

**ARMEPHACO JOINT STOCK COMPANY
SEPARATE FINANCIAL STATEMENT**

Quarter II - 2026



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SEPARATE FINANCIAL STATEMENTS

As of June 30th, 2026

Unit of calculation: VND

ASSETS	Code	Notes	30/06/2026	01/01/2026
A SHORT-TERM ASSETS	100		1.436.396.285.025	1.170.024.995.758
I Cash and Equivalent items	110		31.582.012.638	62.130.634.459
1 Cash	111	V.1.	31.582.012.638	62.130.634.459
II Short-term financial investment	120	V.2.	16.672.000.000	16.000.000.000
3 Short-term held to maturity investments	123		16.672.000.000	16.000.000.000
III Short-term receivables	130		1.129.468.896.210	771.797.308.965
1 Short-term receivables from customers	131	VIII.3.1	695.632.506.585	529.369.783.468
2 Advances to short-term suppliers	132	VIII.3.2	406.641.432.732	210.625.634.656
5 Other short-term receivables	135	V.3.	28.377.694.307	32.984.628.255
6. Provision for bad receivable debts	136		(1.182.737.414)	(1.182.737.414)
IV Inventories	140		249.504.231.634	305.541.120.760
1 Inventories	141	V.4.	249.504.231.634	305.541.120.760
VI Other short-term assets	160		9.169.144.543	14.555.931.574
1 Short-term prepaid expenses	161		52.500.000	30.080.689
2 VAT deductible	162		9.108.384.982	14.525.850.885
3 Taxes and other receivables from government budg	163	V.5.	8.259.561	-
B LONG-TERM ASSETS	200		147.137.462.299	148.401.665.907
I Long-term receivables	210		1.864.147.040	1.864.147.040
5 Other long-term receivables	215	V.6.	1.864.147.040	1.864.147.040
II Fixed assets	220		13.217.882.929	14.377.750.653
1 Tangible fixed assets	221	V.7.	13.217.882.929	14.377.750.653
- Historical cost	222		43.544.429.592	43.544.429.592
- Accumulated depreciation value (*)	223		(30.326.546.663)	(29.166.678.939)
3 Intangible fixed assets	227	V.8.	-	-
- Historical cost	228		1.020.285.000	1.020.285.000
- Accumulated depreciation value	229		(1.020.285.000)	(1.020.285.000)
V Long-term unfinished assets	250		122.395.370	-
2 The cost of unfinished basic construction	252		122.395.370	-
VI Long-term financial investment	260	V.10.	131.402.458.630	131.402.458.630
1 Investment in subsidiaries	261		108.500.000.000	108.500.000.000
Investments in associated companies, joint				
2 ventures	262		17.765.940.000	17.765.940.000
3 Investing, contributing capital to other units	263		22.000.000	22.000.000
4 Provision for long-term financial investments (*)	264		(22.000.000)	(22.000.000)
5 Long-term held to maturity investments	265		5.136.518.630	5.136.518.630
VII Other long-term assets	270		530.578.330	757.309.584
1. Long-term prepaid expenses	271	V.11.	530.578.330	757.309.584
TOTAL ASSETS (280=100+200)	280		1.583.533.747.324	1.318.426.661.665

ARMEPHACO JOINT STOCK COMPANY

Address: No. 118 Vu Xuan Thieu - Phuc Loi Ward – Hanoi City

Form B 02 - DN

Issued under Circular No. 99/2025/TT- BTC

October 27, 2025 of the Minister of Finance

SEPARATE FINANCIAL STATEMENTS

As of June 30th, 2026

(continues)

EQUITY	Code	Notes	30/06/2026	01/01/2026
C LIABILITIES (300=310+330)	300		1.396.921.241.359	1.135.255.268.549
I Short-term liabilities	310		1.395.986.789.359	1.134.320.816.549
1 Short-term payables to sellers	311	VIII.3.4	449.362.619.917	340.238.187.805
2 Short-term advance payment of buyer	312	VIII.3.5	301.959.094.759	185.431.344.986
4 Taxes and other payables to the State budget	314	V.13.	476.995.315	627.412.418
5 Payable to employees	315		1.451.380.918	1.602.027.659
6 Short-term payable expenses	316	V.12.	17.165.636.819	7.821.725.585
10 Other short-term payables	320	V.14.	83.806.460.221	95.934.778.821
11 Short-term borrowings and finance lease liabilities	321	V.10	541.742.141.804	502.642.879.669
13 Reward and welfare funds	323		22.459.606	22.459.606
II Long-term liabilities	330		934.452.000	934.452.000
8 Other long-term payables	338	VIII.2.6	934.452.000	934.452.000
D OWNER'S EQUITY (400=410+430)	400		186.612.505.965	183.171.393.116
I Owner's equity	410	V.15.	186.612.505.965	183.171.393.116
1 Capital contributed by the owner	411		130.000.000.000	130.000.000.000
- Ordinary shares have the right to vote	411a		130.000.000.000	130.000.000.000
4 Owner's equity capital	414		346.794.237	346.794.237
8 Development investment fund	418		18.691.061.355	18.691.061.355
10 Undistributed profits after tax	420		37.574.650.373	34.133.537.524
Accumulated retained earnings in the end of the previous year	420a		34.133.537.524	31.249.523.236
Retained earnings this year	420b		3.441.112.849	2.884.014.288
TOTAL CAPITAL RESOURCES (440=300+400)	440		1.583.533.747.324	1.318.426.661.665

Prepared by



Nguyen Thi Huyen

Chief Accountant



Bui Xuan Binh

Approval, July 29h, 2026

Legal representative




Duong Dinh Son

Address: No. 118 - Vu Xuan Thieu Street - Phuc Loi Ward - Hanoi City - Viet Nam

(Issued under Circular No. 99/2025/TT- BTC

October 27, 2025 of the Minister of Finance)

SEPARATE FINANCIAL STATEMENTS OF BUSINESS ACTIVITIES

Quarter 2 - 2026

TARGETS	Code	Notes	Quarter 2 - 2026	Quarter 2 - 2025	Unit of calculation: VND	
					Cumulative 6 months 2026	Cumulative 6 months 2025
1 Revenue from sales and providing services	01	VI.1	432.699.502.773	222.504.058.730	599.829.077.503	415.501.676.313
2 Deductions from revenue	02		-	-	-	-
3 Net revenue of sales and providing services (10=01-02)	10	VI.2	432.699.502.773	222.504.058.730	599.829.077.503	415.501.676.313
4 Cost of goods sold	11	VI.3	421.561.790.267	216.518.777.804	579.167.169.539	400.704.592.394
5 Gross profit from sales and providing services (20=10-11)	20		11.137.712.506	5.985.280.926	20.661.907.964	14.797.083.919
6 Profit/loss from the sale or liquidation of investment real	21		-	-	-	-
7 Revenue from financial activities	22	VI.4	5.016.760.914	4.048.340.389	8.775.875.057	7.153.206.848
8 Financial expenses Inside: Interest expense	23	VI.5.	5.003.508.679	2.011.274.811	7.323.804.176	4.144.699.163
9 Cost of sales	24		4.288.122.155	949.053.980	6.395.602.499	2.620.673.279
10 Business management costs	25	VIII.3.6	3.683.037.580	2.966.030.987	8.521.898.123	6.452.912.694
11 Net profit from business activities {30=20+(21-22)-(24+25)}	26	VIII.3.7	4.932.265.948	3.988.202.234	10.262.449.376	8.416.573.745
12 Other incomes	30		2.535.661.213	1.068.113.283	3.329.631.346	2.936.105.165
13 Other expenses	31	VIII.3.8	443.707.420	10.029.754	444.091.763	10.054.104
14 Other profit (40=31-32)	32	VIII.3.9	320.831.242	415.517.176	332.610.260	750.970.894
15 Total accounting profit before tax (50=30+40)	40		122.876.178	(405.487.422)	111.481.503	(740.916.790)
16 Current corporate income tax expense	50		2.658.537.391	662.625.861	3.441.112.849	2.195.188.375
17 Deferred corporate income tax expense	51	VI.6	-	-	-	654.220.045
18 Profit after corporate income tax (60=50-51-52)	52		-	-	-	-
19 Basic interest on shares	60		2.658.537.391	662.625.861	3.441.112.849	1.540.968.330
20 Declining earnings per shares	70					
	71	VI.8				

Preparer

Chief Accountant



Nguyen Thi Huyen

Bui Xuan Binh

Duong Dinh Son

SEPARATE CASH FLOW STATEMENT

(According to the direct method)
Quarter 2 - 2026

Unit of calculation: VND

Targets	Code	Notes	Quarter 2 - 2026	Quarter 2 - 2025
I Cash flow from business activities				
1 Cash receipts from sales, services and other revenues	01		323.660.213.000	289.408.709.959
2 Payments to suppliers of goods and services	02		(383.608.812.215)	(216.083.320.664)
3 Payments to employees	03		(3.021.084.558)	(2.722.272.025)
4 Payments for interest	04		(4.288.122.155)	(949.053.980)
6 Other cash receipts from operating activities	06		22.304.731.152	14.253.356.414
7 Other expenses for business activities	07		(12.343.484.602)	(12.595.669.129)
<i>Net cash flow from business activities</i>	<i>20</i>		<i>(57.296.559.378)</i>	<i>70.657.530.530</i>
II Cash flow from investing activities				
1. Expenses for purchasing and constructing fixed assets and	21		-	(4.312.631.196)
7. Proceeds from interest on loans, dividends and profits	27		6.155.039.680	1.363.581
<i>Net cash flow from investing activities</i>	<i>30</i>		<i>6.155.039.680</i>	<i>(20.311.267.615)</i>
III Cash flow from financing activities				
3 Received short-term and long-term loans	33		242.084.324.794	152.187.840.817
4 Repayment of loan principal	34		(171.806.263.879)	(160.257.036.688)
<i>Net cash flow from financing activities</i>	<i>40</i>		<i>70.278.060.915</i>	<i>(8.069.195.871)</i>
Net cash flow during the period (50=20+30+40)	50		19.136.541.217	42.277.067.044
Cash and cash equivalents at the beginning of the period	60		12.445.471.421	31.570.147.453
Cash and cash equivalents at the end of the period (50+60)	70	V.1.	31.582.012.638	73.847.214.497

Approval, July 29h, 2026

Prepared by



Nguyen Thi Huyen

Chief Accountant



Bui Xuan Binh

Legal representative



Duong Dinh Son

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

I. Characteristics of business operations**1. Form of capital ownership**

ARMEPHACO Joint Stock Company (hereinafter referred to as "the Company"), formerly known as the Military Pharmaceutical and Medical Equipment Company, was established under Decision No. 1436/QD-QP dated 12/08/1996 the Ministry of National Defense and operated under Certificate of Business Registration No. 110974 dated 21/08/1996 issued by the Authority of Planning and Investment of Hanoi City. The Company was converted into a Joint Stock Company under Decision No. 1183/QD-BQP dated 15/04/2010 of the Ministry of National Defense and operated under Certificate of Business Registration of Joint Stock Company No. 0100109191 issued by the Authority of Planning and Investment of Hanoi City on 23/06/2010. The Company has changed its Certificate of Business Registration 20 times.

According to the 20th change of Certificate of Business Registration No. 0100109191 dated 19/08/2025 the charter capital of the Company is of **130.000.000.000 VND** (One hundred thirty billion Vietnamese dong).

2. Scope of business

The company operates in the field of manufacturing, trading of medicament, medical equipment and commercial services

3. Line of business

- Wholesale of other machinery, equipment and spare parts - details: Wholesale of medical machinery and equipment; Wholesale of electrical machinery, equipment, electrical materials (generators, electric motors, electric wires and other equipment used in electrical circuits); Wholesale of other machinery, equipment and spare parts not yet allocated;
- Wholesale of metals and metal ores (except uranium and thorium ores); Production of basic chemicals (except chemicals banned by the State);
- Production of other chemical products not yet allocated (except chemicals banned by the State);
- Installation of electrical systems; Installation of water supply, drainage, heating and air conditioning systems;
- Wholesale of computers, peripherals and software; Wholesale of electronic and telecommunications equipment and
- Other specialized wholesale not yet allocated; Details:
Wholesale of other chemicals (except those used in agriculture); Other specialized wholesale not yet allocated (except those prohibited by the State); Trading in chemicals (except those prohibited by the State);
- Water exploitation, treatment and supply; Electrical equipment repair; Industrial machinery and equipment installation;
- Information technology services and other computer-related services;
- Construction of all types of houses; Drainage and wastewater treatment;
- Wholesale of solid, liquid, gaseous fuels and related products;
- Retail sale of beverages in specialized stores;
- Installation of other building systems; Other specialized construction activities;
- Architectural activities and related technical consultancy. Details: Technical consultancy activities; Construction supervision of types of works: civil and industrial; Field of supervision expertise: construction and completion; Architectural design of works;
Remediation and other waste management activities; Wholesale of motor vehicles and other motor vehicles;
- Wholesale of other household goods. Details: Wholesale of other household goods; Pharmaceutical wholesale
- Real estate business, land use rights owned by the owner, user or lessee. Details: Real estate business;
- Vocational education; Warehousing and storage of goods; Road freight transport;
- Automobile and other motor vehicle dealership; Hazardous waste treatment and disposal; Hazardous waste collection;
- Exploitation of other forest products except wood (except those prohibited by the State);
- Collecting non-timber forest products and other forest products; Growing spices and medicinal plants;

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

- Wholesale of food; Wholesale of beverages; Repair of beds, wardrobes, tables, chairs and similar furniture;
- Repair of other equipment; Repair of machinery and equipment; Repair of electronic and optical equipment;
- Manufacture of medical, dental, orthopedic and rehabilitation equipment and instruments (except dentures);
- Other production not yet allocated. Details: Other production (except for types prohibited by the State);
- Production of beds, cabinets, tables, chairs; Production of cosmetics, soaps, detergents, polishes and cleaning products;
- Production of non-alcoholic beverages, mineral water; Distillation, purification and blending of spirits;
- Production of other foods not yet allocated. Details: Production of other foods (except those prohibited by the State); Production of functional foods;
- Other remaining business support service activities not yet allocated. Details: Import and export of goods traded by the Company;
- Other medical activities not yet allocated. Details: Enterprises providing drug storage services; Enterprises providing drug testing services;
- Production of medicament, pharmaceutical chemicals and medicinal materials. Details: Pharmaceutical manufacturing
- Retail sale of medicines, medical equipment, cosmetics and hygiene products in specialized stores. Details: Retail sale of medical equipment, cosmetics and hygiene products in specialized stores; (For conditional business lines, Enterprises only conduct business when they meet the conditions prescribed by law).

Address: No. 118 Vu Xuan Thieu - Phuc Loi Ward – Hanoi City

Tel: (84-4) 3875 9477 Fax: (84-4) 3875 9476

Subsidiaries of the Company:

Unit name	Address
- ARMEPHACO Joint Stock Company Branch - 150 Pharmaceutical Enterprise	112 Tran Hung Dao, Ben Thanh Ward, Ho Chi Minh City
- Branch in Ho Chi Minh City	112 Tran Hung Dao, Ben Thanh Ward, Ho Chi Minh City
- Branch in Can Tho City	D2-11 No.1 Street , Nam Long Residential area, Cai Rang Ward,
- Representative Office in Da Nang City	No. 31 Bui Cong Tru, Xuan Hoa Ward, Da Nang City

Affiliated companies:

Company name	Headquarters	Parent Company's Interest Ratio	Parent Company's voting rights	Main business activities
120 ARMEPHACO ONE MEMBER COMPANY a) LIMITED	Long Bien, Hanoi	100%	100%	Production of medicines, medicinal chemicals and medicinal herbs
130 ARMEPHACO MEDICAL EQUIPMENT ONE MEMBER LIMITED b) COMPANY	Thanh Tri, Hanoi	100%	100%	Manufacture of medical, dental, orthopaedic and rehabilitation equipment and
150 COPHAVINA PHARMACEUTICAL ONE MEMBER COMPANY c) LIMITED	District 1, HCM C	100%	100%	Production of medicines, medicinal chemicals and medicinal herbs

Affiliated companies:

Vinahankook Medical Supplies Co., JSC	Thanh Tri, Hanoi	32,3%	32,3%	Production of 1-time use syringes and production of medical instruments
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NOTES TO THE SEPARATE FINANCIAL STATEMENTS*Quarter II - 2026**(continues)***II. Accounting period, currency used in accounting****1. Annual accounting period**

The Company's annual accounting period begins on 01/01 and ends on 31/12 every year.

2. Currency unit used in accounting

The currency used in accounting is Vietnamese Dong ("VND"), accounting is based on the original cost method, in accordance with Vietnamese Accounting Standards, corporate accounting regimes and legal regulations related to the preparation and presentation of Financial Statements.

III. Applicable Accounting Standards and Regimes**1. Basis for preparing separate financial statements**

The Company's separate financial statements are prepared on the basis of the separate financial statements of the Company's Office and its subsidiaries. Internal transactions and internal balances between the Company's office and its subsidiaries and between its subsidiaries have been eliminated when preparing the separate financial statements.

2. Applicable accounting regime

The Company applies the Enterprise Accounting Regime issued under Circular 99/2025/TT- BTC dated October 25nd, 2025.

3. Statement on Compliance with Accounting Standards and Accounting Regime

The Company's separate financial statements are prepared and presented in accordance with Vietnamese Accounting Standards, current Vietnamese Accounting Regime and relevant legal regulations.

4. Applicable accounting form

The company applies the form of bookkeeping on computers, using accounting software built by A-Z Software Company.

IV. Summary of significant accounting policies**1. Principles of recording cash and cash equivalents**

Cash is a synthetic indicator reflecting the total amount of money available to the enterprise at the reporting time, including cash in the enterprise's fund and non-term bank deposits recorded and reported in Vietnamese Dong (VND), in accordance with the provisions of the Accounting Law No. 03/2003/QH11 dated 17/06/2003.

Method of converting other currencies into the currency used in accounting

For payments of foreign currency items arising during the fiscal year, they are converted at the actual exchange rate at the time of the foreign currency transaction of the commercial bank where the enterprise conducts the transaction.

At the end of the fiscal year, the balance of foreign currency-denominated cash items is revalued at the buying rate of commercial banks where the enterprise opens accounts.

For the balance of foreign currency amounts such as EUR, JPY, GBP, SGD, AUD without published foreign currency exchange rates, the conversion will be carried out through the exchange rates of a number of major foreign currency units announced by the State Bank of Vietnam according to the average transaction exchange rate of banks at 30/06/2026.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

2. Inventory recognition principles**- Principles of inventory recording:**

Inventories are determined on the basis of the lower of cost and net realizable value.

Cost of inventories includes: direct materials cost, direct labor cost and manufacturing overheads, if any, incurred in bringing the inventories to their present location and condition.

The cost of inventories is determined using the weighted average method. Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution.

- Method for calculating the value of inventory at the end of the period: Weighted average method at the end of the

- Inventory accounting method: Regular declaration method

- Method of setting up inventory price reduction provision:

As of 30/06/2026, the Company has no inventory requiring provision for price reduction."

3. Principles of recording and depreciating fixed assets**3.1 Principles of recording depreciation methods for tangible fixed assets**

Tangible fixed assets are recorded at original cost, reflected on the Balance Sheet according to the indicators of original cost, accumulated depreciation and remaining value.

The recording of tangible fixed assets and depreciation of fixed assets are carried out in accordance with Vietnamese Accounting Standard No. 03 - Tangible fixed assets, Circular No. 99/2025/TT- BTC dated October 25nd, 2025 and Circular No. 45/2013/TT-BTC dated 25/4/2013 guiding the management, use and depreciation of fixed assets.

The initial cost of a tangible fixed asset comprises its purchase price (net of any trade discounts or rebates), any taxes and any directly attributable costs of bringing the asset to its working condition for its intended use.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as an increase in the original cost of the asset when these expenses certainly increase future economic benefits. Expenses incurred that do not satisfy the above conditions are recorded by the Company as production and business expenses in the period.

The Company applies the straight-line depreciation method for tangible fixed assets. Tangible fixed asset accounting is classified according to groups of assets with the same nature and purpose of use in the Company's production and business activities, including:

<i>Category of fixed asset</i>	<i>Depreciation period (years)</i>
Buildings, structures	10 - 25
Machinery, equipment	06 - 20
Transportation vehicles, transmission equipment	06 - 08
Management equipment, tools	05 - 08
Other fixed assets	05 - 08

3.2 Principles of recording intangible asset depreciation method

The Company's intangible assets include computer software.

The recognition of Intangible Fixed Assets and Depreciation of Fixed Assets are implemented in accordance with Vietnamese Accounting Standard No. 04 - Intangible Fixed Assets, Circular No. 200/2014/TT-BTC dated December 22, 2014 and Circular No. 45/2013/TT-BTC dated 25/4/2013 guiding the management, use and depreciation of fixed assets.

Intangible fixed assets are recorded at original cost, reflected on the Balance Sheet according to the indicators of original cost, accumulated depreciation and remaining value.

The Company applies the straight-line depreciation method for intangible fixed assets, with depreciation periods ranging from 5 to 20 years.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

4. Principles of recording financial investments

The Company's long-term financial investments include investments in subsidiaries, joint ventures and other long-term investments, which are recorded at cost, starting from the date of investment.

5. Principles of recognition and capitalization of borrowing costs

The Company's short-term loans are recorded in accordance with contracts, loan agreements, receipts, payment vouchers and bank documents.

Loan expenses are recorded in financial expenses.

6. Principles of recognition and allocation of long-term prepaid expenses

Long-term prepaid expenses include the value of tools and supplies issued for use and are expected to provide future economic benefits to the Company for a period of one year or more. These expenses are capitalized as long-term prepaid expenses and are allocated to the income statement using the straight-line method over three years in accordance with current accounting regulations.

7. Principle of recording payable expenses

The Company's payable expenses are the advance payment of interest expenses for loan contracts that stipulate interest payment in advance and advance payment of meals, electricity and water costs and other expenses as stipulated in the contract. The recorded interest value is determined based on the contract, loan agreement and actual loan term. Electricity and water costs are recorded based on the notification of the service provider.

8. Principle of owner's equity recognition

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.

9. Principles and methods of revenue recognition

The Company's revenue includes revenue from sales of medical equipment, medicines, supplies, repair, installation, warranty and maintenance services for medical equipment; rental of premises and training services, import entrustment and revenue from interest on bank deposits and from dividends on shared profits.

Revenue from the sale of goods and products is determined at the fair value of the amounts received or to be received according to the accrual principle, recorded when transferring goods to customers, issuing invoices and receiving payment acceptance from customers, in accordance with the 5 conditions for revenue recognition specified in Vietnamese Accounting Standard No. 14 - "Revenue and other income".

Revenue from providing services is determined when the service is completed, accepted, liquidated, invoiced and accepted for payment by the customer, in accordance with the 4 conditions for recognizing revenue specified in Vietnamese Accounting Standard No. 14 - "Revenue and other income". The completed part of the service is determined by the percentage of completion method.

Revenue from deposit interest and loan interest is recorded on the basis of time and actual interest rate of each period, in accordance with the two conditions for recording revenue arising from interest, royalties, dividends and shared profits as prescribed in Vietnamese Standard No. 14 - "Revenue and other income".

NOTES TO THE SEPARATE FINANCIAL STATEMENTS*Quarter II - 2026**(continues)*

Revenue from dividend payments is recognized based on the business results of the investee according to the capital contribution ratio. When there is an official dividend announcement, the Company makes adjustments to the business results of the year in which the announcement is received.

Advances from customers are not recognized as revenue in the period.

10. Principles and methods of recording financial expenses

Financial expenses recorded in the separate Income Statement are total financial expenses incurred during the period, not offset against financial revenue, including interest expenses, exchange rate differences realized during the period and other financial expenses.

11. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

12. Other accounting principles and methods**12.1 Principles of recording receivables and payables**

Principles for determining customer receivables are based on the Contract and recorded according to the Sales Invoice issued to the customer.

Advance payments to sellers are accounted for based on bank documents and economic contracts.

Principles for determining payables to sellers are based on the Contract, warehouse receipt and recorded according to the seller's Purchase Invoice.

Advance payments from buyers are recorded based on contracts and bank documents.

12.2 Principles of recording short-term and long-term loans

Short-term and long-term loans are recorded on the basis of receipts, bank documents, loan agreements and loan contracts. Loans with a term of 1 fiscal year or less are recorded as short-term loans by the Company.

12.3 Obligations on Tax***Value Added Tax (VAT)***

The Company applies VAT declaration and calculation according to the guidance of current tax law with VAT rate of 5% for medical equipment and medicine, 8% and 10% for other supplies and goods and is not subject to tax for training services and medical supplies for war invalids.

Corporate income tax

The company applies a corporate income tax rate of 20% on taxable profits.

The determination of the Company's corporate 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 results of the examination by the competent tax authority.

Other taxes

Other taxes and fees must be declared and paid by the enterprise to the local tax authority in accordance with current regulations of the State.

12.4 Principles of recording cost of goods sold

Cost of goods sold is recorded and aggregated according to the value and quantity of finished products, goods, and materials sold to customers, consistent with revenue recorded during the period.

Cost of service is recorded at actual costs incurred to complete the service, consistent with revenue recorded in the period.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

V. Additional information for items presented in the separate Balance Sheet

1. Cash

	30/06/2026	01/01/2026
	VND	VND
Cash in hand	14.739.915	262.541.293
Cash at bank	31.567.272.723	61.868.093.166
Total	31.582.012.638	62.130.634.459

2. Financial investments

b. Investments held to maturity date

b1. Short-term

Cash at bank with a term of 12 months
Total

	30/06/2026	01/01/2026
	VND	VND
	16.672.000.000	16.000.000.000
Total	16.672.000.000	16.000.000.000

3. Other short-term receivables

Receivable dividends and shared profits
Other receivables
Other receivables
Advance
Short-term mortgages, collateral
Total

	30/06/2026	01/01/2026
	VND	VND
	13.577.936.978	14.554.484.410
	14.799.757.329	18.430.143.845
	867.090.317	5.451.139.006
	11.970.671.672	10.954.689.176
	1.961.995.340	2.024.315.663
Total	28.377.694.307	32.984.628.255

4. Inventories

Raw materials
Tools and equipment
Work in progress
Goods
Add the original price of inventory

	30/06/2026	01/01/2026
	VND	VND
	1.709.209.445	1.709.209.445
	-	-
	433.431.449	12.762.092.305
	247.361.590.740	291.069.819.010
Add the original price of inventory	249.504.231.634	305.541.120.760

5. Taxes and receivables from the State

Import and export tax
Total

	30/06/2026	01/01/2026
	VND	VND
	8.259.561	-
Total	8.259.561	-

6. Other long-term receivables

Long-term deposit and betting deposit
Total

	30/06/2026	01/01/2026
	VND	VND
	1.864.147.040	1.864.147.040
Total	1.864.147.040	1.864.147.040

ARMEPHACO JOINT STOCK COMPANY

Form B 09 - DN

Address: No. 118 Vu Xuan Thieu - Phuc Loi Ward – Hanoi City

Issued under Circular No. 200/2014/TT-BTC

Tel: (84-4) 3875 9477 Fax: (84-4) 3875 9476

December 22, 2014 of the Ministry of Finance

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter 2 - 2026

(continues)

7. Increase, decrease tangible fixed assets

Targets	Buildings, architectural objects	Machinery and equipment	Means of transport	Unit of calculation: VND	
				Management equipment and tools	Total
Historical cost					
Balance dated 01/01/2026	26.994.352.562	14.546.387.539	1.076.509.255	927.180.236	43.544.429.592
Purchased during the year	-	-	-	-	-
Basic construction investment c	-	-	-	-	-
Balance dated 30/06/2026	26.994.352.562	14.546.387.539	1.076.509.255	927.180.236	43.544.429.592
Accumulated depreciation val					
Balance dated 01/01/2026	12.813.457.060	14.349.532.388	1.076.509.255	927.180.236	29.166.678.939
Depreciation during the year	968.863.706	191.004.018	-	-	1.159.867.724
Other increases	-	-	-	-	-
Liquidation, transfer and sale	-	-	-	-	-
Other decreases (*)	-	-	-	-	-
Balance dated 30/06/2026	13.782.320.766	14.540.536.406	1.076.509.255	927.180.236	30.326.546.663
Remaining value					
As of 01/01/2026	14.180.895.502	196.855.151	-	-	14.377.750.653
As of 30/06/2026	13.212.031.796	5.851.133	-	-	13.217.882.929

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

8. Increase, decrease intangible fixed assets

Targets	Accounting software	Tài sản cố định khác	Total	VND
Historical cost	-	-	-	-
Balance dated 01/01/2026	913.725.000	106.560.000	1.020.285.000	-
Purchased during the year	-	-	-	-
Increase due to business consolidation	-	-	-	-
Other increase	-	-	-	-
'Liquidation, transfer and sale	-	-	-	-
Other decrease	-	-	-	-
Balance dated 30/06/2026	913.725.000	106.560.000	1.020.285.000	-
Cumulative depreciation value	-	-	-	-
Balance dated 01/01/2026	913.725.000	106.560.000	1.020.285.000	-
Depreciation during the year	-	-	-	-
Other increase	-	-	-	-
Other decrease	-	-	-	-
Balance dated 30/06/2026	913.725.000	106.560.000	1.020.285.000	-
Remaining value	-	-	-	-
Balance dated 01/01/2026	-	-	-	-
Balance dated 30/06/2026	-	-	-	-

The historical cost of intangible fixed assets which have been fully amortized but still in use as at 31/06/2026 is VND 1,020,285,000 (As at 01/01/2026 is VND 1,020,285,000).

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

9. Cost of unfinished basic construction

Total cost of construction in progress:

Total

30/06/2026	01/01/2026
VND	VND
122.395.370	-
122.395.370	-

10. Long-term financial investments

	30/06/2026		01/01/2026	
	Number of Shares	Value VND	Number of Shares	Value VND
<i>a- Investment in subsidiaries</i>		<i>108.500.000.000</i>		<i>108.500.000.000</i>
120 Arrmephaco One Member Company Limited		45.000.000.000	-	45.000.000.000
130 Armephaco Medical Equipment One Member		18.500.000.000	-	18.500.000.000
150 Cophavina Pharmaceutical One Member Company Limited		45.000.000.000	-	45.000.000.000
<i>b - Investment in joint ventures and associates</i>		<i>17.765.940.000</i>		<i>17.765.940.000</i>
Vinahankook Medical	1.776.594		-	
Supplies Co., JSC		17.765.940.000	-	17.765.940.000
<i>c- Other long-term investments</i>		<i>22.000.000</i>		<i>22.000.000</i>
Vietnam Pharmaceutical Joint Stock Company (CI)		22.000.000	-	22.000.000

11. Long-term prepaid expenses

Cost of Tools, Equipment and Management

Total

30/06/2026	01/01/2026
VND	VND
530.578.330	757.309.584
530.578.330	757.309.584

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

12. Short-term loans and liabilities

	30/06/2026 VND	01/01/2026 VND
Short-term loan in VND		
Joint Stock Commercial Bank for Investment and Development of Vietnam	50.359.429.592	53.331.502.983
Tien Phong Commercial Joint Stock Bank - Thang Long Branch	116.572.123.947	149.462.189.372
Saigon Hanoi Commercial Joint Stock Bank	117.499.832.585	64.391.277.232
Personal loan	218.018.692.000	227.238.692.000
Total	541.742.141.804	502.642.879.669

<1> Credit Facility Agreement No. 0262/2025/HDHM-PN/SHB.110100 with Saigon - Hanoi Commercial Joint Stock Bank dated 10/6/2025, with a credit limit value of 250 billion VND. Purpose of use: Purpose of loan, purpose of letter of credit issuance, purpose of guarantee, purpose of discounting; credit limit maintenance period is 12 months; loan interest rate is specified in each acknowledgment of debt but maximum 9 months, interest on late payment is a maximum of 50% of the in-term interest rate but not exceeding 10%/year. Security Interests: Specifically as per Article 4. Security Interests in the agreement.

<2> Credit Facility Agreement No. 01/2024/1758456/HĐTD with Joint Stock Commercial Bank for Investment and Development of Vietnam - Thanh Do Branch dated 05/12/2024, with a credit limit of 80 billion VND, of which the loan limit; letter of credit opening and payment guarantee issuance is 60 billion VND; guarantee limit (excluding payment guarantees) is 20 billion VND. Purpose of use: To supplement working capital, provide guarantees, and issue letter(s) of credit. Credit limit term: From the date of signing the Credit Facility Agreement until the end of 30/11/2025. Maximum loan term is 9 months for each withdrawal of loan capital. Interest rate is determined according to the bank's interest rate policy for each period. Security Interests are provided through various guarantee agreements (pledge/mortgage/guarantee/escrow agreements).

<3> Credit Facility Agreement No. 98/2025/HĐTD/TLG with Tien Phong Commercial Joint Stock Bank dated 27/5/2025, with a credit limit of 600 billion VND; of which the loan limit is 150 billion VND, letter of credit limit is 300 billion VND, and guarantee limit is 600 billion VND. The above credit limit value includes the outstanding balance under Credit Facility Agreement No. 104/2024/HĐTD/TLG signed on 15/5/2024. The term for using the credit limit is 12 months from the date of signing of the agreement. Purpose of loan capital use: To supplement working capital for the production and business activities of pharmaceuticals and medical equipment. Flexible interest rates will be specified in each customer's acknowledgment of debt. The Security Interests are the following property mortgage contracts; Property Mortgage Contract No. 85/2019/HĐBD/TLG/01 dated 13/3/2019; Contract No. 519/2024/HĐBD/TLG dated 05/12/2024; No. 81/2025/HĐBD/TLG dated 24/02/2025; No. 26/2025/HĐBD/TLG dated 20/01/2025; No. 154/2025/HĐBD/TLG dated 07/5/2025; No. 189/2025/HĐBD/TLG dated 13/5/2025; No. 341/2024/HĐBD/TLG dated 04/9/2024; No. 518/2024/HĐBD/TLG dated 11/12/2024; No. 570/2024/HĐBD/TLG dated 26/12/2024; No. 569/2024/HĐBD/TLG dated 26/12/2024; No. 517/2024/HĐBD/TLG dated 05/12/2024; No. 06/2025/HĐBD/TLG dated 16/01/2025; No. 17/2025/HĐBD/TLG dated 14/01/2025; No. 230/2024/HĐBD/TLG dated 21/6/2024; No. 118/2025/HĐBD/TLG dated 13/3/2025.

<4> Credit Facility Agreement No. CLC/59635-01 with Vietnam Prosperity Commercial Bank dated 30/10/2025, with a credit limit of 200 billion VND; of which the loan limit is 100 billion VND and the guarantee limit is 200 billion VND. The credit limit is valid for 12 months from the date of signing the agreement. Purpose of loan capital use: to supplement working capital for the production and business activities of pharmaceuticals and medical equipment. Flexible interest rates are specified in each acknowledgment of debt. Credit is granted according to the progress of collateral completion.

<5> Loan Agreement No. 2511/2025/ANHUY-PHACO dated 25 November 2025 with An Huy Trading and Investment Business Joint Stock Company with a loan amount of VND 203 billion. The loan is provided to meet business and investment needs, with a maximum tenor of 12 months from the disbursement date and an interest rate of 9% per annum.

<6> Loans from individuals with a term of 01 year and an interest rate of 10% per annum.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

13. Taxes and other payments to the State

Personal income tax

Total

30/06/2026 VND	01/01/2026 VND
476.995.315	627.412.418
476.995.315	627.412.418

14. Other short-term payables

Trade union fees

Social insurance

Receive short-term mortgages, collateral

Other short-term payables, submit amounts

Dividends payable to shareholders

Land rent payable to the Ministry of National Defense

Other payables, submit amounts

Total

30/06/2026 VND	01/01/2026 VND
2.744.160.236	2.553.850.176
218.625.813	226.659.256
24.300.000	24.300.000
80.819.374.172	93.129.969.389
877.584.667	877.584.667
58.689.748.328	55.955.367.997
21.252.041.177	36.297.016.725
83.806.460.221	95.934.778.821

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

15. Owner's equity

a) Table of fluctuation reconciliation of owner's equity

Unit of calculation: VND

Targets	Capital investment of the owner	Undistributed profit after tax	Total
Balance as of 01/01/2026	130.000.000.000	31.249.523.236	161.249.523.236
Capital increase in previous year	-	-	-
Profit in previous year	-	2.884.014.288	2.884.014.288
Other increases	-	-	-
Dividend distribution	-	-	-
Loss in previous year	-	-	-
Deduction to establish funds	-	-	-
Balance as of 01/01/2026	130.000.000.000	34.133.537.524	164.133.537.524
Capital increase this year	-	-	-
Profit this year	-	3.441.112.849	3.441.112.849
Other increases	-	-	-
Capital decrease this year	-	-	-
Loss this year	-	-	-
Other decrease	-	-	-
Balance as of 30/06/2026	130.000.000.000	37.574.650.373	167.574.650.373

b) Details of owner's investment capital

	30/06/2026 VND	01/01/2026 VND
Department 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 contributions of other shareholders	20.787.890.000	20.787.890.000
Total	130.000.000.000	130.000.000.000

c) Capital transactions with owners and distribution of dividends, profit sharing

	30/06/2026	01/01/2026 VND
Investment capital of the owner		
Contributed capital at the beginning of the year	130.000.000.000	130.000.000.000
Contributed capital increase during the year	-	-
Contributed capital decrease during the year	-	-
Contributed capital at the end of the year	130.000.000.000	130.000.000.000

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

d) Shares

	30/06/2026 Shares	01/01/2026 Shares
Number of shares registered to issue	13.000.000	13.000.000
Number of shares sold to the public	13.000.000	13.000.000
- Ordinary shares	13.000.000	13.000.000
- Preferred shares	-	-
Number of shares outstanding	13.000.000	13.000.000
- Ordinary shares	13.000.000	13.000.000

Ordinary shares have a par value of 10.000 VND. Each ordinary share carries one vote at the Company's shareholders' meetings.

e) Company funds

	01/01/2026	Increase in the year	Decrease in the year	VND 30/06/2026
Development investment fund	18.691.061.355	-	-	18.691.061.355
Total	18.691.061.355	-	-	18.691.061.355

Purpose of deduction to establish and use enterprise funds

The enterprise's development investment fund is set aside according to the resolution of the shareholders' meeting and is used to supplement the Company's charter capital by investing in expanding the scale of production and business or in-depth investment of the enterprise, in accordance with the Company's Charter.

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

VI. Additional information for items presented in the separate Statement of Income

1 Total revenue from sales and service provision

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Revenue from sales of goods and finished products	432.253.337.821	221.187.768.847
Revenue from service provision	446.164.952	1.316.289.883
Total	432.699.502.773	222.504.058.730

2 Net revenue from sales and service provision

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Net revenue from exchange of products and goods	432.253.337.821	221.187.768.847
Net revenue from service exchange	446.164.952	1.316.289.883
Total	432.699.502.773	222.504.058.730

3 Cost of goods sold

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Cost of goods, finished products sold, services provided	421.561.790.267	216.518.777.804
Total	421.561.790.267	216.518.777.804

4 Revenue from financial activities

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Interest on deposits and loans	443.033.171	201.860.053
Dividends, profits shared	4.573.727.743	3.756.425.719
Realized interest on exchange rate differences	-	90.054.617
Total	5.016.760.914	4.048.340.389

5 Financial costs

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Interest expense	4.288.122.155	949.053.980
Realized loss on exchange rate difference	715.386.524	1.062.220.831
Total	5.003.508.679	2.011.274.811

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

6 Current corporate income tax expense

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Activities subject to 20% corporate income tax		
Revenue subject to corporate income tax	433.586.243.364	222.806.003.154
Total income generated during the period	438.159.971.107	226.562.428.873
Income is tax exempt	4.573.727.743	3.756.425.719
Cost of calculating corporate income tax	435.501.433.716	225.899.803.012
Total costs incurred during the year	435.501.433.716	225.899.803.012
Invalid expenses	-	-
Income subject to corporate income tax	(1.915.190.352)	(3.093.799.858)
Income is tax exempt	-	-
Income subject to corporate income tax	-	-
Current corporate income tax rates	20%	20%
Corporate income tax expense calculated on current year taxable income	-	-
Additional corporate income tax expense of previous years	-	-
Total current corporate income tax expense	-	-

7 Cost of production and business by factor

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Cost of raw materials	645.055.650	208.296.284
Labor costs	3.534.220.175	4.418.168.380
Fixed asset depreciation costs	581.496.802	328.604.678
Outsourcing service costs	3.386.844.505	1.862.489.402
Other expenses in cash	285.888.216	661.278.157
Total	8.433.505.348	7.478.836.901

23. Basic earnings per share

Net profit for the year allocated to shareholders owning ordinary shares	2.658.537.391	662.625.861
+Profits distributed to shareholders owning ordinary shares	2.658.537.391	662.625.861
+Average outstanding ordinary shares during the period	13.000.000	13.000.000
Basic earnings per share are not presented in these separate financial statements but are presented in the separate financial statements of ARMEPHACO Joint Stock Company according to the guidance in Vietnamese Accounting Standard No. 30 - Basic earnings per share.		

VII. Additional information for items presented in the separate Statement of Cash Flows

1 Non-cash transactions that affect the statement of cash flows and amounts of cash held by the business but not used

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Loan interest income, dividends and profits are distributed non-monetarily	4.573.727.743	3.756.425.719

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

VIII. Other information

1. Contingent liabilities, commitments and other financial information

The Board of Directors of the Company affirms that, in the opinion of the Board of Directors, in all material respects, there are no unusual events occurring after the accounting balance sheet date that affect the financial situation and operations of the Company that require adjustment or presentation in the separate Financial Statements for the reporting period ending 30/06/2026.

2. Information about related parties

2.1 Transactions with related parties

	<i>Quan hệ với Công ty</i>	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Sales			
Purchase goods			
130 Armephaco Medical Equipment One	Subsidiary	-	-
Revenue from financial activities		4.573.727.743	3.756.425.908
Vinahankook Medical Supplies Co., JSC	Affiliated company	1.474.041.204	1.682.079.445
120 Armephaco One Member Company Limited	Subsidiary	1.505.622.643	329.719.375
130 Armephaco Medical Equipment One		906.723.702	
Member Company Limited	Subsidiary		938.041.157
150 Armephaco Cophavina Pharmaceutical Company Limited		687.340.194	806.585.931

2.2 Balance with related parties

	<i>Relationship with the Company</i>	30/06/2026 VND	01/01/2026 VND
Receivable from customers		-	-
Other Receivables		13.577.936.978	19.964.454.339
Vinahankook Medical Supplies Co., JSC	Affiliated company	3.705.646.102	6.373.911.618
120 Armephaco One Member Company Limited	Subsidiary	4.641.290.355	3.054.418.194
130 Armephaco Medical Equipment One	Subsidiary	3.996.426.684	3.443.899.348
Member Company Limited			
150 Armephaco Cophavina Pharmaceutical Company Limited	Subsidiary	1.234.573.837	7.092.225.179
Payable to sellers		-	-
Other payables		4.981.897.100	7.532.535.459
120 Armephaco One Member Company Limited	Subsidiary	(516.712.363,00)	144.196.150,00
130 Armephaco Medical Equipment One	Subsidiary	79.106.693	417.350.105
Member Company Limited			
150 Armephaco Cophavina Pharmaceutical Company Limited	Subsidiary	5.419.502.770	6.970.989.204
Must repay the loan.		6.000.000.000	9.000.000.000
120 Armephaco One Member Company Limited	Subsidiary	6.000.000.000	9.000.000.000

3. Other information

3.1 Receivables from customers

	30/06/2026 VND	01/01/2026 VND
Receivables from customers of the Branch in Can Tho city	9.666.745.079	12.447.454.579
Receivables from customers of the Branch in Ho Chi Minh City	2.335.211.368	4.982.071.368
Receivables from customers of the Company Office	683.630.550.138	511.940.257.521
Total	695.632.506.585	529.369.783.468

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026

(continues)

3.2 Prepayment to sellers

	30/06/2026 VND	01/01/2026 VND
Advance payment to seller of Company Office	406.641.432.732	210.625.634.656
Total	406.641.432.732	210.625.634.656

3.3 Other long-term receivables

	30/06/2026 VND	01/01/2026 VND
Collateral amount at		
Department of protection and health care for officers of Hanoi City	1.950.000	1.950.000
Tan Tao Investment and Industry Corporation	1.000.000.000	1.000.000.000
Department of Health of Quang Ninh Province	821.947.040	821.947.040
Hanoi Petrolimex Gas Company Limited	500.000	500.000
Vietnam Sun Corporation	5.000.000	5.000.000
Total	1.864.147.040	1.864.147.040

3.4 Payables to seller

	30/06/2026 VND	01/01/2026 VND
Payables to customers of the Branch in Can Tho city	14.084.722.701	16.455.172.701
Payables to customers of the Branch in Ho Chi Minh City	1.736.979.000	4.065.851.999
Payable to Seller at Company Office	433.540.918.216	319.717.163.105
Total	449.362.619.917	340.238.187.805

3.5 Buyer pays in advance

	30/06/2026 VND	01/01/2026 VND
Buyers pay in advance at Company Office	301.959.094.759	185.431.344.986
Total	301.959.094.759	185.431.344.986

3.6 Cost of sales

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Employee costs	1.555.211.520	1.537.575.578
Materials and packaging costs	25.502.939	7.891.969
Tools and supplies costs	1.503.704	2.772.727
Outsourced service costs	2.038.918.861	1.285.449.298
Other cash costs	61.900.556	132.341.415
Taxes, fees and charges	-	-
Total	3.683.037.580	2.966.030.987

3.7 Business management costs

	Quarter 2 - 2026 VND	Quarter 2 - 2025 VND
Management officer costs	1.979.008.655	1.795.037.339
Management material costs	288.727.487	368.356.717
Fixed asset depreciation costs	581.496.802	330.297.620
Taxes, fees and charges	660.692.336	553.479.614
Outsourcing service costs	1.198.353.008	797.813.773
Other cash costs	223.987.660	271.281.531
Total	4.932.265.948	3.988.202.234

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

Quarter II - 2026
(continues)

3.8 Other incomes

Other Incomes
Total

Quarter 2 - 2026	Quarter 2 - 2025
VND	VND
443.707.420	10.029.754
443.707.420	10.029.754

3.9 Other expenses

Other expenses
Total

Quarter 2 - 2026	Quarter 2 - 2025
VND	VND
320.831.242	415.517.176
320.831.242	415.517.176

4. Comparison information

Comparative figures on the balance sheet and related notes are taken from the separate financial statements quarter 2 - 2025 and the separate financial statements for the year ended 31st December 2025 which are audited by CPA VIETNAM Auditing Company Limited – A Member of INPACT.

Approval, July 29h, 2026

Prepared by



NGUYEN THI HUYEN

Chief Accountant



BUI XUAN BINH

Legal representative




DUONG DINH SON