,805	3,970,511,312	439,282,500	272,960,407,289
Depreciation for the period	3,652,956,964	8,139,146,657	496,454,151	71,554,921	-	12,360,112,693
Disposals	-	(3,386,498,784)	-	-	-	(3,386,498,784)
Reclassification	-	(31,758,333)	89,894,583	(58,136,250)	-	-
Balance as at 30/6/2026	105,516,505,948	164,304,392,228	7,689,910,539	3,983,929,983	439,282,500	281,934,021,198
Net book value						
As at 01/01/2026	66,616,201,542	99,538,783,445	6,895,780,448	480,875,631	-	173,531,641,066
As at 30/6/2026	62,963,244,578	92,382,334,121	6,419,506,714	408,881,960	138,687,000	162,312,654,373

- Historical cost of fixed assets which has been fully depreciated but still in use as at 30/6/2026: VND 159,203,982,072 (As at 31/12/2025: VND 164,095,739,856)

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

9. 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 30/6/2026	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 30/6/2026	650,000,000	-	650,000,000
Net book value			
As at 01/01/2026	-	1,376,660,000	1,376,660,000
As at 30/6/2026	-	1,376,660,000	1,376,660,000

Historical cost of fixed assets which has been fully depreciated as at 30/6/2026: VND 650,000,000 (As at 31/12/2025: VND 650,000,000).

(*) Detailed list of intangible fixed assets with a value equal to or greater than 10% of the total intangible fixed assets:

30/6/2026

VND

Name of fixed asset	Historical cost	Accumulated amortization	Net book value
Land use right at No. 62 Tran Van Giap, Ho Chi Minh City	1,376,660,000	-	1,376,660,000
Vietsun BA Business Accounting Software	650,000,000	650,000,000	-
Total	2,026,660,000	650,000,000	1,376,660,000

10. Construction in progress

	30/6/2026	01/01/2026
	VND	VND
Hataphar High-Tech Pharmaceutical Factory (*)	814,748,939,426	807,746,227,200
AQP assessment costs	-	1,277,777,778
Purchasing fixed assets	925,925,926	925,925,926
Factory renovation	6,356,077,756	2,674,508,863
Cost of research and development of pharmaceutical products	-	14,559,878,894
Total	822,030,943,108	827,184,318,661

(*) The Hataphar High-Tech Pharmaceutical Manufacturing Factory investment project is implemented according to Decision No. 163/QĐ-CNCHL dated October 07, 2020. The project covers an area of 45,188 m² located at Lot CN1-03A-1, CN1-03A-2, CN1-03A-3, High-Tech Industrial Park 1, Hoa Lac High-Tech area, Thach That commune, Hanoi, with a total investment of VND 1,283 billion. The project includes the following main components: Office building and research center; Supercritical fluid extraction technology production factory; Hormone-containing drug production factory; Nanotechnology drug production factory; and Central warehouse. The project is divided into 4 phases, with the entire project expected to be fully operational in quarter 4/2027. Until the date of this report, the project is in the infrastructure completion and handover phase.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

11. Deferred expenses

	30/6/2026 VND	01/01/2026 VND
Long-term		
Tools and supplies awaiting for allocation	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. Deferred tax assets

	30/6/2026 VND	01/01/2026 VND
Corporation income tax Rate used to determine deferred income tax assets	20%	20%
Deferred income tax assets arising from permanent differences	1,043,333,673	1,185,726,662

13. Trade payables

	30/6/2026 VND	01/01/2026 VND
a) Short-term		
Dong Au Trading and Production Co., Ltd	1,239,317,982	3,979,856,644
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	4,480,596,669	5,817,834,883
KPC Pharmaceuticals, Inc	23,878,433,717	19,025,983,320
Wockhardt Limited	24,663,029,725	10,056,600,528
XL Laboratories PVT., LTD	-	22,359,757,441
Pharmaunity Co., Ltd	-	13,349,510,483
Pharmametrics products a division of max Biocare	36,767,484,671	13,799,528,479
Delta Pharma Ltd	53,462,671,565	35,828,249,950
Blis pharma distribution and Consultancy corp.	-	40,758,864,060
Others	64,820,559,481	96,284,607,246
Total	209,312,093,810	261,260,793,034

b) Trade payables to related parties: Details are stated in Note VIII.3

14. Advances from customers

	30/6/2026 VND	01/01/2026 VND
a) Short-term		
T&T Pharmaceutical and Trading JSC	7,141,708,000	6,442,145,755
Thuan An Phat Pharmaceutical JSC	-	10,784,000,000
Dong Do Pharmaceutical Co., Ltd	-	2,502,291,750
TB Vietnam Pharmaceutical Trading Co., Ltd	22,261,120,350	49,761,555,583
Vietlife Pharmaceutical JSC	-	3,117,958,640
Hieu Anh Pharmaceutical Co., Ltd	9,616,136,453	8,045,259,000
Lam An Pharmaceutical Trading Co., Ltd	-	6,509,000,000
Life Pharmaceutical and Medical Equipment JSC	7,294,910,000	7,278,056,310
Dai Song Duong Pharmaceutical Co., Ltd	7,898,230,375	9,028,478,251
California USA Pharmaceutical Co., Ltd	11,141,778,005	5,753,424,645

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

French Pharmaceutical JSC	1,399,623,012	28,976,548,644
Others	38,892,948,315	39,784,359,090
Total	105,646,454,510	177,983,077,668

b) Advances from customers is related parties: Details are stated in Note VIII.3

15. Taxes and amounts payables to the State Budget

Unit: VND

Items	01/01/2026	Amounts payable in the period	Amounts paid in the period	30/6/2026
Short-term payables				
Value added tax for domestic goods	841,144,007	8,549,361,579	9,351,599,336	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	4,550,220,339	5,215,244,396	6,693,175,871	3,072,288,864
Personal income tax	123,688,693	2,579,910,743	2,493,686,490	209,912,946
Land and housing tax	-	101,203,055	101,203,055	-
Natural resource tax	-	11,926,600	11,926,600	-
Land rental fee	-	2,108,400,847	2,108,400,847	-
Total	5,515,053,039	62,380,722,318	64,574,667,297	3,321,108,060

16. Accrued expenses

30/6/2026

01/01/2026

VND

VND

Short-term

Interest payable	96,289,965	161,520,303
Total	96,289,965	161,520,303

17. Unearned revenue

30/6/2026

01/01/2026

VND

VND

Short-term

Unearned revenue revenue from leases	658,524,989	575,370,229
Unearned revenue corresponding to the inventory of external sales of the Associate Company in internal sales transactions	5,048,199,097	5,842,716,077
Total	5,706,724,086	6,418,086,306

18. Other payables

30/6/2026

01/01/2026

VND

VND

a) **Short-term**

Insurance payables	441,612,917	592,397,733
Others	1,049,656,122	191,526,944

b) **Long-term**

Deposits, collaterals	3,486,900,000	3,625,600,000
Total	4,978,169,039	4,409,524,677

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

Form B 09a - DN/HN

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

19. Borrowings and finance lease liabilities

Unit: VND

	30/6/2026		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
<i>Short-term Borrowings</i>	<i>146,803,598,871</i>	<i>146,803,598,871</i>	<i>208,735,041,876</i>	<i>298,082,138,488</i>	<i>236,150,695,483</i>	<i>236,150,695,483</i>
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 - Hanoi 2 Branch (5)	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
<i>Long-term loans on due date</i>	<i>13,844,707,925</i>	<i>13,844,707,925</i>	<i>-</i>	<i>-</i>	<i>13,844,707,925</i>	<i>13,844,707,925</i>
MUFG Bank, Ltd., - Hanoi 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 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

(1) Credit Contract No. 3110/2025-HDCVHM/NHCT320-HATAPHAR dated October 31, 2025, loan limit of VND 300 billion (including debts adjusted by Credit Contract No. 2209/2024-HDCVHM/NHCT320-HATAPHAR dated September 22, 2024), loan purpose: supplementing working capital for production and business activities; loan interest rate is the interest rate stated on each indebtedness certificate and is valid from the time of disbursement until the interest rate is adjusted; the loan term of each debt is stated on the indebtedness certificate but not exceeding 5 months/indebtedness certificate from the time of loan disbursement; Limit maintenance period until October 31, 2026; unsecured loan.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

Form B 09a - DN/HN

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

- (2) Loan contract under the limit No. 15/26/QLN/HM/VCBTHN dated March 20, 2026 attached to the credit contract No. 15/26/QLN/CTD/VCBTHN dated March 20, 2026, the contract for issuing letters of credit under the limit No. 15/26/QLN/HMLC/VCBTHN dated March 20, 2026, the credit guarantee agreement under the limit No. 15/26/QLN/HMBL/VCBTHN dated March 20, 2026, the loan limit is VND 200 billion (including the limit of the loan contract under the limit No. 04/25/QLN/HM/VCBTHN dated February 02, 2025), the purpose of the loan is to finance short-term borrowing needs, legal, reasonable, valid to serve the production and business activities of the Customer but does not include short-term needs to serve fixed asset investment activities, interest rates are specifically regulated for each debt receipt; the loan term of each debt is a maximum of 05 months; the credit term is 12 months from the date of signing the contract or until April 12, 2027, whichever comes first; the loan is unsecured.
- (3) Credit contract No. 130002065517 dated August 16, 2019 and extension - amendment supplement No. 130002065517/11 dated August 16, 2025 extending the limit until August 15, 2026, the loan limit is VND 80 billion, the purpose of the loan is to supplement working capital for production and business activities; loan interest rate: in case of fixed interest rate for the loan, the fixed interest rate is applied throughout the loan term according to the interest rate specified on the Drawdown Applications and Acknowledgement of Debt of each loan, in case of adjusted interest rate: apply the 3-month MFC reference interest rate plus (+) Margin of 0.74%/year and adjust every 3 months throughout the loan term; The term of each credit is within the limit specified in each indebtedness certificate but does not exceed 05 months/Acknowledgement of Debt; the loan is unsecured.
- (4) Credit limit contract No. 01/2026/177578/HDTD dated June 18, 2026; regular credit limit with a maximum amount of VND 200 billion; loan purpose: supplementing working capital, guarantee, opening L/C; interest rate is determined in each specific contract according to the Bank's interest rate regime in each period; credit limit period is 12 months from the date of signing this Contract but not exceeding June 30, 2027; the loan is unsecured.
- (5) Credit contract No. 1505-LAV-202500773 dated July 02, 2025 and Appendix No. 01 dated July 03, 2025, the loan limit is VND 30 billion, loan purpose and L/C payment: supplement working capital to support the company's production and business activities in 2025-2026; the loan interest rate will be a variable rate as stipulated by the bank at the time of loan disbursement; the loan term will be as specified in each debt acknowledgement but not exceeding 6 months; the credit limit will be granted for 12 months from the date of signing this contract; the loan is unsecured.
- (6) Individuals loans according to each loan contract, for the purpose of serving the Company's production and business activities; loan term of less than 12 months; interest rate from 2%/year to 6.5%/year.
- (7) Long-term Facility letter No. FL/053/22 dated August 02, 2022, Amendment agreement No. 02 dated January 17, 2023, Amendment agreement No. 03 dated December 27, 2023 of Long-term Facility Letter No. FL/053/22 dated August 02, 2022, the aggregate principal sum of the Facility shall not exceed VND 235 billion. The loan term until December 31, 2032, the Facility shall be used for Capital Expenditure/Factory Construction and for no other purpose. The specific interest rate for the first interest period in respect of an advance specified in a request for Advance which forms an inseparable part of such request shall be legally bound from the moment of the Customer and the Bank agree to such interest rate (whether orally or otherwise) and the request for Advance is deemed to have been accepted by the Bank from that moment thereof. The specific interest rate and other terms of the Advance shall be thereafter documented for evidentiary purposes in a notice (the "Advance") delivered by the Bank to the Customer. This loan is secured by the letter of guarantee issued by Aska Pharmaceutical Holdings Co., Ltd dated August 02, 2022. The first installment of each Advance shall be on the last Business day of December 2025, the subsequent installment shall be made every 12 months thereafter.

c) Loans and obligations under finance lease are related parties: Details are presented in Note VIII.3

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

20. Owner's equity

20.1 Movement in owner's equity

Items	Owner's contributed capital	Share premium	Other owner's capital	Treasury shares (*)	Investment and development fund	Retained earnings	Non-controlling interests	Total
Balance as at 01/01/2025	823,417,730,000	97,320,000,000	26,612,306,630	(8,083,874,357)	10,749,248,213	79,530,817,489	27,214,093,742	1,056,760,321,717
Increase capital from Share premium	60,037,780,000	(60,037,780,000)	-	-	-	-	-	-
Increase capital contribution from undistributed after-tax profit	22,300,000,000	-	-	-	-	(22,300,000,000)	-	-
Profit in the previous year	-	-	-	-	-	53,656,833,607	5,383,623,054	59,040,456,661
Decrease due to dividend distribution	-	-	-	-	-	-	(4,068,450,000)	(4,068,450,000)
Other decreases	-	-	-	-	-	(531,684,054)	-	(531,684,054)
Balance as at 31/12/2025	905,755,510,000	37,282,220,000	26,612,306,630	(8,083,874,357)	10,749,248,213	110,355,967,042	28,529,266,796	1,111,200,644,324
Transfer Other owner's capital to Undistributed after-tax profit (1)	-	-	(24,375,893,101)	-	-	24,375,893,101	-	-
Profit in this period	-	-	-	-	-	20,989,919,365	(598,778,643)	20,391,140,722
Other decreases	-	-	-	-	-	(615,094,063)	-	(615,094,063)
Balance as at 30/6/2026	905,755,510,000	37,282,220,000	2,236,413,529	(8,083,874,357)	10,749,248,213	155,106,685,445	27,930,488,153	1,130,976,690,983

(1) Transfer Other owner's capital to Undistributed after-tax profit as proposed in Submission No. 152/TTT-DHT dated February 10, 2026, which was approved under Resolution No. 219/NQ-DHT dated March 30, 2026 of the 2026 Annual General Meeting of Shareholders of Hatay Pharmaceutical Joint Stock Company.

(*): The book value of shares purchased by the subsidiary from the parent company prior to July 01, 2015.

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

20.2 Details of owner's equity

	30/6/2026	01/01/2026
	VND	VND
ASKA Pharmaceutical Co., Ltd	362,727,620,000	362,727,620,000
Mr Le Van Lo	50,819,900,000	50,819,900,000
Ms Le Viet Linh	57,441,840,000	57,441,840,000
Others	434,766,150,000	434,766,150,000
Total	905,755,510,000	905,755,510,000

20.3 Capital transactions with owners, dividend distribution and shared profit

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025
	VND	VND
Owner's contributed capital	905,755,510,000	823,417,730,000
Contribution at the beginning of the period	905,755,510,000	823,417,730,000
Increase in the period	-	-
Contribution at the end of period	905,755,510,000	823,417,730,000
Paid dividend, shared profit	-	-

20.4 Shares

	30/6/2026	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
- Preferred shares	-	-
Number of treasury shares	1,513	1,513
- Ordinary shares	1,513	1,513
- Preferred shares	-	-
Number of outstanding shares in circulation	90,574,038	90,574,038
- Ordinary shares	90,574,038	90,574,038
- Preferred shares	-	-

An ordinary share has par value of VND 10,000

20.5 Dividends

Dividends declared after the end of the accounting period:

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

Unrecorded cumulative preferred stock dividends: none

21. Off Interim Consolidated Statement of Financial Position items

	30/6/2026	01/01/2026
Foreign currencies		
USD	9,416.73	4,387.44
EUR	357.70	365.98

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

VI. Additional information for items presented in Interim Consolidated Income Statement

1. Gross revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
a) Revenue		
Sale of finished good	226,560,365,134	327,331,858,754
Sales of merchandise	918,235,979,578	743,237,704,125
Total	1,144,796,344,712	1,070,569,562,879

b) Revenue with related parties: Details are presented in Note VIII.3

2. Revenue deductions

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Sales return	48,975,762	209,869,070
Total	48,975,762	209,869,070

3. Net revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Sale of finished good	226,511,389,372	327,121,989,684
Sales of merchandise	918,235,979,578	743,237,704,125
Total	1,144,747,368,950	1,070,359,693,809

4. Cost of sales

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Cost of finished goods sold	158,161,582,929	236,283,235,672
Cost of merchandise sold	897,133,665,251	726,216,905,808
Inventory handling costs	566,500,777	533,904,121
Total	1,055,861,748,957	963,034,045,601

5. Financial income

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Interest income	3,961,474,838	3,109,601,310
Revenue from investment transfer	-	4,712,434,421

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)*

Interest on deferred payment, payment discounts	4,096,118,818	7,756,649,265
Foreign exchange gain in the period	3,151,450,038	694,108,863
Gain from exchange rate difference due to revaluation at the period end	977,902,188	-
Total	12,186,945,882	16,272,793,859
6. Financial expenses		
	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
a) Financial expenses		
Interest expenses	5,758,663,193	7,127,225,787
Foreign exchange loss	768,577,457	818,860,074
Loss from exchange rate difference due to revaluation at the period end	-	5,299,727,203
Total	6,527,240,650	13,245,813,064
b) Financial expenses with related parties: Details are stated in Note VIII.3		
7. Other income		
	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Rental income	6,285,226,429	7,062,215,655
Liquidation of fixed assets	-	113,636,364
Others	834,443,877	277,388,634
Total	7,119,670,306	7,453,240,653
8. Other expenses		
	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Tax collection and penalties for late payments and administrative penalties	775,105,725	96,205,582
Non-refundable VAT	-	534,173,474
Others	1	19
Total	775,105,726	630,379,075
9. Selling expenses and general administration expenses		
	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
a) Selling expenses incurred in the period	23,709,341,492	15,716,331,981
Staff cost	15,053,148,436	9,059,246,158
Materials, packaging expenses	296,482,934	220,082,292
Equipment expenses	67,322,557	52,131,060
Depreciation and amortization	238,191,444	300,477,432
External services expenses	3,962,550,710	1,427,234,974
Other expenses in cash	4,091,645,411	4,657,160,065

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)*

b) General administration expenses incurred in the period	52,496,316,291	60,866,596,979
Staff cost	23,331,366,570	26,339,021,940
Material cost management	2,052,113,935	1,803,708,006
Office equipment expenses	3,321,353,611	4,861,630,843
Depreciation and amortization	4,517,327,194	1,191,917,672
Taxes, fees and charges	2,237,148,468	1,570,698,251
Provision expenses	-	303,656,290
External services expenses	7,332,036,042	8,414,572,666
Other expenses in cash	9,704,970,471	16,381,391,311
c) Deduction from general administration expenses	(68,538,536)	(90,806,801)
Reversal of provisions for doubtful debts	(68,538,536)	(90,806,801)
Total	76,137,119,247	76,492,122,159

10. Production cost by nature

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025
	VND	VND
The price of goods sold	913,903,848,547	-
Raw materials and consumables	116,533,197,473	173,932,400,089
Labour	52,192,237,435	49,559,444,599
Depreciation and amortization	12,588,819,971	11,930,613,214
External services expenses	17,749,388,922	18,159,824,195
Other expenses in cash	25,607,931,296	32,018,208,967
Total	1,138,575,423,644	285,600,491,064

11. Current corporate income tax expenses

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025
	VND	VND
Corporate income tax expense calculated on current taxable income	5,215,244,396	8,352,860,985
Adjustment of Corporate income tax expense in prior years into current	-	-
Corporate income tax this year	-	-
Total current corporate income tax expense	5,215,244,396	8,352,860,985

12. Deferred corporate income tax expense

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025
	VND	VND
Deferred CIT expense from taxable temporary difference	142,392,989	-
Total	142,392,989	-

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

13. Basic earnings per share

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025
	VND	VND
Accounting profit after corporate income tax	20,989,919,365	34,485,901,629
Adjustments of increase or decrease in accounting profit to determine profit or loss allocating to shareholders holding common shares	-	-
Adjustments of increase	-	-
Adjustments of decrease	-	-
- Appropriated Welfare and bonus fund (*)	-	-
Profit or loss shared among shareholders holding common shares	20,989,919,365	34,485,901,629
Average outstanding common shares in the period	90,574,038	82,340,260
Basic earnings per share	231.74	418.82

(*) The profit used to calculate basic earnings per share does not exclude the amount allocated to the Welfare and bonus fund.

14. Diluted earnings per share

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025 (Restate)
	VND	VND
Profit or loss allocating to shareholders holding common shares (i)	20,989,919,365	34,485,901,629
Adjustments of increase or decrease in accounting profit to determine profit or loss allocating to shareholders holding common shares	-	-
Adjustments of increase	-	-
Adjustments of decrease	-	-
Average outstanding common shares in the period	90,574,038	82,340,260
The number of additional common shares expected to be issued (ii)	9,057,399	17,291,177
Diluted earnings per share	210.68	346.13

(i) The profit attributable to holders of common shares used for calculating diluted earnings per share has not been adjusted for the amounts appropriated to the bonus and welfare funds, as the Company has not yet established a plan for such appropriations.

(ii) According to Resolution No. 219/NQ-DHT dated March 30, 2026 of the Annual General Meeting of Shareholders, and Resolution No. 56/HDQT-DHT dated July 24, 2026 of the Board of Directors, the Company has approved a plan to issue shares to increase its share capital from equity in 2026. The issuance ratio will be 10%, and the exercise ratio is set at 10:1 (on the final registration date for exercising this right, existing shareholders who own 10 shares will receive 1 additional new share). The maximum number of shares expected to be issued is 9,057,399. This capital increase is anticipated to be implemented in the third quarter of 2026.

VII. Additional information for items presented in the Interim Consolidated Cash Flow Statement

	From 01/01/2026 to 30/6/2026	Form 01/01/2025 to 30/6/2025
	VND	VND
1. Proceeds of borrowings in the period		
Proceeds of borrowings under regular agreements	208,735,041,876	381,263,054,367

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

2. Repayment of borrowings in the period

Repayment of borrowing under regular agreements	298,082,138,488	428,844,873,182
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VIII. Other information

1. Operating lease commitments

The company signed land lease contracts with the State for the purpose of serving production and business activities in the localities where the company has business facilities and signed a land lease contract with the Hoa Lac High-Tech Park Management Board for the purpose of implementing the Hataphar High-Tech Pharmaceutical Manufacturing Factory project. According to these contracts, the company is required to pay land rent until the contract's expiration date in accordance with current regulations.

2. Subsequent events after reporting period

According to Resolution No. 219/NQ-DHT dated March 30, 2026 of the Annual General Meeting of Shareholders, and Resolution No. 56/HDQT-DHT dated July 24, 2026 of the Board of Directors, the Company has approved a plan to issue shares to increase its share capital from equity in 2026. The issuance ratio will be 10%, and the exercise ratio is set at 10:1 (on the final registration date for exercising this right, existing shareholders who own 10 shares will receive 1 additional new share). The maximum number of shares expected to be issued is 9,057,399. This capital increase is anticipated to be implemented in the third quarter of 2026.

The Board of Management confirms that, in all material respects, apart from the above event there are no unusual events arising after the reporting date which affects the financial position and operation of the Company that needed to be adjusted or presented on the Interim Consolidated Financial Statements for the period from 01/01/2026 to 30/6/2026.

3. Transactions and balances with related parties

Related parties of the Company include: Key members, individuals who are related to key members and other related parties.

List of related parties

<u>Related parties</u>	<u>Relationship</u>
Southern Hataphar Co., Ltd	Affiliated Company
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	Affiliated Company
Mr. Le Anh Trung	Chairman (Appointed on March 30, 2026) and Deputy General Director (Dismissed from March 30, 2026)
Mr. Le Van Lo	Chairman (Dismissed from March 30, 2026) and Board of Directors Advisor (Appointed on March 30, 2026)
Mr. Le Xuan Thang	Permanent Vice Chairman (Appointed on March 30, 2026) and General Director (Dismissed from March 30, 2026)
Mr. Hiroyasu Nishioka	Vice Chairman (Appointed on March 30, 2026)
Mr. Yuichiro Okuma	Member of of Board of Directors (Appointed on March 30, 2026)
Mr. Osamu Yomogida	Member of of Board of Directors (Appointed on March 30, 2026) General Director (Appointed on March 30, 2026)
Mr. Hoang Van Tue	Member of of Board of Directors
Ms. Le Viet Linh	Member of of Board of Directors, Deputy General Director
Mr. Keisuke Oshio	Member of of Board of Directors (Dismissed from March 30, 2026)
Mr. Nguyen Ba Lai	Deputy General Director
Mr. Ngo Tuan Viet	Deputy General Director
Mr. Ngo Van Chinh	Head of Board of Supervisory

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

Mr. Kazuhiro Chiku	Member of Board of Supervisory
Ms. Nguyen Thi Hoa	Member of Board of Supervisory (Appointed on March 30, 2026)
Mr. Nguyen Ha De	Member of Board of Supervisory (Dismissed from March 30, 2026)
Mr. Dinh Nam Ha	Chief Accountant (Appointed on March 30, 2026)
Ms. Pham Minh Thu	Company Administrator and Information Discloser
Mr. Hoang Dinh Dang	Head of Internal Audit Committee
Ms. Doan Ha Thu	Member of Internal Audit Committee
Mr. Bui Doan Dat	Member of Internal Audit Committee
Mr. Bui Thao Nguyen	Member of Internal Audit Committee
Mr. Murakawa Hitoshi	Member of Internal Audit Committee
Mr. Hoang Quang Anh	Son of Mr. Hoang Van Tue

3.1 During the period, the Company has entered into its significant transactions with related parties as follows:

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
a) Sales		
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	2,652,645,033	107,562,841,697
Southern Hataphar Co., Ltd	163,636,364	
b) Purchase		
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	12,259,581,291	46,295,324,209
c) Payment discount received		
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	1,660,899,099	906,942,060
d) Borrowing costs		
Mr. Le Van Lo	248,344,140	508,597,522
Mr. Nguyen Ba Lai	39,810,666	71,285,488
Mr. Hoang Van Tue	15,549,333	29,594,844
Mr. Le Anh Trung	13,387,050	10,360,475
Mr. Dinh Nam Ha	4,382,833	
Mr. Hoang Quang Anh	27,583,632	31,847,586

3.2 Related party balances

	30/6/2026 VND	01/01/2026 VND
a) Trade receivables		
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	22,792,015,259	40,103,925,920
b) Advances to suppliers		
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	766,371,231	1,830,521,186
c) Trade payables		
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	4,475,831,169	5,817,834,883

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)***d) Borrowings**

Mr. Le Van Lo	7,914,130,077	24,326,171,582
Mr. Nguyen Ba Lai	1,000,000,000	3,000,000,000
Mr. Hoang Van Tue	-	639,872,000
Mr. Le Anh Trung	429,301,455	429,301,455
Mr. Hoang Quang Anh	323,844,390	916,357,390

3.3 Income of key management members

Income entitled of key management members during the period was as follows:

	From 01/01/2026 to 30/6/2026 VND	Form 01/01/2025 to 30/6/2025 VND
Mr. Le Anh Trung	984,959,500	791,024,100
Mr. Le Van Lo	1,046,411,600	918,732,000
Mr. Hiroyasu Nishioka	-	-
Mr. Le Xuan Thang	1,024,814,500	843,371,760
Ms. Le Viet Linh	964,344,200	792,825,660
Mr. Hoang Van Tue	863,232,800	716,481,960
Mr. Yuichiro Okuma	-	-
Mr. Keisuke Oshio	-	-
Mr. Osamu Yomogida	183,384,600	-
Mr. Nguyen Ba Lai	828,888,100	679,952,200
Mr. Ngo Tuan Viet	796,953,700	544,312,300
Mr. Ngo Van Chinh	762,338,600	680,783,400
Mr. Nguyen Thi Hoa	96,651,300	-
Mr. Kazuhizo Chiku	-	-
Mr. Nguyen Ha De	328,198,700	256,591,400
Mr. Dinh Nam Ha	116,767,600	-
Ms. Pham Minh Thu	35,974,700	-
Mr. Hoang Dinh Dang	156,989,100	18,265,100
Ms. Doan Ha Thu	86,526,400	9,679,800
Mr. Bui Doan Dat	63,582,200	-
Mr. Bui Thao Nguyen	26,315,200	-
Mr. Murakawa Hitoshi	-	-
Total	8,366,332,800	6,252,019,680

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim Consolidated Financial Statements)

4. Comparative information

Comparative figures are taken from Consolidated Financial Statements for the fiscal year ended 31/12/2025 and Interim Consolidated Financial Statements for the period from 01/01/2025 to 30/6/2025 of Hatay Pharmaceutical Joint Stock Company, which were audited and reviewed by Vietnam Auditing and Evaluation Co., Ltd. As presented in Note III.3, from January 01, 2026, the Company has applied Circular No. 99. Accordingly, certain prior-period figures have been restated to ensure comparability with the current period's figures, specifically as follows:

	Reported amount	Restatement amount	Amount after restatement
	VND	VND	VND
<i>Consolidated Statement of Financial Position as at 01/01/2026</i>			
Cash equivalents	10,300,000,000	70,814,792	10,370,814,792
Short-term held-to-maturity investments	150,000,000,000	3,045,424,635	153,045,424,635
Other short-term receivables	3,410,678,728	(3,116,239,427)	294,439,301
<i>Interim Consolidated Cash Flow Statement for the period form 01/01/2025 to 30/6/2025</i>			
Gains and losses from investing and financing activities	(12,925,105,580)	186,348,302	(12,738,757,278)
Interest earned, dividends and profits received	3,262,039,654	(186,348,302)	3,075,691,352

Approved, August 21, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director

Nguyen Hai Trieu

Dinh Nam Ha

Osamu Yomogida

