

**HATAY PHARMACEUTICAL JOINT STOCK COMPANY**  
**CONSOLIDATED FINANCIAL STATEMENTS**

**For the period from 01/04/2025 to 30/06/2025**



No.: 557/CV-BCTC-DHT

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

*Hanoi, July 23, 2025*

**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 District – Hanoi City

Phone: 0433 501 117 – Fax: 0433 829 054

Information disclosure officer: Mr. Ngo Van Chinh – Head of the Supervisory Board

In the consolidated financial statements for Q2 2025, the business results of Hatay Pharmaceutical Joint Stock Company are as follows:

The total consolidated profit after tax in Q2 2025 was VND 13,408,687,822, compared to VND 18,430,456,526 in Q2 2024 — a decrease of VND 5,021,768,704, equivalent to a decline of 27.25%. This was mainly due to:

- Selling and administrative expenses in Q2 2025 amounted to VND 28,489,882,488, compared to VND 24,970,308,880 in Q2 2024 — an increase of VND 3,519,573,608, or 14.10%.
- Financial expenses in Q2 2025 were VND 9,447,239,102, compared to VND 6,916,531,549 in Q2 2024 — an increase of VND 2,530,707,553, or 36.59%, due to significant fluctuations in foreign exchange rates during the period.

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

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**HA TAY PHARMACEUTICAL JOINT STOCK  
COMPANY**



**General Director**

*Dr. Le Xuan Thang*

## CONSOLIDATED BALANCE SHEET

As at June 30, 2025

Unit: VND

ASSETS	Codes	Notes	30/06/2025	01/01/2025
<b>A - CURRENT ASSETS</b>	<b>100</b>		<b>983.000.728.638</b>	<b>924.861.085.892</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>I.01</b>	<b>157.117.080.604</b>	<b>90.269.672.873</b>
1 Cash	111		77.117.080.604	70.269.672.873
2 Cash equivalents	112		80.000.000.000	20.000.000.000
<b>II. Short-term financial investments</b>	<b>120</b>		<b>70.000.000.000</b>	<b>90.000.000.000</b>
1 Held-to-maturity investments	123	I.02	70.000.000.000	90.000.000.000
<b>III. Short-term receivables</b>	<b>130</b>		<b>200.021.406.672</b>	<b>192.360.480.643</b>
1 Short-term trade receivables	131	I.03	123.031.080.019	127.407.266.728
2 Short-term advances to suppliers	132	I.04	71.930.682.320	59.380.091.165
3 Other short-term receivables	136	I.05	8.583.645.056	8.884.273.984
4 Provision for short-term doubtful debts	137	I.06	(3.524.000.723)	(3.311.151.234)
<b>IV. Inventories</b>	<b>140</b>	<b>I.07</b>	<b>551.619.373.482</b>	<b>527.935.214.966</b>
1 Inventories	141		553.580.423.233	529.896.264.717
2 Provision for devaluation of inventories	149		(1.961.049.751)	(1.961.049.751)
<b>V. Other short-term assets</b>	<b>150</b>		<b>4.242.867.880</b>	<b>24.295.717.410</b>
1 Value added tax deductibles	152		3.620.012.051	23.664.448.196
2 Taxes and other receivables from the State budget	154	I.15	622.855.829	631.269.214
<b>B - NON-CURRENT ASSETS</b>	<b>200</b>		<b>1.020.481.990.939</b>	<b>1.001.444.167.114</b>
<b>I. Long-term receivables</b>	<b>210</b>		-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>183.884.598.088</b>	<b>187.367.778.307</b>
1 Tangible fixed assets	221	I.08	182.507.938.088	185.991.118.307
Cost	222		443.739.850.615	438.444.729.462
Accumulated depreciation	223		(261.231.912.527)	(252.453.611.155)
2 Intangible fixed assets	227	I.09	1.376.660.000	1.376.660.000
Cost	228		2.026.660.000	2.026.660.000
Accumulated amortization	229		(650.000.000)	(650.000.000)
<b>III. Investment property</b>	<b>230</b>		-	-
<b>IV. Long-term assets in progress</b>	<b>240</b>		<b>812.699.877.711</b>	<b>790.109.801.102</b>
1 Construction in progress	242	I.10	812.699.877.711	790.109.801.102
<b>V. Long-term financial investments</b>	<b>250</b>	<b>I.02</b>	<b>19.525.815.642</b>	<b>19.335.631.790</b>
1 Investment in joint-ventures, associates	252		19.525.815.642	19.335.631.790
2 Held-to-maturity investments	255		-	-
<b>VI. Other long-term assets</b>	<b>260</b>		<b>4.371.699.498</b>	<b>4.630.955.915</b>
1 Long-term prepayments expenses	261	I.11	4.371.699.498	4.630.955.915
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>2.003.482.719.577</b>	<b>1.926.305.253.006</b>



## CONSOLIDATED BALANCE SHEET

As at June 30, 2025

(continued)

Unit: VND

01/01/2025

RESOURCES	Codes	Notes	30/06/2025	01/01/2025
<b>C - LIABILITIES</b>	<b>300</b>		<b>910.951.253.492</b>	<b>869.544.931.289</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>809.194.798.020</b>	<b>767.752.475.817</b>
1 Short - term trade payables	311	I.12	305.475.578.704	235.206.963.747
2 Short - term advances from customers	312	I.13	151.464.336.894	131.593.255.879
3 Taxes and amounts payable to the State budget	313	I.14	3.302.483.432	6.057.330.629
4 Payables to employees	314		14.800.889.567	15.735.720.457
5 Short-term accrued expenses	315	I.16	2.126.531.079	162.743.579
6 Short-term unearned revenue	318	I.17	1.497.365.896	909.298.387
7 Other current payables	319	I.18	809.239.523	608.008.522
8 Short-term loans and obligations under finance leases	320	I.15	325.692.156.052	373.273.974.867
9 Bonus and welfare funds	322		4.026.216.873	4.205.179.750
<b>II. Long-term liabilities</b>	<b>330</b>		<b>101.756.455.472</b>	<b>101.792.455.472</b>
1 Other long-term payables	337	I.18	4.843.500.000	4.879.500.000
2 Long-term loans and obligations under finance leases	338	I.15	96.912.955.472	96.912.955.472
<b>D - EQUITY</b>	<b>400</b>		<b>1.092.531.466.085</b>	<b>1.056.760.321.717</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>I.19</b>	<b>1.092.531.466.085</b>	<b>1.056.760.321.717</b>
1 Owner's contributed capital	411		823.417.730.000	823.417.730.000
- Ordinary shares carrying voting rights	411a		823.417.730.000	823.417.730.000
2 Share premium	412		97.320.000.000	97.320.000.000
3 Other owners' equity	414		26.612.306.630	26.612.306.630
4 Treasury shares	415		(8.083.874.357)	(8.083.874.357)
5 Investment and development fund	418		10.749.248.213	10.749.248.213
6 Retained earnings	421		113.485.035.064	79.530.817.489
- Retained earnings accumulated to the prior period	421a		78.999.133.435	47.855.748.037
- Retained earnings of current period	421b		34.485.901.629	31.675.069.452
8 Non-controlling interest	429		29.031.020.535	27.214.093.742
<b>II. Other resources and funds</b>	<b>430</b>		-	-
<b>TOTAL RESOURCES (440=300+400)</b>	<b>440</b>		<b>2.003.482.719.577</b>	<b>1.926.305.253.006</b>

Hanoi, July 23, 2025

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

Prepared by

Chief Accountant

General Director



Nguyen Thi Bich Ngoc



Hoang Van Tue



Le Xuan Thang

**CONSOLIDATED INCOME STATEMENT**

For the period from 01/4/2025 to 30/6/2025

Unit: VND

ITEMS	Codes	Notes	Quarter II		Accumulated from the beginning of the year	
			Year 2025	Year 2024	Year 2025	Year 2024
1 Gross revenue from goods sold and services rendered	01	II.1	1.070.569.562.879	474.464.366.128	1.070.569.562.879	999.692.287.014
2 Deductions	02	II.2	209.869.070	272.242.592	209.869.070	243.758.050
3 Net revenue from goods sold and services rendered (10=01-02)	10	II.3	1.070.359.693.809	474.192.123.536	1.070.359.693.809	999.448.528.964
4 Cost of sales	11	II.4	963.034.045.601	426.143.089.853	963.034.045.601	898.553.441.477
5 Gross profit from goods sold and services rendered (20 =10-11)	20		107.325.648.208	48.049.033.683	107.325.648.208	100.895.087.487
6 Financial income	21	II.5	16.272.793.859	3.483.897.169	16.272.793.859	9.171.050.471
7 Financial expenses	22	II.6	13.245.813.064	4.413.606.603	13.245.813.064	11.717.873.151
In which: Interest expense	23		7.127.225.787	2.444.720.089	7.127.225.787	6.429.048.594
8 Profit or loss from associates, joint ventures	24		4.989.433.485	871.399.110	4.989.433.485	2.579.111.904
9 Selling expenses	25	II.9	15.716.331.981	6.085.501.337	15.716.331.981	15.595.150.935
10 General and administration expenses	26	II.9	60.775.790.178	24.044.992.182	60.775.790.178	49.428.512.010
11 Operating profit {30 = 20 + (21 - 22) + 24 - (25 + 26)}	30		38.849.940.329	17.860.229.840	38.849.940.329	35.903.713.766
12 Other income	31	II.7	7.453.240.653	2.898.542.887	7.453.240.653	6.794.446.141
13 Other expenses	32	II.8	630.379.075	-	630.379.075	8.576.831
14 Profit from other activities (40=31-32)	40		6.822.861.578	2.898.542.887	6.822.861.578	6.785.869.310
15 Accounting profit before tax (50=30+ 40)	50		45.672.801.907	20.758.772.727	45.672.801.907	42.689.583.076
16 Current CIT expense	51	II.10	8.352.860.985	3.936.770.028	8.352.860.985	8.106.682.346

17	Deferred CIT expense	52	-	-	-	-
18	Net profit after corporate income tax (60=50-51-52)	60	37.319.940.922	16.822.002.699	37.319.940.922	34.582.900.730
19	The Parent company's net profit after tax	61	34.485.901.629	15.583.089.247	34.485.901.629	33.321.771.674
20	The non-controlling interests shareholders' net profit after tax	62	2.834.039.293	1.238.913.452	2.834.039.293	1.261.129.056

Hanoi, July 23, 2025

# HATAY PHARMACEUTICAL JOINT STOCK COMPANY



Prepared by

*Nguyen Thi Bich Ngoc*

Nguyen Thi Bich Ngoc

*Hoang Van Tue*

Hoang Van Tue

Le Xuan Thang



**INTERIM CONSOLIDATED CASH FLOWS STATEMENT**

(Under indirect method)

For the period from 01/4/2025 to 30/6/2025

Unit: VND

ITEMS	Codes	Notes	Quarter II			Accumulated from the beginning of the year
			Year 2025	Year 2024	Year 2025	Year 2024
<b>I. Cash flow from operating activities</b>						
1. Profit before tax	01		16.337.117.560	22.849.532.970	45.672.801.907	42.689.583.076
2. Adjustments for						
- Depreciation of fixed assets and investment properties	02		5.948.299.520	4.742.577.473	11.930.613.214	9.337.403.254
- Provisions	03		212.849.489	1.652.903.450	212.849.489	1.652.903.450
- Foreign exchange gain/loss arising from translating foreign currency items	04		5.299.727.203	1.192.027.911	5.299.727.203	1.192.027.911
- Gain, loss from investing activities	05		(2.888.899.506)	(3.856.332.942)	(12.925.105.580)	(4.446.506.218)
- Interest expense	06		3.430.297.452	2.792.057.940	7.127.225.787	6.429.048.594
3. Profit from operating activities before changes in working capital	08		28.339.391.718	29.372.766.802	57.318.112.020	56.854.460.067
- Increases, Decreases in receivables	09		(62.448.659.751)	(6.609.215.816)	8.970.502.024	52.609.391.572
- Increases, Decreases in inventories	10		904.263.033	(1.813.294.928)	(23.684.158.516)	(44.043.828.687)
- Increases, Decreases in payables (excluding interest payable, corporate income tax payable)	11		98.272.860.270	9.779.888.515	98.493.753.748	3.780.187.131
- Increases, Decreases in prepayment expense	12		214.748.378	85.236.779	259.256.417	358.495.842
- Interest expense paid	14		(2.502.407.445)	(2.899.973.221)	(7.173.238.312)	(6.495.284.521)
- Corporate income tax paid	15		(5.424.431.247)	(3.687.605.902)	(10.494.507.962)	(7.624.375.930)
- Other cash outflows	17		(177.662.877)	(184.500.000)	(178.962.877)	(199.700.000)
Net cash flow from operating activities	20		57.178.102.079	24.043.302.229	123.510.756.542	55.239.345.474
<b>II. Cash flow from investing activities</b>						
1. Acquisition and construction of fixed assets and other non-current assets	21		(19.315.893.497)	(23.964.640.240)	(40.457.863.446)	(68.812.137.228)
2. Proceeds from liquidation, disposal of fixed assets and other non-current assets	22		63.636.364	-	113.636.364	-

23	3. Cash outflows for lending, buying debt instruments of other entities	(10,000,000,000)	-	(70,000,000,000)	(140,000,000,000)
24	4. Cash recovered from lending, selling debt instruments of other entities	80,000,000,000	20,000,000,000	90,000,000,000	100,000,000,000
26	5. Cash recovered from capital investment of other entities	-	-	8,000,000,000	-
27	6. Interest earned, dividends and profits received	1,976,625,554	(227,085,856)	3,262,039,654	2,898,013,119
30	<i>Net cash flow from investing activities</i>	<b>52,724,368,421</b>	<b>(4,191,726,096)</b>	<b>(9,082,187,428)</b>	<b>(105,914,124,109)</b>
<b>III. Cash flow from financial activities</b>					
33	1. Proceeds from borrowing	221,332,140,167	196,668,979,825	381,263,054,367	324,607,532,614
34	2. Repayment of borrowing	(237,891,759,730)	(329,553,425,631)	(428,844,873,182)	(452,036,704,645)
36	3. Dividends and profit paid to owners	-	(1,270,225,000)	-	(41,170,130,000)
40	<i>Net cash flow from financial activities</i>	<b>(16,559,619,563)</b>	<b>(134,154,670,806)</b>	<b>(47,581,818,815)</b>	<b>(168,599,302,031)</b>
50	<b>Net cash flow in the period (50 = 20+30+40)</b>	<b>93,342,850,937</b>	<b>(114,303,094,673)</b>	<b>66,846,750,299</b>	<b>(219,274,080,666)</b>
60	<b>Cash and cash equivalents at the beginning of the period</b>	<b>63,773,572,235</b>	<b>196,819,497,399</b>	<b>90,269,672,873</b>	<b>301,790,483,392</b>
61	Effect of changes in foreign exchange rates	657,432	874,354	657,432	874,354
70	<b>Cash and cash equivalents at the end of the period (50+60+61)</b>	<b>157,117,080,604</b>	<b>82,517,277,080</b>	<b>157,117,080,604</b>	<b>82,517,277,080</b>
		<b>I.01</b>			

Prepared by

Chief Accountant

*Ngoc*

*Hoang Van Tue*

Nguyen Thi Bich Ngoc

Hoang Van Tue

Hanoi, July 23, 2025

HATAY PHARMACEUTICAL JOINT STOCK COMPANY

General Director



Le Xuan Thang



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***I. Additional information of items presented in the Consolidated Balance Sheet****1. Cash and cash equivalents**

	30/6/2025	01/01/2025
	VND	VND
<b>Cash</b>	<b>77.117.080.604</b>	<b>70.269.672.873</b>
<i>Cash on hand</i>	<i>7.518.894.656</i>	<i>13.278.124.220</i>
<i>Cash in bank</i>	<i>69.598.185.948</i>	<i>56.991.548.653</i>
VND	69.480.961.878	56.759.111.855
USD	106.249.299	224.301.351
EUR	10.974.771	8.135.447
<b>Cash equivalents (*)</b>	<b>80.000.000.000</b>	<b>20.000.000.000</b>
Bank deposits with terms of less than 3 months (*)	80.000.000.000	20.000.000.000
<b>Total</b>	<b>157.117.080.604</b>	<b>90.269.672.873</b>

(\*) Bank deposits at Vietnam Joint Stock Commercial Bank with a term of 03 months.

**2. Financial investments****a) Held-to-maturity investments**

	30/6/2025		01/01/2025	
	VND		VND	
	Cost	Carrying amount	Cost	Carrying amount
<b>Short-term</b>	<b>70.000.000.000</b>	<b>70.000.000.000</b>	<b>90.000.000.000</b>	<b>90.000.000.000</b>
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (1)	40.000.000.000	40.000.000.000	90.000.000.000	90.000.000.000
Viet A Commercial Joint Stock Bank - Ha Dong Branch (2)	30.000.000.000	30.000.000.000	-	-
<b>Total</b>	<b>70.000.000.000</b>	<b>70.000.000.000</b>	<b>90.000.000.000</b>	<b>90.000.000.000</b>

(1) Deposit contract No. 320/2025/9160 dated March 31, 2025, amount of VND 40 billion with 06 months term, interest rate of 4.8%/year, interest paid at term end.

(2) Deposit contracts No. 75/HDTG/VAB-DHT dated March 27, 2025, amount of VND 20 billion with 6 months term, interest rates from 6.0%/year, interest paid at term end and Deposit contracts No. 82 dated April 01, 2025, amount of VND 10 billion with 6 months term, interest rates from 6.0%/year, interest paid at term end.

# HATAY PHARMACEUTICAL JOINT STOCK COMPANY

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

## CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/4/2025 to 30/6/2025

Form B 09a - DN/HN

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

#### b) Investment in other entities

	30/6/2025		01/01/2025	
	VND		VND	
	Cost	Adjustment in the period	Book value	Cost
				Adjustment in the period
				Book value
<i>Investment in associates</i>				
Southern Hataphar Company Limited (i)	700.000.000	267.262.230	967.262.230	700.000.000
Hanoi Technical College of Medicine Pharmacy (ii)	-	-	-	3.287.565.579
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC (iii)	2.450.000.000	16.108.553.412	18.558.553.412	2.450.000.000
<b>Total</b>	<b>3.150.000.000</b>	<b>16.375.815.642</b>	<b>19.525.815.642</b>	<b>6.437.565.579</b>
				<b>12.898.066.211</b>
				<b>19.335.631.790</b>

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

- (i) Under the 7th amended Business Registration Certificate dated June 15, 2017, the Company invested VND 700,000,000 in Southern Hataphar Company Limited, equivalent to
- (ii) According to the Resolution from extraordinary general meeting of shareholders of Ha Tay Pharmaceutical Joint Stock Company No. 875/NQ-DHT dated August 22, 2023, the Board of Shareholders approved the transfer of the capital contribution of Ha Tay Pharmaceutical and Medical Equipment JSC at Hanoi College of Medical Technology and Pharmacy. As at January 24, 2025, the transfer of the above capital contribution has been completed. Accordingly, from January 24, 2025, Hanoi College of Medical Technology and Pharmacy is no longer an Associate of the Company.
- (iii) Under the 2nd amended Business Registration Certificate dated June 20, 2023, the Company invested VND 4,900,000,000 in Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC, equivalent to 49% of the charter capital. During the period, the Company received stock dividends in the amount of 490,000 shares. At the end of the accounting period, the Company held 49% of the charter capital, equivalent to 980,000 shares of Hataphar Healthcare Vietnam High-Tech Pharmaceutical Joint Stock Company (the beginning of the year balance was 490,000 shares, equivalent to 49% of the charter capital). According to the 3rd amended Business Registration Certificate dated June 11, 2025, the Company invested in Vietnam Hataphar Healthcare High Technology Pharmaceutical Joint Stock Company with a value of VND 9,800,000,000, equivalent to 49% of the charter capital.

The associated companies are functioning normally, with no significant changes compared to the previous year.

The significant transactions between the Company and the associated companies are detailed in note VIII.2

As at June 30, 2025, it has not been possible to determine the fair value of the investments mentioned above due to a lack of market prices or insufficient information needed for assessment. The fair value of these investments may differ from their book value.

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

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

**3. Trade receivable**

	30/6/2025		01/01/2025	
	VND		VND	
	Amount	Provision	Amount	Provision
<b>Short-term</b>	<b>123.031.080.019</b>	<b>(3.524.000.723)</b>	<b>127.407.266.728</b>	<b>(3.311.151.234)</b>
<i>- Some large balances in trade receivables:</i>				
Thanh Vinh Pharmaceutical and Medical Materials JSC	2.440.807.940	-	1.309.526.370	-
Thuan Anh Pharmaceutical Company Limited	6.368.579.175	-	9.454.374.467	-
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	25.102.003.395	-	63.375.349.280	-
EU Pharmaceutical JSC	867.883.084	-	1.450.206.484	-
Duc Tam Company Limited	1.235.312.186	-	868.896.298	-
Vinh Gia Pharmaceutical JSC	2.830.381.947	-	2.869.454.757	-
Truong Huy Company Limited	2.984.786.591	-	4.119.196.070	-
Hanh Ha Pharmaceutical JSC	2.449.720.007	-	4.821.708.418	-
Vinaplant Pharmaceutical	6.927.272.979	-	5.131.474.842	-
Stabled Pharmaceutical Company Limited	2.533.617.628	-	4.380.639.034	-
Kim Long Investment JSC	1.565.371.425	-	2.879.529.852	-
T&T Equipment JSC	8.741.969.164	-	837.406.953	-
Life Pharmaceutical and Medical Equipment JSC	12.587.911.990	-	-	-
California USA Pharmaceutical Co., Ltd	11.128.023.588	-	-	-
Thu Duc City Hospital	1.901.125.000	(1.798.460.000)	1.992.665.000	(1.722.334.000)

**4. Advances to suppliers**

	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>	<b>71.930.682.320</b>	<b>59.380.091.165</b>
<i>- Some large balances in Advances to suppliers:</i>		
SDC Design and Construction JSC	4.547.744.699	-
Panpharma GMBH	-	13.154.807.906
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	3.136.254.281	1.709.103.940
XL Laboratories PVT.,LTD	2.900.559.780	18.931.343.957
Bliss Pharma distribution and consul Tancy corp	18.544.678.160	2.364.270.000
Pharmametics products a division of max Biocare Pty Ltd	518.960.000	3.043.217.797
Delta Pharma Ltd	32.298.302.671	5.145.850.347
Thang Long Elevator Equipment Group Co., Ltd.	-	824.800.000



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

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

5. Other receivables	30/6/2025		01/01/2025	
	VND		VND	
	Amount	Provision	Amount	Provision
<b>Short - term</b>				
<i>Other receivables</i>	<i>1.871.616.145</i>	-	<i>2.059.376.373</i>	-
Estimated interest receivable	1.826.958.916	-	1.979.397.260	-
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch	1.361.753.425	-	1.979.397.260	-
Viet A Commercial Joint Stock Bank - Ha Dong Branch	465.205.491	-	-	-
Others	44.657.229	-	79.979.113	-
<i>Advances</i>	<i>304.986.411</i>	-	<i>417.855.111</i>	-
Hoang Thi Minh Nguyet	-	-	300.000.000	-
Nguyen Van Phuc	100.000.000	-	-	-
Others	204.986.411	-	117.855.111	-
<i>Mortgages, deposits</i>	<i>6.407.042.500</i>	-	<i>6.407.042.500</i>	-
Management Board of Hoa Lac High-Tech Park (*)	6.407.042.500	-	6.407.042.500	-
<b>Total</b>	<b>8.583.645.056</b>	<b>-</b>	<b>8.884.273.984</b>	<b>-</b>

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

6. Bad debts	30/6/2025		01/01/2025	
	VND		VND	
	Cost	Recoverable amount	Cost	Recoverable amount
<b>Total value of receivables, that are overdue and difficult to recover</b>				
Thu Duc City Hospital	1.901.125.000	102.665.000	1.866.065.000	143.731.000
Others	2.257.310.216	531.769.493	1.678.633.431	89.816.197
<b>Total</b>	<b>4.158.435.216</b>	<b>634.434.493</b>	<b>3.544.698.431</b>	<b>233.547.197</b>

7. Inventories	30/6/2025		01/01/2025	
	VND		VND	
	Cost	Provision	Cost	Provision
Purchased goods in transit	25.375.807.991	-	-	-
Raw materials	104.301.670.186	-	107.094.027.941	-
Tools and supplies	331.408.119	-	543.682.370	-
Work in progress	-	-	1.838.766.875	-
Finished goods	37.015.908.417	(1.961.049.751)	43.390.614.449	(1.961.049.751)
Goods	386.555.628.520	-	311.089.073.003	-
<b>Total</b>	<b>553.580.423.233</b>	<b>(1.961.049.751)</b>	<b>463.956.164.638</b>	<b>(1.961.049.751)</b>

# HATAY PHARMACEUTICAL JOINT STOCK COMPANY

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

## CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/4/2025 to 30/6/2025

Form B 09a - DN/HN

### NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)

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

8. Increases, decreases in tangible fixed assets		Unit: VND				
Items	Building and structures	Machinery, equipment	Means of transport, transmission equipment	Office equipment and tools	Other fixed assets	Total
<b>Cost</b>						
Balance as at 01/01/2025	165.433.649.181	254.464.404.513	12.984.271.801	5.123.121.467	439.282.500	438.444.729.462
Purchase in the priod	-	4.329.456.102	1.071.875.548	-	-	5.401.331.650
Construction completed	3.046.101.345	-	-	-	-	3.046.101.345
Liquidation of fixed assets	-	(671.688.703)	(1.600.188.615)	(880.434.524)	-	(3.152.311.842)
<b>Balance as at 30/6/2025</b>	<b>168.479.750.526</b>	<b>258.122.171.912</b>	<b>12.455.958.734</b>	<b>4.242.686.943</b>	<b>439.282.500</b>	<b>443.739.850.615</b>
<b>Accumulated depreciation</b>						
Balance as at 01/01/2025	94.621.095.499	144.365.098.744	8.258.164.805	4.769.969.606	439.282.500	252.453.611.155
Depreciation in the period	3.589.496.520	7.933.990.024	367.250.883	39.875.787	-	11.930.613.214
Liquidation of fixed assets	-	(671.688.703)	(1.600.188.615)	(880.434.524)	-	(3.152.311.842)
<b>Balance as at 30/6/2025</b>	<b>98.210.592.019</b>	<b>151.627.400.065</b>	<b>7.025.227.073</b>	<b>3.929.410.869</b>	<b>439.282.500</b>	<b>261.231.912.527</b>
<b>Net book value</b>						
As at 01/01/2025	70.812.553.682	110.099.305.769	4.726.106.996	353.151.861	-	185.991.118.307
As at 30/6/2025	70.269.158.507	106.494.771.847	5.430.731.661	313.276.074	-	182.507.938.088

- Historical cost of fixed assets which have been fully depreciated but still in use: VND 164.003.175.713. (As at 31/12/2024: VND 167,628,149,698)

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

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

**9. Increases, decreases in intangible fixed assets**

Unit: VND

Items	Accounting software	Land use rights	Total
<b>Cost</b>			
Balance as at 01/01/2025	650.000.000	1.376.660.000	2.026.660.000
Balance as at 30/6/2025	650.000.000	1.376.660.000	2.026.660.000
<b>Accumulated amortization</b>			
Balance as at 01/01/2025	650.000.000	-	650.000.000
Balance as at 30/6/2025	650.000.000	-	650.000.000
<b>Net book value</b>			
As at 01/01/2025	-	1.376.660.000	1.376.660.000
As at 30/6/2025	-	1.376.660.000	1.376.660.000

- Historical cost of intangible fixed assets which have been fully depreciated but still in use: VND 650,000,000. (As at 31/12/2024: VND 650,000,000)

**10. Construction in progress**

	30/6/2025	01/01/2025
	VND	VND
Hataphar High-Tech Pharmaceutical Factory (*)	800.058.857.577	783.197.217.350
Glass bottle washing and sterilization equipment	925.925.926	-
Cost of research and development of pharmaceutical products	11.715.094.208	6.912.583.752
<b>Total</b>	<b>812.699.877.711</b>	<b>790.109.801.102</b>

The investment project is progressing according to the Minutes of the Extraordinary Shareholders' Meeting No. 855/BB-DHT and Resolution No. 856/NQ-DHT, both dated August 26, 2020, which approved the "Hataphar High-Tech Pharmaceutical Factory." In which, the interest and borrowing guarantee fee capitalized into the Project accumulated to June 30, 2025 is VND 24.494.318.831 (As of January 01, 2025 is VND 19.780.939,500).

**11. Prepayments**

	30/6/2025	01/01/2025
	VND	VND
<b>Long-term</b>		
Issued tools and instruments awaiting for allocation	1.632.980.550	1.378.549.737
Repair and renovation costs	2.721.010.617	3.228.447.845
Other Prepayments	17.708.331	23.958.333
<b>Total</b>	<b>4.371.699.498</b>	<b>4.630.955.915</b>



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***12. Trade payables**

	30/6/2025		01/01/2025	
	VND		VND	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
<b>Short - term</b>	<b>305.475.578.704</b>	<b>305.475.578.704</b>	<b>235.206.963.747</b>	<b>235.206.963.747</b>
<i>- Some large balances in Trade payables:</i>				
Dong Au Trading and Production Company Limited	2.666.223.433	2.666.223.433	3.907.753.067	3.907.753.067
Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC	8.295.285.087	8.295.285.087	11.392.041.393	11.392.041.393
KPC Pharmaceuticals, Inc	19.295.404.404	19.295.404.404	18.745.888.869	18.745.888.869
Laboratorio Italiano Biochimico Farmaceutico Lisa pharma S.P.A	-	-	24.197.333.026	24.197.333.026
Inbiotech L.t.d	7.240.797.600	7.240.797.600	9.194.736.030	9.194.736.030
XL Laboratories PVT.,LTD	93.938.509.512	93.938.509.512	16.837.250.486	16.837.250.486
Pharmaunity Co.,Ltd	33.464.433.496	33.464.433.496	33.987.410.018	33.987.410.018
Gracure Pharmaceuticals Limited	10.128.675.725	10.128.675.725	12.949.962.228	12.949.962.228
Concord Biotech Limited	19.981.298.760	19.981.298.760	20.490.547.797	20.490.547.797
Saifen Drugs (Hong Kong)	16.850.808.182	16.850.808.182	7.621.817.561	7.621.817.561

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***13. Advances from customers**

	30/6/2025	01/01/2025
	VND	VND
<b>Short - term</b>	<b>151.464.336.894</b>	<b>131.593.255.879</b>
<i>- Some large balances in Advances from customers:</i>		
T&T Equipment JSC	-	6.556.194.866
T&T Pharmaceutical and Trading JSC	1.787.705.420	2.779.357.780
Tan Truong Sinh Trading JSC	-	2.911.479.920
Vistar Trading development and Investment JSC	2.294.027.221	820.670.220
Bao Ngan Pharmaceutical Company Limited	-	10.735.707.200
Dong Do Pharmaceutical Company Limited	17.724.547.315	31.178.516.478
TB Vietnam Pharmaceutical Trading Company Limited	30.592.944.421	24.495.082.359
Vietlife Pharmaceutical JSC	1.603.308.000	3.722.000.000
Lam An Pharmaceutical Trading Company Limited	13.000.000.000	11.700.000.000
Tan Dai Cat Pharmaceutical Company Limited	2.900.000.000	3.409.598.360
Danh Minh Pharmaceutical JSC	6.662.995.840	-
Vietnam 1A Pharmaceutical Company Limited	10.420.000.000	-
Dai Thuy Trading and Pharmacy JSC	8.928.359.550	-

**14. Taxes and amounts payable to the State budget**

				Unit: VND
Items	01/01/2025	Payable during the period	Paid during the period	30/6/2025
<b>a) Payables</b>				
Output value added tax	6.639.831	1.074.960.065	838.680.610	242.919.286
Value added tax on imports	-	39.575.286.307	39.575.286.307	-
Import tax	-	6.937.385	6.937.385	-
Corporate income tax	5.070.076.715	8.352.860.985	10.494.507.962	2.928.429.738
Personal income tax	980.614.083	2.052.297.149	2.901.776.824	131.134.408
Housing tax, land rent	-	2.536.120.565	2.536.120.565	-
Resource Tax	-	11.563.200	11.563.200	-
Fees, charges and other payables	-	29.000.000	29.000.000	-
<b>Total</b>	<b>6.057.330.629</b>	<b>53.639.025.656</b>	<b>56.393.872.853</b>	<b>3.302.483.432</b>
<b>b) Receivables</b>				
Output value added tax	622.855.829	-	-	622.855.829
Import tax	8.413.385	6.349.325.741	6.340.912.356	-
Other taxes	-	-	-	-
<b>Total</b>	<b>631.269.214</b>	<b>6.349.325.741</b>	<b>6.340.912.356</b>	<b>622.855.829</b>

**HATAY PHARMACEUTICAL JOINT STOCK COMPANY**

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

**CONSOLIDATED FINANCIAL STATEMENTS**

For the period from 01/4/2025 to 30/6/2025

**Form B 09a - DN/HN**
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

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

**15. Loans and obligations under finance lease**
**Loans**

Unit: VND

	30/6/2025		In the period		01/01/2025	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
<b>a) Short-term</b>	<b>325.692.156.052</b>	<b>325.692.156.052</b>	<b>381.263.054.367</b>	<b>428.844.873.182</b>	<b>373.273.974.867</b>	<b>373.273.974.867</b>
<i>Short-term loans</i>	<i>311.847.448.127</i>	<i>311.847.448.127</i>	<i>381.263.054.367</i>	<i>428.844.873.182</i>	<i>359.429.266.942</i>	<i>359.429.266.942</i>
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thanh An Branch (1)	85.860.521.855	85.860.521.855	93.588.379.871	152.166.320.698	144.438.462.682	144.438.462.682
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Ha Tay Branch (2)	65.393.732.420	65.393.732.420	113.349.658.999	148.040.423.238	100.084.496.659	100.084.496.659
Shinhan Bank Vietnam Limited - Hanoi Branch (3)	50.513.709.028	50.513.709.028	61.288.812.401	66.372.156.289	55.597.052.916	55.597.052.916
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ngoc Khanh Branch (4)	61.213.812.532	61.213.812.532	87.584.862.290	43.549.277.420	17.178.227.662	17.178.227.662
Personal loans (5)	48.865.672.292	48.865.672.292	25.451.340.806	18.716.695.537	42.131.027.023	42.131.027.023
<i>Long-term loans on due date</i>	<i>13.844.707.925</i>	<i>13.844.707.925</i>	<i>-</i>	<i>-</i>	<i>13.844.707.925</i>	<i>13.844.707.925</i>
MUFG Bank, LTD - Hanoi Branch (6)	13.844.707.925	13.844.707.925	-	-	13.844.707.925	13.844.707.925
<b>b) Long-term loans</b>	<b>96.912.955.472</b>	<b>96.912.955.472</b>	<b>-</b>	<b>-</b>	<b>96.912.955.472</b>	<b>96.912.955.472</b>
MUFG Bank, LTD - Hanoi Branch (6)	96.912.955.472	96.912.955.472	-	-	96.912.955.472	96.912.955.472
<b>Total</b>	<b>422.605.111.524</b>	<b>422.605.111.524</b>	<b>381.263.054.367</b>	<b>428.844.873.182</b>	<b>470.186.930.339</b>	<b>470.186.930.339</b>



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

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

- (1) Credit Contract No. 2209/2024-HDCVHM/NHCT320-HATAPHAR dated September 23, 2024, has a loan limit of VND 150 billion (which includes debts adjusted by Credit Contract No. 2209/2023-HDCVHM/NHCT320-HATAPHAR dated September 22, 2023). The purpose of the loan is to supplement working capital for production and business activities. The loan interest rate will be as stated on each debt receipt and valid from the disbursement until the interest rate is adjusted on the twenty-fifth (25th) of each month (or the previous working day if the 25th is not a working day). Each debt has a term specified on the debt receipt, but it will not exceed 5 months per contract from the time of loan disbursement. The limited maintenance period will extend until September 23, 2025. This loan is unsecured.*
- (2) Loan Agreement No. 04/25/QLN/HM/VCBTHN dated February 06, 2025 attached to Credit contract No. 04/25/QLN/CTD/VCBTHN dated February 06, 2025, Letter of Credit Issuance Contract No. 04/25/QLN/HMLC/VCBTHN dated February 06, 2025, Credit Guarantee Contract No. 04/25/QLN/HMBL/VCBTHN dated February 06, 2025 and the amended and supplemented dated April 4, 2025, has a loan limit of VND 200 billion (which includes the loan contract No. 37/23/QLN/HM/VCBTHN dated October 17, 2023). The purpose of the loan is to finance legal, reasonable, and valid short-term credit needs that support production and business activities, and not for asset investment activities. The Company's fixed interest rate will be specified for each debt, with a maximum loan term of 05 months. The credit term is 12 months from the date of signing this contract or until February 19, 2026, whichever comes first. This loan is unsecured.*
- (3) Credit contract No. 130002065517 dated August 16, 2019, and Extension - Amendment Supplement No.130002065517/10 dated September 05, 2024, extending the limit until August 15, 2025, has a loan limit of VND 80 billion, intended to provide working capital for production and business activities; Loan Interest Rate: for a fixed interest rate, the rate will remain constant throughout the loan term as specified in each Loan Withdrawal Application or Debt Acknowledgement; For an adjustable interest rate, the rate will be based on the 3-month MFC reference interest rate plus a margin of 0.74% per year, and it will be adjusted every three months during the loan term; The credit term specified in each debt acknowledgment document does not exceed 3 months per contract; The credit term is 05 years from the date of signing the contract, this loan is unsecured.*
- (4) Credit Limit Contract No. 01/2025/177578/HDTD, dated June 10, 2025, establishes a credit limit with a maximum amount of VND 200 billion. This loan serves to supplement working capital, provide guarantees, and open letters of credit (L/C). The interest rate will be determined for each contract based on the bank's interest rate policy at that time. The duration of the credit limit extends from the date of signing this contract. This loan is unsecured.*
- (5) Personal loans are offered based on individual loan contracts to support the Company's production and business activities. The loan term is less than 12 months, with an interest rate ranging from 0.033% to 0.4% per month.*

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

(6) 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.

16. Accrued expenses	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>		
Accrued interest expense	116.731.054	162.743.579
Accrued 60th Anniversary Company Expenses	2.009.800.025	-
<b>Total</b>	<b>2.126.531.079</b>	<b>162.743.579</b>

  

17. Unearned revenue	30/6/2025	01/01/2025
	VND	VND
<b>Short-term</b>		
Unearned revenue from leases	1.497.365.896	909.298.387
<b>Total</b>	<b>1.497.365.896</b>	<b>909.298.387</b>

  

18. Other payables	30/6/2025	01/01/2025
	VND	VND
<b>a) Short-term</b>	<b>809.239.523</b>	<b>608.008.522</b>
Insurance	444.619.035	564.338.463
Other payables	364.620.488	43.670.059
<b>b) Long-term</b>	<b>4.843.500.000</b>	<b>4.879.500.000</b>
Long-term collaterals, deposits received	4.843.500.000	4.879.500.000
<b>Total</b>	<b>5.652.739.523</b>	<b>5.487.508.522</b>



**HATAY PHARMACEUTICAL JOINT STOCK COMPANY**

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

**CONSOLIDATED FINANCIAL STATEMENTS**

For the period from 01/4/2025 to 30/6/2025

**Form B 09a - DN/HN**

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)**

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

**19. Owner's equity**

**19.1 Movement in owner's equity**

Items	Owner's contributed capital	Share premium	Other owners' equity	Treasury shares (*)	Retained earnings	Total
						Unit: VND
<b>Balance as at 01/01/2024</b>	<b>823.417.730.000</b>	<b>97.320.000.000</b>	<b>26.612.306.630</b>	<b>(8.083.874.357)</b>	<b>88.257.122.317</b>	<b>1.027.523.284.590</b>
Profit in previous year	-	-	-	-	71.771.819.452	71.771.819.452
Dividend payment for 2023	-	-	-	-	(40.096.750.000)	(40.096.750.000)
Interim dividend payment for 2024	-	-	-	-	(40.096.750.000)	(40.096.750.000)
Other decreases	-	-	-	-	(304.624.280)	(304.624.280)
<b>Balance as at 31/12/2024</b>	<b>823.417.730.000</b>	<b>97.320.000.000</b>	<b>26.612.306.630</b>	<b>(8.083.874.357)</b>	<b>79.530.817.489</b>	<b>1.018.796.979.762</b>
Profit in this period	-	-	-	-	34.485.901.629	34.485.901.629
Other decreases (1)	-	-	-	-	(531.684.054)	(531.684.054)
<b>Balance as at 30/6/2025</b>	<b>823.417.730.000</b>	<b>97.320.000.000</b>	<b>26.612.306.630</b>	<b>(8.083.874.357)</b>	<b>113.485.035.064</b>	<b>1.052.751.197.337</b>

(1) Other decreases are due to Vietnam Hataphar Healthcare High Technology Pharmaceutical JSC setting aside a welfare reward fund and a reward fund for the executive board from 2024 profits corresponding to the ratio of non-controlling shareholders.

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



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***19.2 Details of owner's equity contribution**

	30/6/2025 VND	01/01/2025 VND
Hanoi Investment Fund for Development	30.978.660.000	30.978.660.000
ASKA Pharmaceutical Co., Ltd	329.752.390.000	321.810.390.000
Le Van Lo	46.199.910.000	46.199.910.000
Ngo Van Chinh	20.178.110.000	20.178.110.000
Hoang Van Tue	32.866.560.000	32.866.560.000
Le Viet Linh	52.219.860.000	52.219.860.000
Le Anh Trung	30.653.390.000	30.653.390.000
Le Xuan Thang	32.004.810.000	32.004.810.000
Ngo Tuan Viet	5.000.000.000	5.000.000.000
Others	243.564.040.000	251.506.040.000
<b>Total</b>	<b>823.417.730.000</b>	<b>823.417.730.000</b>

**19.3 Capital transactions with owners, dividend distribution and shared profit**

	Quarter II/2025 VND	Quarter II/2024 VND
<b>Owners' contributed capital</b>		
Contributed at current period's opening balance	823.417.730.000	823.417.730.000
Contributed capital increase during the period	-	-
Contributed at current period's closing balance	823.417.730.000	823.417.730.000
<b>Paid dividend, shared profit</b>	<b>-</b>	<b>41.170.130.000</b>

**19.4 Shares**

	30/6/2025 Shares	01/01/2025 Shares
Number of shares registered for issue	82.341.773	82.341.773
Number of shares issued to the public	82.341.773	82.341.773
- Ordinary shares	82.341.773	82.341.773
- Preferred shares	-	-
Number of shares bought back	1.513	1.513
- Ordinary shares	1.513	1.513
- Preferred shares	-	-
Number of outstanding shares in circulation	82.340.260	82.340.260
- Ordinary shares	82.340.260	82.340.260
- Preferred shares	-	-
Par value of outstanding shares: VND 10,000/share		

**19.5 Dividends**

Dividends declared after the end of the accounting period:

- Dividends declared on ordinary shares: no

- Dividends declared on preferred shares: no

Unrecorded cumulative preferred shares dividends: no

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***19.6 Funds of the Company**

Unit: VND

Items	01/01/2025	Increase	Decrease	30/6/2025
Investment and development fund	10.749.248.213	-	-	10.749.248.213
<b>Total</b>	<b>10.749.248.213</b>	<b>-</b>	<b>-</b>	<b>10.749.248.213</b>

**20. Off Consolidated Balance Sheet items**

	30/6/2025	01/01/2025
<i>Foreign currencies</i>		
USD	4.122,55	8.883,21
EUR	365,76	311,93

**II. Additional information for items presented in the Consolidated Income Statement****1. Gross revenue from goods sold and services rendered**

	Quarter II/2025 VND	Quarter II/2024 VND
Revenue from sales of finished products	160.641.494.152	181.166.035.454
Revenue from sales of goods	413.918.629.392	312.763.519.544
<b>Total</b>	<b>574.560.123.544</b>	<b>493.929.554.998</b>

**2. Revenue deductions**

	Quarter II/2025 VND	Quarter II/2024 VND
Sales returns	209.032.070	161.731.762
<b>Total</b>	<b>209.032.070</b>	<b>161.731.762</b>

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

	Quarter II/2025 VND	Quarter II/2024 VND
Net revenue from sales of finished products	160.432.462.082	181.004.303.692
Net revenue from sales of goods	413.918.629.392	312.763.519.544
<b>Total</b>	<b>574.351.091.474</b>	<b>493.767.823.236</b>

**4. Cost of sales**

	Quarter II/2025 VND	Quarter II/2024 VND
Cost of finished products sales	117.689.425.863	138.463.881.511
Cost of goods sales	405.028.419.586	303.274.855.220
Inventory handling costs	533.904.121	-
<b>Total</b>	<b>523.251.749.570</b>	<b>441.738.736.731</b>

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***5. Financial income**

	Quarter II/2025 VND	Quarter II/2024 VND
Financial income	5.660.632.622	3.792.478.198
<b>Total</b>	<b>5.660.632.622</b>	<b>3.792.478.198</b>

**6. Financial expenses**

	Quarter II/2025 VND	Quarter II/2024 VND
Interest expense	3.430.297.452	2.792.057.940
Exchange rate difference losses and others financial expenses	6.016.941.650	4.124.473.609
<b>Total</b>	<b>9.447.239.102</b>	<b>6.916.531.549</b>

**7. Other income**

	Quarter II/2025 VND	Quarter II/2024 VND
Other income	3.790.770.741	3.643.198.006
<b>Total</b>	<b>3.790.770.741</b>	<b>3.643.198.006</b>

**8. Other expenses**

	Quarter II/2025 VND	Quarter II/2024 VND
Other expenses	1.198.831	89.057
<b>Total</b>	<b>1.198.831</b>	<b>89.057</b>

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

	Quarter II/2025 VND	Quarter II/2024 VND
a) Selling expenses incurred in the period	8.431.676.250	5.900.595.978
b) General administration expenses incurred in the period	28.489.882.488	24.970.308.880
<b>Total</b>	<b>28.489.882.488</b>	<b>24.970.308.880</b>



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS** *(continued)**(These notes are an integral part of and should be read in conjunction with the accompanying Consolidated Financial Statements)***10. Current corporate income tax expense**

	Quarter II/2025 VND	Quarter II/2024 VND
Corporate income tax expense calculated on current taxable income	2.928.429.738	4.419.076.444
Adjustment of Corporate income tax expense in prior years into current	-	-
Corporate income tax this year		
Total current corporate income tax expense	2.928.429.738	4.419.076.444

Hanoi, July 23, 2025

**HATAY PHARMACEUTICAL JOINT****STOCK COMPANY**

General Director

Prepared by

Chief Accountant



Nguyen Thi Bich Ngoc



Hoang Van Tue



Le Xuan Thang