

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
ADDRESS: 102 CHI LANG STREET, THANH DONG WARD, HAI PHONG CITY, VIETNAM
TAXCODE: 0800011018

CONSLIDATED FINANCIAL REPORT

QUARTER II, 2025

PREPARED AS OF : JUNE 30,2025

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Place of receipt :



CONSOLIDATED BALANCE SHEET

Prepared as of: 30 / 6 / 2025

Unit: VND

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSET				
A – SHORT-TERM ASSETS	100		411.139.836.478	341.148.607.589
I. Cash and cash equivalents	110		39.279.958.120	31.419.168.182
1. Cash	111		39.279.958.120	31.419.168.182
2. Cash equivalents	112			
II. Short-term investments	120			
1. Trading securities	121			
2. Allowances for decline in value of trading	122			
3. Held to maturity investments	123			
III. Short-term receivables	130		223.430.184.306	180.755.628.545
1. Short-term trade receivables	131		108.020.184.958	118.236.171.594
2. Short-term repayments to suppliers	132		118.187.045.574	59.671.572.390
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction	134			
5. Short-term loan receivables	135			
6. Other short-term receivables	136		894.338.837	6.519.269.624
7. Short-term allowances for doubtful debts (*)	137		(3.671.385.063)	(3.671.385.063)
8. Shortage of assets awaiting resolution	139			
IV. Inventories	140		137.527.903.951	127.909.053.084
1. Inventories	141		137.527.903.951	127.909.053.084
2. Allowances for decline in value of inventories	149			
V. Other current assets	150		10.901.790.101	1.064.757.778
1. Short-term prepaid expenses	151		735.130.213	624.164.224
2. Deductible VAT	152		10.166.659.888	440.593.554
3. Taxes and other receivables from government	153			
4. Government bonds purchased for resale	154			
5. Other current assets	155			
B – LONG-TERM ASSETS	200		420.643.183.107	305.237.748.766
I. Long-term receivables	210			
1. Long-term trade receivables	211			
2. Long-term repayments to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Long-term loan receivables	215			
6. Other long-term receivables	216			
7. Long-term allowances for doubtful debts (*)	219			
II. Fixed assets	220		266.906.782.356	277.938.572.145
1. Tangible fixed assets	221		248.655.432.000	259.687.221.789
- Historical costs	222		480.173.745.829	481.416.768.768
- Accumulated depreciation (*)	223		(231.518.313.829)	(221.729.546.979)
2. Finance lease fixed assets	224			
- Historical costs	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		18.251.350.356	18.251.350.356
- Historical costs	228		25.557.287.846	25.557.287.846

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
- Accumulated depreciation (*)	229		(7.305.937.490)	(7.305.937.490)
III. Investment properties	230			
- Historical costs	231			
- Accumulated depreciation (*)	232			
IV. Long-term assets in progress	240		151.377.691.672	24.432.507.459
1. Long-term work in progress	241			
2. Construction in progress	242		151.377.691.672	24.432.507.459
V. Long-term investments	250		210.000.000	
1. Investments in subsidiaries	251		210.000.000	
2. Investments in joint ventures and associates	252			
3. Investments in equity of other entities	253			
4. Allowances for long-term investments (*)	254			
5. Held to maturity investments	255			
VI. Other long-term assets	260		2.148.709.079	2.866.669.162
1. Long-term prepaid expenses	261		2.148.709.079	2.866.669.162
2. Deferred income tax assets	262			
3. Long-term equipment and spare parts for	263			
4. Other long-term assets	268			
TOTAL ASSETS	270		831.783.019.585	646.386.356.355
RESOURCES				
C - LIABILITIES	300		358.540.847.063	192.127.190.710
I. Short-term liabilities	310		185.635.727.163	186.108.895.749
1. Short-term trade payables	311		57.271.976.521	63.913.046.095
2. Short-term prepayments from customers	312		23.986.732.031	27.011.433.156
3. Taxes and other payables to government	313		4.568.194.219	7.152.037.955
4. Payables to employees	314		22.374.325.085	4.869.401.998
5. Short-term accrued expenses	315		423.473.691	428.162.066
6. Short-term intra-company payables	316			
7. Payables under schedule of construction	317			
8. Short-term unearned revenues	318		1.286.681.812	3.201.934.270
9. Other short-term payments	319		11.398.510.179	7.182.181.347
10. Short-term borrowings and finance lease	320		57.428.656.624	65.925.328.072
11. Short-term provisions (*)	321		625.106.211	
12. Bonus and welfare fund	322		6.272.070.790	6.425.370.790
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
II. Long-term liabilities	330		172.905.119.900	6.018.294.961
1. Long-term trade payables	331			
2. Long-term repayments from customers	332			
3. Long-term accrued expenses	333			
4. Intra-company payables for operating capital	334			
5. Long-term intra-company payables	335			
6. Long-term unearned revenues	336			
7. Other long-term payables	337			
8. Long-term borrowings and finance lease	338		172.894.337.057	6.002.713.990
9. Convertible bonds	339			
10. Preference shares	340			
11. Deferred income tax payables	341			
12. Long-term provisions	342			
13. Science and technology development fund	343		10.782.843	15.580.971
D - OWNER'S EQUITY	400		473.242.172.522	454.259.165.645
I. Owner's equity	410		473.242.172.522	454.259.165.645

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
1. Contributed capital	411		360.169.290.000	279.473.170.000
- Ordinary shares with voting rights	411			
- Preference shares	411			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other capital	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Development and investment funds	418		79.594.214.888	124.594.214.888
9. Enterprise reorganization assistance fund	419			
10. Other equity funds	420			
11. Undistributed profit after tax	421		33.478.667.634	50.191.780.757
- Undistributed profit after tax brought	421		8.425.031.277	9.870.172.861
- Undistributed profit after tax for the current	421		25.053.636.357	40.321.607.896
12. Capital expenditure funds	422			
II. Funding sources and other funds	430			
1. Funding sources	431			
2. Funds used for fixed asset acquisition	432			
TOTAL SOURCES	440		831.783.019.585	646.386.356.355

Ngày 23 tháng 7 năm 2025

Prepared by
(Signature and full name)



Trần Quốc Tuấn

Chief accountant
(Signature and full name)



KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director
(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
DSCK I: NGUYỄN THỊ TÚ ANH

QUARTERLY CONSOLIDATED INCOME STATEMENT

Quarter: II/2025

Unit: VND

Item	Code	Description	Quarter II		Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current period	Previous period	Current year	Previous year
1	2	3	4	5	6	7
1. Revenues from sales and services rendered	01	25	163.307.978.440	174.544.955.671	324.878.136.795	321.205.665.470
2. Revenue deductions	02		1.207.435.560	307.417.308	1.884.357.756	417.532.774
3. Net revenues from sales and services rendered	03		162.100.542.880	174.237.538.363	322.993.779.039	320.788.132.696
4. Costs of goods sold	04	27	102.320.063.465	122.836.643.523	203.227.361.435	222.935.410.514
5. Gross revenues from sales and services rendered	05		59.780.479.415	51.400.894.840	119.766.417.604	97.852.722.182
6. Financial income	06	26	428.981.874	88.879.385	593.844.354	156.753.036
7. Financial expenses	07	28	1.437.271.199	1.492.737.541	2.876.318.190	3.425.579.190
- In which: Interest expenses	23		806.574.944	785.789.768	1.535.610.975	1.824.021.964
8. Selling expenses	25		19.069.885.585	19.052.826.443	39.840.161.323	36.834.265.203
9. General administration expenses	26		25.002.369.824	19.614.100.720	46.441.430.297	36.524.656.272
10. Net profits from operating activities	30		14.699.934.681	11.330.109.521	31.202.352.148	21.224.974.553
11. Other income	31		190.999.074	1.235.062.970	320.577.312	1.495.598.154
12. Other expenses	32		55.141.860		56.205.687	8.644.820
13. Other profits	40		135.857.214	1.235.062.970	264.371.625	1.486.953.334
14. Total net profit before tax	50		14.835.791.895	12.565.172.491	31.466.723.773	22.711.927.887
15. Current corporate income tax expenses	51	30	2.967.158.380	2.513.034.498	6.293.344.756	4.542.385.577
16. Deferred corporate income tax expenses	52	30				
17. Profits after enterprise income tax	60		11.868.633.515	10.052.137.993	25.173.379.017	18.169.542.310
18. Basic earnings per share	70		330	279	699	504
19. Diluted earnings per share	71		330	279	699	504
20. Value per share	72		10.000	10.000	10.000	10.000

Day 23 month 7 year 2025

Prepared by
(Signature and full name)


Trần Quốc Duân

Chief Accountant
(Signature and full name)


KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director
(Signature, full name and stamp)


CÔNG TY
CỔ PHẦN
DƯỢC VẬT TƯ
Y TẾ
HẢI DƯƠNG
P. THANH DÔNG - TR. HẢI PHÒNG
ĐẠCK I: NGUYỄN THỊ TÚ ANH

CONSOLIDATED STATEMENT OF CASH FLOWS

(By Indirect method)

Quarter II/2025

Unit: VND

Item	Code	Description	Accumulation from the beginning of the fiscal year to at the end of current quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		31.466.723.773	22.711.927.887
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		13.131.699.934	13.548.688.357
- Provisions	03		625.106.211	586.367.722
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04			
- Gains (losses) on investing activities	05		(29.738.931)	(73.585.528)
- Interest expenses	06		1.535.610.975	1.824.021.964
- Other adjustments	07			
3. Operating profit before changes in working capital	08		46.729.401.962	38.597.420.402
- Increase (decrease) in receivables	09		(52.400.622.095)	(43.493.914.478)
- Increase (decrease) in inventories	10		(9.618.850.867)	(12.893.973.115)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		(15.708.217.121)	60.972.770.199
- Increase (decrease) in prepaid expenses	12		606.994.094	3.059.796.839
- Increase (decrease) in trading securities	13			
- Interest paid	14		(1.535.610.975)	(1.824.021.964)
- Enterprise income tax paid	15		(6.302.229.077)	(3.583.691.588)
- Other receipts from operating activities	16			0
- Other payments on operating activities	17		(153.300.000)	(181.900.000)
Net cash flows from operating activities	20		(38.382.434.079)	40.652.486.295
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21	6,7,8,11	(106.033.056.793)	(5.067.901.723)
2. Proceeds from disposals of fixed assets and other long-term assets	22		12.785.455	90.909.091
3. Loans and purchase of debt instruments from other entities	23			
4. Collection of loans and repurchase of debt instruments of other	24			
5. Equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Interest and dividend received	27		16.953.476	13.400.331
Net cash flows from investing activities	30		(106.003.317.862)	(4.963.592.301)
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31	21		
2. Repayments of contributed capital and repurchase of stock issued	32	21		
3. Proceeds from borrowings	33		227.682.044.458	72.605.248.187
4. Repayment of principal	34		(69.287.092.839)	(91.310.211.914)
5. Repayment of financial principal	35			
6. Dividends or profits paid to owners	36	21	(6.148.409.740)	(3.503.033.400)
Net cash flows from financial activities	40		152.246.541.879	(22.207.997.127)
Net cash flows during the fiscal year (20+30+40)	50		7.860.789.938	13.480.896.867
Cash and cash equivalents at the beginning of fiscal year	60		31.419.168.182	25.418.100.057
Effect of exchange rate fluctuations	61		0	0
Cash and cash equivalents at the end of fiscal year (50+60+61)	70	29	39.279.958.120	38.898.996.924

Prepared by
(Signature and full name)


Trần Quốc Tuấn

Chief Accountant
(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Day 23 Month 7 Year 2025

Director
(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
ĐSCKI: NGUYỄN THỊ TÚ ANH

NOTES TO FINANCIAL STATEMENT

Quarter: II/2025

I. ENTERPRISE INFORMATION

1. Form of ownership:

Hai Duong Pharmaceutical Medical Materials Joint Stock Company (the Company) was converted from Hai Duong Pharmaceutical and Medical Supplies Company according to Decision No. 5943/QĐ/UB dated December 17, 2002, by the Hai Duong Provincial People's Committee on the transformation of a state-owned enterprise into a joint-stock company. The Company operates under Business Registration Certificate No. 0403000046 issued by the Hai Duong Department of Planning and Investment on April 4, 2003; amended for the 22st time on May 29, 2025, with the Enterprise Code: 0800011018.

2. Fields

Manufacturing of pharmaceuticals, chemicals, and medicinal materials; manufacturing of medical, dental, orthopedic, and rehabilitation equipment; manufacturing of functional foods not elsewhere classified; manufacturing of cosmetics; wholesale of pharmaceuticals and medical equipment; wholesale of other foods; wholesale of perfumes, cosmetics, and hygiene products; wholesale of other chemicals; wholesale of medical machinery and equipment; other specialized wholesale not elsewhere classified; retail of pharmaceuticals, medical equipment, cosmetics, and hygiene products in specialized stores; retail of other chemicals not elsewhere classified in specialized stores; retail of other functional foods in specialized stores; retail of watches and eyewear in specialized stores; cultivation of medicinal plants; printing; other professional scientific activities not elsewhere classified; road freight transport; agency services; real estate business, land use rights owned, used, or leased; hotels; other personal service activities not elsewhere classified; distillation, rectification, and blending of spirits; production of wine; production of beer and malt beverages; production of non-alcoholic beverages, mineral water; construction of all types of buildings; construction of utility projects; construction of other civil engineering projects; demolition; site preparation; installation of electrical systems; installation of water supply, sewerage, heating, and air-conditioning systems; installation of other construction systems; completion of construction projects; other specialized construction activities; wholesale of beverages; retail of beverages in specialized stores; advertising; market research and public opinion polling; preschool education; organization of conventions and trade shows.

Authorized capital: 360.169.290.000 VND

(By words: Ba trăm sáu mươi tỷ một trăm sáu mươi chín triệu hai trăm chín mươi nghìn đồng)

List of shareholders at 30/06/2025

Item	Type of shares	Number of shares	Value of shares	Contribution rate
- Individual shareholders	Ordinary shares	36.016.929	360.169.290.000	100%
Total		36.016.929	360.169.290.000	

Headquarters: Số 102, Phố Chi Lăng, Phường Thành Đông, Thành phố Hải Phòng, Việt Nam
Taxcode: 0800011018

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Fiscal year (from 01/01 to 31/12).
2. Accounting currency: Viet Nam Dong

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system: Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.
2. Accounting form: Vouchers for book entry

IV. DECLARATION OF ADHERENCE TO ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

We, Hai Duong Pharmaceutical Medical Materials Joint Stock Company, declare that we comply with the Vietnamese Accounting Standards and Vietnamese Accounting System.

V. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Rules for recording cash and cash equivalents.

Cash, bank deposits, and cash in transit include:

Principles for determining cash equivalents:

These are short-term investments with a maturity of no more than three months that can be easily converted into cash with minimal risk of value changes from the purchase date at the reporting date.

Principles and methods for converting foreign currencies into the accounting currency:

Transactions denominated in foreign currencies are converted into Vietnamese Dong using the average interbank exchange rate announced by the bank where the company maintains its account at the transaction date. At year-end, monetary items in foreign currencies are revalued based on the average interbank exchange rate published by the same bank as of the end of the fiscal year.

Exchange rate differences arising during the period and those resulting from the revaluation of monetary item balances at year-end.

Are transferred to financial income or expenses in the financial year.

4. Rules for recording depreciation of fixed assets

Recognition of Tangible and Intangible Fixed Assets:

The company's fixed assets are recorded at their cost, accumulated depreciation, and carrying value. The cost of fixed assets includes the purchase price, import taxes, transportation costs, installation, testing, and other related costs necessary to bring the asset into a condition for use.

Depreciation Method for Tangible and Intangible Fixed Assets:

Depreciation is calculated using the straight-line method, based on the estimated useful life of the asset. The depreciation rate applied is in accordance with the rates stipulated in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance.

5. Accounting rules for payables

Accounts Payable, Intercompany Payables, Other Payables, and Loans at the Reporting Date:

- . Payables with a payment term of less than 1 year or within one operating cycle are classified as current liabilities.
- . Payables with a payment term of more than 1 year or beyond one operating cycle are classified as non-current liabilities.

- . Assets pending resolution are classified as current liabilities.
- . Deferred tax liabilities are classified as non-current liabilities.

6. Accounting rules for prepaid expenses.

Prepaid expenses related to the current fiscal year's production and business expenses are recognized as short-term prepaid expenses.

The following expenses incurred during the fiscal year but accounted for as long-term prepaid expenses to be gradually amortized into the operating results:

- . High-value tools and equipment used;
- . Major repair costs for fixed assets that are exceptionally large and occur once.

7. Rules and methods for recording revenues:

Revenue from sales is recognized when the following conditions are simultaneously met:

- . The majority of risks and rewards associated with the ownership of the product or goods have been transferred to the buyer;
- . The company no longer retains the control over the goods as the owner or the right to control the goods;
- . The revenue can be reliably measured;
- . The company has received or will receive economic benefits from the sale transaction;
- . The costs related to the sale transaction can be reliably measured.

Financial revenue:

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when both of the following conditions are met:

- . There is a reasonable expectation of receiving economic benefits from the transaction;
- . The revenue can be reliably measured.

Unit: Vietnam Dong

V. Notes to the Balance sheet

	<u>30-6-2025</u>	<u>01-01-2025</u>
1. Cash		
- Cash	15.678.301.253	2.584.400.686
- Demand deposits	23.601.656.867	28.834.767.496
- Cash equivalents (Deposits with maturity term under 3 months)		
Total	39.279.958.120	31.419.168.182
2. Financial investments	<u>30-6-2025</u>	<u>01-01-2025</u>
a) Trading securities		
- Total value of shares;		
- Total value of bonds;		
- Other financial investments;		
- Provision for Decline in Value of Trading Securities		
b) Held to maturity investments		
- Term deposits		
- Bonds		
- Other investments		
Total		
3. Short-term trade receivables	<u>30-6-2025</u>	<u>01-01-2025</u>
a) Trade receivables	108.020.184.958	118.236.171.594
- Detail		
b) Trade receivables from relevant entities		
- Detail		
Total	108.020.184.958	118.236.171.594
4. Short-term repayments to suppliers	<u>30-6-2025</u>	<u>01-01-2025</u>
a) Repayments to suppliers	118.187.045.574	59.671.572.390
*Detail in PL4		
b) Repayments to relevant entities		
- Detail		
Total	118.187.045.574	59.671.572.390

5. Short-term loan receivables	<u>30-6-2025</u>	<u>01-01-2025</u>
- Short-term loan receivables		
Total		
6. Other short-term receivables	<u>30-6-2025</u>	<u>01-01-2025</u>
- Receivables from equitization;		
- Receivables from dividends and profits received;		
- Other receivables.	35.000.000	49.000.000
- Advance	778.158.710	6.399.614.849
Advance	78.174.160	68.450.775
- Expenditures on behalf of a third party;	3.005.967	2.204.000
- Receivables from employees;		
- Other		
Total	894.338.837	6.519.269.624
7. Shortage of assets awaiting resolution	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Cash;</i>		
<i>b) Inventories;</i>		
<i>c) Fixed assets;</i>		
<i>d) Other assets.</i>		
Total		
8. Bad debts	<u>30-6-2025</u>	<u>01-01-2025</u>
- Total value of receivables, overdue debts or no overdue doubtful debts;		
- Information about fines, deferred interest receivables, etc arising from overdue debts which are not recorded to revenues;		
- Recoverability of overdue debts.	3.671.385.063	3.671.385.063
Total	3.671.385.063	3.671.385.063
9. Inventories	<u>30-6-2025</u>	<u>01-01-2025</u>
- Goods in transit;		
- Raw materials;	56.393.351.358	54.200.285.889
- Tools and supplies;	46.000.000	
- Work in progress;	8.428.026.258	15.202.316.672
- Finished goods;	66.426.361.058	52.911.355.963
- Goods;	6.234.165.277	5.595.094.560
- Consignments;		
- Goods in bonded warehouse.		
- Real estate		
- Provision for devaluation of stocks		
Total	137.527.903.951	127.909.053.084
- Value of unused or degraded inventories which are unsold at the end of fiscal year; reasons and resolutions for unused or degraded inventories;		
- Value of inventories put up as collateral to ensure liabilities at the end of fiscal year;		
10. Short-term prepaid expenses	<u>30-6-2025</u>	<u>01-01-2025</u>
- Prepaid expenses incurred from fixed asset operating lease;		
- Dispatched tools and supplies;	735.130.213	624.164.224
- Borrowings;		
- Other items		
Total	735.130.213	624.164.224
11. Long-term trade receivables	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Trade receivables</i>		
*Detail in PL4		
<i>b) Trade receivables from relevant entities</i>		

- Detail

Total

12. Long-term repayments to suppliers

30-6-2025

01-01-2025

a) Repayments to suppliers

*Detail in PL4

b) Repayments to relevant entities

- Detail

Total

13. Other long-term receivables

30-6-2025

01-01-2025

- Receivables from equitization;

- Receivables from dividends and profits received;

- Other receivables.

- Advance;

- Deposits;

- Expenditures on behalf of a third party;

- Others

- Provision for long-term receivables

Total

14. Increases or decreases in tangible fixed assets

*Detail in PL1a

15. Increases or decreases in finance lease fixed assets

30-6-2025

01-01-2025

16. Increases or decreases in intangible fixed assets

*Detail in PL1b

17. Long-term work in progress

30-6-2025

01-01-2025

a) Long-term work in progress

b) Construction in progress

- Purchase;

- Capital investment;

*Detail in PL1c

- Repair.

Total

151.377.691.672

24.432.507.459

92.682.664.024

58.695.027.648

24.432.507.459

151.377.691.672

24.432.507.459

18. Long-term financial investments

30-6-2025

01-01-2025

a) Equity investments in other entities

- Investments in subsidiaries

- Investments in joint ventures and associates;

- Investments in other entities;

- Provision for investments in other entities

b) Held to maturity investments

- Term deposits

- Bonds

- Loans

- Other investments

Total

210.000.000

210.000.000

210.000.000

19. Long-term prepaid expenses

30-6-2025

01-01-2025

- Prepaid expenses incurred from fixed asset operating lease;

- Dispatched tools and supplies;

- Borrowings;

- Other items

2.148.709.079

2.866.669.162

Total	2.148.709.079	2.866.669.162
20. Deferred tax assets and deferred tax payables	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Deferred tax assets</i>	20%	20%
- Corporate income tax rates used for determination of value of deferred tax assets		
- Deferred tax assets related to unused taxable losses		
- Deferred tax assets related to unused taxable incentives		
- Deferred tax assets related to deductible temporary differences		
- Balance of deferred income tax payables		
<i>b) Deferred income tax payables</i>		
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax payables arising from taxable temporary differences		
- Balance of Deferred income tax payables		
21. Long-term equipment and spare parts for replacement	<u>30-6-2025</u>	<u>01-01-2025</u>
22. Other long-term assets	<u>30-6-2025</u>	<u>01-01-2025</u>
23. Short-term trade payables	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Trade payables</i>	57.271.976.521	63.913.046.095
*Detail in PL4		
<i>b) Overdue debts</i>		
*Detail in PL4		
<i>c) Trade payables to relevant entities</i>		
- Detail		
Total	57.271.976.521	63.913.046.095
24. Short-term prepayments from customers	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Prepayments from customers</i>	23.986.732.031	27.011.433.156
- Detail in PL4		
<i>b) Prepayments from relevant entities</i>		
- Detail		
Total	23.986.732.031	27.011.433.156
25. Taxes and other payables to the State		
*Detail in PL5		
26. Short-term expenses	<u>30-6-2025</u>	<u>01-01-2025</u>
- Expenses for goods without vouchers	40.663.169	11.581.904
- Compensation for board members	382.810.522	356.580.162
- Advertisement expenses		
- Annual leave, holiday break expenses		60.000.000
- Other accrued expenses		
Total	423.473.691	428.162.066
27. Short-term unearned revenues	<u>30-6-2025</u>	<u>01-01-2025</u>
- Unearned revenues;		
- Revenues from traditional client programs;	1.286.681.812	3.201.934.270
- Other unearned revenues.	1.286.681.812	3.201.934.270
Total		
28. Other short-term payables	<u>30-6-2025</u>	<u>01-01-2025</u>
- Surplus of assets awaiting resolution;	109.902.020	
- Funding of trade union;	3.329.279.812	
- Social insurance; Health insurance; Unemployment insurance;		

- Payables on equitization;		
- Deposits;		
- Dividends or profits payables;		
- Other payables.	7.959.328.347	7.182.181.347
Total	11.398.510.179	7.182.181.347
29. Overdue debts	<u>30-6-2025</u>	<u>01-01-2025</u>
30. Borrowings and finance lease liabilities	<u>30-6-2025</u>	<u>01-01-2025</u>
*Detail in PL6		
31. Short-term provisions	<u>30-6-2025</u>	<u>01-01-2025</u>
- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)	625.106.211	
Total	625.106.211	
32. Long-term trade payables	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Trade payables</i>		
*Detail in PL4		
<i>b) Overdue debts</i>		
*Detail in PL4		
<i>c) Trade payables to relevant entities</i>		
- Detail		
Total		
24. Long-term prepayments from customers	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>a) Prepayments from customers</i>		
*Detail in PL4		
<i>b) Prepayments from relevant entities</i>		
- Detail		
Total		
34. Long-term provisions	<u>30-6-2025</u>	<u>01-01-2025</u>
- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
Total		
35. Long-term unearned revenues	<u>30-6-2025</u>	<u>01-01-2025</u>
- Detail		
- The possibility of failure to perform a contract		
Total		
28. Other long-term payables	<u>30-6-2025</u>	<u>01-01-2025</u>
- Deposits;		
- Other payables		
Total		
37. Bonds issued	<u>30-6-2025</u>	<u>01-01-2025</u>
<i>Common bonds</i>		
<i>a) Bonds issued</i>		
- Bonds issued according to par value;		
- Bonds issued at a discount		

- Bonds issued at premium.

Total

b) Detailed description of bonds held by entities (each type of bonds in details)

Convertible bond

a) Value of convertible bond

Equity Structure

Initial recorded principal debt structure (1)

Bond issuance costs pending allocation (2)

Total: Cumulative allocated value of the discount amount

Opening balance

Increase in allocation during the year

Closing balance (2)

Principal debt structure at year-end = (1) - (2)

b) Detailed description of bonds held by entities (each type of bonds)

38. Owner's equity

30-6-2025

01-01-2025

a) Comparison table of owner's equity fluctuations

*Detail in PL2

b) Contributed capital

360.169.290.000

279.473.170.000

Contributed capital of State

360.169.290.000

279.473.170.000

Contributed capital of Individual

360.169.290.000

279.473.170.000

c) Capital transactions with owners and distribution of dividends or profits

- Owner's invested equity

279.473.170.000

279.473.170.000

+ Opening equity

80.696.120.000

+ Increase in capital during the fiscal year

+ Decrease in capital during the fiscal year

+ Closing capital

360.169.290.000

279.473.170.000

- Dividends or distributed profits

d) Shares

- Number of shares registered for issuance

36.016.929

27.947.317

- Number of shares sold public market

36.016.929

27.947.317

+ Common shares

36.016.929

27.947.317

+ Preference shares (type of shares classified as owner's equity)

- Number of shares repurchased (treasury shares)

+ Common shares

+ Preference shares (type of shares classified as owner's equity)

- Number of shares outstanding

36.016.929

27.947.317

+ Common shares

36.016.929

27.947.317

+ Preference shares (type of shares classified as owner's equity)

* Par value of shares outstanding

10.000

10.000

e) Funds of enterprises:

79.594.214.888

124.594.214.888

- Development investment funds;

79.594.214.888

124.594.214.888

- Enterprise restructuring funds;

- Other funds.

39. Exchange differences

30-6-2025

01-01-2025

- Exchange differences due to change from financial statement prepared in foreign currency to VND

- Exchange differences due to other reasons (detailed reasons)

Total

40. Funding sources

30-6-2025

01-01-2025

- Funding sources granted during the fiscal year

- Non-business expenses

- Closing remaining funding sources

VII. Notes to the Balance sheet

1. Revenues from sales and services rendered

a) Revenues from sale

- Revenues from sale
- Revenues from services rendered
- Other revenues

b) Revenues from relevant entities (every entity in details)

- Detail

Total

<u>Current Year</u>	<u>Previous Year</u>
163.307.978.440	174.544.955.671
157.140.490.532	172.963.117.467
6.167.487.908	1.581.838.204
163.307.978.440	174.544.955.671

2. Revenue deductions

- Trade discounts;
- Sales rebates;
- Sales returns;

Total

<u>Current Year</u>	<u>Previous Year</u>
894.242.767	
9.120.716	98.286
304.072.077	307.319.022
1.207.435.560	307.417.308

5. Net revenues from sales and services rendered

- Net revenues from sales
- Net revenues from services rendered
- Net revenues from other sources

Total

<u>Current Year</u>	<u>Previous Year</u>
155.933.054.972	172.655.700.159
6.167.487.908	1.581.838.204
162.100.542.880	174.237.538.363

3. Costs of goods sold

- Costs of goods sold;
- Costs of finished goods sold;

Total

<u>Current Year</u>	<u>Previous Year</u>
48.664.261.731	65.217.959.526
53.655.801.734	57.618.683.997
102.320.063.465	122.836.643.523

4. Financial income

- Interests of deposits or loans
- Interests of investments;
- Dividends, distributed profits;
- Interests of exchange differences;
- Interests of sale under deferred payment or payment discounts;
- Other financial incomes.

Total

<u>Current Year</u>	<u>Previous Year</u>
7.666.377	6.484.512
421.315.497	82.394.873
428.981.874	88.879.385

5. Financial expenses

- Interests of loans;
- Payment discounts or interests of sale under deferred payment;
- Losses due to disposal of financial investments;
- Losses of exchange differences;
- Allowances for decline in value of trading securities and investment impairment;
- Other financial expenses;
- Decreases in financial expenses.

Total

<u>Current Year</u>	<u>Previous Year</u>
806.574.944	785.789.768
296.670.767	284.705.121
334.025.488	422.242.652
1.437.271.199	1.492.737.541

7. Selling expenses and general administration expenses

a) General administration expenses incurred during the fiscal year

- Administration staff expenses
- Administrative materials expenses
- Expenses of tools and supplies

<u>Current Year</u>	<u>Previous Year</u>
25.002.369.824	19.614.100.720
11.836.879.894	9.043.696.439
2.023.485.054	1.240.278.244
379.712.862	1.345.745.303

- Depreciation expenses of fixed assets	1.001.675.413	975.608.878
- Taxes, fees and charges	490.149.111	381.743.122
- Provision expenses	850.000.000	900.000.000
- Outsourcing services expenses	1.577.413.075	1.566.828.432
- Other cash expenses	6.843.054.415	4.160.200.302
b) Selling expenses incurred during the fiscal year	19.069.885.585	19.052.826.443
- Selling staff expenses	14.718.731.475	13.296.956.219
- Materials and packing expenses		
- Tools and supplies expenses		
- Depreciation expenses of fixed assets	578.686.236	680.123.859
- Warranty expenses		
- Outsourcing services expenses	1.753.146.398	1.826.115.161
- Other cash expenses	2.019.321.476	3.249.631.204
c) Decreases in selling expenses and general administration expenses		
- Reversion of provisions for good warranty;		
- Reversion of provisions for enterprise reorganizing, other provisions;		
- Other decreases.		
Total	44.072.255.409	38.666.927.163
8. Other income	<u>Current Year</u>	<u>Previous Year</u>
- Disposal or transfer of fixed asset;		90.909.091
- Gains from revalue of assets;		
- Collected fines;		
- Deductible taxes;		
- Other items.	190.999.074	1.174.877.773
Total	190.999.074	1.265.786.864
9. Other expenses	<u>Current Year</u>	<u>Previous Year</u>
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets;		30.723.894
- Losses due to revaluation of assets;		
- Fines;		
- Other items.	55.141.860	
Total	55.141.860	30.723.894
10. Corporate income tax expenses of the current year	<u>Current Year</u>	<u>Previous Year</u>
a. Total net profit before tax	14.835.791.895	12.565.172.491
b. Increase (decrease) total profit before corporate income tax	0	0
- Increase		
- Decrease		
c. Total taxable income (a) + (b)	14.835.791.895	12.565.172.491
d. Corporate income tax rate		
e. Adjustment to increase corporate income tax of previous years		
f. Corporate income tax = {(c) * (d)} + (e)	2.967.158.380	2.513.034.498
11. Earnings per share / Diluted EPS	<u>Current Year</u>	<u>Previous Year</u>
Profits after enterprise income tax	11.868.633.515	10.052.137.993
Bonus and welfare fund		
Average shares outstanding		
Earnings per share / Diluted EPS		
12. Operating Costs Classified by Element	<u>Current Year</u>	<u>Previous Year</u>

- Raw materials cost	63.720.762.202	79.117.396.628
- Labour cost	35.066.759.916	30.820.018.568
- Depreciation expenses of fixed assets	6.967.304.127	6.771.619.671
- Outsourcing services expenses	10.551.675.153	10.598.268.102
- Other cash expenses	12.605.722.918	11.277.598.175
Total	128.912.224.316	138.584.901.144

13. Deferred corporate income tax expenses

- Total deferred corporate income tax expenses.

Current Year

Previous Year

VIII. OTHER INFORMATION

1. Potential debts, commitments and other financial information:

No contingent liabilities have arisen from past events that could affect the information presented in the consolidated financial statements, which the Company does not control or has not recognized.

2. Events occurring after the fiscal-year end:

No events have occurred that could affect the information presented in the consolidated financial statements or that could significantly impact the Company's operations.

3. Information about relevant entities

a) List of relevant entities

b) Significant transactions with related parties in fiscal year

c) Balances with related parties

Transactions with other related parties:

4. Segment report

5. Financial instrument

Financial assets

Cash and cash equivalents

Trade and other receivable

Available For Sale

Short-term investments

Provision

Total

Equity instruments

Trade and other payables

Accrued expenses

Borrowings

Total

Liquidity Risk

*Detail in PL7

6. Financial indicators of business performance

*Detail in PL3

7. Income of the Board of Directors, CEO, and Supervisory Board

7.1. Income of the Board of Directors, CEO

Nguyễn Trung Việt

Trần Phúc Dương

Nguyễn Thị Tú Anh

Đặng Văn Việt

Phạm Văn Năm

7.2. Income of Supervisory Board

Phạm Thị Thủy

Position

Total Income

Chairman of the BOD

Member of the BOD

Member of the BOD,
Chief Executive Officer (CEO)

Quality Director

Sales Director

Head of the SB

289.015.170

251.962.400

395.715.853

160.463.617

409.776.251

166.307.733

Trần Kim Cương
Nguyễn Thị Hương Lan

Member of the SB
Member of the SB

159.997.269
198.351.083

8. Comparative Information

9. Information on Going Concern

There are no events that cast significant doubt on the company's ability to continue as a going concern, and the company has no intention nor is it required to cease operations or significantly reduce its scale of operations.

Day 23 month 7 year 2025

Prepared by
(Signature and full name)


Trần Quốc Tuấn

Chief accountant
(Signature and full name)


KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Director
(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
ĐSCKI: NGUYỄN THỊ TÚ ANH

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Viet Nam

01a: The increase, decrease of tangible fixed assets

No	Items	House, architecture	Machines, devices	Means of transmission transportation	Management tools	Total
I	Purchase during the fiscal year					
	Opening balance	172.733.683.489	285.473.219.986	20.264.529.754	2.945.335.539	481.416.768.768
	- Liquidation		(4.008.640.022)		(142.476.190)	(4.151.116.212)
	- Increase from capital construction		432.066.000			432.066.000
	- Increase by purchasing		2.476.027.273			2.476.027.273
	Closing balance	172.733.683.489	284.372.673.237	20.264.529.754	2.802.859.349	480.173.745.829
	Opening balance					
II	Value of accumulated depreciation					
	Opening balance	57.275.571.913	142.365.068.240	19.176.546.292	2.912.360.534	221.729.546.979
	- Depreciation during the fiscal year	2.413.610.262	11.250.705.451	262.683.711	12.883.638	13.939.883.062
	- Liquidation		(4.008.640.022)		(142.476.190)	(4.151.116.212)
	Opening balance					
	Closing balance	59.689.182.175	149.607.133.669	19.439.230.003	2.782.767.982	231.518.313.829
III	Remaining value					
	Opening balance	115.458.111.576	143.108.151.746	1.087.983.462	32.975.005	259.687.221.789
	Closing balance	113.044.501.314	134.765.539.568	825.299.751	20.091.367	248.655.432.000

Closing residual value of tangible fixed asset put up as collateral for loans

Fully depreciated fixed assets still being used

117.311.218.579

The commitments to the purchase and sale of tangible fixed assets with great value in the future

2.473.297.526

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
 102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Viet Nam

01b: The increase, decrease of intangible fixed assets

No	Items	Land use right	Issuing right	Copyright, patent	Other intangible fixed assets	Total
I	Purchase during the fiscal year					
	Opening balance	20.651.287.846			4.906.000.000	25.557.287.846
	Closing balance	20.651.287.846			4.906.000.000	25.557.287.846
	Value of accumulated depreciation					
II	Opening balance	2.399.937.490			4.906.000.000	7.305.937.490
	- Depreciation during the fiscal year					
	Closing balance	2.399.937.490			4.906.000.000	7.305.937.490
	Remaining value					
III	Opening balance	18.251.350.356				18.251.350.356
	Closing balance	18.251.350.356				18.251.350.356
	Closing residual value of tangible fixed asset put up as collateral for loans					

Fully depreciated fixed assets still being used

7.305.937.490

The commitments to the purchase and sale of tangible fixed assets with great value in the future

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Viet Nam

Appendix 02: Comparison table of owner's equity fluctuations

Item	Contributed capital	Surplus equity	Other capital	Investment and development fund	Other funds	Undistributed profits after tax and funds	Total
Opening balance at 01/01/2024	203.996.300.000			174.594.214.888		41.544.595.561	420.135.110.449
Increase in capital in fiscal year	75.476.870.000					18.169.542.310	93.646.412.310
- Profits						18.169.542.310	18.169.542.310
- Increase in capital	75.476.870.000						75.476.870.000
- Spend funds							
Decrease in capital in fiscal year				50.000.000.000		29.138.741.100	79.138.741.100
- Dividends or distributed profits						3.503.033.400	3.503.033.400
- Set aside funds				5.000.000.000		25.476.870.000	30.476.870.000
- Other						158.837.700	158.837.700
Closing balance at 30/06/2024	279.473.170.000			124.594.214.888		30.575.396.771	434.642.781.659
Opening balance at 01/01/2025	279.473.170.000			124.594.214.888		50.191.780.757	454.259.165.645
Increase in capital in fiscal year	80.486.120.000					25.173.379.017	105.659.499.017
- Profits						25.173.379.017	25.173.379.017
- Increase in capital	80.486.120.000						80.486.120.000
- Spend funds							
Decrease in capital in fiscal year				45.000.000.000		41.886.492.140	86.886.492.140
- Dividends or distributed profits						6.148.409.740	6.148.409.740
- Set aside funds				45.000.000.000		35.486.120.000	80.486.120.000
- Other						251.962.400	251.962.400
Closing balance at 30/06/2025	359.959.290.000			79.594.214.888		33.478.667.634	473.032.172.522

- The company issues shares to increase its charter capital from the owner's equity according to the Resolution of the General Meeting of Shareholders No. 27/NQ-ĐHCĐ-DHD dated April 3, 2025, at a ratio of 100:28,8 (for every 100 shares owned, shareholders will receive 28,8 additional issued shares). The specific capital source for the issuance is as follows:

+ Development Investment Fund	50.000.000.000 VND
+ Undistributed after-tax profit.	35.486.120.000 VND
Total	85.486.120.000 VND

The company has completed the registration for additional stock trading in accordance with Decision No. 742/QĐ - SGDCKHN, dated June 20, 2025, issued by the Vietnam Securities Depository and Clearing Corporation. Accordingly, the number of additional registered shares for trading is 8,048,612 shares, with a par value of 10,000 VND per share. The total par value of the additional registered shares for trading is 80,486,120,000 VND.

- The company paid dividends from the profits of 2024: 6,148,409,740 VND (at a rate of 2,2%) according to the Resolution of the General Meeting of Shareholders No. 27/NQ-ĐHCĐ-DHD dated April 3, 2025.

Appendix 01c - Construction in progress

No.	Construction in progress	Opening	Closing balance
	TK 2412 - Construction in progress costs		
19	Chi phí tư vấn GMP EU dây chuyền cephalosporin - Dự án GĐ2	5.921.925.093	6.800.791.819
23	Chi phí tư vấn + thiết kế và ĐTXD Dây chuyền Cepharlosprorin GMPEU - Dự án GĐ2	12.855.006.168	44.377.282.759
Chi phí TCDA	Chi phí lãi vay trung hạn của dự án		1.861.376.872
QSD L09 -54	Giá trị quyền sử dụng đất L09-54 Tại Cần Thơ	2.827.788.099	2.827.788.099
QSD L09-53	Giá trị Quyền sử dụng đất lô L09-53 Tại Cần Thơ	2.827.788.099	2.827.788.099
	TK 2411 - Purchase of assets		
7114256	Máy cán ép tạo hạt Model: WP200		13.948.116.641
7114261	Hệ thống tạo khí nén và nitrogen		4.837.000.000
7114279	Hộp trung chuyển Passbox VHP model STP 2200		2.478.253.882
7114280	Máy tạo khí H2O2 model HTY-V600		1.144.387.490
7114281	Máy kiểm tra độ kín của găng tay model GIT-WLAN		278.331.026
7114282	Máy dán nhãn cho dây truyền lọ bột tiêm gồm bàn xoay 36" và máy dán nhãn model VSC-HS-V-300 và phụ kiện		1.514.278.350
7114283	Máy kiểm tra độ kín của găng tay model GIT-WLan		278.331.026
7114284	Máy làm sạch bồn trộn nguyên liệu hiệu Canaan, model QD1200		4.721.145.909
7114285	Xe nâng tay hiệu Canaan		89.369.700
7114286	Xe nâng tay hiệu Canaan		89.369.700
7114287	Xe nâng tay hiệu Canaan		89.369.700
7114289	Tủ điện RMU 4 ngăn loại Modul ghép ngăn 24kV, 630A		824.500.000
7114290	Máy biến áp Model 2000kVA-22/0,4kV		784.250.000
7114295	Máy dập viên model: PREXIMA 300 kèm 01 máy dò kim loại, 01 máy khử bụi và 02 bộ khuôn		8.918.278.200
7114296	Máy đóng nang model: PRACTICA 200 kèm 01 máy dò kim loại, 01 máy đánh bóng		13.202.549.100
7114297	Máy bao phim model: EFFECTA 200		15.359.256.900
7114298	Máy ép vi model IMA SAFE TR200		15.096.954.600
7114299	Máy đóng gói túi tự động model BETA 360 RANGE - phiên bản P4		8.918.278.200
7114327	Máy hút bụi công nghiệp hiệu Delfin LC1000D-001 và phụ kiện đi kèm		55.321.800
7114328	Máy hút bụi công nghiệp hiệu Delfin LC1000D-001 và phụ kiện đi kèm		55.321.800
	Total	24.432.507.459	151.377.691.672

Appendix 03. Key indicators for assessing the overall financial condition and business performance

Item	Measurement	Current year at 30/6/2025	Previous year at 30/6/2024
6.1. Capital Structure and Assets Structure			
<i>a. Assets Structure</i>			
- Fixed Assets / Assets	%	50,57	47,19
- Current Assets / Assets	%	49,43	52,81
<i>b. Capital Structure</i>			
- Trade payables / Total capital	%	43,11	31,79
- Owner's equity / Total capital	%	56,89	68,21
6.2. Liquidity			
a. General liquidity	lần	2,32	3,15
b. Short-term liquidity	lần	2,21	1,68
c. Quick liquidity	lần	1,47	1,09
Item	Measurement	First 6 months in 2025	First 6 months in 2024
6.3. Profitability ratio			
<i>a. Profit margin / revenue ratio</i>			
- Profit before tax / Revenue	%	9,69	7,07
- Profit after tax / Revenue	%	7,75	5,66
<i>b. Return on Assets (ROA)</i>			
- Profit before tax / Total assets	%	3,78	3,56
- Profit after tax / Total assets	%	3,03	2,85
<i>c. Net profit after tax / Owner's equity</i>	%	5,32	4,18

Appendix 04a - Trade receivables in detail

No	Customer code	Customer	Previous year		Năm nay	
			Value	Provision	Value	Provision
1	PKD-1xx-0375	KARUNA PHARMA CO,LTD	6.520.562.745		6.134.277.714	
2	1002061	Trung tâm Y tế Nam Sách	7.382.561.150		4.442.979.293	
3	1002056	Trung tâm Y tế Bình Giang	2.482.472.650		3.928.190.086	
4	1002062	Trung tâm Y tế huyện Tứ Kỳ	4.355.255.977		3.421.224.292	
5	1002063	Trung tâm Y tế Thanh Hà	3.272.031.580		2.517.456.940	
6	1002395	Công ty cổ phần Thanh Dược	935.793.512		2.078.901.242	
7	1000603	Công ty cổ phần thương mại và Dược phẩm Nam Việt	1.381.227.118		1.973.797.822	
8	1002065	Trung tâm y tế Ninh Giang	1.950.833.985		1.929.911.448	
9	1000681	Công ty TNHH Golden Health USA (KH)	2.259.924.512		1.809.025.109	
10	1041614	Công ty cổ phần đầu tư và thương mại 7679	1.322.903.698		1.795.253.164	
11	Others	Others	86.372.604.667		77.989.167.848	
Total			118.236.171.594		108.020.184.958	

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Appendix 04b - Trade payables in detail

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Provision
1	5006403	IMA Pacific Company Limited	0	0	6.511.461.942	6.511.461.942
2	1000766	Công ty Cổ phần hóa dược quốc tế Hà Nội	3.087.099.550	3.087.099.550	3.640.745.000	3.640.745.000
3	1000483	Công ty Trách nhiệm hữu hạn Thương mại Dược phẩm Vạn Xuân	3.011.560.416	3.011.560.416	3.011.560.416	3.011.560.416
4	1000307	Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ...	2.634.839.674	2.634.839.674	2.831.779.458	2.831.779.458
5	3000339	Công ty Cổ phần CGP Việt Nam	0	0	2.077.403.328	2.077.403.328
6	1000389	Công Ty TNHH Sản xuất Bao Bì Và Thương Mại Đức Thành	1.715.471.805	1.715.471.805	2.023.177.733	2.023.177.733
7	1000395	Công ty TNHH Thương Mại Và Sản Xuất Đông Âu	2.685.110.449	2.685.110.449	1.757.365.668	1.757.365.668
8	3000840	METROCHEM API PRIVATE LIMITED	0	0	1.237.198.000	1.237.198.000
9	1000564	Công ty Cổ phần Dược phẩm Thuận An Phát	3.882.712.100	3.882.712.100	1.215.230.729	1.215.230.729
10	1000597	Công ty cổ phần FRESENIUS KABI VIỆT NAM(FRESENIUS KABI VIET NAM JOINT STOCK COMPANY)	3.357.870.838	3.357.870.838	1.215.172.295	1.215.172.295
11	Others	Other payables	43.538.381.263	43.538.381.263	31.750.881.952	31.750.881.952
Total			63.913.046.095	63.913.046.095	57.271.976.521	57.271.976.521

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Appendix 04c - Customers pay in advanced

No	Customer code	Customer	Previous year		Current Year	
			Value	Provision	Value	Provision
1	3000906	CÔNG TY CP IPP VIGOR GROUP			2.806.079.721	
2	1000400	Công ty TNHH Thương mại và Công nghệ Hà Minh	3.682.738.650		2.253.667.730	
3	3000773	CÔNG TY TNHH SOLPHARMA	886.690.000		1.337.610.000	
4	PKD-1xx-0434	Summer Jordan for Storage & General Trading	1.510.800.000		1.279.500.000	
5	3000254	Công ty TNHH Thương mại và dịch vụ 2B	495.521.250		1.224.930.000	
6	3000149	Công ty Cổ phần Dược VP-PHARM	478.725.045		981.203.829	
7	3000602	Công ty Cổ phần Sanoji World (Bayer World)...	360.003.234		945.319.639	
8	3000422	Công ty Cổ phần World Roche (Bayer World)...	492.650.000		871.746.000	
9	3000730	CÔNG TY CỔ PHẦN VIỆT NAM PHARUSA			817.484.020	
10	PKD-1xx-0375	KARUNA PHARMA CO,LTD			749.800.000	
11	3000422	Công ty Cổ phần World Roche (Bayer World)...	618.405.600		664.070.213	
12	1001078	Bệnh viện Tâm thần Hải Dương	199.456.740		568.418.468	
13	3000900	CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU DƯỢC - TRANG THIẾT BỊ Y TẾ HÀ NỘI			550.000.000	
14	3000538	Nguyễn Văn Thành (Quảng Bình)	500.000.000		500.000.000	
15	3000419	Công ty cổ phần Hà Nội SKV	460.792.500		445.483.500	
16	3000687	CÔNG TY TNHH THIÊN Y PHARMA (Phúc An pharma)			399.600.000	
17	Others	Others	17.325.650.137		7.591.818.911	
Total			27.011.433.156		23.986.732.031	

Appendix 05 - Taxes and other payables to the State

	01/01/2025		Payable during the fiscal year	Paid amount during the fiscal year	30/06/2025	
	Receivables	Payables			Receivables	Payables
- Value added tax			29.693.061.835	29.693.061.835		
- Special consumption tax						
- Import and export tax			23.315.894	23.315.894		
- Corporate income tax		6.302.229.077	6.293.344.756	8.802.229.077		3.793.344.756
- Personal income tax		849.808.878	1.223.616.109	1.683.462.409		389.962.578
- Resource tax						
- Real estate tax, land rent			1.164.853.585	779.966.700		384.886.885
- Other taxes			205.542.827	205.542.827		
- Fees, charges and other payables						
Total		7.152.037.955	38.603.735.006	41.187.578.742		4.568.194.219

(*) Amount of corporate income tax provisionally paid

- Amount of corporate income tax provisionally paid 8.802.229.077

- Corporate income tax exemption (support female employees)

- Adjusted corporate income tax at the branch

Total 8.802.229.077

Payable amount of corporate income tax settled in the period

- Payable amount of corporate income tax settled in the period 6.293.344.756

- Adjusted corporate income tax at the branch

Total 6.293.344.756

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Appendix 06 - Borrowings and finance lease liabilities

Item	Opening balance	Increase	Decrease	Closing balance
a) Short-term borrowings and finance lease liabilities				
- Short-term borrowings	65.925.328.072	60.790.421.391	69.287.092.839	57.428.656.624
- Overdue borrowings				
- Short-term finance lease liabilities				
b) Long-term borrowings and finance lease liabilities				
- Borrowings	6.002.713.990	166.891.623.067		172.894.337.057
- Long-term finance lease liabilities				

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Liquidity risk is the risk that HDPHARMA will encounter difficulty in meeting financial obligations due to a shortage of funds. HDPHARMA's liquidity risk primarily arises from mismatches in the maturities of financial assets and financial liabilities.

HDPHARMA monitors liquidity risk by maintaining a level of cash and cash equivalents deemed adequate by the Board of Directors to finance HDPHARMA's business operations and to mitigate the effects of fluctuations in cash flows.

The maturity information of HDPHARMA's financial liabilities based on undiscounted contractual payments is as follows:

Item	Under 01 year	From 01 to 05 years	Total
Closing balance			
Borrowings	57.428.656.624	172.894.337.057	230.322.993.681
Trade payables	57.271.976.521		57.271.976.521
Accrued expenses	423.473.691		423.473.691
Other payables	11.398.510.179		11.398.510.179
Opening balance			
Borrowings	65.925.328.072	6.002.713.990	71.928.042.062
Trade payables	63.913.046.095		63.913.046.095
Accrued expenses	428.162.066		428.162.066
Other payables	7.182.181.347		7.182.181.347

HDPHARMA considers the concentration of risk regarding debt repayment to be low. HDPHARMA is capable of meeting its maturing debt obligations through cash flows from operating activities and proceeds from maturing financial assets.