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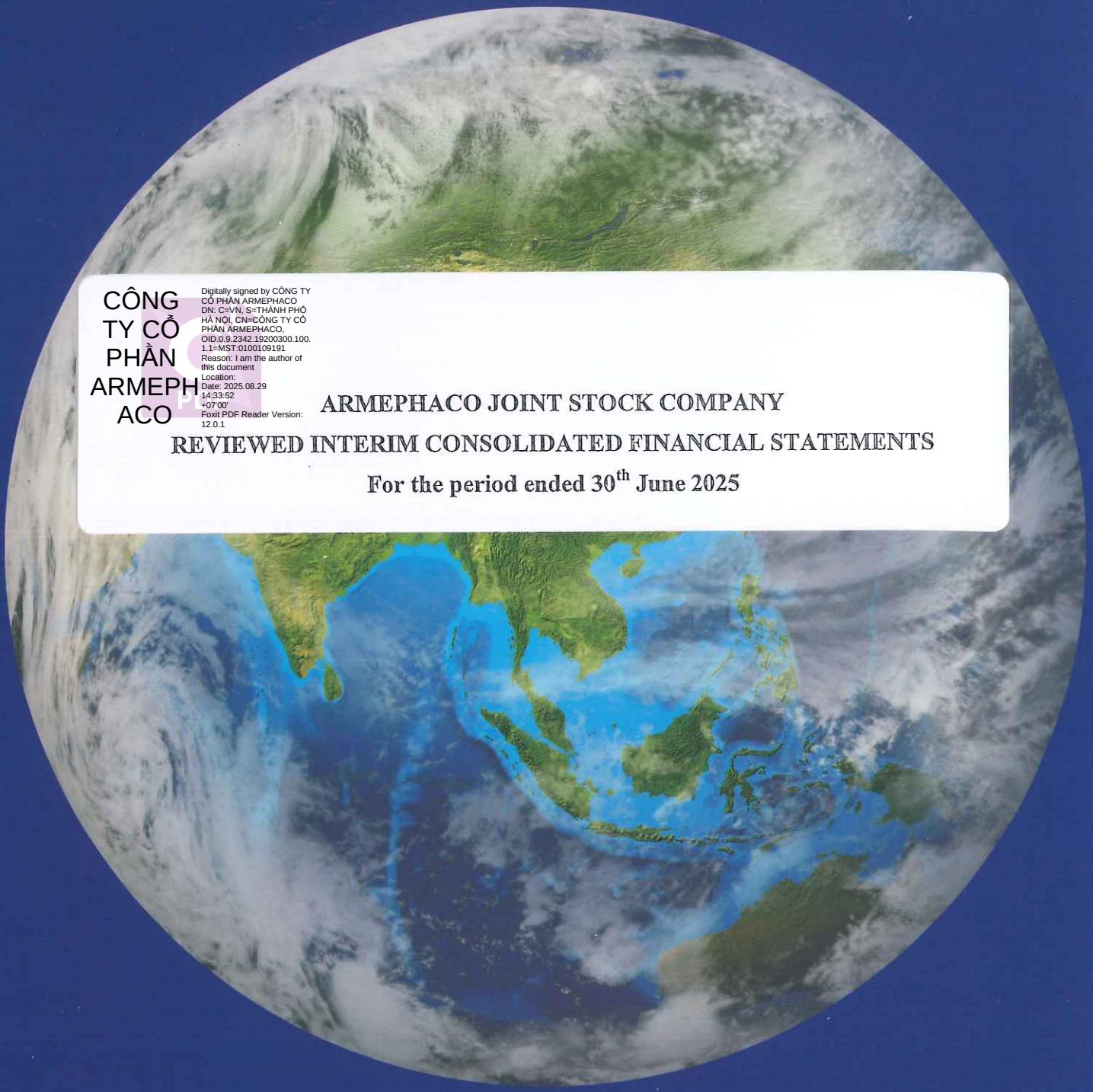

CÔNG TY CỔ PHẦN ARMEPHACO

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ARMEPHACO JOINT STOCK COMPANY

REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

For the period ended 30th June 2025

Head Office in Hanoi: 8th floor, VG Building,
No. 235 Nguyen Trai Str., Thanh Xuan Dist., Hanoi, Vietnam

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Armephaco Joint Stock Company presents this Report together with Reviewed Interim Consolidated Financial Statements for the period ended 30th June 2025.

THE COMPANY

Armephaco Joint Stock Company (hereinafter referred to as the "the Company") formerly known as Military Pharmaceutical and Medical Equipment Company was established under Decision No. 1436/QD-CP dated 12/8/1996 of the Ministry of Defence and operated under the Business Registration Certificate No. 110974 dated 21/8/1996 issued by Hanoi Department of Planning and Investment. The company was converted into a joint stock company under Decision No. 1183/QD-BQP dated 15/04/2010 of the Ministry of Defence and operated under the Business Registration Certificate of Joint Stock Company No. 0100109191 issued by Hanoi Department of Planning and Investment on 23/6/2010 (at prent The Hanoi Department of Finance), changes and the 20th change dated 19/8/2025 update of Company Address Due to Administrative Boundary Changes.

The charter capital according to the 20th amended Business Registration Certificate dated August 19, 2025 of the Company is VND 130,000,000,000 *(In words: One hundred and thirty billion VND)*.

Company's Name: **ARMEPHACO JOINT STOCK COMPANY**.

The Company's Name in English: ARMEPHACO JOINT STOCK COMPANY.

The Company's stock is currently listed on the UpCOM with the code AMP.

The Company's registered office is located at: No. 118, Vu Xuan Thieu Street, Phuc Loi Ward, Hanoi City, Vietnam.

BOARDS OF MANAGEMENT, SUPERVISORS AND GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the period and at the date of this report are as follows:

Board of Management

Mr. Pham Cong Doan	Chairman
Mrs. Nguyen Thi Huong	Member
Mrs. Vu Thi Cam Trang	Member

Board of Supervisors

Mrs. Nguyen Thi Huong	Head of the Board
Mr. Nguyen Anh Tuan	Member
Mr. Le Manh Hien	Member

Board of General Directors

Mr. Duong Dinh Son	General Director
Mrs. Nguyen Thi Huong	Deputy General Director
Mr. Tong Van Bien	Deputy General Director - In Charge of Business

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the balance sheet date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the Interim Consolidated financial statements for the period ended 30th June 2025.

AUDITORS

The interim consolidated financial statements for the period ended 30th June 2025 have been reviewed by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS(CONTINUED)

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Board of General Directors of the Company is responsible for preparing the interim consolidated financial statements to reflect honestly and reasonably the financial situation as well as the interim business results and cash flow situation mid-year period of the Company during the period. In preparing these interim consolidated financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to The Company are followed or not, and all the material differences from these standards are disclosed and explained in the interim consolidated financial statements;
- Design and effectively implement the internal control system in order to ensure that the preparation and presentation of the Interim Consolidated Financial Statements are free from material misstatements due to frauds or errors;
- Prepare the interim consolidated financial statements of The Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate.

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of The Company and to ensure that the interim consolidated financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim consolidated financial statements. The Board of General Directors is also responsible for safeguarding the assets of The Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that The Company has complied with the above requirements in preparing the interim consolidated financial statements.

For and on behalf of the Board of General Directors,

M.S.D.N: 0100109191 - C.T.C.P - C.T.C.P - CÔNG TY CỔ PHẦN ARMEPHACO - Q. LONG BIÊN TP HÀ NỘI

Duong Dinh Son
General Director
Ha Noi, 27th August 2025

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
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INPACT MEMBER

No:376/2025/BCSXHN-CPA VIETNAM-NV2

REPORT ON REVIEW OF THE INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
Board of Management, Supervisors and General Directors
Armephaco Joint Stock Company

We have reviewed the accompanying interim consolidated financial statements of Armephaco Joint Stock Company prepared on 27th August 2025, as set out on pages 04 to page 37, including the Interim Consolidated Balance Sheet as at 30/06/2025, and the Interim Consolidated Income Statement, and Interim Consolidated Cash flows Statement for the period ended 30th June 2025 and Notes to the Interim Consolidated Financial Statements.

The Board of General Directors' responsibility

The Company's Board of General Directors is responsible for the true and fair preparation and presentation of these interim consolidated financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of the Interim Consolidated Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express a conclusion on the interim consolidated financial statements based on the results of our review. We conducted our review in accordance with Vietnam Standards of review service contract No. 2410 - Review of interim consolidated financial information performed by the Company's independent auditors.

The review of interim consolidated financial information includes the interviews of people who are responsible for the financial and accounting matters, and performance of other analytical and review procedures. Basically, a review has a narrower scope than that of an audit in accordance with the Vietnam Auditing Standards and consequently, it does not allow us to gain assurance that we will be aware of all material issues that may be discovered during an audit. Accordingly, we do not express an audit opinion.

Auditors's conclusions

Based on our review, we don't recognize any problem which causes us to believe that the accompanying interim consolidated financial statements, in all material respects, does not give a true and fair view of the financial position of the Company as at 30th June 2025 and the results of its operations and its cash flows for the period of 6 months then ended, in accordance with the prevailing Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to the preparation and presentation of the interim consolidated financial statements.

CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM

Nguyen Thi Mai Hoa
Deputy General Director
Audit Practising Registration Certificate: 2326-2023-137-1
Authorised: 08/2025/UQ-CPA VIETNAM dated 02/01/2025 of Chairman, General Director
For and on behalf of,
CPA VIETNAM AUDITING COMPANY LIMITED
A Member of INPACT
Hanoi, 27th August 2025

INTERIM CONSOLIDATED BALANCE SHEET

As at 30th June 2025

	ASSETS	Code	Note	30/6/2025 VND	01/01/2025 VND
A -	**CURRENT ASSETS (100=110+120+130+140+150)**	**100**		**1,089,234,628,760**	**1,097,544,491,763**
I.	**Cash and cash equivalents**	**110**	**5.1**	**80,270,224,422**	**40,436,473,607**
1.	Cash	111		80,200,224,422	40,436,473,607
2.	Cash equivalents	112		70,000,000	-
II.	**Short-term financial investments**	**120**		**9,650,000,000**	**9,032,368,957**
3.	Investments held to maturity	123	5.2	9,650,000,000	9,032,368,957
III.	**Short-term receivables**	**130**		**701,203,959,239**	**760,086,786,746**
1.	Short-term receivables from customers	131	5.3	550,031,506,801	593,968,877,424
2.	Short-term repayments to suppliers	132	5.4	140,665,585,286	152,230,280,302
6.	Other short-term receivables	136	5.5	15,397,749,053	18,778,510,921
7.	Short-term allowances for doubtful debts	137	5.6	(4,890,881,901)	(4,890,881,901)
IV.	**Inventories**	**140**	**5.7**	**286,351,532,909**	**277,577,980,719**
1.	Inventories	141		287,691,374,131	277,577,980,719
2	Allowances for devaluation of inventories	149		(1,339,841,222)	-
V.	**Other current assets**	**150**		**11,758,912,190**	**10,410,881,734**
1.	Short-term prepaid expenses	151	5.8	666,682,977	745,063,878
2.	Deductible value added tax	152		11,049,511,519	9,653,358,211
3.	Taxes and other receivables from government budget	153	5.14	42,717,694	12,459,645
B -	**LONG-TERM ASSETS (200=210+220+240+250+260)**	**200**		**114,052,808,603**	**97,871,724,821**
I.	**Long-term receivables**	**210**		**1,864,147,040**	**1,829,397,040**
6.	Other long-term receivables	216	5.5	1,864,147,040	1,829,397,040
II.	**Fixed assets**	**220**		**36,495,454,624**	**38,892,265,928**
1.	Tangible fixed assets	221	5.9	36,388,669,978	38,733,018,042
	- Historical costs	*222*		*200,845,304,416*	*199,499,095,157*
	- Accumulated depreciation	*223*		*(164,456,634,438)*	*(160,766,077,115)*
3.	Intangible fixed assets	227	5.10	106,784,646	159,247,886
	- Historical costs	*228*		*1,489,469,325*	*1,489,469,325*
	- Accumulated amortization	*229*		*(1,382,684,679)*	*(1,330,221,439)*
IV.	**Long-term assets in progress**	**240**		**6,121,299,574**	**1,228,574,518**
2.	Construction in progress	242		6,121,299,574	1,228,574,518
V.	**Long-term investments**	**250**	**5.11**	**63,752,104,150**	**49,482,941,514**
2.	Investments in joint ventures and associates	252		42,742,743,054	44,582,941,514
3.	Investments in equity of other entities	253		22,000,000	22,000,000
4.	Allowances for long-term investments	254		(22,000,000)	(22,000,000)
5.	Held to maturity investments	255	5.2	21,009,361,096	4,900,000,000
VI.	**Other long-term assets**	**260**		**5,819,803,215**	**6,438,545,821**
1.	Long-term prepaid expenses	261	5.8	5,819,803,215	6,438,545,821
	TOTAL ASSETS (270 = 100+200)	**270**		**1,203,287,437,363**	**1,195,416,216,584**

INTERIM CONSOLIDATED BALANCE SHEET (Continued)

As at 30th June 2025

	RESOURCES	Code	Note	30/6/2025 VND	01/01/2025 VND
C-	**LIABILITIES (300=310+330)**	**300**		**1,000,401,887,469**	**994,608,296,241**
I.	**Short-term liabilities**	**310**		**999,467,435,469**	**993,673,844,241**
1.	Short-term trade payables	311	5.12	297,331,080,083	301,726,407,425
2.	Short-term prepayments from customers	312	5.13	153,044,525,271	119,434,653,237
3.	Taxes and other payables to	313	5.14	1,941,951,356	3,144,143,576
4.	Payables to employees	314		2,742,168,472	7,448,352,623
5.	Short-term accrued expenses	315	5.15	81,455,885,531	77,395,343,333
9.	Other short-term payments	319	5.16	70,829,361,948	77,956,795,624
10.	Short-term borrowings and finance lease liabilities	320	5.17	392,029,744,263	406,450,153,964
12.	Bonus and welfare fund	322		92,718,545	117,994,459
II.	**Long-term liabilities**	**330**		**934,452,000**	**934,452,000**
7.	Other long-term payables	337	5.16	934,452,000	934,452,000
D-	**OWNERS' EQUITY (400 = 410 + 430)**	**400**		**202,885,549,894**	**200,807,920,343**
I-	**Owners' equity**	**410**	**5.18**	**202,838,755,657**	**200,761,126,106**
1.	Contributed capital	411		130,000,000,000	130,000,000,000
	- *Ordinary shares with voting rights*	*411a*		*130,000,000,000*	*130,000,000,000*
7.	Development and investment funds	418		18,691,061,355	18,691,061,355
10.	Undistributed profit after tax	421		53,847,694,302	51,770,064,751
	- *Undistributed profit after tax brought forward*	*421a*		*51,770,064,751*	*48,117,379,151*
	- *Undistributed profit after tax for the current year*	*421b*		*2,077,629,551*	*3,652,685,600*
11.	Capital expenditure funds	422		300,000,000	300,000,000
13.	Non-controlling shareholder interests	429		-	-
II-	**Funding sources and other funds**	**430**		**46,794,237**	**46,794,237**
2.	Funds used for fixed asset acquisition	433		46,794,237	46,794,237
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**1,203,287,437,363**	**1,195,416,216,584**

Hanoi, 27th August 2025

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

INTERIM CONSOLIDATED INCOME STATEMENT

For the period ended 30th June 2025

ITEMS	Code	Note	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
1. Revenues from sales and services rendered	01	6.1	640,201,065,855	493,902,077,770
2. Revenue deductions	02		-	312,768,079
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.1	640,201,065,855	493,589,309,691
4. Cost of goods sold	11	6.2	601,791,899,024	461,677,459,794
5. Gross revenues from sales and services render (20 = 10-11)	**20**		**38,409,166,831**	**31,911,849,897**
6. Financial income	21	6.3	272,677,321	193,140,490
7. Financial expenses	22	6.4	6,306,046,471	6,448,936,156
In which: Interest expenses	*23*		4,391,265,907	4,184,704,137
8. Profit (loss) in associated companies, joint ventures	24		3,577,741,477	5,355,678,181
9. Selling expenses	25	6.5	11,318,983,666	11,534,554,626
10. General administrative expenses	26	6.5	19,664,364,488	16,637,178,426
11. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	**30**		**4,970,191,004**	**2,839,999,360**
12. Other income	31	6.6	23,724,056	76,307,942
13. Other expenses	32	6.6	1,193,036,467	330,911,535
14. Other profits (40 = 31-32)	**40**	**6.6**	**(1,169,312,411)**	**(254,603,593)**
15. Total net profit before tax (50 = 30+40)	**50**		**3,800,878,593**	**2,585,395,767**
16. Current corporate income tax expenses	51	6.7	1,723,249,042	671,468,671
17. Deferred corporate income tax expenses	52		-	-
18. Profit after corporate income tax (60 = 50-51-52)	**60**		**2,077,629,551**	**1,913,927,096**
19. Profit after tax of shareholders of the parent company	61		2,077,629,551	1,913,927,096
20 Profit after tax of non-controlling shareholders	62		-	-
21. Basic earnings per share	70	6.8	160	147

Hanoi, 27th August 2025

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Indirect method)

For the period ended 30th June 2025

ITEMS	Code	Note	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
I. Net cash flows from operating activities				
1. Profit before tax	*01*		*3,800,878,593*	*2,585,395,767*
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		4,036,770,563	3,684,341,416
- Provisions	03		1,339,841,222	312,011,493
- Gains (losses) on investing activities	05		(184,107,610)	(254,661,332)
- Interest expenses	06		4,391,265,907	4,184,704,137
3. Operating profit before changes in working capital	*08*		*13,384,648,675*	*10,511,791,481*
- Increase (decrease) in receivables	09		53,487,938,634	(39,719,821,605)
- Increase (decrease) in inventories	10		(10,113,393,412)	1,425,378,833
- Increase (decrease) in payables	11		23,555,623,030	16,308,536,070
- Increase (decrease) in prepaid expenses	12		697,123,507	(5,693,715,147)
- Interest paid	14		(6,685,078,326)	(2,984,704,137)
- Enterprise income tax paid	15		(2,745,782,810)	(935,235,556)
- Other payments on operating activities	17		(25,275,914)	(529,683,975)
Net cash flows from operating activities	*20*		*71,555,803,384*	*(21,617,454,036)*
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(6,532,684,315)	(1,263,527,447)
2. Proceeds from disposal or transfer of fixed assets and other long-term assets	22		1,963,636	64,293,637
3. Expenditures on loans and purchase of debt instruments from other entities	23		(18,000,000,000)	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		1,382,368,957	-
7. Proceeds from interests, dividends and distributed profits	27		5,846,708,854	213,929,695
Net cash flows from investing activities	*30*		*(17,301,642,868)*	*(985,304,115)*
III. Cash flows from financial activities				
3. Proceeds from borrowings	33		327,707,274,696	273,571,502,847
4. Repayment of principal	34		(342,127,684,397)	(266,076,620,732)
Net cash flows from financial activities	*40*		*(14,420,409,701)*	*7,494,882,115*
Net cash flows during the period (50 = 20+30+40)	**50**		**39,833,750,815**	**(15,107,876,036)**
Cash and cash equivalents at the beginning of the period	**60**	**5.1**	**40,436,473,607**	**54,723,227,585**
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**	**5.1**	**80,270,224,422**	**39,615,351,549**

Hanoi, 27th August 2025

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT
For the period ended 30th June 2025

1. COMPANY INFORMATION

1.1 Structure of ownership

Armephaco Joint Stock Company (hereinafter referred to as the "the Company") formerly known as Military Pharmaceutical and Medical Equipment Company was established under Decision No. 1436/QD-CP dated 12/8/1996 of the Ministry of Defence and operated under the Business Registration Certificate No. 110974 dated 21/8/1996 issued by Hanoi Department of Planning and Investment. The company was converted into a joint stock company under Decision No. 1183/QD-BQP dated 15/04/2010 of the Ministry of Defence and operated under the Business Registration Certificate of Joint Stock Company No. 0100109191 issued by Hanoi Department of Planning and Investment on 23/6/2010 (at prent The Hanoi Department of Finance), changes and the 20th change dated 19/8/2025 update of Company Address Due to Administrative Boundary Changes.

The charter capital according to the 20th amended Business Registration Certificate dated August 19, 2025 of the Company is VND 130,000,000,000 *(In words: One hundred and thirty billion VND).*

Company's Name: ARMEPHACO JOINT STOCK COMPANY.

The Company's Name in English: ARMEPHACO JOINT STOCK COMPANY.

The Company's stock is currently listed on the UpCOM with the code AMP.

The Company's registered office is located at: No. 118, Vu Xuan Thieu Street, Phuc Loi Ward, Hanoi City, Vietnam.

The total number of the Company's employees as at 30/6/2025 is: 194 employees (As at 31/12/2024 is 286 employees).

1.2 Operating industries and principal activities

Lines of business according to the business registration of the Company:

- Wholesale of machinery, equipment and other machine spare parts - Details: Wholesale of medical machinery and equipment; Wholesale of electrical machinery, equipment, electrical materials (generators, electric motors, wires and other equipment used in electrical circuits); Wholesale of machinery, equipment and other machine parts that have not been classified anywhere;
- Producing other chemical products that have not been classified anywhere (except those prohibited by the State);
- Installation of electrical systems; Installation of heating, drainage, heating and air conditioning systems;
- Other specialized wholesalers that have not been categorized; Detail:
- Wholesale of other chemicals (except those used in agriculture); Other specialized wholesalers have not been classified anywhere (except for those prohibited by the State); Trading in chemicals (except chemicals prohibited by the State);
- Water extraction, treatment and supply; Repair of electrical equipment; Installation of industrial machinery and equipment;
- Building houses of all kinds; Sewerage and wastewater treatment;
- Wholesale of solid, liquid, gaseous fuels and related products;
- Installation of other construction systems; Other specialized construction activities;
- Wholesale of other household utensils. Details: Wholesale of other household utensils; Drug wholesalers;
- Trading in real estate, land use rights belonging to owners, users or renters. Details: Real estate business;
- Vocational education; Warehousing and storage of goods; Freight transport by road;
- The remaining business support services have not been categorized. Details: Import and export of trading company items;

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

1.2 Operating industries and principal activities (Continued)

- Other Health Activities that have not been categorized. Details: Enterprises providing drug storage services; Enterprises providing drug testing services;
- Retail sale of medicines, medical instruments, cosmetics and hygiene items in specialized stores. Details: Retail sale of medical supplies, cosmetics and hygiene items in specialized stores; (For conditional business lines, enterprises only do business when they meet the conditions prescribed by law).

Main activities of the Company during the period: Manufacturing and selling drugs, medical devices and commercial services.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months

1.4. The Company structure

As at 30/06/2025, the Company has subsidiaries and associates as follows:

Name	Address	Major business lines	Capital contribution ratio	Voting Ratio	Benefit ratio
Subsidiaries					
120 Armephaco One Member Company Limited	Ha Noi	Production of medicines, medicinal chemicals and medicinal herbs	100%	100%	100%
130 Armephaco Medical Equipment One Member Company Limited	Ha Noi	Manufacture of medical, dental, orthopaedic and rehabilitation equipment and instruments	100%	100%	100%
150 Cophavina Pharmaceutical One Member Company Limited	Ho Chi Minh City	Production of medicines, medicinal chemicals and medicinal herbs	100%	100%	100%
Associates					
Vinahancook Medical Supplies CO., JSC	Ha Noi	Production of 1-time use syringes and production of medical instruments	32,3%	32,3%	32,3%

Dependent units as at 30/6/2025:

Name	Address
Branch of Armephaco Joint Stock Company - 150 Pharmaceutical Enterprise	112 Tran Hung Dao, Pham Ngu Lao Street, District 1, Ho Chi Minh City
Branch in Ho Chi Minh City	112 Tran Hung Dao, Pham Ngu Lao Street, District 1, Ho Chi Minh City
Branch in Can Tho City	Hung Phu New Urban Area, Cai Rang District, Can Tho
Hanoi Branch	No. 8 Tang Bat Ho, Pham Dinh Ho Ward, Hai Ba Trung District, Hanoi (Decommissioned since 2018)
Representative Office in Da Nang City	49/211 Le Dinh Duong Street, Phuoc Ninh Ward, Hai Chau District, Da Nang City

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

1.5. Statement of information comparability on the Interim Consolidated financial statements

The Company consistently applies accounting policies according to the Corporate Accounting Regime issued with Circular No. 200/2014/TT-BTC dated 22/12/2014 Circular No. 53/2016/TT-BTC dated March 21, 2016, amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC dated December 22, 2014 issued by the Ministry of Finance, therefore, information and data presented in the Interim consolidated financial statements are comparable.

2. FISCAL PERIOD AND ACCOUNTING CURRENCY

Fiscal period

The Company's fiscal year begins on 1st January and ends on 31st December of solar year.

The Company's interim consolidated financial statements are prepared for the accounting period ended 30/6/2025.

Accounting currency

The accompanying consolidated financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

Accounting System

The Company applied to Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance and Circular No. 53/2016/TT- BTC dated March 21, 2016 amending and supplementing a number of articles of Circular 200/2014/TT- BTC.

Statements for the compliance with Accounting Standards and System

The Board of General Directors ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Consolidated Financial Statements for the year ended June 30, 2025.

Applicable forms of accounting

The company uses the form of accounting: General diary.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation of the Interim Consolidated financial statements

The accompanying consolidated financial statements are presented in Vietnam Dong (VND), according to the historical cost principle and in accordance with Vietnamese Accounting Standards, current Vietnamese Corporate Accounting Regime and regulations. legal aspects related to the preparation and presentation of the interim consolidated financial statements.

The Company's interim consolidated financial statements are prepared in accordance with Circular 202/2014/TT-BTC dated 22nd December 2014 of the Ministry of Finance on Guidelines for preparation and presentation of the interim consolidated financial statements, specifically:

The Interim Consolidated Financial Statements include the Company's Separate Financial Statements and the Financial Statements of the Company's Controlled Companies (Subsidiaries) prepared for the fiscal year ended December 31 of each year. This control is achieved when the Company has the ability to control the financial policies and operations of the investee companies in order to benefit from the activities of these companies.

The results of business operations of Subsidiaries acquired or sold during the year are presented in the Consolidated Financial Statements from the effective date of the purchase or until the date of sale of the investment in that Subsidiary.

In case of necessity, the interim consolidated financial statements of the Subsidiaries are adjusted so that the accounting policies applied at the Corporation and other Subsidiaries are the same.

All inter-Company transactions and balances are eliminated when consolidating the interim financial statements.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of preparation of the Interim Consolidated financial statements (Continued)

Non-controlling shareholder interests are presented in the consolidated Balance Sheet as a separate item under the equity section. Non-controlling interests include the value of the non-controlling interests at the date of the initial business combination and the non-controlling interest's share of the movements in total equity since date of business combination. Losses arising at a Subsidiary must be allocated proportionally to the non-controlling shareholder's ownership portion, even if that loss is greater than the non-controlling shareholder's ownership portion in the Company's net assets Subsidiary.

The Consolidated subsidiaries are:

120 Armephaco One Member Company Limited operating under the Certificate of Business Registration No. 0106358934 first registered on November 08, 2013, the second change registration dated June 13, 2018 issued by the Department of Planning and Investment of Hanoi City. Charter capital: VND 45,000,000,000 (*In words: Forty-five billion VND*). Armephaco Joint Stock Company holds 100% charter capital.

130 Armephaco Medical Equipment One Member Company Limited is a One Member Limited Company; formerly known as Armephaco Joint Stock Company Branch. The company operates under the Business Registration Certificate No. 0106358934 first registered on November 08, 2013, Business Registration Certificate No. 0106892737 dated 05/07/2015, the second change registration dated May 11, 2018 issued by the Department of Planning and Investment of Hanoi City. Charter capital: VND 18,500,000,000 (*In words: Eighteen billion, five hundred million VND*). Armephaco Joint Stock Company holds 100% charter capital.

150 Cophavina Pharmaceutical One Member Company Limited is a One Member Limited Company. The company operates under the Business Registration Certificate No. 0316092423 issued by the Department of Planning and Investment of Ho Chi Minh City for the first time on 03/01/2020, the 1st Certificate of Business Registration changed on 12/3/2020. The charter capital of the Company according to the 1st Change Business Registration Certificate dated 12/3/2020 is VND 45,000,000,000 (*In words: Forty-five billion VND*). Armephaco Joint Stock Company holds 100% charter capital.

The interim consolidated financial statements for the period ended 30/06/2025 are consolidated on the basis of the interim financial statements for the period ended 30/06/2025 of the parent company Armephaco Joint Stock Company, subsidiaries of Armephaco Joint Stock Company are 120 Armephaco One Member Company Limited; 130 Armephaco Medical Equipment One Member Company Limited; 150 Cophavina Pharmaceutical One Member Company Limited.

Accounting estimates

The preparation of the Interim Consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

Accounting for operations arising in foreign currency

Operations arising in foreign currency are converted according to the exchange rate applicable at the time the business arises, the exchange rate difference arising from these operations is recognized as income and financial expenses in the Interim Consolidated Income Statement.

Re-evaluation of foreign currency-based monetary items at the time of preparation of the Interim Consolidated Financial Statements

(i) Cash funds of foreign currency origin classified as liabilities (Payable to sellers, borrowers,..): Reassessed according to the selling rate of Joint Stock Commercial Bank for Foreign Trade of Vietnam at 30/06/2025.

Exchange rate differences arising from the revaluation are incorporated into Financial Revenues or expenses at the time of preparation of the Interim Consolidated Financial Statements.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents are short-term investments that have a recovery or maturity period of no more than 03 months from the date of purchase, are easily converted into a specified amount of money as well as do not have much risk in converting into cash at the time of reporting.

Financial investments

Held to maturity investments

Held to maturity investments are term bank deposits held to maturity for the purpose of earning periodic interest.

Held-to-maturity investments are stated at cost and determined at fair value based on the recoverability of the investment..

Investments in associates and other investments

Investments in Associates: Investments in associates or joint ventures in which the Company has significant influence are presented according to the equity method.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Allowance for losses of investments in equity instruments of other entities is made when there is apparent evidence for impairment in value of the investments as at the balance sheet date.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories is determined on the basis of cost price, in case the original price of inventories is higher than the net realizable value, it must be calculated according to the net realizable value. Inventories cost includes direct material costs, direct labor costs, and overhead production costs, if any, to obtain inventory at its current location and state. The net realizable value is determined by the estimated sales price minus the costs to complete and the marketing, sales, and distribution costs incurred. Inventories is accounted for by the nominal method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

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

	Years
Buildings, structures	08 - 20
Machinery and equipment	05 - 20
Motor vehicles	06 - 15
Office equipment	03 - 05
Others	03 - 10

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the period.

Intangible fixed assets and Amortization

Intangible fixed assets are reflected at cost, are stated at history cost less accumulated amortization.

Intangible fixed assets are accumulated using straight line method over their estimated useful lives. Details are as follows:

	Years
Accounting Software	03 - 08

Prepaid expenses

Prepaid expenses comprise actual expenses arising but relevant to financial performance in several accounting periods and the transfer of these expenses into production and business expenses of the following accounting periods.

Long-term prepaid expenses related to tools and instruments are initially reflected at the cost and allocated in a straight-line method over a period of 02 to 03 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company (including payables between the parent company and its subsidiaries, associates). This payable includes amounts payable upon import through the trustee (in a trust import transaction).
- Other payables: Reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Accrued expenses

Accrued expenses are those already recorded in operating expenses in the year but not actually paid to ensure that when these expenses actually occur, they will not have a significant influence on operating expenses based on matching principle between income and expenses.

Owners' equity

Capital is recorded according to the actual amounts invested by owners.

Undistributed profit is determined on the basis of business results after corporate income tax and the distribution of profits of the Company.

Profit after corporate income tax is distributed to shareholders after being approved by the General Meeting of Shareholders at the Company's Annual General Meeting and after having set aside reserve funds in accordance with the Company's Charter.

Dividends are declared and paid based on the estimated amount of profit achieved. Dividends are officially announced and paid in the next year from undistributed profits based on the approval of the General Meeting of Shareholders at the Company's Annual General Meeting.

Revenue and other income

The Company's revenue includes revenue from sales of goods, revenue from services.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- Costs related to transactions can be determined.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions includes:

- Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications.

In case goods sold or services provided in the previous period but sales discounts, sales allowances, sales returns incur in the following period, the Company recognises as the following principles:

- If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period.
- If incurred after issuance of financial statements: reducing revenue of the occurrence period.

Cost of goods sold

Includes the cost price of products, goods and services provided during the year (including depreciation expenses; repair costs;...,) recognized in accordance with revenue for the year.

For direct material costs that exceed normal, labor costs, fixed general production costs not allocated to the value of warehousing products are immediately recognized in the cost of goods sold (after deducting compensations, if any) even if the product, goods that have not been identified for consumption.

Financial expenses

- Losses related to financial investment activities:
- Losses due to outward investment capital contribution: Recognized according to the principle of actual incurrence.
- Borrowing expenses: Monthly recognition based on the loan, loan interest rate and actual number of loan days.
- Exchange rate loss expense: Recognized when there is a difference between the actual transaction rate and the bookkeeping rate and when there is a loss when re-evaluating foreign currency-based currency items.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Current corporate income tax expense and deferred corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

- Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors believes that the main activities of the Company are manufacturing and trading drugs, medical equipment and commercial services, not organized into separate divisions and operating only in the territory of Vietnam. Therefore, the Company does not prepare a Divisional Report.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM BALANCE SHEET

5.1 Cash and cash equivalents

	30/6/2025 VND	01/01/2025 VND
Cash	963,784,249	590,824,814
Bank deposits (i)	79,236,440,173	38,535,248,793
Total	**80,270,224,422**	**40,436,473,607**

Accordingly, the available balance as of June 30, 2025 is VND 13,902,213,297

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.2 Held to maturity investments

	30/6/2025 (VND)		01/01/2025 (VND)	
	Original cost	Book value	Original cost	Book value
Short-term	**9,650,000,000**	**9,650,000,000**	**9,032,368,957**	**9,032,368,957**
Term deposits exceeding 03 months				
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Hanoi Branch	7,000,000,000	7,000,000,000	8,200,000,000	8,200,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hanoi Branch (*)	650,000,000	650,000,000	832,368,957	832,368,957
Saigon - Hanoi Commercial Joint Stock Bank	2,000,000,000	2,000,000,000	-	-
Long-term	**21,009,361,096**	**21,009,361,096**	**4,900,000,000**	**4,900,000,000**
Term deposits exceeding 12 months				
Joint Stock Commercial Bank for Investment and Development of Vietnam- Thanh Do Branch (**)	21,009,361,096	21,009,361,096	4,900,000,000	4,900,000,000
Total	**30,659,361,096**	**30,659,361,096**	**13,932,368,957**	**13,932,368,957**

(*) Deposits at commercial banks, with a term of 06 - 12 months, interest rates of 4% to 6.0%/year. At the same time, a deposit worth 8 billion is mortgaged to secure the Company's short-term loan, as presented in Note 5.17.

(**) Term deposits at commercial banks with a term of 13 months and interest rates from 4.2% to 4.7%/year.

5.3 Receivables from customers

	30/6/2025 VND	01/01/2025 VND
Short-term	**550,031,506,801**	**593,968,877,424**
Children's Hospital 1	-	4,941,749,000
Xuan Hieu Technique Trading Company Limited	63,600,803,192	60,450,631,975
Viet Nam Dnt Medical Joint Stock Company	47,004,864,238	8,828,137,603
Bac Binh Pharmaceutical Company Limited	9,217,295,892	-
Pharbaco Central Pharmaceutical Joint Stock Company No1	10,553,538,639	-
TFA Technology Joint Stock Company	32,167,037,123	32,167,037,123
36.66 Joint Stock Company	3,601,341,607	12,101,341,607
HANCORP Joint Stock Company	8,632,367,944	6,206,938,506
Others	375,254,258,166	469,273,041,610
Total	**550,031,506,801**	**593,968,877,424**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.4 Repayments to suppliers

	30/6/2025 VND	01/01/2025 VND
Short-term	**140,665,585,286**	**152,230,280,302**
TFA Technology Joint Stock Company	20,690,981,187	20,690,981,187
Eromed Joint Stock Company	-	33,215,165,000
Qv Medical Equipment Company Limitted	17,095,519,566	17,095,519,566
G5 Hoang Gia Company Limited	14,847,080,961	14,847,080,961
Glotech Solution Limited	16,389,325,000	-
Others	71,642,678,572	66,381,533,588
Total	**140,665,585,286**	**152,230,280,302**

5.5 Other receivables

	30/6/2025 (VND)		01/01/2025 (VND)	
	Book Value	Allowances	Book Value	Allowances
Short-term	**15,397,749,053**		**18,778,510,921**	-
Advances	13,275,697,200	-	13,640,796,868	-
Deposits	1,106,111,835	-	794,875,749	-
Other receivables	1,015,940,018	-	4,342,838,304	-
- Accrued interest expense	*201,646,576*	-	-	-
- Others	*814,293,442*	-	*4,342,838,304*	-
Long - term	**1,864,147,040**	-	**1,829,397,040**	-
Deposits	1,864,147,040	-	1,829,397,040	-
Total	**17,261,896,093**		**20,607,907,961**	

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.6 Bad debts

	30/6/2025 (VND)		01/01/2025 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Total value of receivables, loans that are overdue or not pass due but hardly recoverable	4,890,881,901	-	4,935,881,901	45,000,000

In which:	Overdue from 06 months to 01 year	Overdue from 01 year to 02 years	Overdue from 02 years to 03 years	Overdue for more than 03 years
Hai Thanh Inox Production Trading Service Company Limited	-	-	-	1,472,500,000
Bach Yen Pharmaceutical Company Limited	-	-	-	506,804,517
Consultant Design Technology Construction Joint Stock Company	-	-	-	174,500,000
Viet Thang Medical Equipment Joint Stock Company	-	-	-	69,170,000
Li Ly France Joint Stock Company	-	-	-	133,198,765
Hai Dang Phamacy Limited Company	-	-	-	353,651,967
Ky Phuong Pharmaceutical Joint Stock Company	-	-	-	125,328,600
MC-FOOD One Member Company Limited	-	-	-	158,083,488
Van Anh Company Limited	-	-	-	169,880,000
Le Dinh Chien	-	-	-	445,730,704
Others	-	-	-	1,282,033,860
Total	-	-	-	**4,890,881,901**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.7 Inventories

	30/6/2025 (VND)		01/01/2025 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	59,354,201,002	-	80,706,945,339	-
Tools and supplies	314,066,699	-	288,744,699	-
Work in progress	27,984,317,395	-	17,275,155,371	-
Finished goods	24,015,318,707	-	23,330,331,650	-
Goods	176,023,470,328	(1,339,841,222)	155,976,803,660	-
Total	**287,691,374,131**	**(1,339,841,222)**	**277,577,980,719**	**-**

5.8 Prepaid expenses

	30/6/2025 VND	01/01/2025 VND
Short-term	**666,682,977**	**745,063,878**
Prepaid materials, tools and supplies expenses	597,174,008	494,390,839
Repair and improvement expenses	69,508,969	125,673,039
Prepaid expenses	-	125,000,000
Long-term	**5,819,803,215**	**6,438,545,821**
Prepaid materials, tools and supplies expenses	2,174,060,378	1,747,395,133
Repair expenses	2,764,725,481	2,607,526,838
Others	881,017,356	2,083,623,850
Total	**6,486,486,192**	**7,183,609,699**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

For the period ended 30th June 2025

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Total
HISTORY COST					
As at 01/01/2025	97,790,102,209	94,109,837,302	6,319,814,410	1,279,341,236	199,499,095,157
Increase	1,743,647,559	1,546,000,000	-	-	1,639,959,259
Purchase	93,959,259	1,546,000,000	-	-	1,639,959,259
Decrease	-	-	-	293,750,000	293,750,000
Disposal	-	-	-	293,750,000	293,750,000
As at 30/6/2025	99,533,749,768	95,655,837,302	6,319,814,410	985,591,236	200,845,304,416
ACCUMULATED DEPRECIATION					
As at 01/01/2025	75,011,500,996	79,392,828,198	5,090,778,881	1,270,969,040	160,766,077,115
Increase	2,353,310,355	1,427,042,804	195,581,968	8,372,196	3,984,307,323
Depreciation	2,353,310,355	1,427,042,804	195,581,968	8,372,196	3,984,307,323
Decrease	-	-	-	293,750,000	293,750,000
Disposal	-	-	-	293,750,000	293,750,000
As at 30/6/2025	77,364,811,351	80,819,871,002	5,286,360,849	985,591,236	164,456,634,438
NET BOOK VALUE					
As at 01/01/2025	22,778,601,213	14,717,009,104	1,229,035,529	8,372,196	38,733,018,042
As at 30/6/2025	22,168,938,417	14,835,966,300	1,033,453,561	-	36,388,669,978

History cost of tangible fixed assets which are fully depreciated but still in use as at 30/6/2025 is VND 98,801,208,059 (As at 31/12/2024 is VND 91,877,382,295).

Net book value of tangible fixed assets used to secure bank loans as at 30/6/2025 is VND 4,843,120,768 (As at 31/12/2024 is VND 5,438,330,253).

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.10 Intangible fixed assets

Unit: VND

	Software	Total
HISTORY COST		
As at 01/01/2025	1,489,469,325	1,489,469,325
Increase	-	-
Purchase	-	-
Decrease	-	-
As at 30/6/2025	1,489,469,325	1,489,469,325
ACCUMULATED AMORTIZATION		
As at 01/01/2025	1,330,221,439	1,330,221,439
Increase	52,463,240	52,463,240
Amortization	52,463,240	52,463,240
Decrease	-	-
As at 30/6/2025	1,382,684,679	1,382,684,679
NET BOOK VALUE		
As at 01/01/2025	159,247,886	159,247,886
As at 30/6/2025	106,784,646	106,784,646

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 30/6/2025 is VND 1,240,285,000 (As at 31/12/2024 is VND 1,092,285,000).

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.11 Long-term financial investments

Unit: VND

	Ratio		31/12/2025			01/01/2025		
	Equity owned	Voting rights	Original cost	Provision	Fair value	Original cost	Provision	Fair value
Investments in joint ventures and associates			**42,742,743,054**	**-**		**44,582,941,514**	**-**	
Vinahankook Medical Supplies Joint Stock Company	32.30%	32.30%	42,742,743,054	-		44,582,941,514	-	
Investments in other entities			**22,000,000**	**(22,000,000)**		**22,000,000**	**(22,000,000)**	
Comtoir Pharmaceutique Du Viet Nam	10.00%	10.00%	22,000,000	(22,000,000)		22,000,000	(22,000,000)	
Total			**42,764,743,054**	**(22,000,000)**	(*)	**44,604,941,514**	**(22,000,000)**	(*)

(*): The Company has not determined the fair value of these investments for disclosure in the Consolidated Financial Statements as there is no market quoted price for these financial instruments and the current Vietnamese Accounting Standards and Vietnam Corporate Accounting Regime do not provide guidance on fair value calculations using techniques pricing. The fair value of these financial instruments may differ from the carrying value.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.12 Trade payables

Unit: VND

	30/6/2025		01/01/2025	
	Book value	Repayable amount	Book value	Repayable amount
Short-term	**297,331,080,083**	**297,331,080,083**	**301,726,407,425**	**301,726,407,425**
RV Healthcare Pte Ltd	21,808,405,600	21,808,405,600	-	-
Central Pharmaceutical Joint Stock Company 1 - PHARBACO	-	-	11,959,675,875	11,959,675,875
VRT Pharmaceutical One Member Company Limited	22,522,758,565	22,522,758,565	12,645,266,847	12,645,266,847
Medison- Viet Nam Company Limited	2,000,000,000	2,000,000,000	2,000,000,000	2,000,000,000
Smart Solutions Trading Corp	2,968,200,883	2,968,200,883	2,968,200,883	2,968,200,883
T&T Pharmaceutical Joint Stock Company	14,375,218,305	14,375,218,305	-	-
Bac Ha Technology and Investment Joint Stock Company	1,250,799,100	1,250,799,100	1,250,799,100	1,250,799,100
Thai Son Medical Equipment Company Limited	1,874,378,703	1,874,378,703	4,410,778,703	4,410,778,703
Amec Holdings Company Limited	17,777,365,000	17,777,365,000	-	-
Phuong Phuc Pharmaceutical Chemical Company Limited	10,880,996,494	10,880,996,494	10,880,996,494	10,880,996,494
PHARMASCIENCE INC	17,115,080,702	17,115,080,702	10,461,634,210	10,461,634,210
T&T Pharmaceutical and Trading Joint Stock Company	14,375,218,305	14,375,218,305	14,375,218,305	14,375,218,305
Amec Holdings Company Limited	17,777,365,000	17,777,365,000	17,777,365,000	17,777,365,000
Others	152,605,293,426	152,605,293,426	212,996,472,008	212,996,472,008
Total	**297,331,080,083**	**297,331,080,083**	**301,726,407,425**	**301,726,407,425**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.13 Prepayments from customers

	30/6/2025 VND	01/01/2025 VND
Short-term	**153,044,525,271**	**119,434,653,237**
Hanoi Construction Corporation - JSC	16,132,636,500	16,132,636,500
Quang Ninh Provincial Management Board of Civil and Industrial Construction Investment Projects	-	3,931,559,756
Eromed Joint Stock Company	16,107,379,000	-
Project Management Board For Investment And Construction Of Civil And Industrial Works Of Quang Ngai Province	23,362,846,000	-
Airports Corporation Of Viet Nam	33,185,303,400	-
Vietnam Rubber Technology Co., Ltd	13,862,795,143	42,215,938,543
G5 Hoang Gia Company Limited	-	6,411,490,313
Others	50,393,565,228	50,743,028,125
Total	**153,044,525,271**	**119,434,653,237**

5.14 Taxes and payables to, receivables from the State Budget

Unit: VND

	01/01/2025	Additions	Paid	30/6/2025
Payables	**3,144,143,576**	**6,136,293,468**	**7,338,485,688**	**1,941,951,356**
VAT	242,235,657	3,346,869,129	3,315,768,733	273,336,053
Import-export tax	-	2,949,524	2,949,524	-
Corporate income tax	1,910,917,650	1,723,249,042	2,745,782,810	888,383,882
Occurred during the period	1,910,917,650	1,069,028,997	2,091,562,765	888,383,882
Tax collection from previous years	-	654,220,045	654,220,045	-
Personal income tax	990,990,269	697,217,186	907,976,034	780,231,421
License tax	-	366,008,587	366,008,587	-
Receivables	**12,459,645**	-	**30,258,049**	**42,717,694**
VAT	12,459,645	-	30,258,049	42,717,694

5.15 Accrued expenses

	30/6/2025 VND	01/01/2025 VND
Short-term	**81,455,885,531**	**77,395,343,333**
Toxic expenses	-	9,800,000
Electricity bills expenses	-	89,000,000
Interest expenses	80,377,293,321	73,237,560,523
Accrued order fulfillment costs	267,924,800	851,402,800
Severance allowance	49,725,000	49,725,000
Provision and payment of sales incentives and commissions for economic contracts in 2024	760,942,410	3,157,855,010
Total	**81,455,885,531**	**77,395,343,333**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.16 Other payables

	30/6/2025 VND	01/01/2025 VND
Short-term	**70,829,361,948**	**77,956,795,624**
Trade Union fees	2,991,338,595	3,137,092,699
Social insurance	488,698,273	83,493,931
Short-term deposits received	195,536,000	248,736,000
Others	67,153,789,080	74,487,472,994
Dividend, Profit payables	*877,584,667*	*877,584,667*
Rent for Family Area X130	*450,000,000*	*450,000,000*
Viet My Medical Investment Joint Stock Company	*13,482,401*	*13,482,401*
The land lease payment to the Ministry of Defense (*)	*48,868,570,737*	*46,695,588,644*
Nguyen Thi Thuy Linh	*9,745,360,000*	*9,745,360,000*
Thai Son Company	*552,742,873*	*552,742,873*
Others	*6,646,048,402*	*16,152,714,409*
Long-term	**934,452,000**	**934,452,000**
Long-term deposits received	934,452,000	934,452,000
Total	**71,763,813,948**	**78,891,247,624**

(*) Land rent payables to the Ministry of Defence under Land Lease Contract No. 3258/HD-BQP in October 2011 on the lease of 14,176 m2 of land in Ngoc Hoi commune, Thanh Tri District, Hanoi; Land lease Contract No. 3259/HD-BQP in October 2011 on the lease of 15,276 m2 of land at 118B Vu Xuan Thieu, Phuc Loi Ward, Long Bien District, Hanoi City; Land lease Contract No. 3260/HD-BQP October 2011 on the lease of 11,000 m2 of land at 118A Vu Xuan Thieu, Phuc Loi Ward, Long Bien District, Hanoi City; Contract 3261/HD-BQP on the lease of 1,266.5 m2 of land at No. 8 Tang Bat Ho, Pham Dinh Ho Ward, Hai Ba Trung District, Hanoi City.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.17 Borrowings and finance lease liabilities

Unit: VND

	30/6/2025		During the period		01/01/2025	
a. Borrowings	**Carrying value**	**Repayable amount**	**Increase**	**Decrease**	**Carrying value**	**Repayable amount**
Short-term borrowings	**392,029,744,263**	**392,029,744,263**	**327,707,274,696**	**342,127,684,397**	**406,450,153,964**	**406,450,153,964**
SaiGon - HaNoi Commercial Joint Stock Bank (1)	59,246,680,980	59,246,680,980	59,246,680,980	69,439,855,972	69,439,855,972	69,439,855,972
Joint Stock Commercial Bank for Investment and Development of Vietnam -Thanh Do Branch (2)	57,836,625,871	57,836,625,871	88,132,506,254	79,112,658,102	48,816,777,719	48,816,777,719
Tien Phong Commercial Joint Stock Bank - Thang Long Branch (3)	63,879,339,042	63,879,339,042	88,442,155,792	109,518,257,730	84,955,440,980	84,955,440,980
Joint Stock Commercial Bank For Foreign Trade Of Vietnam - Hanoi Branch	-	-	-	26,079,985,650	26,079,985,650	26,079,985,650
Military Commercial Joint Stock Bank - Transaction Office 2 (4)	18,738,751,084	18,738,751,084	25,883,817,884	7,145,066,800	-	-
- Vietnam Joint Stock Commercial Bank for Industry and Trade –Ha Noi Branch (5)	1,727,250,000	1,727,250,000	1,727,250,000	-	-	-
Joint Stock Commercial Bank For Foreign Trade Of Vietnam (6)	34,805,097,286	34,805,097,286	46,274,863,786	46,031,860,143	34,562,093,643	34,562,093,643
Personal loans	155,796,000,000	155,796,000,000	18,000,000,000	4,800,000,000	142,596,000,000	142,596,000,000
Total	**392,029,744,263**	**392,029,744,263**	**327,707,274,696**	**342,127,684,397**	**406,450,153,964**	**406,450,153,964**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.17 Borrowings and finance lease liabilities (Continued)

<1> Credit limit contract No. 0262/2025/HDHM-PN/SHB.110100 with Saigon - Hanoi Commercial Joint Stock Bank dated June 10, 2025 with a credit limit value of VND 250 billion. Purpose of use: Loan purpose, L/C issuance purpose, guarantee purpose, discount purpose; credit limit maintenance period is 12 months; loan interest rate is specified for each debt acknowledgment contract but maximum 9 months, late payment interest is maximum equal to 50% of the loan interest rate within the term but not exceeding 10%/year. Security measures: specifically according to Article 4. Security measures in the contract.

Credit limit contract No. 0112/2025/HDHM-PN/SHB.110100 dated 29/04/2025 between Saigon - Hanoi Commercial Joint Stock Bank and 130 Armephaco Medical Equipment Company Limited. Credit limit value: VND 10,000,000,000 (In words: Ten billion VND). Purpose of loan: Supplement working capital. Term of maintenance of the limit: 12 months, interest rate specified for each debt acceptance contract (2) Credit limit contract No. 326/2024/HDTD/TLG dated 18/12/2024 between Tien Phong Commercial Joint Stock Bank and 130 Armephaco Medical Equipment Company Limited. The value of the limit is VND 55,000,000,000 (In words: Fifty-five billion VND). In which, the maximum loan limit: VND 20,000,000,000 (In words: Twenty billion VND); guarantee limit: VND 55,000,000,000 (In words: Fifty-five billion VND). Loan purpose: Supplement working capital. Term of maintenance of the limit: 12 months; interest rates specified for each debt acceptance contract.

<2> Credit limit contract No. 01/2024/1758456/HDTD with Vietnam Joint Stock Commercial Bank for Investment and Development dated December 5, 2024 with a credit limit of VND 80 billion. Of which, the loan limit; opening L/C and issuing payment guarantee is VND 60 billion; the guarantee limit (other than payment guarantee) is VND 20 billion. Purpose of use: Supplementing working capital, guarantee, issuing L/C. Limit granting period: from the date of signing the credit limit contract to November 30, 2025. The maximum loan term is 9 months for each loan withdrawal. Interest rate is determined according to the bank's interest rate regime for each period. Security measures are security contracts (Pledge/mortgage/guarantee/deposit contracts).

<3> Credit limit contract No. 98/2025/HDTD/TLG with Tien Phong Commercial Joint Stock Bank dated May 27, 2025 with a credit limit of VND 600 billion; of which the loan limit is VND 150 billion, the L/C limit is VND 300 billion, the guarantee limit is VND 600 billion. The above credit limit value includes the outstanding debt under the credit limit contract No. 104/2024/HDTD/TLG signed on May 15, 2024. Term of credit limit: 12 months from the date of signing the contract. Purpose of loan: supplementing working capital for production and business activities of pharmaceuticals and medical equipment. Flexible interest rates are specifically stipulated in each customer's debt acknowledgment document. The security measures are the following Mortgage Contracts: Mortgage Contract No. 85/2019/HDBD/TLG/01 dated March 13, 2019; Contract No. 519/2024/HDBD/TLG dated December 5, 2024; No. 81/2025/HDBD/TLG dated February 24, 2025; No. 26/2025/HDBD/TLG dated January 20, 2025; No. 154/2025/HDBD/TLG dated May 7, 2025; No. 189/2025/HDBD/TLG dated May 13, 2025; No. 341/2024/HDBD/TLG dated September 4, 2024; No. 518/2024/HDBD/TLG dated December 11, 2024; No. 570/2024/HDBD/TLG dated December 26, 2024; No. 569/2024/HDBD/TLG dated December 26, 2024; No. 517/2024/HDBD/TLG dated December 5, 2024; No. 06/2025/HDBD/TLG dated January 16, 2025; No. 17/2025/HDBD/TLG dated January 14, 2025; No. 230/2024/HDBD/TLG dated June 21, 2024; No. 118/2025/HDBD/TLG dated March 13, 2025.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.17 Borrowings and finance lease liabilities (Continued)

<4> Loan limit contract No. : 271719.24.103.7161801.TD dated 27/12/2024 between 150 Cophavina Pharmaceutical One Member Co., Ltd. and Military Commercial Joint Stock Bank - Exchange 2; Loan limit: Credit limit is: VND 40,000,000,000 of which the loan limit is: VND 20,000,000,000 (In words: Twenty billion VND); The payment guarantee limit is: VND 4,000,000,000 (In words: Four billion VND); The guarantee limit other than the payment guarantee (including: Bid guarantee, Contract performance guarantee, Advance guarantee, Warranty guarantee) is: VND 20,000,000,000 (In words: Twenty billion VND); The limit for issuing LC (excluding export LC) is: VND 10,000,000,000 (In words: Ten billion VND); Loan purpose: Providing credit to serve the production and business activities of pharmaceuticals and medical supplies of the Customer; Loan term: From the date of signing this Contract to December 20, 2025; Loan interest rate: Applied according to each debt acknowledgment contract; Loan security form: The borrower mortgages the Term Deposit Contract at the Military Commercial Joint Stock Bank - Transaction Office 2.

<5> Loan between Vietnam Joint Stock Commercial Bank for Industry and Trade - Hanoi Branch and 120 Armephaco LLC under Loan Agreement No. 01/2024-HDCVHM/NHCT106-120ARMEPHACO dated March 15, 2024. Loan limit: VND 20,000,000,000. Loan purpose: Supplementing working capital for production and business activities. Loan term: from the date of signing the contract to March 14, 2025. Interest rate: specified on each specific Debt Receipt. Security measures: by assets and 12-month term deposit contract No. 106/2020/53018.

- Debt Receipt No. 02 disbursed on January 23, 2025, debt of VND 1,727,250,000. Purpose: Payment for goods. Interest rate: 7.3%/year. Repayment period: 6 months from disbursement date.

<6> Loan limit contract No. 01/2024/CTD/VCBHN-COPHAVINA dated August 9, 2024 between Cophavina Pharmaceutical One Member Co., Ltd. 150 and Vietnam Joint Stock Commercial Bank for Foreign Trade - Hanoi Branch. Credit limit is: VND 35,000,000,000. Loan purpose: To finance legal, reasonable, and valid short-term credit needs to serve customers' production and business activities, but not including short-term needs to serve fixed asset investment activities. Loan term: 12 months from the date of signing the contract but not exceeding September 4, 2025. Loan interest rate: Applied according to each debt acknowledgment contract. Loan security form: The borrower mortgages the Term Deposit Contract at the Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch. Mortgage:

+ Deposit contract No. 01/HĐTG/2022/VCBHN-150.COPHAVINA, Value: 2,000,000,000 VND, Interest rate 4.1% per year. Term 12 months.

+ Deposit contract No. 02/HĐTG/2022/VCBHN-150.COPHAVINA, Value: 2,000,000,000 VND, Interest rate 5.1% per year. Term 12 months.

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.18 Owners' equity

a. Changes of owners' equity

Unit: VND

	Share capital	Development and Investment Fund	Retained profits	Fund for Construction	Total
As at 01/01/2024	**130,000,000,000**	**18,691,061,355**	**20,727,377,784**	**300,000,000**	**169,718,439,139**
Profit in the previous year	-	-	3,652,685,600	-	3,652,685,600
Cancel Dividend 2017-2023	-	-	26,000,000,000	-	26,000,000,000
Deduction of welfare reward fund at subsidiaries	-	-	(193,940,186)	-	(193,940,186)
Other additions	-	-	1,583,941,553	-	1,583,941,553
As at 31/12/2024	**130,000,000,000**	**18,691,061,355**	**51,770,064,751**	**300,000,000**	**200,761,126,106**
As at 01/01/2025	**130,000,000,000**	**18,691,061,355**	**51,770,064,751**	**300,000,000**	**200,761,126,106**
Profit in this year	-	-	2,077,629,551	-	2,077,629,551
As at 30/6/2025	**130,000,000,000**	**18,691,061,355**	**53,847,694,302**	**300,000,000**	**202,838,755,657**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

5.18 Owners' equity (Continued)

b. Details of owners' equity

	30/6/2025 VND	01/01/2025 VND
Ministry of Defense	37,700,000,000	37,700,000,000
Nguyen Thi Huong	11,208,330,000	11,208,330,000
Viet Leader Asset Investment Company Limited	30,303,780,000	30,303,780,000
Pham Cong Doan	30,000,000,000	30,000,000,000
Capital contribution from other shareholders	20,787,890,000	20,787,890,000
Total	**130,000,000,000**	**130,000,000,000**

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Shareholders' capital		
Opening balance	130,000,000,000	130,000,000,000
Increased during the period	-	-
Decreased during the period	-	-
Closing balance	130,000,000,000	130,000,000,000
Dividend	-	**(26,000,000,000)**

d. Shares

	30/6/2025 Shares	01/01/2025 Shares
Quantity of registered shares	**13,000,000**	**13,000,000**
Quantity of issued shares	**13,000,000**	**13,000,000**
Common shares	13,000,000	13,000,000
Quantity of repurchased shares	-	-
Common shares	-	-
Quantity of outstanding shares	**13,000,000**	**13,000,000**
Common shares	13,000,000	13,000,000
Par value of outstanding shares (VND/ share)	10,000	10,000

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM CONSOLIDATED INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Revenue from sales of goods	632,385,924,311	487,120,399,375
Revenue from provision of services	7,815,141,544	6,781,678,395
Total	**640,201,065,855**	**493,902,077,770**
Revenue deductions		
Sale return	-	312,768,079
Total	**-**	**312,768,079**
Net revenue		
Revenue from sales of goods	632,385,924,311	486,807,631,296
Revenue from provision of services	7,815,141,544	6,781,678,395
Total	**640,201,065,855**	**493,589,309,691**

6.2 Cost of goods sold

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Cost of goods	599,255,525,705	459,354,582,659
Cost of provision of services	2,536,373,319	2,322,877,135
Total	**601,791,899,024**	**461,677,459,794**

6.3 Financial income

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Interest income from deposits	182,143,974	190,367,695
Gains on realized exchange rate differences	90,533,347	2,772,795
Total	**272,677,321**	**193,140,490**

6.4 Financial expenses

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Interest expense	4,391,265,907	4,184,704,137
Losses on realized exchange rate differences	1,914,780,564	2,264,232,019
Total	**6,306,046,471**	**6,448,936,156**

6.5 Selling expenses and General and administrative expenses

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Selling expenses	**11,318,983,666**	**11,534,554,626**
Employee expenses	6,150,425,868	6,431,290,328
Materials expenses	218,444,118	247,202,860
Office supplies expenses	60,913,557	65,396,609
Outsourcing expenses	4,228,586,138	3,484,430,972
Other cash expense	660,613,985	1,306,233,857
General and administrative expenses	**19,664,364,488**	**16,637,178,426**
Employee expenses	9,964,950,056	8,189,833,999
Materials expenses	925,465,464	406,746,010
Office supplies expenses	123,043,523	330,052,979
Amortization and Depreciation expenses	771,367,636	755,759,965
Charges and fee	2,395,129,554	1,954,133,048
Provision expenses	-	312,011,493
Outsourcing expenses	3,623,202,748	3,240,454,401
Other cash expense	1,861,205,507	1,448,186,531
Total	**30,983,348,154**	**28,171,733,052**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

6.6 Other income/ Other expenses

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Other income		
Disposals of fixed assets	1,963,636	64,293,637
Others	21,760,420	12,014,305
Total	**23,724,056**	**76,307,942**
Other expenses		
Payment of tax and administrative penalties	972,051,856	278,215,899
Liquidation of warehouse inventory	153,690,694	-
Others	67,293,917	52,695,636
Total	**1,193,036,467**	**330,911,535**
Other income	**(1,169,312,411)**	**(254,603,593)**

6.7 Current corporate income tax expense

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Current corporate income tax expense	1,723,249,042	671,468,671
Total	**1,723,249,042**	**671,468,671**

6.8 Basic earnings per share

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Profit after corporate income tax distributable to the Parent Company	**2,077,629,551**	**1,913,927,096**
Decrease	-	-
-Extracted from subsidiary bonus and welfare fund	-	-
Profit or loss allocated to shareholders owning common shares of the Parent Company	**2,077,629,551**	**1,913,927,096**
Average quantity of outstanding shares in the period	13,000,000	13,000,000
Basic earnings per share (VND/Share)	**160**	**147**

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

6.9 Production and business expenses by factors

	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Raw material expenses	137,371,112,161	144,621,458,471
Employee expenses	24,987,095,138	28,997,275,748
Amortization and Depreciation expenses	4,036,770,563	3,684,341,416
Provision expenses	-	312,011,493
Outsourcing expenses	14,760,912,789	7,381,289,831
Other cash expense	5,365,211,216	4,965,453,834
Total	**186,521,101,867**	**189,961,830,793**

7. OTHER INFORMATION

7.1 Information of related parties

List of Related parties:

Related parties	Relations
Vinahankook medical supplies CO.,JSC	Associates
Members of the Board of Management, General Directors and Supervisors and individuals related to key management members	Significant influence

In the year, the Company has transactions with related parties as follows:

Remuneration for Boards of General Directors, Management and Supervisors

Related parties	Nature of transaction	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Remuneration for Board of Management and Supervisors	Salary and remuneration	923,151,963	273,000,000
Income of the Board of Directors, Chief accountant and other managers	Salary	1,064,694,167	1,069,324,000

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

7.1 Information of related parties (Continued)

In which:

Remuneration for Board of Management

Full name	Position	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Mr. Doan Manh Cuong	Chairman (Dismissed from 18/06/2024)	-	56,000,000
Mr.Pham Cong Doan	Chairman (Appointment from 18/06/2024)	476,521,643	-
Mr. Nguyen Van Dung	Vice Chairman (Dismissed from 18/06/2024)	-	35,000,000
Mrs. Nguyen Thi Huong	Member	103,078,787	35,000,000
Mr. Nguyen Anh Dung	Member (Dismissed from 18/06/2024)	-	35,000,000
Mrs. Nguyen Dieu Trinh	Member (Dismissed from 18/06/2024)	-	35,000,000
Mrs. Vu Thi Cam Trang	Member (Appointed on 18/06/2024)	103,078,787	-

Remuneration for Board of Supervisors

Full name	Position	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Mr. Nguyen Anh Tuan	Member (Dismissed as Head of the Board on 18/06/2024, Member from 18/06/2024)	24,424,242	35,000,000
Mrs. Nguyen Thi Huong	Head of the Board (Appointment from 18/6/2024)	191,624,262	-
Mr. Le Manh Hien	Member	24,424,242	21,000,000
Mrs. Nguyen Thi Huong Lien	Member (Dismissed from 18/6/2024)	-	21,000,000

NOTE TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)
For the period ended 30th June 2025

7.1 Information of related parties (Continued)

Remuneration for Board of General Directors and others

Full name	Position	For the period ended 30/6/2025 VND	For the period ended 30/6/2024 VND
Mr. Duong Dinh Son	General Director(Appointed General Director on 10/04/2024; Resigned Deputy General Director on 10/04/2024)	525,542,667	160,000,000
Mr. Nguyen Van Dung	General Director (Dismissed from 10/04/2024)	-	303,500,000
Mr. Nguyen Anh Dung	Deputy General Director (Dismissed from 01/07/2024)	-	282,500,000
Mr. Tong Van Bien	Deputy General Director - Manager of Business Development	150,000,000	-
Mr. Bui Xuan Binh	Chief Accountant	297,640,000	232,100,000
Mrs. Ngo Thi Mai Huong	Secretary of the Board of Directors Person information disclosure (Appointed on 01/3/2025)	91,511,500	-
Mrs. Nguyen Thi Thanh Nhan	Secretary of the Board-Person Information Disclosure	-	91,224,000

7.2 Comparative figures

Comparative information on the interim consolidated balance sheet and related notes are taken from the Company's consolidated financial statements for the year ended December 31, 2024 which have been audited by CPA VIETNAM Auditing Company Limited - A Member of INPACT.

The comparative information on the Interim Consolidated Income Statement, Interim Consolidated Cash Flow Statement and related notes are taken from the Interim Consolidated Financial Statements for the period ended June 30, 2024 that have been reviewed by CPA. VIETNAM Auditing Company Limited - A Member of INPACT.

Ha Noi, 27th August 2025

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son