

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](mailto: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.: 683/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 separate 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 20,037,025,130, compared to VND 28,612,987,213 in the first half of 2025, representing a decrease of VND 8,575,962,083, equivalent to 29.97%. This was mainly due to:

- Cost of goods sold and services provided in the first half of 2026 was VND 1,016,144,986,713, compared to VND 915,306,801,744 in the first half of 2025, representing an increase of VND 100,838,184,969, equivalent to 11.02%.
- Gross profit from sales and services provided in the first half of 2026 was VND 84,641,730,180, compared to VND 100,296,588,884 in the first half of 2025, representing a decrease of VND 15,654,858,704, equivalent to 15.61%, thereby contributing to a decrease in the Company's profit after tax during the period.
- Financial income in the first half of 2026 was VND 11,227,502,695, compared to VND 12,917,918,262 in the first half of 2025, representing a decrease of VND 1,690,415,567, equivalent to 13.09%.

Other profit in the first half of 2026 was VND 5,953,008,754, compared to VND 6,815,063,901 in the first half of 2025, representing a decrease of VND 862,055,147, equivalent to 12.65%.

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 SEPARATE**  
**FINANCIAL STATEMENTS**

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



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## **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 Separate 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. Hiroyasu Nishioka | Vice Chairman (Appointed on March 30, 2026)           |
| Mr. Le Xuan Thang     | Permanent 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)        |
| Mr. Nguyen Ba Lai  | Deputy General Director                                 |
| Mr. Le Anh Trung   | Deputy General Director (Dismissed from March 30, 2026) |
| Ms. Le Viet Linh   | Deputy General Director                                 |
| Mr. Ngo Tuan Viet  | Deputy General Director                                 |

#### ***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 Separate 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 Separate Financial Statements. In the preparation of these Interim Separate Financial Statements, Board of Management is required to:

- 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 Separate Financial Statements;



**BOARD OF MANAGEMENT'S REPORT**

*(continued)*

- Prepare the Interim Separate 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 Separate 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 Separate Financial Statements comply with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Separate 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 Separate Financial Statements.

*For and on behalf of Board of Management,*

**HATAY PHARMACEUTICAL JOINT STOCK COMPANY**



**Osamu Yomogida**  
**General Director**

*Approved, August 20, 2026*



*Hanoi, August 24, 2026*

## REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

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

We have reviewed the accompanying Interim Separate Financial Statements of Hatay Pharmaceutical Joint Stock Company (hereinafter referred to as “the Company”), *prepared on August 20, 2026, from page 05 to page 37*, including: Interim Separate Statement of Financial Position as at June 30, 2026, Interim Separate Income Statement, Interim Separate Cash Flow Statement for the 6-month period then ended and Notes to the Interim Separate Financial Statements..

### Respective responsibilities of Board of Management

Board of Management of the Company is responsible for the preparation and true & fair presentation of the Interim Separate Financial Statements of Company in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Separate Financial Statements and for such internal control as Board of Management determines is necessary to enable the presentation of Interim Separate Financial Statements that are free from material misstatements whether due to fraud or error.

### Respective responsibilities of Auditor

Our responsibility is to express a conclusion on the accompanying Interim Separate 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 Separate 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.

### Auditor's conclusion

Base on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not present fairly, in all material respects, the separate 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 Separate 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

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

| ASSETS                                |                                            | Codes      | Notes       | 30/6/2026                | 01/01/2026<br>(Restated) |
|---------------------------------------|--------------------------------------------|------------|-------------|--------------------------|--------------------------|
| <b>A -</b>                            | <b>CURRENT ASSET</b>                       | <b>100</b> |             | <b>655,365,313,488</b>   | <b>852,330,784,028</b>   |
| <b>I.</b>                             | <b>Cash and cash equivalents</b>           | <b>110</b> |             | <b>41,136,446,368</b>    | <b>62,204,146,573</b>    |
| 1.                                    | Cash                                       | 111        | V.1.        | 41,136,446,368           | 62,204,146,573           |
| <b>II.</b>                            | <b>Short-term financial investments</b>    | <b>120</b> |             | <b>102,549,534,200</b>   | <b>153,045,424,635</b>   |
| 1.                                    | Short-term held-to-maturity investments    | 124        | V.2.        | 102,549,534,200          | 153,045,424,635          |
| <b>III.</b>                           | <b>Short-term receivables</b>              | <b>130</b> |             | <b>156,195,458,927</b>   | <b>146,744,235,162</b>   |
| 1.                                    | Short-term trade receivables               | 131        | V.3.        | 121,928,153,228          | 117,809,555,476          |
| 2.                                    | Short-term advances to suppliers           | 132        | V.4.        | 37,753,115,123           | 32,697,898,240           |
| 3.                                    | Other short-term receivables               | 135        | V.5.        | 326,797,534              | 117,926,940              |
| 4.                                    | Provision for short-term doubtful debts    | 136        |             | (3,812,606,958)          | (3,881,145,494)          |
| <b>IV.</b>                            | <b>Inventories</b>                         | <b>140</b> | <b>V.7.</b> | <b>354,621,739,945</b>   | <b>490,336,977,658</b>   |
| 1.                                    | Inventories                                | 141        |             | 354,621,739,945          | 490,336,977,658          |
| <b>V.</b>                             | <b>Short-term biological assets</b>        | <b>150</b> |             | <b>-</b>                 | <b>-</b>                 |
| <b>VI.</b>                            | <b>Other current assets</b>                | <b>160</b> |             | <b>862,134,048</b>       | <b>-</b>                 |
| 1.                                    | Value added tax deductibles                | 162        |             | 862,134,048              | -                        |
| <b>B -</b>                            | <b>NON-CURRENT ASSETS</b>                  | <b>200</b> |             | <b>1,016,026,208,546</b> | <b>1,021,303,483,731</b> |
| <b>I.</b>                             | <b>Other long-term receivables</b>         | <b>210</b> |             | <b>6,407,042,500</b>     | <b>6,407,042,500</b>     |
| 1                                     | Other long-term receivables                | 216        | V.5.        | 6,407,042,500            | 6,407,042,500            |
| <b>II.</b>                            | <b>Fixed assets</b>                        | <b>220</b> |             | <b>148,786,311,640</b>   | <b>159,786,858,109</b>   |
| 1.                                    | Tangible fixed assets                      | 221        | V.11.       | 147,409,651,640          | 158,410,198,109          |
|                                       | - Historical cost                          | 222        |             | 394,839,257,990          | 398,075,756,774          |
|                                       | - Accumulated depreciation                 | 223        |             | (247,429,606,350)        | (239,665,558,665)        |
| 2.                                    | Intangible fixed assets                    | 227        | V.8.        | 1,376,660,000            | 1,376,660,000            |
|                                       | - Historical cost                          | 228        |             | 2,026,660,000            | 2,026,660,000            |
|                                       | - Accumulated amortization                 | 229        |             | (650,000,000)            | (650,000,000)            |
| <b>III.</b>                           | <b>Long-term biological assets</b>         | <b>230</b> |             | <b>-</b>                 | <b>-</b>                 |
| <b>IV.</b>                            | <b>Investment property</b>                 | <b>240</b> |             | <b>-</b>                 | <b>-</b>                 |
| <b>V.</b>                             | <b>Long-term assets in progress</b>        | <b>250</b> |             | <b>814,748,939,426</b>   | <b>823,583,883,872</b>   |
| 1.                                    | Construction in progress                   | 252        | V.9.        | 814,748,939,426          | 823,583,883,872          |
| <b>VI.</b>                            | <b>Long-term financial investments</b>     | <b>260</b> | <b>V.2.</b> | <b>25,893,525,000</b>    | <b>25,893,525,000</b>    |
| 1.                                    | Investment into subsidiaries               | 261        |             | 22,743,525,000           | 22,743,525,000           |
| 2.                                    | Investments into joint-venture, associates | 262        |             | 3,150,000,000            | 3,150,000,000            |
| <b>VII.</b>                           | <b>Other non-current assets</b>            | <b>270</b> |             | <b>20,190,389,980</b>    | <b>5,632,174,250</b>     |
| 1.                                    | Long-term deferred expenses                | 271        | V.10.       | 20,190,389,980           | 5,632,174,250            |
| <b>TOTAL ASSETS (280 = 100 + 200)</b> |                                            | <b>280</b> |             | <b>1,671,391,522,034</b> | <b>1,873,634,267,759</b> |

(Notes from page 09 to page 37 are an integral part of these Interim Separate Financial Statements.)

Form B 01a - DN

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at June 30, 2026  
(continued)

Unit: VND  
01/01/2026

| RESOURCES                                                  | Codes      | Notes        | 30/6/2026                | 01/01/2026               |
|------------------------------------------------------------|------------|--------------|--------------------------|--------------------------|
| <b>C - LIABILITY</b>                                       | <b>300</b> |              | <b>581,311,133,378</b>   | <b>803,590,904,233</b>   |
| <b>I. Current liabilities</b>                              | <b>310</b> |              | <b>494,998,085,831</b>   | <b>717,185,556,686</b>   |
| 1. Short-term trade payables                               | 311        | V.12.        | 207,681,735,674          | 256,117,722,179          |
| 2. Short-term advances from customers                      | 312        | V.13.        | 103,941,603,902          | 177,873,939,986          |
| 3. Short-term Taxes and amount payable to the State Budget | 314        | V.14.        | 3,316,788,940            | 4,293,778,212            |
| 4. Payables to employees                                   | 315        |              | 17,519,795,880           | 25,671,261,962           |
| 5. Short-term accrued expenses                             | 316        | V.15.        | 96,289,965               | 111,756,803              |
| 6. Short-term deferred revenue                             | 319        | V.16.        | 658,524,989              | 575,370,229              |
| 7. Other short-term payables                               | 320        | V.17.        | 1,049,656,122            | 191,526,944              |
| 8. Short-term loans and obligations under finance lease    | 321        | V.18.        | 160,648,306,796          | 249,995,403,408          |
| 9. Welfare and bonus fund                                  | 323        |              | 85,383,563               | 2,354,796,963            |
| <b>II. Non-current liabilities</b>                         | <b>330</b> |              | <b>86,313,047,547</b>    | <b>86,405,347,547</b>    |
| 1. Other long-term payables                                | 338        | V.17.        | 3,244,800,000            | 3,337,100,000            |
| 2. Long-term loans and obligations under finance lease     | 339        | V.18.        | 83,068,247,547           | 83,068,247,547           |
| <b>D - EQUITY</b>                                          | <b>400</b> | <b>V.19.</b> | <b>1,090,080,388,656</b> | <b>1,070,043,363,526</b> |
| 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        |              | 36,282,220,000           | 36,282,220,000           |
| 3. Other owner's capital                                   | 414        |              | -                        | 24,375,893,101           |
| 4. Treasury shares                                         | 415        |              | (15,130,000)             | (15,130,000)             |
| 5. Investment and development fund                         | 418        |              | 8,963,148,976            | 8,963,148,976            |
| 6. Retained earnings                                       | 420        |              | 139,094,639,680          | 94,681,721,449           |
| - Retained earnings accumulated to the prior year end      | 420a       |              | 119,057,614,550          | 42,236,134,228           |
| - Retained earnings of this period                         | 420b       |              | 20,037,025,130           | 52,445,587,221           |
| <b>TOTAL RESOURCES (440=300 + 400)</b>                     | <b>440</b> |              | <b>1,671,391,522,034</b> | <b>1,873,634,267,759</b> |

Approved, August 20, 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 37 are an integral part of these Interim Separate Financial Statements.)



Form B 02a - DN

## INTERIM SEPARATE INCOME STATEMENT

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

Unit: VND

| ITEMS                                                           | Codes | Notes  | From 01/01/2026<br>to 30/6/2026 | Form 01/01/2025<br>to 30/6/2025 |
|-----------------------------------------------------------------|-------|--------|---------------------------------|---------------------------------|
| 1 Gross revenue from goods sold and services rendered           | 01    | VI.1.  | 1,100,835,692,655               | 1,015,603,390,628               |
| 2 Revenue deductions                                            | 02    | VI.2.  | 48,975,762                      | -                               |
| 3 Net revenue from goods sold and services rendered (10=01-02)  | 10    | VI.3.  | 1,100,786,716,893               | 1,015,603,390,628               |
| 4 Cost of sales                                                 | 11    | VI.4.  | 1,016,144,986,713               | 915,306,801,744                 |
| 5 Gross profit from goods sold and services rendered (20=10-11) | 20    |        | 84,641,730,180                  | 100,296,588,884                 |
| 6 Gain/Loss from the sale, liquidation of investment properties | 21    |        | -                               | -                               |
| 7 Financial income                                              | 22    | VI.5.  | 11,227,502,695                  | 12,917,918,262                  |
| 8 Financial expenses                                            | 23    | VI.6.  | 6,527,240,650                   | 13,245,813,064                  |
| - In which: Borrowing costs                                     | 24    |        | 5,758,663,193                   | 7,127,225,787                   |
| 9 Selling expenses                                              | 25    | VI.9.  | 20,631,771,897                  | 13,939,566,132                  |
| 10 General and administration expenses                          | 26    | VI.9.  | 49,410,959,556                  | 57,414,106,905                  |
| 11 Operating profit<br>(30=20+21+22-(23+25+26))                 | 30    |        | 19,299,260,772                  | 28,615,021,045                  |
| 12 Other income                                                 | 31    | VI.7.  | 6,728,114,480                   | 7,444,508,390                   |
| 13 Other expenses                                               | 32    | VI.8.  | 775,105,726                     | 629,444,489                     |
| 14 Profit from other activities (40 = 31 - 32)                  | 40    |        | 5,953,008,754                   | 6,815,063,901                   |
| 15 Accounting profit before tax (50=30+40)                      | 50    |        | 25,252,269,526                  | 35,430,084,946                  |
| 16 Current corporate income tax expenses                        | 51    | VI.11. | 5,215,244,396                   | 6,817,097,733                   |
| 17 Deferred corporate income tax expenses                       | 52    |        | -                               | -                               |
| 18 Net profit after corporate income tax<br>(60=50-51-52)       | 60    |        | 20,037,025,130                  | 28,612,987,213                  |

Approved, August 20, 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 37 are an integral part of these Interim Separate Financial Statements.)



**INTERIM SEPARATE CASH FLOW STATEMENT**

(Under indirect method)

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

Unit: VND

| ITEMS                                                                                          | Codes | Notes | From 01/01/2026<br>to 30/6/2026 | Form 01/01/2025<br>to 30/6/2025<br>(Restated) |
|------------------------------------------------------------------------------------------------|-------|-------|---------------------------------|-----------------------------------------------|
| <b>I. Cash flows from operating activities</b>                                                 |       |       |                                 |                                               |
| 1. Profit before tax                                                                           | 01    |       | 25,252,269,526                  | 35,430,084,946                                |
| 2. Adjustments for                                                                             |       |       |                                 |                                               |
| - Depreciation of fixed assets and investment properties                                       | 02    |       | 11,150,546,469                  | 10,873,955,699                                |
| - Provisions                                                                                   | 03    |       | (68,538,536)                    | 212,849,489                                   |
| - Foreign exchange gains and losses arising from translating foreign currency items            | 04    |       | (987,481,174)                   | 5,299,727,203                                 |
| - Gains and losses from investing activities                                                   | 05    |       | (3,491,722,610)                 | (5,046,140,508)                               |
| - Borrowing costs                                                                              | 06    |       | 5,758,663,193                   | 7,127,225,787                                 |
| 3. Operating profit before movements in working capital                                        | 08    |       | 37,613,736,868                  | 53,897,702,616                                |
| - Increase, decrease in receivables                                                            | 09    |       | (10,244,819,277)                | 10,903,558,912                                |
| - Increase, decrease in inventories                                                            | 10    |       | 135,715,237,713                 | (26,801,171,853)                              |
| - Increase, decrease in payables (Excluding interest payable and corporate income tax payable) | 11    |       | (128,810,166,757)               | 98,501,284,046                                |
| - Increase, decrease in deferred expenses                                                      | 12    |       | (1,598,308,200)                 | 259,256,417                                   |
| - Borrowing costs paid                                                                         | 14    |       | (5,774,130,031)                 | (7,173,238,312)                               |
| - Corporate income tax paid                                                                    | 15    |       | (6,074,969,456)                 | (8,736,787,583)                               |
| - Other cash outflows                                                                          | 17    |       | (2,269,413,400)                 | (178,962,877)                                 |
| Net cash flows from operating activities                                                       | 20    |       | 18,557,167,460                  | 120,671,641,366                               |
| <b>II. Cash flows from investing activities</b>                                                |       |       |                                 |                                               |
| 1. Acquisition and construction of fixed assets and other non-current assets                   | 21    |       | (4,274,963,084)                 | (39,531,937,520)                              |
| 2. Proceeds from sale, disposal of fixed assets and other non-current assets                   | 22    |       | -                               | 100,000,000                                   |
| 3. Cash outflows for lending, buying debt instruments of other entities                        | 23    |       | (120,000,000,000)               | (60,000,000,000)                              |
| 4. Cash recovered from lending, selling debt instruments of other entities                     | 24    |       | 170,000,000,000                 | 90,000,000,000                                |
| 5. Interest earned, dividends and profits received                                             | 27    |       | 3,987,613,045                   | 5,248,167,927                                 |
| Net cash flow from investment activities                                                       | 30    |       | 49,712,649,961                  | (4,183,769,593)                               |
| <b>III. Cash flow from financial activities</b>                                                |       |       |                                 |                                               |
| 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    |       | (21,077,279,191)                | 68,906,052,958                                |
| Cash and cash equivalents at the beginning of the period                                       | 60    |       | 62,204,146,573                  | 69,332,546,815                                |
| Effect of changes in foreign exchange rates                                                    | 61    |       | 9,578,986                       | 657,432                                       |
| Cash and cash equivalents at the end of the period                                             | 70    | V.01  | 41,136,446,368                  | 138,239,257,205                               |

Approved, August 20, 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 37 are an integral part of these Interim Separate Financial Statements.)

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS**

*(Notes are an integral part of and they shall be read in conjunction with such enclosed Interim Separate 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**

- Manufacture of pharmaceuticals, medicinal chemical and botanical products. Details: Medicine manufacturing enterprise; Production of 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;
- Implementing the right to wholesale medicine and pharmaceutical ingredients produced by the facility itself in Vietnam; Selling medicine and pharmaceutical ingredients to medicine and pharmaceutical ingredient sales facilities 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.



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

**5. Structure of enterprise**

***The Company's subsidiaries under direct control***

Company only invests in 01 subsidiary is Ha Tay Pharmaceutical and Medical Equipment Joint Stock Company, headquartered at No. 10, Alley 4, Xom street, Phu Luong ward, Hanoi, Vietnam. The principal activities of this subsidiary are the production of functional foods and trading of medical equipment. At the end of the accounting period, the Company's capital contribution ratio in the subsidiary is 50.63%, the voting rights ratio and the ownership ratio are equivalent to the capital contribution ratio.

***List of the Company's associates***

| Name                                                              | Address                                                         | Principal activities                                | Proportion of contribution | Proportion of ownership | Voting right proportion |
|-------------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------|----------------------------|-------------------------|-------------------------|
| 1. Southern Hataphar Company Limited                              | No. 62 Tran Van Giap, Phu Thanh Ward, Ho Chi Minh City, Vietnam | Trading in medical equipment and instruments        | 48.28%                     | 48.28%                  | 48.28%                  |
| 2. Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | No. 101 Nguyen Viet Xuan, Ha Dong Ward, Hanoi, Vietnam          | Trading and distribution of pharmaceutical products | 49%                        | 49%                     | 49%                     |

***List of subordinate units:***

| Units                                                              | Address                                                                                                   |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| 1. Pharmaceutical Branch No. 1                                     | - Address: 4th floor, 10A Quang Trung, Ha Dong ward, Hanoi, Vietnam                                       |
| 2. Branch of Hatay Pharmaceutical Joint Stock Company in Nghe An   | - Address: No 80, Nguyen Trai road, Vinh Phu ward, Nghe An province, Vietnam                              |
| 3. Ba Vi Pharmaceutical Branch                                     | - Address: No 406, Quang Oai road, Quang Oai commune, Hanoi, Vietnam                                      |
| 4. Thuong Tin Pharmaceutical Branch                                | - Address: No 251 Ga street, Thuong Tin commune, Hanoi, Vietnam                                           |
| 5. My Duc Pharmaceutical Branch                                    | - Address: No. 92, Team 3, Te Tieu village, My Duc commune, Hanoi, Vietnam                                |
| 6. Dan Phuong Branch                                               | - Address: No. 2, 422 street, zone 6, Hoai Duc commune, Hanoi, Vietnam                                    |
| 7. Branch of Hatay Pharmaceutical Joint Stock Company in Thai Binh | - Address: Lot 13, Group 22, Doc Den street, Resettlement Area, Tran Lam ward, Hung Yen Province, Vietnam |
| 8. Phu Xuyen Pharmaceutical Branch                                 | - Address: My Lam sub-area, Phu Xuyen commune, Hanoi, Vietnam                                             |



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

- |                                                        |   |                                                                                        |
|--------------------------------------------------------|---|----------------------------------------------------------------------------------------|
| 9. Son Tay Pharmaceutical Branch                       | - | Address: 122 Le Loi street, Son Tay ward, Hanoi, Vietnam                               |
| 10. Quoc Oai Pharmaceutical Branch                     | - | Address: pho Huyen street, Quoc Oai commune, Hanoi, Vietnam                            |
| 11. Ung Hoa Pharmaceutical Branch                      | - | Address: No. 96, Hong Phong hamlet, Hoang Xa village, Van Dinh commune, Hanoi, Vietnam |
| 12. Thanh Oai Pharmaceutical Branch                    | - | Address: 121 Kim Bai street, Thanh Oai commune, Hanoi, Vietnam                         |
| 13. Thach That Pharmaceutical Branch                   | - | Address: Road 84, Thach That commune, Hanoi, Vietnam                                   |
| 14. Branch of Hatay Pharmaceutical Joint Stock Company | - | Address: 4th Floor, No. 10A Quang Trung, Ha Dong ward, Hanoi, Vietnam                  |

**6. Comparability of information on the Interim Separate Financial Statements**

The comparative figures are taken from the Separate Financial Statements for the fiscal year ended December 31, 2025 and the Interim Separate 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 Separate Financial Statement.

**7. Employees**

The number of the employees as at June 30, 2026 is 564 people (as at December 31, 2025: 586 people).

**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 Separate 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 Separate Financial Statements.

**III. Applied accounting regime and standards**

**1. Applied accounting regime and standards**

The Company applies the Vietnamese Accounting Standards and 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.

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

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

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

(Notes are an integral part of and they shall be read in conjunction with such enclosed Interim Separate 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") 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 promulgated 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 preparing and presenting the Interim Separate Financial Statements for the period from 01/01/2026 to 30/6/2026.

## IV. Significant accounting policies

### 1. Basis of preparing the Interim Separate Financial Statements

These Interim Separate Financial Statements are separate ones prepared for the Parent Company. The Company prepares these Interim Separate Financial Statements with a view to disclosing information, in particular, in accordance with regulations in the Circular No. 96/2020/TT-BTC dated November 16, 2020 by Ministry of Finance guiding information disclosure on stock exchange market. In addition, the Company also prepares Interim Consolidated Financial Statements for the Company and Subsidiaries (as presented in details in Note I.5.) for the 6 month period ended June 30, 2026 and 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.

Users of these Interim Separate Financial Statements should read these reports together with the Interim Consolidated Financial Statements for full view over the interim consolidated financial position, interim consolidated income statement and interim consolidated cash flows of the Company.

### 2. Estimates

The preparation of Interim Separate Financial Statements in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Separate Financial Statements requires the Board of Management to make reasonable estimates calculations and assumptions that affect the reported amounts of liabilities, assets and the presentation of liabilities and contingent assets as at the date of the Interim Separate Financial Statements, as well as the reported amounts of revenue and expenses throughout the financial period. Although accounting estimates are made to the best knowledge of the Board of Management, the actual amounts incurred may differ from the estimates or assumptions made.

### 3. Principle for recognizing Cash

Cash include cash on hand, demand deposits that are highly liquid, readily convertible to cash, and subject to insignificant risk of changes in value.

### 4. Accounting principle for financial investments

#### *Held-to-maturity investments*

Held-to-maturity investments include investments that the Company intends and is able to hold until maturity. A held-to-maturity investment is a term deposit at a Bank that is held until maturity for the purpose of earning periodic interest.

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 provisions for doubtful debts.



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

Provision for held-to-maturity investments is recognized when there is any indication or objective evidence that part or all of the Company's held-to-maturity investments may not be recoverable.

**Investment into subsidiaries**

Subsidiaries are companies under control of the Company. The control means the Company is able to control financial policies and operations of investee companies in order to get economic benefits from these companies.

**Investments into associates**

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

Investments in subsidiaries and associates are initially recorded at cost, including the purchase price or capital contribution plus costs directly related to the investment. In case of investment in non-monetary assets, the cost of the investment is recorded at the fair value of the non-monetary assets at the time of arising.

Dividends and profits from periods prior to the investment being purchased are recorded as a reduction in the value of the investment itself. Dividends and profits from periods subsequent to the investment being purchased are recorded as revenue. Dividends received in shares are only recorded as the number of shares increased, not record the value of the shares received.

Provision for investments in subsidiaries and associates is appropriated at the time of preparing Separate Financial Statements when investments in subsidiaries and associates have decreased compared to original cost, the Company appropriated provisions as follows:

For investments whose fair value cannot be determined at the balance sheet date, provisions are appropriated at an amount equal to the difference between the actual capital contributions of the parties at the subsidiaries and associated companies and the actual equity multiplied by the Company's capital contribution ratio compared to the total actual capital contributions of the parties at the subsidiaries and associated companies.

Increase, decrease in the provision for investment in subsidiaries and associates companies that must be appropriated at the closing date of preparing Interim Separate Financial Statements is recorded in financial expenses.

As at June 30, 2026, the Company has no investments need to make provision.

**5. 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.

Provision for doubtful debts is made for each doubtful based on age of each debt amounts or estimated loss that may incur because debtors are insolvent under liquidation, bankruptcy or similar hardship.

Increase, decrease in provision for doubtful debts to be made at the accounting period end shall be recognized into general administration expenses.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

**6. 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 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.

**7. Principle for fixed asset recognition and depreciation**

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

The historical cost of tangible fixed assets acquired through purchase comprises the purchase price together with all directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of operating in the manner intended by the Company.

The historical cost of fixed assets which are constructed by contractors includes value of completed and handover works, directly-related costs and stamp duty.

The historical cost of tangible fixed assets constructed or manufactured by the Company includes construction costs, actual production costs incurred, installation and trial run costs, and other directly attributable costs necessary to bring the asset to the location and condition required for it to be capable of operating.

The expenses incurred after the initial recognition of tangible fixed assets are recorded as the increases of historical cost of assets when these expenses are sure to increase economic benefits in the future. The incurred expenses which do not satisfy the above conditions are recognized into production and business operation expenses in the period.

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

| <i>Type of fixed assets</i>                | <i>Depreciation duration &lt;year&gt;</i> |
|--------------------------------------------|-------------------------------------------|
| - Land, building and architectural objects | 06 - 25                                   |
| - Machinery, equipment                     | 06 - 10                                   |
| - Means of transportation                  | 07                                        |
| - Managerial equipment, tools              | 03 - 06                                   |
| - Others                                   | 04                                        |

Gains or losses arising from the disposal or sale of assets are determined as the difference between the net proceeds from disposal and the carrying amount of the assets, and are recognized in the Interim Separate Income Statement.

**8. Principle for intangible fixed asset recognition and amortization**

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



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

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.

When an intangible fixed asset is sold or disposed, historical cost and accumulated amortization are written off and gain or loss from disposal is recognized into income or expense in the period.

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

**Land use rights**

Land use rights at 62 Tran Van Giap, Phu Thanh ward, Ho Chi Minh City, Vietnam, represent the value of the land use rights at historical cost less accumulated amortisation. Indefinite land use rights are not amortized under prevailing regulations.

**Accounting software**

Intangible fixed assets represent the value of the Accounting software at historical cost less accumulated amortisation. Accounting software is amortized on a straight-line basis in 03 years.

**9. 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.

**10. 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.

**11. 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.

**12. 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.

**13. Principle for recognition and capitalization of borrowing costs**

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





**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

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

**14. Principle for recognizing accrued expense**

The Company's accrued expenses include interest expenses which are expenses in the reporting period but have not been paid and are recorded in the business expenses of the reporting period.

Accrued expenses on production and business expenses in the period are calculated strictly with reasonable and reliable evidence on the expenses to be accrued in the period to ensure the accounting expenses payable to be accounted will match the actual costs incurred.

**15. 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.

**16. 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 repurchasing shares issued by the Company, the total amount paid, including any costs directly attributable to the transaction, is recognized as treasury shares and reflected as a deduction from equity. At the end of the accounting period, the actual cost of the repurchased shares is presented on the interim statement of financial position as a negative amount to reduce owners' equity.

*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.



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**17. 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;
- 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.

**18. 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.

**19. Principle and method of recognizing financial expense**

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

**20. 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.

**21. Other accounting principles and methods**

**Tax liabilities**

**Value added tax (VAT)**

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

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**Corporate income tax**

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

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

The Company applies corporate income tax rate at 20% on taxable profit.

The determination of taxable income and tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and its ultimate determination depends on the results of tax authorities' examination.

**Other taxes**

Other taxes are declared and paid to local tax authorities in accordance with the prevailing tax law in Vietnam.

**22. Related parties**

Parties are considered to be related parties of the Company if one party has the ability to, directly or indirectly, control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common control or under common significant influence. Related parties can be enterprises or individual, including close member of their families.

**23. 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.

**V. Additional information of items presented in Interim Separate Statement of Financial Position****1. Cash**

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



# HATAY PHARMACEUTICAL JOINT STOCK COMPANY

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

## INTERIM SEPARATE FINANCIAL STATEMENTS

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

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### NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

#### 2. Financial investments

##### a) Held-to-maturity investments

|                                                                                  | 30/6/2026              |                        | 01/01/2026<br>(Restated) |                        | Unit: VND              |
|----------------------------------------------------------------------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|
|                                                                                  | Carrying amount        | Recoverable amount     | Provision amount         | Carrying amount        | Recoverable amount     |
| <b>Short-term</b>                                                                |                        |                        |                          |                        |                        |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (i) | -                      | -                      | -                        | 81,904,219,178         | 81,904,219,178         |
| Vietnam Asia Commercial Joint Stock Bank - Ha Dong Branch (i)                    | 81,763,232,830         | 81,763,232,830         | -                        | 30,546,356,141         | 30,546,356,141         |
| Vietnam Technological and Commercial Joint Stock Bank - Dong Do Branch (i)       | 20,786,301,370         | 20,786,301,370         | -                        | 40,594,849,316         | 40,594,849,316         |
| <b>Total</b>                                                                     | <b>102,549,534,200</b> | <b>102,549,534,200</b> | <b>-</b>                 | <b>153,045,424,635</b> | <b>153,045,424,635</b> |

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

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

**b) Investments in other entities**

|                                                                      | 30/6/2026             |           | 01/01/2026            |           |
|----------------------------------------------------------------------|-----------------------|-----------|-----------------------|-----------|
|                                                                      | VND                   |           | VND                   |           |
|                                                                      | Cost                  | Provision | Cost                  | Provision |
| <b>Investment in subsidiaries</b>                                    | <b>22,743,525,000</b> | -         | <b>22,743,525,000</b> | -         |
| Hatay Pharmaceutical and Medical Equipment JSC (i)                   | 22,743,525,000        | -         | 22,743,525,000        | -         |
| <b>Investments in associates</b>                                     | <b>3,150,000,000</b>  | -         | <b>3,150,000,000</b>  | -         |
| Southern Hataphar Co., Ltd (ii)                                      | 700,000,000           | -         | 700,000,000           | -         |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC (iii) | 2,450,000,000         | -         | 2,450,000,000         | -         |
| <b>Total (*)</b>                                                     | <b>25,893,525,000</b> | -         | <b>25,893,525,000</b> | -         |

**Summary of the operating performance of subsidiaries, associates:**

(i) According to the 12th amended Business Registration Certificate dated 29/7/2025, the Company invested in Hatay Pharmaceutical and Medical Equipment JSC with a value of VND 20,857,750,000, equivalent to 50.63% of the charter capital. At the end of the accounting period, the Company invested VND 20,857,750,000, equivalent to 50.63% of the charter capital.

(ii) 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.

(iii) 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.

**3. Trade receivables**

|                                                                | 30/6/2026              |                        | 01/01/2026             |                        |
|----------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                                | VND                    |                        | VND                    |                        |
|                                                                | Carrying amount        | Provision              | Carrying amount        | Provision              |
| <b>a) Short-term</b>                                           |                        |                        |                        |                        |
| Hatay Pharmaceutical and Medical Equipment JSC                 | 11,998,011,734         | -                      | 13,747,403,367         | -                      |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 22,589,123,262         | -                      | 37,438,000,011         | -                      |
| Dong Do Pharmaceutical Co.,Ltd                                 | 27,868,489,018         | -                      | -                      | -                      |
| Others                                                         | 59,472,529,214         | (3,100,934,958)        | 66,624,152,098         | (3,169,473,494)        |
| <b>Total</b>                                                   | <b>121,928,153,228</b> | <b>(3,100,934,958)</b> | <b>117,809,555,476</b> | <b>(3,169,473,494)</b> |

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



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

**4. Advances to suppliers**

|                                                 | 30/6/2026             |                      | 01/01/2026            |                      |
|-------------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
|                                                 | VND                   |                      | VND                   |                      |
|                                                 | Amount                | Provision            | Amount                | Provision            |
| <b>a) Short-term</b>                            |                       |                      |                       |                      |
| Pharmametics products a division of max Biocare | 12,586,762,100        | -                    | 2,573,704,006         | -                    |
| Delta Pharma Ltd                                | 1,516,328,464         | -                    | 7,846,059,364         | -                    |
| Inbiotech l.t.d                                 | 646,177,815           | -                    | 6,997,520,425         | -                    |
| Saifen Drugs Philippines Inc                    | 3,584,185,500         | -                    | 2,840,549,628         | -                    |
| Blis pharma distribution and Consultancy corp.  | 11,973,124,900        | -                    | 3,384,715,680         | -                    |
| Others                                          | 7,446,536,344         | (711,672,000)        | 9,055,349,137         | (711,672,000)        |
| <b>Total</b>                                    | <b>37,753,115,123</b> | <b>(711,672,000)</b> | <b>32,697,898,240</b> | <b>(711,672,000)</b> |

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

**5. Other receivables**

|                                           | 30/6/2026            |           | 01/01/2026           |           |
|-------------------------------------------|----------------------|-----------|----------------------|-----------|
|                                           | VND                  |           | VND                  |           |
|                                           | Carrying amount      | Provision | Carrying amount      | Provision |
| <b>a) Short-term</b>                      | <b>326,797,534</b>   | <b>-</b>  | <b>117,926,940</b>   | <b>-</b>  |
| <i>Other receivables</i>                  | <i>23,853,629</i>    | <i>-</i>  | <i>26,950,629</i>    | <i>-</i>  |
| <i>Advances</i>                           | <i>302,943,905</i>   | <i>-</i>  | <i>90,976,311</i>    | <i>-</i>  |
| Nguyen Van Phuc                           | 100,000,000          | -         | -                    | -         |
| Others                                    | 202,943,905          | -         | 90,976,311           | -         |
| <b>b) Long-term</b>                       | <b>6,407,042,500</b> | <b>-</b>  | <b>6,407,042,500</b> | <b>-</b>  |
| <i>Mortgages, collaterals</i>             | <i>6,407,042,500</i> | <i>-</i>  | <i>6,407,042,500</i> | <i>-</i>  |
| Hoa Lac Hi-Tech Park Management Board (*) | 6,407,042,500        | -         | 6,407,042,500        | -         |
| <b>Total</b>                              | <b>6,733,840,034</b> | <b>-</b>  | <b>6,524,969,440</b> | <b>-</b>  |

(\*) 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 |
| <b>Total amount of receivables past due but impaired</b> |                      |                    |                      |                    |
| <i>Trade receivables</i>                                 | <i>3,460,368,948</i> | <i>359,433,990</i> | <i>3,539,882,618</i> | <i>370,409,124</i> |
| 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        |
| <i>Advances to suppliers</i>                             | <i>711,672,000</i>   | <i>-</i>           | <i>711,672,000</i>   | <i>-</i>           |
| ERP Solutions JSC                                        | 711,672,000          | -                  | 711,672,000          | -                  |
| <b>Total</b>                                             | <b>4,172,040,948</b> | <b>359,433,990</b> | <b>4,251,554,618</b> | <b>370,409,124</b> |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**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      | 67,020,330,327         | -         | 70,055,789,195         | -         |
| Tools, instruments | 50,606,651             | -         | 56,353,924             | -         |
| Work in progress   | 4,410,717,655          | -         | 9,735,832,625          | -         |
| Finished good      | 45,549,084,588         | -         | 23,437,595,070         | -         |
| Merchandise        | 135,894,481,496        | -         | 259,694,070,639        | -         |
| <b>Total</b>       | <b>354,621,739,945</b> | <b>-</b>  | <b>490,336,977,658</b> | <b>-</b>  |

**8. Increases, decreases of intangible fixed assets**

| Items                           | Accounting software | Land use rights | Unit: VND     |
|---------------------------------|---------------------|-----------------|---------------|
|                                 |                     |                 | Total         |
| <b>Historical cost</b>          |                     |                 |               |
| 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 |
| <b>Accumulated amortization</b> |                     |                 |               |
| Balance as at 01/01/2026        | 650,000,000         | -               | 650,000,000   |
| Balance as at 30/6/2026         | 650,000,000         | -               | 650,000,000   |
| <b>Net book value</b>           |                     |                 |               |
| 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  |

**9. Construction in progress**

|                                                             | 30/6/2026              | 01/01/2026             |
|-------------------------------------------------------------|------------------------|------------------------|
|                                                             | VND                    | VND                    |
| AQP assessment costs                                        | -                      | 1,277,777,778          |
| Cost of research and development of pharmaceutical products | -                      | 14,559,878,894         |
| Lang Hoa Lac High-Tech Pharmaceutical Factory Project (*)   | 814,748,939,426        | 807,746,227,200        |
| <b>Total</b>                                                | <b>814,748,939,426</b> | <b>823,583,883,872</b> |



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

(\*) 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 m<sup>2</sup> 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.

**10. Deferred expenses**

|                                                             | 30/6/2026<br>VND      | 01/01/2026<br>VND    |
|-------------------------------------------------------------|-----------------------|----------------------|
| <i>Long-term</i>                                            |                       |                      |
| Tools and supplies                                          | 2,049,108,501         | 2,465,920,534        |
| Cost of research and development of pharmaceutical products | 12,959,907,530        | -                    |
| Fixed asset repair expenses                                 | 4,959,151,727         | 2,858,499,091        |
| Others                                                      | 222,222,222           | 307,754,625          |
| <b>Total</b>                                                | <b>20,190,389,980</b> | <b>5,632,174,250</b> |

**HATAY PHARMACEUTICAL JOINT STOCK COMPANY**

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

**INTERIM SEPARATE FINANCIAL STATEMENTS**

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

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)**

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

**11. Increases, decreases of tangible fixed assets**

Unit: VND

| Items                           | Buildings and architectural objects | Machinery and equipment | Transportation means | Managerial equipment, tools | Other fixed assets | Total           |
|---------------------------------|-------------------------------------|-------------------------|----------------------|-----------------------------|--------------------|-----------------|
| <b>Historical cost</b>          |                                     |                         |                      |                             |                    |                 |
| Balance as at 01/01/2026        | 151,594,790,063                     | 231,068,833,687         | 11,142,238,581       | 3,830,611,943               | 439,282,500        | 398,075,756,774 |
| Purchase in the period          | -                                   | 150,000,000             | -                    | -                           | -                  | 150,000,000     |
| Disposals                       | -                                   | (3,386,498,784)         | -                    | -                           | -                  | (3,386,498,784) |
| Balance as at 30/6/2026         | 151,594,790,063                     | 227,832,334,903         | 11,142,238,581       | 3,830,611,943               | 439,282,500        | 394,839,257,990 |
| <b>Accumulated depreciation</b> |                                     |                         |                      |                             |                    |                 |
| Balance as at 01/01/2026        | 91,438,185,808                      | 138,610,646,213         | 5,539,168,526        | 3,638,275,618               | 439,282,500        | 239,665,558,665 |
| Depreciation for the period     | 3,224,110,314                       | 7,492,282,035           | 403,888,116          | 30,266,004                  | -                  | 11,150,546,469  |
| Disposals                       | -                                   | (3,386,498,784)         | -                    | -                           | -                  | (3,386,498,784) |
| Balance as at 30/6/2026         | 94,662,296,122                      | 142,716,429,464         | 5,943,056,642        | 3,668,541,622               | 439,282,500        | 247,429,606,350 |
| <b>Net book value</b>           |                                     |                         |                      |                             |                    |                 |
| As at 01/01/2026                | 60,156,604,255                      | 92,458,187,474          | 5,603,070,055        | 192,336,325                 | -                  | 158,410,198,109 |
| As at 30/6/2026                 | 56,932,493,941                      | 85,115,905,439          | 5,199,181,939        | 162,070,321                 | -                  | 147,409,651,640 |

Historical cost of fixed assets which has been fully depreciated but still in use as at 30/6/2026: VND 141,272,425,768 (As at 31/12/2025: VND 144,658,924,552).



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**12. Trade payables**

|                                                                | 30/6/2026              |                            | 01/01/2026             |                            |
|----------------------------------------------------------------|------------------------|----------------------------|------------------------|----------------------------|
|                                                                | VND                    |                            | VND                    |                            |
|                                                                | Amount                 | Amount able to be paid off | Amount                 | Amount able to be paid off |
| <b>a) Short-term</b>                                           |                        |                            |                        |                            |
| Dong Au Trading and Production Co., Ltd                        | 1,239,317,982          | 1,239,317,982              | 3,979,856,644          | 3,979,856,644              |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 3,404,250,661          | 3,404,250,661              | 4,686,428,203          | 4,686,428,203              |
| KPC Pharmaceuticals, Inc                                       | 23,878,433,717         | 23,878,433,717             | 19,025,983,320         | 19,025,983,320             |
| XL Laboratories PVT.,LTD                                       | -                      | -                          | 22,359,757,441         | 22,359,757,441             |
| Pharmaunity Co.,ltd                                            | -                      | -                          | 13,349,510,483         | 13,349,510,483             |
| Delta Pharma Ltd                                               | 53,462,671,565         | 53,462,671,565             | 35,828,249,950         | 35,828,249,950             |
| Blis pharma distribution and Consultancy corp.                 | -                      | -                          | 40,758,864,060         | 40,758,864,060             |
| Wockhardt Limited                                              | 24,663,029,725         | 24,663,029,725             | 10,056,600,528         | 10,056,600,528             |
| Pharmametics products a division of max Biocare                | 36,767,484,671         | 36,767,484,671             | 13,799,528,479         | 13,799,528,479             |
| Others                                                         | 64,266,547,353         | 64,266,547,353             | 92,272,943,071         | 92,272,943,071             |
| <b>Total</b>                                                   | <b>207,681,735,674</b> | <b>207,681,735,674</b>     | <b>256,117,722,179</b> | <b>256,117,722,179</b>     |

**b) Trade payables to related parties:** Details are stated in Note VIII.3**13. Advances from customers**

|                                               | 30/6/2026              | 01/01/2026             |
|-----------------------------------------------|------------------------|------------------------|
|                                               | VND                    | VND                    |
| 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          |
| French Pharmaceutical JSC                     | 1,399,623,012          | 28,976,548,644         |
| Others                                        | 31,481,093,350         | 38,885,221,408         |
| <b>Total</b>                                  | <b>103,941,603,902</b> | <b>177,873,939,986</b> |

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**14. Taxes and amount payable to the State Budget**

Unit: VND

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

**15. Accrued expenses**

|                   | 30/6/2026<br>VND  | 01/01/2026<br>VND  |
|-------------------|-------------------|--------------------|
| <b>Short-term</b> |                   |                    |
| Interest payable  | 96,289,965        | 111,756,803        |
| <b>Total</b>      | <b>96,289,965</b> | <b>111,756,803</b> |

**16. Deferred revenue**

|                                      | 30/6/2026<br>VND   | 01/01/2026<br>VND  |
|--------------------------------------|--------------------|--------------------|
| <b>Short-term</b>                    |                    |                    |
| Deferred revenue revenue from leases | 658,524,989        | 575,370,229        |
| <b>Total</b>                         | <b>658,524,989</b> | <b>575,370,229</b> |

**17. Other payables**

|                       | 30/6/2026<br>VND     | 01/01/2026<br>VND    |
|-----------------------|----------------------|----------------------|
| <b>a) Short-term</b>  |                      |                      |
| Others                | 1,049,656,122        | 191,526,944          |
| <b>b) Long-term</b>   |                      |                      |
| Deposits, collaterals | 3,244,800,000        | 3,337,100,000        |
| <b>Total</b>          | <b>4,294,456,122</b> | <b>3,528,626,944</b> |



## INTERIM SEPARATE FINANCIAL STATEMENTS

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

## NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

## Unit: VND

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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

(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.

(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*



# HATAY PHARMACEUTICAL JOINT STOCK COMPANY

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

## INTERIM SEPARATE FINANCIAL STATEMENTS

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

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### NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)

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

#### 19. Owner's equity

##### a) Movement in owner's equity

| Items                                                     | Owner's contributed capital | Share premium    | Other owner's capital | Treasury shares | Investment and development fund | Retained earnings | Total             |
|-----------------------------------------------------------|-----------------------------|------------------|-----------------------|-----------------|---------------------------------|-------------------|-------------------|
| Balance as at 01/01/2025                                  | 823,417,730,000             | 96,320,000,000   | 24,375,893,101        | (15,130,000)    | 8,963,148,976                   | 64,536,134,228    | 1,017,597,776,305 |
| Profit in the previous year                               | -                           | -                | -                     | -               | -                               | 52,445,587,221    | 52,445,587,221    |
| Increase owner's equity from share premium                | 60,037,780,000              | (60,037,780,000) | -                     | -               | -                               | -                 | -                 |
| Increase owner's equity from retained earnings            | 22,300,000,000              | -                | -                     | -               | -                               | (22,300,000,000)  | -                 |
| Balance as at 31/12/2025                                  | 905,755,510,000             | 36,282,220,000   | 24,375,893,101        | (15,130,000)    | 8,963,148,976                   | 94,681,721,449    | 1,070,043,363,526 |
| Profit in this period                                     | -                           | -                | -                     | -               | -                               | 20,037,025,130    | 20,037,025,130    |
| Increase retained earnings from other owners' capital (*) | -                           | -                | (24,375,893,101)      | -               | -                               | 24,375,893,101    | -                 |
| Balance as at 30/6/2026                                   | 905,755,510,000             | 36,282,220,000   | -                     | (15,130,000)    | 8,963,148,976                   | 139,094,639,680   | 1,090,080,388,656 |

(\*) Increase "Retained earnings" from "Other owners' capital" according to Resolution No. 219/NQ-DHT dated March 30, 2026 of the Annual General Meeting of Shareholders of HaTay Pharmaceutical Joint Stock Company.

Unit: VND

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**b) Details of owner's equity**

|                              | 30/6/2026<br>VND       | 01/01/2026<br>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        |
| <b>Total</b>                 | <b>905,755,510,000</b> | <b>905,755,510,000</b> |

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

|                                                          | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|----------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>Owner's contributed capital</b>                       |                                        |                                        |
| 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                        |
| <b>Paid dividend, shared profit, bonus shares issued</b> | -                                      | -                                      |

**d) Shares**

|                                             | 30/6/2026<br>Shares | 01/01/2026<br>Shares |
|---------------------------------------------|---------------------|----------------------|
| Number of shares registered for issue       | 90,575,551          | 90,575,551           |
| Number of shares issued to the public       | 90,575,551          | 90,575,551           |
| - Ordinary shares                           | 90,575,551          | 90,575,551           |
| Number of treasury shares                   | 1,513               | 1,513                |
| - Ordinary shares                           | 1,513               | 1,513                |
| Number of outstanding shares in circulation | 90,574,038          | 90,574,038           |
| - Ordinary shares                           | 90,574,038          | 90,574,038           |

An ordinary share has par value of VND 10,000

**e) Dividends**

Dividends declared after the end of the accounting period:

- Dividends declared on ordinary shares: none

- Dividends declared on preferred stock: none

Unrecorded cumulative preferred stock dividends: none

**20. Off Interim Separate Statement of Financial Position items****Foreign currencies**

|     | 30/6/2026 | 01/01/2026 |
|-----|-----------|------------|
| USD | 9,416.73  | 4,387.44   |
| EUR | 357.70    | 365.98     |



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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

**VI. Additional information for items presented in Interim Separate Income Statement**

**1. Gross revenue from goods sold and services rendered**

|                                                                              | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>a) Revenue</b>                                                            |                                        |                                        |
| Sale of finished good                                                        | 213,881,442,378                        | 265,730,014,278                        |
| Sales of merchandise                                                         | 886,954,250,277                        | 749,873,376,350                        |
| <b>Total</b>                                                                 | <b>1,100,835,692,655</b>               | <b>1,015,603,390,628</b>               |
| <b>b) Revenue with related parties:</b> Details are presented in Note VIII.3 |                                        |                                        |

**2. Deductions**

|              | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|--------------|----------------------------------------|----------------------------------------|
| Sales return | 48,975,762                             | -                                      |
| <b>Total</b> | <b>48,975,762</b>                      | <b>-</b>                               |

**3. Net revenue from goods sold and services rendered**

|                                                                                  | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|----------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>a) Net revenue</b>                                                            |                                        |                                        |
| Sale of finished good                                                            | 213,832,466,616                        | 265,730,014,278                        |
| Sales of merchandise                                                             | 886,954,250,277                        | 749,873,376,350                        |
| <b>Total</b>                                                                     | <b>1,100,786,716,893</b>               | <b>1,015,603,390,628</b>               |
| <b>b) Net revenue with related parties:</b> Details are presented in Note VIII.3 |                                        |                                        |

**4. Cost of sales**

|                             | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|-----------------------------|----------------------------------------|----------------------------------------|
| Cost of finished goods sold | 146,990,845,035                        | 182,242,619,588                        |
| Cost of merchandise sold    | 868,849,530,575                        | 732,963,198,401                        |
| Inventory handling costs    | 304,611,103                            | 100,983,755                            |
| <b>Total</b>                | <b>1,016,144,986,713</b>               | <b>915,306,801,744</b>                 |

**5. Financial income**

|                                                   | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|---------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>a) Financial income incurred in the period</b> |                                        |                                        |
| Interest income                                   | 3,551,713,582                          | 2,950,087,761                          |

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

|                                                                         |                       |                       |
|-------------------------------------------------------------------------|-----------------------|-----------------------|
| Dividends, profits shared                                               | -                     | 2,022,887,500         |
| Foreign exchange gain in the period                                     | 3,151,450,038         | 694,108,863           |
| Interest on deferred payment, payment discounts                         | 3,546,436,887         | 7,250,834,138         |
| Gain from exchange rate difference due to revaluation at the period end | 977,902,188           | -                     |
| <b>Total</b>                                                            | <b>11,227,502,695</b> | <b>12,917,918,262</b> |

**b) Financial income with related parties: Details are stated in Note VIII.3****6. Financial expenses**

|                                                                         | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|-------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>a) Financial expenses incurred in the period</b>                     |                                        |                                        |
| 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                          |
| <b>Total</b>                                                            | <b>6,527,240,650</b>                   | <b>13,245,813,064</b>                  |

**b) Financial expenses with related parties: Details are stated in Note VIII.3****7. Other income**

|                                     | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|-------------------------------------|----------------------------------------|----------------------------------------|
| Gain from disposals of fixed assets | -                                      | 100,000,000                            |
| Labor leasing income                | -                                      | 48,613,865                             |
| Leases income                       | 5,897,670,603                          | 7,002,215,655                          |
| Others                              | 830,443,877                            | 293,678,870                            |
| <b>Total</b>                        | <b>6,728,114,480</b>                   | <b>7,444,508,390</b>                   |

**8. Other expenses**

|                                                  | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|--------------------------------------------------|----------------------------------------|----------------------------------------|
| Back taxes, late payment, administrative penalty | 775,105,725                            | 95,270,996                             |
| Non-deductible value-added tax                   | -                                      | 534,173,474                            |
| Others                                           | 1                                      | 19                                     |
| <b>Total</b>                                     | <b>775,105,726</b>                     | <b>629,444,489</b>                     |

**9. Selling expenses and general administration expenses**

|                                                   | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|---------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>a) Selling expenses incurred in the period</b> | <b>20,631,771,897</b>                  | <b>13,939,566,132</b>                  |
| Staff cost                                        | 12,915,684,636                         | 7,576,125,608                          |
| Materials, packaging expenses                     | 296,482,934                            | 220,082,292                            |
| Equipment expenses                                | 67,322,557                             | 52,131,060                             |



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**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

|                                                                  |                       |                       |
|------------------------------------------------------------------|-----------------------|-----------------------|
| Depreciation and amortization                                    | 238,191,444           | 300,477,432           |
| External services expenses                                       | 3,962,550,710         | 1,427,234,974         |
| Other expenses in cash                                           | 3,151,539,616         | 4,363,514,766         |
| <b>b) General administration expenses incurred in the period</b> | <b>49,479,498,092</b> | <b>57,504,913,706</b> |
| Staff cost                                                       | 21,162,890,680        | 24,467,311,240        |
| Material cost management                                         | 1,843,767,535         | 1,791,987,821         |
| Office equipment expenses                                        | 3,312,781,611         | 4,861,630,843         |
| Depreciation and amortization                                    | 4,517,327,194         | 1,191,917,672         |
| Taxes, fees and charges                                          | 2,120,327,447         | 1,427,508,634         |
| Provision expenses                                               | -                     | 303,656,290           |
| External services expenses                                       | 7,235,569,886         | 8,353,042,002         |
| Other expenses in cash                                           | 9,286,833,739         | 15,107,859,204        |
| <b>c) Deduction from general administration expenses</b>         | <b>(68,538,536)</b>   | <b>(90,806,801)</b>   |
| Reversal of provisions for doubtful debts                        | (68,538,536)          | (90,806,801)          |

**10. Production cost by nature**

|                               | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|-------------------------------|----------------------------------------|----------------------------------------|
| The price of goods sold       | 868,849,530,575                        | -                                      |
| Raw materials and consumables | 116,318,422,497                        | 151,066,661,550                        |
| Labour                        | 47,878,173,050                         | 44,069,744,456                         |
| Depreciation and amortization | 11,366,753,747                         | 10,873,955,699                         |
| External services expenses    | 17,652,922,766                         | 16,268,279,854                         |
| Other expenses in cash        | 24,121,915,531                         | 29,845,824,181                         |
| <b>Total</b>                  | <b>1,086,187,718,166</b>               | <b>252,124,465,740</b>                 |

**11. Current corporate income tax expenses**

|                                                                    | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|--------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| Accounting profit before corporate income tax                      | 25,252,269,526                         | 35,430,084,946                         |
| Incomes exempted from corporate income tax                         | -                                      | (2,022,887,500)                        |
| Corporate income tax non-deductible expense                        | 823,952,455                            | 678,291,218                            |
| Corporate income tax assessable income                             | 26,076,221,981                         | 34,085,488,664                         |
| Current corporate income tax rate                                  | 20%                                    | 20%                                    |
| Corporate income tax expense calculated on current taxable incomes | 5,215,244,396                          | 6,817,097,733                          |

**12. Basic earnings per share**

Basic earnings per share is not presented on these Interim Separate Financial Statements but it will be presented on the Interim Consolidated Financial Statements for the period from 01/01/2026 to 30/6/2026 under guidelines in Vietnamese Accounting Standard No. 30 - Basic earnings per share.

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

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

|                                                 | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|-------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>1. Proceeds of borrowings in the period</b>  |                                        |                                        |
| Proceeds of borrowings under regular agreements | 208,735,041,876                        | 381,263,054,367                        |
| <b>2. Repayment of borrowings in the period</b> |                                        |                                        |
| Repayment of borrowing under regular agreements | 298,082,138,488                        | 428,844,873,182                        |

**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 Separate 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****Related parties**

Hatay Pharmaceutical and Medical Equipment JSC

Southern Hataphar Co., Ltd

Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC

Mr. Le Anh Trung

Mr. Le Van Lo

Mr. Le Xuan Thang

Mr. Hiroyasu Nishioka

**Relationship**

Subsidiary

Affiliated Company

Affiliated Company

Chairman (Appointed on March 30, 2026) and Deputy General Director (Dismissed from March 30, 2026)

Chairman (Dismissed from March 30, 2026) and Board of Directors Advisor (Appointed on March 30, 2026)

Permanent Vice Chairman (Appointed on March 30, 2026) and General Director (Dismissed from March 30, 2026)

Vice Chairman (Appointed on March 30, 2026)



**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS** (continued)

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

|                      |                                                                                                                    |
|----------------------|--------------------------------------------------------------------------------------------------------------------|
| Mr Yuichiro Okuma□   | Member of of Board of Directors<br>(Appointed on March 30, 2026)                                                   |
| Mr. Osamu Yomogida   | Member of of Board of Directors<br>(Appointed on March 30, 2026)<br>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<br>General Director                                                        |
| Mr. Keisuke Oshio    | Member of of Board of Directors<br>(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                                                                                       |
| Mr. Kazuhiro Chiku   | Member of Board of Supervisory                                                                                     |
| Ms. Nguyen Thi Hoa   | Member of Board of Supervisory<br>(Appointed on March 30, 2026)                                                    |
| Mr. Nguyen Ha De     | Member of Board of Supervisory<br>(Dismissed from March 30, 2026)                                                  |
| Mr. Dinh Nam Ha      | Chief Accountant<br>(Appointed on March 30, 2026)                                                                  |
| Ms. Pham Minh Thu    | Company Administrator and Information<br>Discloser                                                                 |
| Mr. Hoang Dinh Dang  | Head of Internal Audit Committee                                                                                   |
| Mr. Bui Doan Dat     | Member of Internal Audit Committee                                                                                 |
| Mr. Bui Thao Nguyen  | Member of Internal Audit Committee                                                                                 |
| Ms. Doan Ha Thu      | 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. a) During the period, the Company has entered into its significant transactions with related parties as follows:**

|                                                                | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>VND |
|----------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>a) Purchase</b>                                             |                                        |                                        |
| Hatay Pharmaceutical and Medical Equipment JSC                 | 664,653,750                            | 2,855,031,980                          |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 26,211,638,279                         | 37,602,527,438                         |
| <b>b) Sales</b>                                                |                                        |                                        |
| Hatay Pharmaceutical and Medical Equipment JSC                 | 7,564,799,053                          | 8,965,277,918                          |
| Southern Hataphar Co., Ltd                                     | 163,636,364                            | 163,636,364                            |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 68,922,766,634                         | 102,463,763,359                        |
| <b>c) Dividends</b>                                            |                                        |                                        |
| Hatay Pharmaceutical and Medical Equipment JSC                 | -                                      | 1,042,887,500                          |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | -                                      | 980,000,000                            |

**NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS (continued)***(Notes are an integral part of and they shall be read in conjunction with such enclosed Interim Separate Financial Statements)***d) Payment discount received**

|                                                                |               |             |
|----------------------------------------------------------------|---------------|-------------|
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 1,660,899,099 | 906,942,060 |
|----------------------------------------------------------------|---------------|-------------|

**e) 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<br>VND | 01/01/2026<br>VND |
|----------------------------------------------------------------|------------------|-------------------|
| <b>a) Trade receivables</b>                                    |                  |                   |
| Hatay Pharmaceutical and Medical Equipment JSC                 | 11,998,011,734   | 13,747,403,367    |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 22,589,123,262   | 37,438,000,011    |
| <b>b) Advances to suppliers</b>                                |                  |                   |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 766,371,231      | 1,200,236,884     |
| <b>c) Trade payables</b>                                       |                  |                   |
| Hatay Pharmaceutical and Medical Equipment JSC                 | 7,676,000        | 29,678,000        |
| Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC | 3,404,250,661    | 4,686,428,203     |
| <b>d) Loans</b>                                                |                  |                   |
| 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:

| Full name             | From 01/01/2026<br>to 30/6/2026<br>VND | Form 01/01/2025<br>to 30/6/2025<br>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                            |



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

|                      |                      |                      |
|----------------------|----------------------|----------------------|
| Mr. Ngo Tuan Viet    | 796,953,700          | 544,312,300          |
| Mr. Ngo Van Chinh    | 762,338,600          | 680,783,400          |
| Ms. Nguyen Thi Hoa   | 96,651,300           | -                    |
| Mr. Kazuhizo Chiku   | -                    | -                    |
| Mr. Nguyen Ha De     | 328,198,700          | 256,591,400          |
| Ms. Pham Minh Thu    | 35,974,700           | -                    |
| Mr. Dinh Nam Ha      | 116,767,600          | -                    |
| Mr. Hoang Dinh Dang  | 156,989,100          | -                    |
| Mr. Bui Doan Dat     | 63,582,200           | -                    |
| Mr. Bui Thao Nguyen  | 26,315,200           | -                    |
| Ms. Doan Ha Thu      | 86,526,400           | -                    |
| Mr. Murakawa Hitoshi | -                    | -                    |
| <b>Total</b>         | <b>8,366,332,800</b> | <b>6,224,074,780</b> |

**4. Comparative information**

Comparative figures are taken from Separate Financial Statements for the fiscal year ended 31/12/2025 and Interim Separate 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. (VAE).

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                      |
| <b>Interim Separate Statement of Financial Position as at 31/12/2025</b>                |                 |                    |                          |
| Short-term held-to-maturity investments                                                 | 150,000,000,000 | 3,045,424,635      | 153,045,424,635          |
| Other short-term receivables                                                            | 3,163,351,575   | (3,045,424,635)    | 117,926,940              |
| <b>Interim Separate Cash Flow Statement for the period from 01/01/2025 to 30/6/2025</b> |                 |                    |                          |
| Gains and losses from investing activities                                              | (5,072,975,261) | 26,834,753         | (5,046,140,508)          |
| Interest earned, dividends and profits received                                         | 5,275,002,680   | (26,834,753)       | 5,248,167,927            |

Approved, August 20, 2026

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director

  
 Nguyen Hai Trieu

  
 Dinh Nam Ha

  
 Osamu Yomogida
