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

# **FINANCIAL REPORT**

## **QUARTER III, 2025**

*ESTABLISHED AT : SEPTEMBER 30,2025*

### **CONTENTS:**

- 1- BANLANCE SHEET
- 2- INCONME STATEMENT
- 3- CASH FLOWS STATEMENT
- 4- NOTES TO FINANCIAL STATEMENTS

Place of receipt :.....

## COMBINED BALANCE SHEET

Prepared as of: 30 / 9 / 2025

Unit: VND

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
<b>ASSET</b>				
<b>A – SHORT-TERM ASSETS</b>	<b>100</b>		<b>341.660.521.117</b>	<b>341.148.607.589</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>51.317.988.931</b>	<b>31.419.168.182</b>
1. Cash	111		51.317.988.931	31.419.168.182
2. Cash equivalents	112			
<b>II. Short-term investments</b>	<b>120</b>			
1. Trading securities	121			
2. Allowances for decline in value of trading	122			
3. Held to maturity investments	123			
<b>III. Short-term receivables</b>	<b>130</b>		<b>133.802.442.665</b>	<b>180.755.628.545</b>
1. Short-term trade receivables	131		107.829.822.122	118.236.171.594
2. Short-term repayments to suppliers	132		28.708.568.632	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		935.436.974	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			
<b>IV. Inventories</b>	<b>140</b>		<b>134.896.188.631</b>	<b>127.909.053.084</b>
1. Inventories	141		134.896.188.631	127.909.053.084
2. Allowances for decline in value of inventories	149			
<b>V. Other current assets</b>	<b>150</b>		<b>21.643.900.890</b>	<b>1.064.757.778</b>
1. Short-term prepaid expenses	151		733.773.426	624.164.224
2. Deductible VAT	152		20.235.127.464	440.593.554
3. Taxes and other receivables from government	153			
4. Government bonds purchased for resale	154			
5. Other current assets	155		675.000.000	
<b>B – LONG-TERM ASSETS</b>	<b>200</b>		<b>572.317.756.342</b>	<b>305.237.748.766</b>
<b>I. Long-term receivables</b>	<b>210</b>			
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			
<b>II. Fixed assets</b>	<b>220</b>		<b>260.049.763.345</b>	<b>277.938.572.145</b>
<b>1. Tangible fixed assets</b>	<b>221</b>		<b>241.798.412.989</b>	<b>259.687.221.789</b>
- Historical costs	222		479.819.234.297	481.416.768.768
- Accumulated depreciation (*)	223		(238.020.821.308)	(221.729.546.979)
<b>2. Finance lease fixed assets</b>	<b>224</b>			
- Historical costs	225			
- Accumulated depreciation (*)	226			
<b>3. Intangible fixed assets</b>	<b>227</b>		<b>18.251.350.356</b>	<b>18.251.350.356</b>
- Historical costs	228		25.557.287.846	25.557.287.846
- Accumulated depreciation (*)	229		(7.305.937.490)	(7.305.937.490)



<b>III. Investment properties</b>	<b>230</b>		
- Historical costs	231		
- Accumulated depreciation (*)	232		
<b>IV. Long-term assets in progress</b>	<b>240</b>	<b>308.951.213.960</b>	<b>24.432.507.459</b>
1. Long-term work in progress	241		
2. Construction in progress	242	308.951.213.960	24.432.507.459
<b>V. Long-term investments</b>	<b>250</b>	<b>1.160.000.000</b>	
1. Investments in subsidiaries	251	1.160.000.000	
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		
<b>VI. Other long-term assets</b>	<b>260</b>	<b>2.156.779.037</b>	<b>2.866.669.162</b>
1. Long-term prepaid expenses	261	2.156.779.037	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		
<b>TOTAL ASSETS</b>	<b>270</b>	<b>913.978.277.459</b>	<b>646.386.356.355</b>
<b>RESOURCES</b>			
<b>C - LIABILITIES</b>	<b>300</b>	<b>428.089.982.642</b>	<b>192.127.190.710</b>
<b>I. Short-term liabilities</b>	<b>310</b>	<b>213.284.948.756</b>	<b>186.108.895.749</b>
1. Short-term trade payables	311	68.907.732.106	63.913.046.095
2. Short-term prepayments from customers	312	25.028.836.298	27.011.433.156
3. Taxes and other payables to government	313	5.313.900.912	7.152.037.955
4. Payables to employees	314	28.858.060.137	4.869.401.998
5. Short-term accrued expenses	315	520.521.526	428.162.066
6. Short-term intra-company payables	316		
7. Payables under schedule of construction	317		
8. Short-term unearned revenues	318	963.897.723	3.201.934.270
9. Other short-term payments	319	11.424.420.724	7.182.181.347
10. Short-term borrowings and finance lease	320	65.197.772.329	65.925.328.072
11. Short-term provisions (*)	321	871.636.211	
12. Bonus and welfare fund	322	6.198.170.790	6.425.370.790
13. Price stabilization fund	323		
14. Government bonds purchased for resale	324		
<b>II. Long-term liabilities</b>	<b>330</b>	<b>214.805.033.886</b>	<b>6.018.294.961</b>
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	214.796.650.107	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	8.383.779	15.580.971
<b>D - OWNER'S EQUITY</b>	<b>400</b>	<b>485.888.294.817</b>	<b>454.259.165.645</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>485.888.294.817</b>	<b>454.259.165.645</b>
1. Contributed capital	411	359.959.290.000	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		46.334.789.929	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		37.909.758.652	40.321.607.896
12. Capital expenditure funds	422			
<b>II. Funding sources and other funds</b>	<b>430</b>			
1. Funding sources	431			
2. Funds used for fixed asset acquisition	432			
<b>TOTAL SOURCES</b>	<b>440</b>		<b>913.978.277.459</b>	<b>646.386.356.355</b>

**Prepared by**

(Signature and full name)



**Nguyễn Thị Quỳnh Nga**

**Chief accountant**

(Signature and full name)



**KẾ TOÁN TRƯỞNG**  
**CNKT: CHU VĂN LONG**

October 27, 2025

**Director**

(Signature, full name and stamp)



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**TỔNG GIÁM ĐỐC**  
**ĐSCK I: NGUYỄN THỊ TÚ ANH**



## QUARTERLY COMBINED INCOME STATEMENT

Quarter : III/2025


Unit: VND

Item	Code	Description	Quarter III		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	165.826.504.817	161.602.286.098	490.704.641.612	482.807.951.568
2. Revenue deductions	02		1.185.708.013	963.694.474	3.070.065.769	1.381.227.248
3. Net revenues from sales and services rendered	03		164.640.796.804	160.638.591.624	487.634.575.843	481.426.724.320
4. Costs of goods sold	04	27	106.795.749.061	107.624.846.591	310.023.110.496	330.560.257.105
5. Gross revenues from sales and services rendered	05		57.845.047.743	53.013.745.033	177.611.465.347	150.866.467.215
6. Financial income	06	26	340.150.777	111.101.562	933.991.360	267.854.598
7. Financial expenses	07	28	1.319.927.912	1.483.121.167	4.196.246.102	4.908.700.357
- In which: Interest expenses	23		828.124.558	677.167.881	2.363.735.533	2.501.189.845
8. Selling expenses	25		20.401.187.080	18.282.598.536	60.241.348.403	55.116.863.739
9. General administration expenses	26		21.065.116.276	20.412.368.332	67.506.542.802	56.937.024.604
10. Net profits from operating activities	30		15.398.967.252	12.946.758.560	46.601.319.400	34.171.733.113
11. Other income	31		1.279.632.817	237.918.558	1.600.210.129	1.733.516.712
12. Other expenses	32		460.089.325		516.295.012	8.644.820
13. Other profits	40		819.543.492	237.918.558	1.083.915.117	1.724.871.892
14. Total net profit before tax	50		16.218.510.744	13.184.677.118	47.685.234.517	35.896.605.005
15. Current corporate income tax expenses	51	30	3.243.702.149	2.636.935.424	9.537.046.905	7.179.321.001
16. Deferred corporate income tax expenses	52	30				
17. Profits after enterprise income tax	60		12.974.808.595	10.547.741.694	38.148.187.612	28.717.284.004
18. Basic earnings per share	70		360	377	1.060	1.225
19. Diluted earnings per share	71		360	377	1.060	1.225
20. Value per share	72		10.000	10.000	10.000	10.000

October 27, 2025

Prepared by

(Signature and full name)

  
**Nguyễn Thị Quỳnh Nga**

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**



## CONCLUSIVE CASH FLOW STATEMENT

(By Indirect method)  
Quarter III/2025

Unit: VND

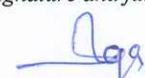
Item	Code	Description	Accumulation from the beginning of the fiscal year to at the end of current quarter	
			This year	Previous year
1	2	3	4	5
<b>I. Cash flows from operating activities</b>				
1. Profit before tax	01		47.685.234.517	35.896.605.005
2. Adjustments for			24.069.198.339	23.756.562.091
- Depreciation of fixed assets and investment properties	02		20.921.995.622	20.358.344.784
- Provisions	03		871.636.211	1.017.329.574
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		0	0
- Gains (losses) on investing activities	05		(88.169.027)	(120.302.112)
- Interest expenses	06		2.363.735.533	2.501.189.845
- Other adjustments	07		71.754.432.856	59.653.167.096
3. Operating profit before changes in working capital	08		26.483.651.970	(32.780.323.342)
- Increase (decrease) in receivables	09		(6.987.135.547)	(24.372.016.624)
- Increase (decrease) in inventories	10		(33.528.182.598)	45.147.398.225
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		600.280.923	4.336.648.433
- Increase (decrease) in prepaid expenses	12		(2.363.735.533)	(2.501.189.845)
- Increase (decrease) in trading securities	13		(11.202.229.077)	(5.583.691.588)
- Interest paid	14		0	0
- Enterprise income tax paid	15		(227.200.000)	(244.083.334)
- Other receipts from operating activities	16		44.529.882.994	43.655.909.021
- Other payments on operating activities	17		0	0
Net cash flows from operating activities	20		(225.477.201.906)	(7.537.314.373)
<b>II. Cash flows from investing activities</b>			67.330.910	181.809.091
1. Purchase or construction of fixed assets and other long-term assets	21	6,7,8,11	0	0
2. Proceeds from disposals of fixed assets and other long-term assets	22		0	0
3. Loans and purchase of debt instruments from other entities	23		(1.160.000.000)	0
4. Collection of loans and repurchase of debt instruments of other	24		0	0
5. Equity investments in other entities	25		20.838.117	21.050.249
6. Proceeds from equity investment in other entities	26		(226.549.032.879)	(7.334.455.033)
7. Interest and dividend received	27		0	0
Net cash flows from investing activities	30		0	0
<b>III. Cash flows from financial activities</b>			0	0
1. Proceeds from issuance of shares and receipt of contributed capital	31	21	305.496.838.739	107.855.034.155
2. Repayments of contributed capital and repurchase of stock issued	32	21	(97.430.458.365)	(124.545.410.297)
3. Proceeds from borrowings	33		0	0
4. Repayment of principal	34		(6.148.409.740)	(6.119.889.000)
5. Repayment of financial principal	35		201.917.970.634	(22.810.265.142)
6. Dividends or profits paid to owners	36	21	19.898.820.749	13.511.188.846
Net cash flows from financial activities	40		31.419.168.182	25.418.100.057
Net cash flows during the fiscal year (20+30+40)	50		0	13.480.896.867
Cash and cash equivalents at the beginning of fiscal year	60		51.317.988.931	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	51.317.988.931	38.898.996.924

Day 27 Month 10 Year 2025

Prepared by  
(Signature and full name)

Chief Accountant  
(Signature and full name)

Director  
(Signature, full name and stamp)

  
Nguyễn Thị Quỳnh Nga

KẾ TOÁN TRƯỞNG  
CNKT: CHU VĂN LONG



TỔNG GIÁM ĐỐC  
ĐSCK I: NGUYỄN THỊ TÚ ANH



## NOTES TO FINANCIAL STATEMENT

Quarter: III/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/QD/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 23st time on Juny 16, 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: 359.959.290.000 VND

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

List of shareholders at 30/9/2025

Item	Type of shares	Number of shares	Value of shares	Contribution rate
- Individual shareholders	Ordinary shares	35.995.929	359.959.290.000	100%
Total		35.995.929	359.959.290.000	

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

**V. Notes to the Balance sheet****1. Cash**

- Cash	
- Demand deposits	
- Cash equivalents (Deposits with maturity term under 3 months)	
<b>Total</b>	

<u>30-9-2025</u>	<u>01-01-2025</u>
18.808.383.272	2.584.400.686
32.509.605.659	28.834.767.496
<b>51.317.988.931</b>	<b>31.419.168.182</b>

**2. Financial investments****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**

<u>30-9-2025</u>	<u>01-01-2025</u>
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**3. Short-term trade receivables****a) Trade receivables****- Detail****b) Trade receivables from relevant entities****- Detail****Total**

<u>30-9-2025</u>	<u>01-01-2025</u>
107.829.822.122	118.236.171.594
107.829.822.122	118.236.171.594

**4. Short-term repayments to suppliers****a) Repayments to suppliers**

\*Detail in PL4

**b) Repayments to relevant entities****- Detail****Total**

<u>30-9-2025</u>	<u>01-01-2025</u>
28.708.568.632	59.671.572.390
28.708.568.632	59.671.572.390

**5. Short-term loan receivables****- Short-term loan receivables****Total**

<u>30-9-2025</u>	<u>01-01-2025</u>
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<b>6. Other short-term receivables</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- Receivables from equitization;		
- Receivables from dividends and profits received;		
- Other receivables.	35.000.000	49.000.000
- Advance	822.208.929	6.399.614.849
Advance	73.612.160	68.450.775
- Expenditures on behalf of a third party;	4.615.885	2.204.000
- Receivables from employees;		
- Other		
<b>Total</b>	<b>935.436.974</b>	<b>6.519.269.624</b>
<b>7. Shortage of assets awaiting resolution</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<i>a) Cash;</i>		
<i>b) Inventories;</i>		
<i>c) Fixed assets;</i>		
<i>d) Other assets.</i>		
<b>Total</b>		
<b>8. Bad debts</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- 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
<b>Total</b>	<b>3.671.385.063</b>	<b>3.671.385.063</b>
<b>9. Inventories</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- Goods in transit;		
- Raw materials;	50.990.559.785	54.200.285.889
- Tools and supplies;	195.738.982	
- Work in progress;	9.577.641.406	15.202.316.672
- Finished goods;	67.759.583.449	52.911.355.963
- Goods;	6.372.665.009	5.595.094.560
- Consignments;		
- Goods in bonded warehouse.		
- Real estate		
- Provision for devaluation of stocks		
<b>Total</b>	<b>134.896.188.631</b>	<b>127.909.053.084</b>
- 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;		
<b>10. Short-term prepaid expenses</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- Prepaid expenses incurred from fixed asset operating lease;		
- Dispatched tools and supplies;	733.773.426	624.164.224
- Borrowings;		
- Other items		
<b>Total</b>	<b>733.773.426</b>	<b>624.164.224</b>
<b>11. Long-term trade receivables</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<i>a) Trade receivables</i>		
*Detail in PL4		
<i>b) Trade receivables from relevant entities</i>		
- Detail		
<b>Total</b>		
<b>12. Long-term repayments to suppliers</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<i>a) Repayments to suppliers</i>		

\*Detail in PL4

**b) Repayments to relevant entities**

- Detail

**Total**

**13. Other long-term receivables**

- 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**

**16. Increases or decreases in intangible fixed assets**

\*Detail in PL1b

**17. Long-term work in progress**

**a) Long-term work in progress**

**b) Construction in progress**

- Purchase;
- Capital investment;

\*Detail in PL1c

- Repair.

**Total**

**18. Long-term financial investments**

**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**

**19. Long-term prepaid expenses**

- Prepaid expenses incurred from fixed asset operating lease;
- Dispatched tools and supplies;
- Borrowings;
- Other items

**Total**

**20. Deferred tax assets and deferred tax payables**

**a) Deferred tax assets**

- Corporate income tax rates used for determination of value of deferred tax assets
- Deferred tax assets related to unused taxable losses

**30-9-2025**

**01-01-2025**

**30-9-2025**

**01-01-2025**

**308.951.213.960**

**24.432.507.459**

**207.596.036.203**

**101.355.177.757**

**24.432.507.459**

**308.951.213.960**

**24.432.507.459**

**30-9-2025**

**01-01-2025**

**1.835.000.000**

**1.160.000.000**

**675.000.000**

**1.835.000.000**

**30-9-2025**

**01-01-2025**

**2.156.779.037**

**2.866.669.162**

**2.156.779.037**

**2.866.669.162**

**30-9-2025**

**01-01-2025**

**20**

**20**



- Deferred tax assets related to unused taxable incentives
- Deferred tax assets related to deductible temporary differences
- Balance of deferred income tax payables

**b) Deferred income tax payables**

- 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

<b>21. Long-term equipment and spare parts for replacement</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<b>22. Other long-term assets</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<b>23. Short-term trade payables</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<b>a) Trade payables</b>	<b>68.907.732.106</b>	<b>63.913.046.095</b>
*Detail in PL4		
<b>b) Overdue debts</b>		
*Detail in PL4		
<b>c) Trade payables to relevant entities</b>		
- Detail		
<b>Total</b>	<b>68.907.732.106</b>	<b>63.913.046.095</b>
<b>24. Short-term prepayments from customers</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<b>a) Prepayments from customers</b>	<b>25.028.836.298</b>	<b>27.011.433.156</b>
- Detail in PL4		
<b>b) Prepayments from relevant entities</b>		
- Detail		
<b>Total</b>	<b>25.028.836.298</b>	<b>27.011.433.156</b>
<b>25. Taxes and other payables to the State</b>		
*Detail in PL5		
<b>26. Short-term expenses</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- Expenses for goods without vouchers	11.581.904	11.581.904
- Compensation for board members	476.751.622	356.580.162
- Advertisement expenses		
- Annual leave, holiday break expenses		
- Other accrued expenses	32.188.000	60.000.000
<b>Total</b>	<b>520.521.526</b>	<b>428.162.066</b>
<b>27. Short-term unearned revenues</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- Unearned revenues;		
- Revenues from traditional client programs;		
- Other unearned revenues.	963.897.723	3.201.934.270
<b>Total</b>	<b>963.897.723</b>	<b>3.201.934.270</b>
<b>28. Other short-term payables</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
- Surplus of assets awaiting resolution;		
- Funding of trade union;	155.312.320	
- Social insurance; Health insurance; Unemployment insurance;	3.332.880.057	
- Payables on equitization;		
- Deposits;		
- Dividends or profits payables;		
- Other payables.	7.936.228.347	7.182.181.347
<b>Total</b>	<b>11.424.420.724</b>	<b>7.182.181.347</b>
<b>29. Overdue debts</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>
<b>30. Borrowings and finance lease liabilities</b>	<b><u>30-9-2025</u></b>	<b><u>01-01-2025</u></b>

\*Detail in PL6

	<u>30-9-2025</u>	<u>01-01-2025</u>
<b>31. Short-term provisions</b>		
- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)	871.636.211	
<b>Total</b>	<b>871.636.211</b>	
<b>32. Long-term trade payables</b>	<u>30-9-2025</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		
<b>Total</b>		
<b>24. Long-term prepayments from customers</b>	<u>30-9-2025</u>	<u>01-01-2025</u>
<i>a) Prepayments from customers</i>		
*Detail in PL4		
<i>b) Prepayments from relevant entities</i>		
- Detail		
<b>Total</b>		
<b>34. Long-term provisions</b>	<u>30-9-2025</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)		
<b>Total</b>		
<b>35. Long-term unearned revenues</b>	<u>30-9-2025</u>	<u>01-01-2025</u>
- Detail		
- The possibility of failure to perform a contract		
<b>Total</b>		
<b>28. Other long-term payables</b>	<u>30-9-2025</u>	<u>01-01-2025</u>
- Deposits;		
- Other payables		
<b>Total</b>		
<b>37. Bonds issued</b>	<u>30-9-2025</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.		
<b>Total</b>		
<i>b) Detailed description of bonds held by entities (each type of bonds in details)</i>		
<i>Convertible bond</i>		
<i>a) Value of convertible bond</i>		
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)**

	<u>30-9-2025</u>	<u>01-01-2025</u>
<b>38. Owner's equity</b>		
<i>a) Comparison table of owner's equity fluctuations</i>		
*Detail in PL2		
<i>b) Contributed capital</i>	<b>359.959.290.000</b>	<b>279.473.170.000</b>
Contributed capital of State		
Contributed capital of Individual	359.959.290.000	279.473.170.000
<i>c) Capital transactions with owners and distribution of dividends or profits</i>	<b>359.959.290.000</b>	<b>279.473.170.000</b>
- Owner's invested equity		
+ Opening equity	359.959.290.000	279.473.170.000
+ Increase in capital during the fiscal year		
+ Decrease in capital during the fiscal year		
+ Closing capital	359.959.290.000	279.473.170.000
- Dividends or distributed profits		
<i>d) Shares</i>		
- Number of shares registered for issuance	35.995.929	27.947.317
- Number of shares sold public market	35.995.929	27.947.317
+ Common shares	35.995.929	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	35.995.929	27.947.317
+ Common shares	35.995.929	27.947.317
+ Preference shares (type of shares classified as owner's equity)		
* Par value of shares outstanding	10.000	10.000
<i>e) Funds of enterprises:</i>	<b>79.594.214.888</b>	<b>124.594.214.888</b>
- Development investment funds;	79.594.214.888	124.594.214.888
- Enterprise restructuring funds;		
- Other funds.		
<b>39. Exchange differences</b>	<u><b>30-9-2025</b></u>	<u><b>01-01-2025</b></u>
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		
<b>Total</b>		
<b>40. Funding sources</b>	<u><b>30-9-2025</b></u>	<u><b>01-01-2025</b></u>
- Funding sources granted during the fiscal year		
- Non-business expenses		
- Closing remaining funding sources		
<b>VII. Notes to the Balance sheet</b>		
<b>1. Revenues from sales and services rendered</b>	<u><b>Current Year</b></u>	<u><b>Previous Year</b></u>
<i>a) Revenues from sale</i>	<b>165.826.504.817</b>	<b>161.602.286.098</b>
- Revenues from sale	163.161.470.071	158.173.349.303
- Revenues from services rendered	2.665.034.746	3.428.936.795
- Other revenues		
<i>b) Revenues from relevant entities (every entity in details)</i>		
- Detail		
<b>Total</b>	<b>165.826.504.817</b>	<b>161.602.286.098</b>

	<u>Current Year</u>	<u>Previous Year</u>
<b>2. Revenue deductions</b>		
- Trade discounts;	613.062.598	22.383.651
- Sales rebates;	1.185.715	265.667.292
- Sales returns;	571.459.700	675.643.531
<b>Total</b>	<b>1.185.708.013</b>	<b>963.694.474</b>
<b>5. Net revenues from sales and services rendered</b>	<u><b>Current Year</b></u>	<u><b>Previous Year</b></u>
- Net revenues from sales	161.975.762.058	157.209.654.829
- Net revenues from services rendered	2.665.034.746	3.428.936.795
- Net revenues from other sources		
<b>Total</b>	<b>164.640.796.804</b>	<b>160.638.591.624</b>
<b>3. Costs of goods sold</b>	<u><b>Current Year</b></u>	<u><b>Previous Year</b></u>
- Costs of goods sold;	46.282.131.825	51.521.556.136
- Costs of finished goods sold;	60.513.617.236	56.103.290.455
<b>Total</b>	<b>106.795.749.061</b>	<b>107.624.846.591</b>
<b>4. Financial income</b>	<u><b>Current Year</b></u>	<u><b>Previous Year</b></u>
- Interests of deposits or loans	9.252.526	7.649.918
- Interests of investments;		
- Dividends, distributed profits;		
- Interests of exchange differences;	330.898.251	103.451.644
- Interests of sale under deferred payment or payment discounts;		
- Other financial incomes.		
<b>Total</b>	<b>340.150.777</b>	<b>111.101.562</b>
<b>5. Financial expenses</b>	<u><b>Current Year</b></u>	<u><b>Previous Year</b></u>
- Interests of loans;	828.124.558	677.167.881
- Payment discounts or interests of sale under deferred payment;	280.824.743	293.885.239
- Losses due to disposal of financial investments;		
- Losses of exchange differences;		
- Allowances for decline in value of trading securities and investment impairment;	210.978.611	512.068.047
- Other financial expenses;		
- Decreases in financial expenses.		
<b>Total</b>	<b>1.319.927.912</b>	<b>1.483.121.167</b>
<b>7. Selling expenses and general administration expenses</b>	<u><b>Current Year</b></u>	<u><b>Previous Year</b></u>
<i>a) General administration expenses incurred during the fiscal year</i>	<i>21.065.116.276</i>	<i>20.412.368.332</i>
- Administration staff expenses	11.062.695.144	9.344.536.663
- Administrative materials expenses	2.390.297.032	1.359.715.230
- Expenses of tools and supplies	361.797.288	1.362.458.701
- Depreciation expenses of fixed assets	1.021.682.241	988.813.085
- Taxes, fees and charges	133.461.399	438.470.584
- Provision expenses	900.000.000	1.200.000.000
- Outsourcing services expenses	1.579.381.083	1.475.824.885
- Other cash expenses	3.615.802.089	4.242.549.184
<i>b) Selling expenses incurred during the fiscal year</i>	<i>20.401.187.080</i>	<i>18.282.598.536</i>
- Selling staff expenses	14.868.050.246	13.018.359.167
- Materials and packing expenses		
- Tools and supplies expenses	578.686.236	676.895.045
- Depreciation expenses of fixed assets		
- Warranty expenses		
- Outsourcing services expenses	1.840.359.650	1.513.280.822



- Other cash expenses	3.114.090.948	3.074.063.502
<i>c) Decreases in selling expenses and general administration expenses</i>		
- Reversion of provisions for good warranty;		
- Reversion of provisions for enterprise reorganizing, other provisions;		
- Other decreases.		
<b>Total</b>	<b>41.466.303.356</b>	<b>38.694.966.868</b>
<b>8. Other income</b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
- Disposal or transfer of fixed asset;	54.545.455	90.900.000
- Gains from revalue of assets;		
- Collected fines;		
- Deductible taxes;	1.225.087.362	198.851.892
- Other items.	1.279.632.817	289.751.892
<b>Total</b>		
<b>9. Other expenses</b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets;		51.833.334
- Losses due to revaluation of assets;		
- Fines;	460.089.325	
- Other items.	460.089.325	51.833.334
<b>Total</b>		
<b>10. Corporate income tax expenses of the current year</b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
<i>a. Total net profit before tax</i>	16.218.510.744	13.184.677.118
<i>b. Increase (decrease) total profit before corporate income tax</i>	0	0
- Increase		
- Decrease		
<i>c. Total taxable income (a) + (b)</i>	16.218.510.744	13.184.677.118
<i>d. Corporate income tax rate</i>		
<i>e. Adjustment to increase corporate income tax of previous years</i>	3.243.702.149	2.636.935.424
<i>f. Corporate income tax = {(c) * (d)} + (e)</i>		
<b>11. Earnings per share / Diluted EPS</b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
Profits after enterprise income tax	12.974.808.595	10.547.741.694
Bonus and welfare fund		
Average shares outstanding		
Earnings per share / Diluted EPS		
<b>12. Operating Costs Classified by Element</b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
- Raw materials cost	73.244.738.341	59.005.662.389
- Labour cost	35.126.689.601	31.144.846.073
- Depreciation expenses of fixed assets	6.986.910.688	6.809.656.427
- Outsourcing services expenses	10.611.327.549	10.818.279.754
- Other cash expenses	10.515.448.756	11.677.257.201
<b>Total</b>	<b>136.485.114.935</b>	<b>119.455.701.844</b>
<b>13. Deferred corporate income tax expenses</b>	<b><u>Current Year</u></b>	<b><u>Previous Year</u></b>
- Total deferred corporate income tax expenses.		

## 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

**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

Trần Kim Cương

Nguyễn Thị Hương Lan

**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 27 month 10 year 2025.

**Prepared by**

(Signature and full name)

  
**Nguyễn Thị Quỳnh Nga**

**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, Vietnam

**Appendix 01a: The increase, decrease of tangible fixed assets**

No	Items	House, architecture	Machines, devices	Means of transmission transportation	Management tools	Total
<b>I</b>	<b>Purchase during the fiscal year</b>					
	<b>Opening balance</b>	<b>172.733.683.489</b>	<b>285.473.219.986</b>	<b>20.264.529.754</b>	<b>2.945.335.539</b>	<b>481.416.768.768</b>
	- Liquidation		(4.008.640.022)	(486.802.273)	(142.476.190)	(4.637.918.485)
	- Increase from capital construction		432.066.000			432.066.000
	- Increase by purchasing		2.608.318.014			2.608.318.014
	- Increase by other reasons		2.174.858.000			2.174.858.000
	<b>Closing balance</b>	<b>172.733.683.489</b>	<b>284.504.963.978</b>	<b>19.777.727.481</b>	<b>2.802.859.349</b>	<b>479.819.234.297</b>
<b>II</b>						
	<b>Value of accumulated depreciation</b>					
	<b>Opening balance</b>	<b>57.275.571.913</b>	<b>142.365.068.240</b>	<b>19.176.546.292</b>	<b>2.912.360.534</b>	<b>221.729.546.979</b>
	- Depreciation during the fiscal year	3.620.415.393	16.915.584.434	373.867.530	19.325.457	20.929.192.814
	- Liquidation		(4.008.640.022)	(486.802.273)	(142.476.190)	(4.637.918.485)
	<b>Closing balance</b>	<b>60.895.987.306</b>	<b>155.272.012.652</b>	<b>19.063.611.549</b>	<b>2.789.209.801</b>	<b>238.020.821.308</b>
<b>III</b>						
	<b>Remaining value</b>					
	<b>Opening balance</b>	<b>115.458.111.576</b>	<b>143.108.151.746</b>	<b>1.087.983.462</b>	<b>32.975.005</b>	<b>259.687.221.789</b>
	<b>Closing balance</b>	<b>111.837.696.183</b>	<b>129.232.951.326</b>	<b>714.115.932</b>	<b>13.649.548</b>	<b>241.798.412.989</b>

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

Fully depreciated fixed assets still being used

116.920.378.306

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

**Appendix 01b: The increase, decrease of intangible fixed assets**

No	Items	Land use right	Issuing right	Copyright, patent	Other intangible fixed assets	Total
<b>I</b>	<b>Purchase during the fiscal year</b>					
	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					
<b>II</b>	<b>Opening balance</b>	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					
<b>III</b>	<b>Opening balance</b>	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



**Appendix 01c - Construction in progress**

No.	Construction in progress	Opening balance	Closing
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 H <sub>2</sub> O <sub>2</sub> 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 OD1200		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		15.375.483.977
7114298	Máy ép vỉ 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
7114317	Giàn thao tác máy tạo hạt		167.400.000
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
7114348	Máy hấp tiệt trùng hơi nước, Model SGLS-A-990D		1.233.199.750
7114349	Máy rửa dụng cụ theo chuẩn GMP, Model YQG-D-V-1.5H		2.167.835.350
7114350	Dây chuyền đóng bột		59.104.682.023
7114351	Thùng chứa nguyên liệu model IBC 50 lít		394.718.911
7114352	Thùng chứa nguyên liệu model IBC 100 lít		413.808.739
7114353	Thùng chứa nguyên liệu model IBC 150 lít		417.333.015
7114354	Thùng chứa nguyên liệu model IBC 200 lít		422.120.157
7114355	Thùng chứa nguyên liệu model IBC 400 lít		441.797.365
7114356	Thùng chứa nguyên liệu model IBC 600 lít		912.670.006
7114357	Thùng chứa nguyên liệu model IBC 900 lít		950.614.710
7114358	Thùng chứa nguyên liệu model IBC 1200 lít		988.265.726
7114359	Máy trộn hoàn tất model PLB700		2.505.642.754
7114360	Trụ nâng hạ model PL900		7.788.503.095
7114361	Trụ nâng hạ model PL900 tại máy nghiền rây		1.610.594.128
7114362	Khung cố định kèm máy nghiền model HW3		3.763.104.428
7114363	Khung cố định kèm máy sàng model S10 Quadro		1.885.781.345



7114367	Máy đếm hạt không khí để bàn 100 LPM, model: Apex Z50		435.000.000
7114368	Máy đếm hạt không khí để bàn 28.3LPM model:Solair 1100LD.kèm bộ phụ kiện kết nối lấy mẫu khí nén		877.000.000
7114369	Thiết bị lấy mẫu kiểm tra vi sinh không khí AC100H		305.000.000
7114380	Bộ lọc chân không 3 nhánh bằng thép không gỉ 3x500ml, hãng sx Sartorius - Đức		140.740.741
7114381	Bể điều nhiệt model WTB15, hãng sản xuất Memmert - Đức		27.777.778
7114382	Lò nung model LT 9/11/B510, hãng sx: Nabertherm		111.960.000
7114383	Máy ly tâm model Z206A, hãng sx: Hermle - Đức, cùng phụ kiện: Rotor góc + ống Falcon 15ml & 50ml		51.160.000
7114384	Máy lọc sàng rây model EML 200 Premium, hãng sx: Nexopart. xuất xứ Đức		137.500.000
7114385	Bể siêu âm model DC200H, hãng sx: MRC		21.460.000
7114386	Máy lắc tròn model SHO-2D, hãng sx: Dai Han		38.740.000
7114395	Hệ thống tạo nước tinh khiết Model: PWG3000-P-H2E		3.190.941.600
7114396	Hệ thống tạo nước pha tiêm Model: MWS1000-P-F5		1.338.136.800
7114397	Hệ thống tạo hơi tinh khiết Model: PSG1000-P-F		1.163.149.680
7114398	Hệ thống phân phối nước tinh khiết, gồm: Bơm, HE, TOC, UV, vòng lặp, các bộ phận bổ sung		5.661.348.000
7114399	Hệ thống phân phối nước pha tiêm, gồm: bơm, HE, TOC, vòng lặp, các bộ phận bổ sung		2.660.833.560
7114400	Bồn chứa nước tinh khiết, model: ST4000V2		308.800.800
7114401	Bồn chứa nước pha tiêm, model: ST3000V2		334.534.200
7114412	Máy hàn túi có chức năng in, model: EF101-CR, hãng sx: Easyseal Medical Technology Co.,Ltd. xx TO		75.462.963
7114417	Tủ sấy chân không cho dung môi cháy		220.000.000
7114418	Tủ sấy đối lưu tự nhiên		68.000.000
7114419	Tủ ủ vi khuẩn		144.560.000
7114420	Tủ ủ E.Coli		72.330.000
7114421	Tủ ổn định 1000L		390.000.000
7114422	Thiết bị quang phổ hồng ngoại chuyển đổi FTIR		600.000.000
7114423	Cân phân tích ẩm HC103 230V kèm máy in RS-P25/00		112.435.000
7114424	Cân sàn PHD779 SS MTCT		320.541.710
7114425	Cân phân tích 5 số lẻ XPR225DUE		314.702.000
7114426	Cân phân tích 4 số lẻ XPR204E gồm cân phân tích và máy in RS-P25/00		187.100.000
7114427	Cân kỹ thuật MR503 gồm cân kỹ thuật MR503 và máy in P-		74.925.000
7114428	Cân kỹ thuật 2 số lẻ MR4002 gồm cân kỹ thuật 2 số lẻ MR4002 và máy in P-52		74.295.000
7114429	Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00		42.335.000
7114430	Máy đo pH SevenDirect SD20 Solids Kit gồm máy đo, cảm biến pH InLab® Expert Pro-ISM. máy in USB-P25/00		53.794.000
7114431	Máy đo pH/độ dẫn để bàn S470-USP-K		160.877.000
7114432	Máy chuẩn độ điện thế T5 và phần mềm kết nối máy tính		900.941.750
7114435	Máy khử bụi dạng nghiêng lên, model: C&C200E+MD		530.549.500
7114436	Máy đánh bóng viên nang, model: C&C100CDS		556.879.500
7114448	Máy đo TOC offline, model: Mini TOC basic		500.000.000
7114453	Bộ lọc chân không 3 nhánh bằng thép không gỉ 3x500ml, hãng sx Sartorius - Đức		140.740.741
7114454	Bể điều nhiệt model WTB15, hãng sản xuất Memmert - Đức		27.777.777



7114455	Máy lắc tròn model SHO-2D, hãng sx: Dai Han		38.740.000
7114456	Tủ sấy đôi lưu tự nhiên		68.000.000
7114457	Tủ ủ vi khuẩn		144.560.000
7114458	Tủ ổn định 1000L		390.000.000
7114459	Tủ ổn định 1000L		390.000.000
7114460	Tủ ổn định 1000L		390.000.000
7114461	Cân phân tích 4 số lẻ XPR204E gồm cân phân tích và máy in RS-P25/00		187.100.000
7114462	Cân kỹ thuật MR503 gồm cân kỹ thuật MR503 và máy in P-		74.925.000
7114463	Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00		42.335.000
7114464	Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00		42.335.000
7114465	Cân kỹ thuật 3 số lẻ MA203 gồm cân kỹ thuật và máy in RS-P25/00		42.335.000
7114484	Máy thổi khí làm sạch lọ, model: AIRWASH 100		703.066.500
7114485	Máy đóng bột vào lọ, model DRYFILL-06 TWIN		1.848.804.500
7114486	Máy đóng nắp lọ, model CAPSEAL-80SR.PNP		1.132.718.250
7114487	Máy đóng màng seal, model INDUCTION SEAL		195.296.250
7114488	Máy dán nhãn lọ, model LABELSTIK-150B		1.666.528.000
19	Chi phí tư vấn GMP EU dây chuyền cephalosporin - Dự án GĐ2	5.921.925.093	7.102.291.916
23	Chi phí tư vấn + thiết kế và ĐTXD Dây chuyền Cepharlosprorin GMPEU - Dự án GĐ2	12.855.006.168	77.587.760.764
33	Hệ thống thang máy tải hàng kèm người nhà SX 4c	0	2.387.962.963
34	Hệ thống PCCC nhà sản xuất 4c	0	2.915.476.350
35	Chi phí tài liệu thẩm định GMP EU của D/C đóng bột Cephalosprin	0	639.079.032
Chi phí TCDA	Chi phí lãi vay trung hạn của dự án	0	5.067.030.534
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
	<b>Total</b>	<b>24.432.507.459</b>	<b>308.951.213.960</b>

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**Appendix 01: 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					28.717.284.004	104.194.154.004
- Profits						28.717.284.004	28.717.284.004
- Increase in capital	75.476.870.000						75.476.870.000
- Spend funds							
Decrease in capital in fiscal year				50.000.000.000		31.856.118.100	81.856.118.100
- Dividends or distributed profits						6.119.889.000	6.119.889.000
- Set aside funds				50.000.000.000		25.476.870.000	75.476.870.000
- Other						259.349.100	259.349.100
Closing balance at 30/09/2024	279.473.170.000			124.594.214.888		38.405.761.465	442.473.146.353
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					38.148.187.612	118.634.307.612
- Profits						38.148.187.612	38.148.187.612
- Increase in capital	80.486.120.000						80.486.120.000
- Spend funds							
Decrease in capital in fiscal year				45.000.000.000		42.005.178.440	87.005.178.440
- 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						370.648.700	370.648.700
Closing balance at 30/09/2025	359.959.290.000			79.594.214.888		46.334.789.929	485.888.294.817

- 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
<b>Total</b>	<b>85.486.120.000 VND</b>

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.



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

Item	Measurement	Current year at 30/9/2025	Previous year at 30/9/2024
<b>6.1. Capital Structure and Assets Structure</b>			
<i>a. Assets Structure</i>			
- Fixed Assets / Assets	%	62,62	46,69
- Current Assets / Assets	%	37,38	53,31
<i>b. Capital Structure</i>			
- Trade payables / Total capital	%	46,84	30,05
- Owner's equity / Total capital	%	53,16	69,95
<b>6.2. Liquidity</b>			
a. General liquidity	times	2,14	3,33
b. Short-term liquidity	times	1,60	1,79
c. Quick liquidity	times	0,97	1,11
Item	Measurement	First 9 months in 2025	First 9 months in 2024
<b>6.3. Profitability ratio</b>			
<i>a. Profit margin / revenue ratio</i>			
- Profit before tax / Revenue	%	9,72	7,43
- Profit after tax / Revenue	%	7,77	5,95
<i>b. Return on Assets (ROA)</i>			
- Profit before tax / Total assets	%	5,22	5,67
- Profit after tax / Total assets	%	4,17	4,54
<i>c. Net profit after tax / Owner's equity</i>	%	7,85	6,49

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**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		3.785.971.931	
2	1002056	Trung tâm Y tế Bình Giang	2.482.472.650		3.569.663.666	
3	1002061	Trung tâm Y tế Nam Sách	7.382.561.150		3.437.542.395	
4	1000307	Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ...	538.389.324		3.265.686.711	
5	1000603	Công ty cổ phần thương mại và Dược phẩm Nam Việt	1.381.227.118		2.319.283.609	
6	1002063	Trung tâm Y tế Thanh Hà	3.272.031.580		2.106.888.140	
7	1002395	Công ty cổ phần Thanh Dược	935.793.512		1.946.535.551	
8	1001065	Bệnh viện Đa khoa Hải Dương	5.911.196.600		1.912.259.453	
9	3000149	Công ty Cổ phần Dược VP-PHARM	1.874.542.047		1.850.472.860	
10	1000681	Công ty TNHH Golden Health USA (KH)	2.259.924.512		1.796.597.495	
11	Others	Others	85.677.470.356		81.838.920.311	
<b>Total</b>			<b>118.236.171.594</b>		<b>107.829.822.122</b>	



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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			2.325.645.000	
2	1000400	Công ty TNHH Thương mại và Công nghệ Hà Minh	3.682.738.650		2.214.177.730	
3	3000730	CÔNG TY CỔ PHẦN VIỆT NAM PHARUSA			1.663.842.020	
4	3000149	Công ty Cổ phần Dược VP-PHARM	478.725.045		1.243.703.829	
5	3000254	Công ty TNHH Thương mại và dịch vụ 2B	495.521.250		1.180.389.000	
6	3000422	Công ty Cổ phần World Roche ( Bayer World )...	618.405.600		912.000.000	
7	3000422	Công ty Cổ phần World Roche ( Bayer World )...	492.650.000		827.261.704	
8	3000602	Công ty Cổ phần Sanoji World ( Bayer World )...	360.003.234		750.319.639	
9	PKD-1xx-0375	KARUNA PHARMA CO,LTD			727.533.035	
10	3000453	Công ty TNHH SUHAGO Việt Nam	54.769.932		605.986.920	
11	1001078	Bệnh viện Tâm thần Hải Dương	199.456.740		568.418.468	
12	3000853	CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ VÀ PHÁT TRIỂN MINH CHÂU			556.500.000	
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	3000913	Công ty TNHH New Star Pharm			460.687.500	
16	3000419	Công ty cổ phần Hà Nội SKV	460.792.500		430.196.235	
17	1002410	Công ty Cổ phần Việt Mông Cổ ...	396.666.000		418.935.804	
18	Others	Others	19.271.704.205		9.093.239.414	
<b>Total</b>			<b>27.011.433.156</b>		<b>25.028.836.298</b>	

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**Appendix 04b1 - Trade payables in detail**

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Provision
1	5006403	IMA Pacific Company Limited	0	0	12.702.749.087	12.702.749.087
2	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
3	1000307	Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ...	2.634.839.674	2.634.839.674	2.521.212.300	2.521.212.300
4	1000395	Công ty TNHH Thương Mại Và Sản Xuất Đông Âu	2.685.110.449	2.685.110.449	2.358.300.046	2.358.300.046
5	5006453	GEA Process Engineering (India) Pvt Ltd (Unit II, 100% EOU)	0	0	2.255.789.207	2.255.789.207
6	1045033	Công ty TNHH Dược phẩm Hoa Minh	0	0	2.156.898.000	2.156.898.000
7	5005398	Công ty TNHH một thành viên Mettler-Toledo Việt Nam	0	0	2.063.363.819	2.063.363.819
8	1000766	Công ty Cổ phần hóa dược quốc tế Hà Nội	3.087.099.550	3.087.099.550	1.954.364.250	1.954.364.250
9	1000477	Công ty cổ phần Thủy Tinh Hưng Phú	1.610.031.600	1.610.031.600	1.929.161.880	1.929.161.880
10	3000769	Công ty TNHH Dược liệu Hà Nội GMP	992.008.500	992.008.500	1.889.529.600	1.889.529.600
11	Others	Other payables	49.892.395.906	49.892.395.906	36.064.803.501	36.064.803.501
Total			63.913.046.095	63.913.046.095	68.907.732.106	68.907.732.106



**HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC**  
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**Appendix 04b2 - Pay for vendors in advanced**

No	Customer No	Customer	Previous year		This year	
			Value	Provision	Value	Provision
1,00	5006416	Công ty TNHH khoa học và công nghệ Saticus			5.084.267.200	5.084.267.200
2,00	5006608	Công ty TNHH cơ nhiệt điện lạnh Bách Khoa	10.398.888.889	10.398.888.889	4.941.903.982	4.941.903.982
3,00	5006403	IMA Pacific Company Limited			3.232.180.224	3.232.180.224
4,00	5006453	GEA Process Engineering (India) Pvt Ltd (Unit II, 100% EOU)			2.390.744.484	2.390.744.484
5,00	5006702	Công ty TNHH TM hóa chất DV kỹ thuật Sao Nam			1.624.717.200	1.624.717.200
6,00	1000287	Công Ty TNHH Thiết Bị Khoa Học Lan Oanh			1.408.557.120	1.408.557.120
7,00	5006696	Công ty TNHH Ebraco International			1.019.647.620	1.019.647.620
8,00	5006688	Công ty TNHH Anton Paar Việt Nam			998.760.000	998.760.000
9,00	5006678	Công ty TNHH Tegment Scientific (Việt Nam)			880.000.000	880.000.000
10,00	5006689	Công ty cổ phần nội thất và dịch vụ phòng thí nghiệm Đông Dương			711.300.000	711.300.000
11,00	Others	Others	49.272.683.501	49.272.683.501	6.416.490.802	6.416.490.802
<b>Total</b>			<b>59.671.572.390</b>	<b>59.671.572.390</b>	<b>28.708.568.632</b>	<b>28.708.568.632</b>

**HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC**

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**Appendix 05- Taxes and other payables to the State**

	01/01/2025		Payable during the fiscal year	Paid amount during the fiscal year	30/09/2025	
	Receivables	Payables			Receivables	Payables
- Value added tax			48.254.046.390	48.254.046.390		
- Special consumption tax						
- Import and export tax			23.788.527	23.788.527		
- Corporate income tax		6.302.229.077	9.870.493.653	11.535.675.825		4.637.046.905
- Personal income tax		849.808.878	1.741.021.154	2.412.862.910		177.967.122
- Resource tax						
- Real estate tax, land rent			1.278.853.585	779.966.700		498.886.885
- Other taxes			237.646.804	237.646.804		
- Fees, charges and other payables						
<b>Total</b>		<b>7.152.037.955</b>	<b>61.405.850.113</b>	<b>63.243.987.156</b>		<b>5.313.900.912</b>

(\*) Amount of corporate income tax provisionally paid

- Amount of corporate income tax provisionally paid 11.535.675.825

- Corporate income tax exemption (support female employees)

- Adjusted corporate income tax at the branch

**Total 11.535.675.825**

Payable amount of corporate income tax settled in the period

- Payable amount of corporate income tax settled in the period 9.537.046.905

- Adjusted corporate income tax at the branch

**Total 9.537.046.905**



**HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC**

102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Vietnam

**Appendix 06 - Borrowings and finance lease liabilities**

Item	Opening balance	Increase	Decrease	Closing balance
<b>a) Short-term borrowings and finance lease liabilities</b>				
- Short-term borrowings	65.925.328.072	96.609.783.722	97.337.339.465	65.197.772.329
- Overdue borrowings				
- Short-term finance lease liabilities				
<b>b) Long-term borrowings and finance lease liabilities</b>				
- Borrowings	6.002.713.990	208.887.055.017	93.118.900	214.796.650.107
- Long-term finance lease liabilities				

**HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC**

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**Appendix 07 - Financial risk**

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
<b>Closing balance</b>			
Borrowings	65.197.772.329	214.796.650.107	279.994.422.436
Trade payables	68.907.732.106		68.907.732.106
Accrued expenses	520.521.526		520.521.526
Other payables	11.424.420.724		11.424.420.724
<b>Opening balance</b>			
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.