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

CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG

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CONSLIDATED FINANCIAL STATEMENT
QUARTER III, 2026

PREPARED AS OF : SEPTEMBER 30,2026

CONTENTS :

1- CONSOLIDATED STATEMENT OF FINANCIAL POSITION
2- CONSOLIDATED INCOME STATEMENT
3- CONSOLIDATED CASH FLOWS STATEMENT
4- NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Place of receipt :.....

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

Form B 01a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of

Entities: *Company*

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Prepared as of: 30 / 9 / 2026

Unit: VND

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
ASSET				
A – CURRENT ASSETS	**100**		**371.267.001.612**	**333.320.462.850**
I. Cash and cash equivalents	**110**		**56.787.324.264**	**44.559.245.962**
1. Cash	111		56.787.324.264	44.559.245.962
2. Cash equivalents	112			
II. Short-term investments	**120**			
1. Trading securities	121			
2. Allowances for decline in value of trading securities (*)	122			
3. Held to maturity investments	123			
4. Provision for Impairment of Short-term Held to maturity	124			
5. Other Short-term Investments	125			
6. Provision for Impairment of Other Short-term	126			
III. Short-term accounts receivables	**130**		**122.762.479.455**	**121.037.997.415**
1. Short-term trade receivables	131		101.818.918.451	109.868.189.942
2. Short-term advances to suppliers	132		27.181.918.821	17.539.462.880
3. Short-term intra-company receivables	133			
4. Receivables under schedule of construction contract	134			
5. Other short-term receivables	135		233.613.313	244.578.467
6. Provisions for short-term bad debts (*)	136		(6.471.971.130)	(6.614.233.874)
7. Assets pending resolution	137			
IV. Inventories	**140**		**168.992.970.457**	**143.634.151.611**
1. Inventories	141		168.992.970.457	143.634.151.611
2. Allowances for decline in value of inventories (*)	142			
V. Short-term Biological Assets	**150**			
1. Animals producing once	151			
2. Seasonal or one-time crops	152			
3. Provision for Impairment of short-term Biological	153			
V. Other current assets	**160**		**22.724.227.436**	**24.089.067.862**
1. Short-term prepaid expenses	161		1.729.976.664	794.701.837
2. VAT deductible	162		20.994.250.772	23.294.366.025
3. Taxes and other receivables from government budget	163			
4. Government bonds purchased for resale	164			
5. Other current assets	165			
B – NON - CURRENT ASSETS	**200**		**638.622.918.341**	**619.229.768.954**
I. Long-term receivables	**210**			
1. Long-term trade receivables	211			
2. Long-term advances to suppliers	212			
3. Working capital provided to sub-units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215			
6. Allowance for doubtful long-term receivables (*)	216			
II. Fixed assets	**220**		**487.006.957.812**	**472.408.942.216**
1. Tangible fixed assets	**221**		**462.925.116.524**	**454.157.591.860**
- Cost	222		730.509.815.272	697.712.341.102
- Accumulated depreciation (*)	223		(267.584.698.748)	(243.554.749.242)

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
2. Finance lease fixed assets	**224**			
- Historical cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	**227**		**24.081.841.288**	**18.251.350.356**
- Cost	228		31.387.778.778	25.557.287.846
- Accumulated depreciation (*)	229		(7.305.937.490)	(7.305.937.490)
III. Long-term Biological Assets	**230**			
1. Animals producing periodically	**231**			
a) Immature animals	232			
b) Mature animals	**233**			
- Historical cost	234			
- Accumulated depreciation (*)	235			
2. Animals producing once	236			
3. Seasonal or one-time crops	237			
4. Provision for Impairment of Long-term Biological	238			
IV. Investment properties	**240**			
- Historical cost	241			
- Accumulated depreciation (*)	242			
V. Long-term assets in progress	**250**		**139.108.202.571**	**142.391.317.925**
1. Long-term work in progress	251			
2. Construction in progress	252		139.108.202.571	142.391.317.925
VI. Long-term financial investments	**260**		**675.000.000**	**675.000.000**
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Investments in equity of other entities	263			
4. Allowances for long-term investments (*)	264			
5. Investments held to maturity	265		675.000.000	675.000.000
6. Provision for Impairment of Long-term Held to maturity	266			
VI. Other long-term assets	**270**		**11.832.757.958**	**3.754.508.813**
1. Long-term prepaid expenses	271		11.832.757.958	3.754.508.813
2. Deferred income tax assets	272			
3. Long-term equipment and spare parts for replacement	273			
4. Other long-term assets	274			
TOTAL ASSETS	**280**		**1.009.889.919.953**	**952.550.231.804**
C - LIABILITIES	**300**		**464.227.559.207**	**449.236.682.497**
I. Current liabilities	**310**		**206.060.058.494**	**212.182.405.640**
1. Short-term trade payables	311		52.160.760.887	74.933.027.107
2. Short-term Advances from customers	312		45.563.218.102	28.319.984.253
3. Dividends and Profit Payable	313			
4. Taxes payables and statutory obligations	314		6.360.617.201	10.009.726.250
5. Payables to employees	315		41.191.716.672	16.953.397.272
6. Short-term accrued expenses	316		582.591.758	602.366.762
7. Short-term intra-company payables	317			
8. Payables under schedule of construction contract	318			
9. Short-term unearned revenues	319		3.829.325.084	1.000.537.013
9. Other short-term payments	320		12.726.459.084	7.550.378.347
10. Short-term borrowings and finance lease liabilities	321		37.895.198.916	66.805.817.846
11. Short-term provisions (*)	322			
12. Bonus and welfare fund	323		5.750.170.790	6.007.170.790
13. Price stabilization fund	324			
14. Government bonds purchased for resale	325			
II. Long-term liabilities	**330**		**258.167.500.713**	**237.054.276.857**
1. Long-term loans and debts	331			

Items	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
2. Long-term repayments from customers	332			
3. Long-term Taxes and Amounts Payable to the State	333			
4. Long-term accrued expenses	334			
5. Intra-company payables for operating capital received	335			
6. Long-term intra-company payables	336			
7. Long-term unearned revenues	337			
8. Other long-term payables	338			
9. Long-term borrowings and finance lease liabilities	339		258.167.500.713	237.048.292.142
10. Convertible bonds	340			
11. Preference shares	341			
12. Deferred income tax payables	342			
13. Long-term provisions	343			
14. Science and technology development fund	344			5.984.715
I. Owner's equity	**400**		**545.662.360.746**	**503.313.549.307**
1. Contributed capital	411		485.943.040.000	359.959.290.000
- Ordinary shares with voting rights	411		485.943.040.000	359.959.290.000
- Preference shares	411			
2. Capital surplus	412			
3. Conversion options on convertible bonds	413			
4. Other equity	414			
5. Treasury shares (*)	415			
6. Differences upon asset revaluation	416			
7. Exchange rate differences	417			
8. Investment and development funds	418			79.594.214.888
10. Other equity funds	419			
11. Undistributed earnings	420		59.719.320.746	63.760.044.419
- Undistributed profit after tax of previous period	420		10.715.508.687	8.425.031.277
- Undistributed profit after tax of current period	420		49.003.812.059	55.335.013.142
TOTAL LIABILITIES AND EQUITY	**440**		**1.009.889.919.953**	**952.550.231.804**

October 25, 2026

Prepared by	Chief accountant	Legal Representative
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and stamp)*
Nguyễn Thị Quỳnh Nga	KẾ TOÁN TRƯỞNG CNKT: CHU VĂN LONG	TỔNG GIÁM ĐỐC DSCK I: NGUYỄN THỊ TÚ ANH

M.S.D.N: 0800011018 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG
P. THÀNH ĐÔNG - TP. HẢI PHÒNG

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

Form B 02a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

Entities Company
:

QUARTERLY CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
QUARTER III/2026

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. Revenue from sales and rendering of services	**01**	**25**	**194.741.624.533**	**165.826.504.817**	**563.611.253.524**	**490.704.641.612**
2. Sales deductions	**02**		**4.869.065.744**	**1.185.708.013**	**8.721.947.348**	**3.070.065.769**
3. Net revenue from sales and services	**03**		**189.872.558.789**	**164.640.796.804**	**554.889.306.176**	**487.634.575.843**
4. Cost of goods sold	**04**	**27**	**122.811.903.587**	**106.795.749.061**	**356.193.251.017**	**310.023.110.496**
5. Gross profit from sales and rendering of services	**20**		**67.060.655.202**	**57.845.047.743**	**198.696.055.159**	**177.611.465.347**
6. Gain/(loss) on Sale or Disposal of Investment Property	21					
7. Revenue from financial activities	22	26	64.668.587	340.223.710	325.330.280	934.068.064
8. Finance costs	23	28	1.556.339.974	1.319.927.912	4.926.821.258	4.196.246.102
- Of which: Interest expense	24		1.085.773.668	828.124.558	3.349.286.630	2.363.735.533
9. Selling expenses	25		19.027.423.996	20.401.187.080	60.821.646.389	60.241.348.403
10. General administrative expenses	26		26.499.233.404	21.065.189.209	71.622.263.749	67.506.619.506
11. Net profit from operating activities	**30**		**20.042.326.415**	**15.398.967.252**	**61.650.654.043**	**46.601.319.400**
12. Other income	31		26.908.019	1.279.632.817	394.417.747	1.600.210.129
13. Other expenses	32		137.801.463	460.089.325	372.899.342	516.295.012
14. Other profit	**40**		**-110.893.444**	**819.543.492**	**21.518.405**	**1.083.915.117**
15. Total profit before tax	**50**		**19.931.432.971**	**16.218.510.744**	**61.672.172.448**	**47.685.234.517**
16. Current corporate income tax expenses	51	30	3.986.286.594	3.243.702.149	12.334.434.489	9.537.046.905
17. Deferred income tax expenses	52	30				
18. Profit after tax	**60**		**15.945.146.377**	**12.974.808.595**	**49.337.737.959**	**38.148.187.612**
19. Earnings per share	70		328	360	1.015	1.060
20. Diluted earnings per share	71		328	360	1.015	1.060

October 25, 2026

Prepared by
(Signature and full name)

Nguyễn Thị Quỳnh Nga

Chief Accountant
(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

Legal Representative
(Signature, full name and stamp)

M.S.D.N: 0800011018 - CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG - P. THÀNH ĐÔNG - TP. HẢI PHÒNG

TỔNG GIÁM ĐỐC
DSCKI: NGUYỄN THỊ TÚ ANH

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

Form B 03a - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

CONSOLIDATED STATEMENT OF CASH FLOWS

(By Indirect method)

Quarter III/2026

Unit: VND

Item	Code	Description	Accumulation from the beginning of the fiscal year to at the end of current quarter	
			This year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Profit before tax	01		**61.672.172.448**	**47.685.234.517**
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02		27.166.741.651	20.921.995.622
- Provisions	03		(142.262.744)	871.636.211
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04			
- Gains (losses) on investing activities	05		74.337.419	(88.169.027)
- Interest expenses	06		3.349.286.630	2.363.735.533
- Other adjustments	07			
3. Operating profit before changes in working capital	08		**92.120.275.404**	**71.754.432.856**
- Increase (decrease) in receivables	09		8.282.843.233	25.478.181.134
- Increase (decrease) in inventories	10		(25.358.818.846)	(6.987.135.547)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11		33.375.594.154	(33.528.182.598)
- Increase (decrease) in prepaid expenses	12		(9.013.523.972)	595.329.263
- Increase (decrease) in trading securities	13			
- Interest paid	14		(3.349.286.630)	(2.363.735.533)
- Enterprise income tax paid	15		(15.532.800.003)	(11.202.229.077)
- Other receipts from operating activities	16			
- Other payments on operating activities	17		(257.000.000)	(227.200.000)
Net cash flows from operating activities	20		**80.267.283.340**	**43.519.460.498**
II. Cash flows from investing activities				
1. Purchase or construction of fixed assets and other long-term assets	21	6,7,8,11	(53.921.082.413)	(225.477.201.906)
2. Proceeds from disposals of fixed assets and other long-term assets	22		114.090.909	67.330.910
3. Loans and purchase of debt instruments from other entities	23			
4. Collection of loans and repurchase of debt instruments of other	24			
5. Equity investments in other entities	25			
6. Proceeds from equity investment in other entities	26			
7. Interest and dividend received	27		38.464.044	20.838.117
Net cash flows from investing activities	30		**(53.768.527.460)**	**(225.389.032.879)**
III. Cash flows from financial activities				
1. Proceeds from issuance of shares and receipt of contributed capital	31	21		
2. Repayments of contributed capital and repurchase of stock issued	32	21		
3. Proceeds from borrowings	33		104.033.543.591	305.496.838.739
4. Repayment of principal	34		(111.824.953.950)	(97.430.458.365)
5. Repayment of financial principal	35			
6. Dividends or profits paid to owners	36	21	(6.479.267.220)	(6.148.409.740)
Net cash flows from financial activities	40		**(14.270.677.579)**	**201.917.970.634**
Net cash flows during the fiscal year (20+30+40)	50		**12.228.078.301**	**20.048.398.253**
Cash and cash equivalents at the beginning of fiscal year	60		**44.559.245.962**	**31.419.168.182**
Effect of exchange rate fluctuations	61		0	0
Cash and cash equivalents at the end of fiscal year (50+60+61)	70	29	**56.787.324.263**	**51.467.566.435**

Day 25 Month 10 Year 2026

Prepared by	Chief Accountant	Director
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and stamp)*
Nguyễn Thị Quỳnh Nga	KẾ TOÁN TRƯỞNG CNKT: CHU VĂN LONG	TỔNG GIÁM ĐỐC DSCK I: NGUYỄN THỊ TÚ ANH

M.S.D.N: 0800011019 CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG P. THÀNH ĐÔNG - TP. HẢI PHÒNG

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
102 Chi Lang Street, Thanh Dong Ward, Hai Phong City, Hai Duong, Vietnam
Taxcode: 0800011018

Form B 09 - DN
(Issued together with Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance)

CONSOLIDATED NOTES TO FINANCIAL STATEMENT

Quarter: III/2026

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 25st time on May 21, 2026, 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.

485.943.040.000

(By words: Four Hundred and Eighty-Five Billion Nine Hundred and Forty-Three Million Forty Thousand Dong Only.)

List of shareholders at 30/9/2026

Item	Type of shares	Number of shares	Value of shares	Contribution rate
- Individual shareholders	Ordinary shares	48.594.304	485.943.040.000	100%
Total		**48.594.304**	**485.943.040.000**	

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

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Accounting system: Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Minister of Finance.
2. Accounting form: Vouchers for book entry

IV. DECLARATION OF ADHERENCE TO ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

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

V. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Rules for recording cash and cash equivalents.

Cash, bank deposits, and cash in transit include:

Principles for determining cash equivalents:

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

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

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

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

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

2. Rules for recording inventories

Principles for Inventory Valuation:

Inventory is valued at cost. If the net realizable value is lower than the cost, inventory must be written down to its net realizable value. The cost of inventory includes the purchase cost, processing costs, and any other directly attributable costs incurred to bring the inventory to its current location and condition.
For externally purchased inventory, the cost includes the purchase price, non-refundable taxes, transportation, handling, and storage costs incurred during the acquisition process, as well as other directly related costs.
For self-manufactured inventory, the cost includes direct materials, direct labor, fixed manufacturing overheads, and variable manufacturing overheads incurred in converting raw materials into finished goods.
Costs that are not included in the cost of inventory:
. Trade discounts and rebates related to purchased goods that do not meet specifications or quality standards.
. Costs for materials, labor, and other production or operating expenses that exceed normal levels.
. Storage costs, except those necessary for the production process or those incurred during inventory acquisition.
. Selling expenses.
. Administrative expenses.

Inventory Accounting Method:

Periodic Method;

Inventory Valuation:

Calculated using the Weighted Average Cost method.

3. Accounting rules for receivables

Recognition Principles:

Accounts receivable from customers, advances to suppliers, intercompany receivables, and other receivables are recognized at the reporting date if:
. They are expected to be recovered or settled within 1 year (or within one operating cycle), classified as Current Assets.
. They are expected to be recovered or settled beyond 1 year (or beyond one operating cycle), classified as Non-Current Assets.

Provision for Doubtful Receivables:

The provision for doubtful debts reflects the estimated loss value of receivables that may not be collected from customers at the reporting date, as per Circular No. 228/2009/TT-BTC dated December 7, 2009, and Circular No. 89/2013/TT-BTC dated June 28, 2013, issued by the Ministry of Finance.

4. Rules for recording depreciation of fixed assets

Recognition of Tangible and Intangible Fixed Assets:

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

Depreciation Method for Tangible and Intangible Fixed Assets:

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

5. Accounting rules for payables

Accounts Payable, Intercompany Payables, Other Payables, and Loans at the Reporting Date:
. Payables with a payment term of less than 1 year or within one operating cycle are classified as current liabilities.
. Payables with a payment term of more than 1 year or beyond one operating cycle are classified as non-current liabilities.

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

6. Accounting rules for prepaid expenses.

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

The following expenses incurred during the fiscal year but accounted for as long-term prepaid expenses to be gradually amortized into the operating results:
. High-value tools and equipment used;
. Major repair costs for fixed assets that are exceptionally large and occur once.

7. Rules and methods for recording revenues:

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

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

Financial revenue:

Revenue arising from interest, royalties, dividends, profit sharing, and other financial income is recognized when both of the following conditions are met:
. There is a reasonable expectation of receiving economic benefits from the transaction;
. The revenue can be reliably measured.

Unit: Vietnam Dong

V. Notes to the Statement of Financial Position

1. Cash	**30-9-2026**	**01-01-2026**
- Cash on hand	20.039.893.613	3.709.923.563
- Demand deposits	36.747.430.651	40.849.322.399
- Cash in Transit		
- Cash equivalents (Deposits with maturity term under 3 months)		
*Detail in PL4		
Total	**56.787.324.264**	**44.559.245.962**

2. Financial investments	**30-9-2026**	**01-01-2026**
Trading Securities		
- Total value of shares;		
*Detail in PL4		
- Total value of bonds;		
*Detail in PL4		
- Other financial investments;		
Total		
- Reasons for changes for each investment / type of shares and bonds		
- Basis for determining the fair value of trading securities		
b) Investments held to maturity		
Short-term		
- Term deposits		
*Detail in PL4		
- Bonds		
*Detail in PL4		
- Loans Receivable		
*Detail in PL4		
- Other investments		
Long-term		
- Term deposits	675.000.000	675.000.000
*Detail in PL4		
- Bonds		
*Detail in PL4		
- Loans		
*Detail in PL4		
- Other investments		

Total		
Disclosure of interest income on held-to-maturity investments (financial assets measured at amortised cost under IFRS 9) that is deemed uncollectible and therefore not recognised as income by the entity.		
Reasons for additional charges to, or reversals of, the loss allowance (impairment provision) on held-to-maturity investments (financial assets measured at amortised cost).		
c) Equity Investments in Other Entities		
- Investments in Subsidiaries	1.160.000.000	1.160.000.000
- Investments in Joint Ventures and Associates		
- Investments in Other Entities		
+ Including investments in business cooperation contracts (BCCs) where the Company does not have joint control, but is entitled to benefits based on the after-tax profits generated by such contracts.		
Total		
Summary of operating performance of subsidiaries, joint ventures and associates, and the status of Business Cooperation Contracts (BCCs) during the period.		
Material related-party transactions between the Company and its subsidiaries, joint ventures, associates and BCCs during the period.		
Where the fair value or recoverable amount of an investment cannot be reliably determined, disclose the reasons therefor.		
Basis for measuring intangible assets (e.g., intellectual property rights) contributed as capital to subsidiaries, joint ventures and associates.		

3. Trade receivables	**30-9-2026**	**01-01-2026**
a) Short-term Trade Receivables	***101.818.918.451***	***109.868.189.942***
*Detail in PL4		
Carrying amount of provisions	6.471.971.130	6.471.971.130
a) Trade receivables		
*Detail in PL4		
- Provision		
b) Trade receivables from related parties		
- Detail		
Total	**101.818.918.451**	**109.868.189.942**
Reasons for additional recognition or reversal of impairment loss allowance on held-to-maturity investments (financial assets at amortised cost).		

4. Other short-term receivables	**30-9-2026**	**01-01-2026**
a) Short-term	***233.613.313***	***244.578.467***
- Receivables from dividends and profits received;		
- Receivables from equitization;		
- Receivables from employees;	145.089.046	155.711.472
- Deposits and Collateral	46.471.890	51.821.055
- Non-monetary assets lent to third parties		
- Expenditures on behalf of a third party;	4.262.459	
- Other receivables.	35.000.000	35.000.000
- Other	2.789.918	2.045.940
- Provision for short-term Receivables		
b) Long-term		
- Receivables from dividends and profits received;		
- Receivables from equitization;		
- Receivables from employees;		
- Deposits and Collateral		
- Lending of Non-monetary Assets		
- Expenditures on behalf of a third party;		
- Other receivables.		
- Others		
- Provision for long-term receivables		
c) Receivables from Business Cooperation Contracts (BCCs) under Joint Control		
Total	**233.613.313**	**289.158.106**

The entity shall disclose in detail the nature, content, amount, advance date, settlement date, expected recovery date, overdue recovery period (if any), and other relevant information of advances.
Disclosure of information on Business Cooperation Contracts (BCCs) that individually represent 10% or more of the total value of BCCs or are otherwise material to the entity.

5. Shortage of assets awaiting resolution	**30-9-2026**	**01-01-2026**
a) Cash;		
*Detail in PL4		
b) Inventories;		
*Detail in PL4		
c) Fixed assets;		
*Detail in PL4		
d) Other assets.		
*Detail in PL4		
Total		

The entity shall further disclose the expected timeframe for identifying the causes of each type of asset shortage pending resolution, the resolution outcomes of asset shortages reported in the prior-period Statement of Financial Position (resolved and unresolved in the current period), and the reasons why asset shortages reported in the prior-period Statement of Financial Position remain unresolved in the current period.

6. Bad debts	**30-9-2026**	**01-01-2026**
- Total carrying amount of receivables and loans that are overdue, or not yet due but considered to have doubtful recoverability.		
*Detail in PL4		
- Recoverability of Overdue Receivables		
Total		

Disclosure of penalties receivable and late-payment interest receivable arising from trade and other receivables that are deemed uncollectible and therefore not recognised as income.

7. Inventories	**30-9-2026**	**01-01-2026**
- Goods in transit;		
- Raw materials;	66.717.453.656	58.095.609.924
- Tools and supplies;	334.186.797	473.710.871
- Work in progress;	16.210.327.325	12.156.670.958
- Finished goods;	80.933.826.512	66.590.004.113
- Merchandise	4.797.176.167	6.318.155.745
- Consignments;		
- Goods in bonded warehouse.		
- Provision for devaluation of stocks		
Total	**168.992.970.457**	**143.634.151.611**

Allocation basis for raw materials.
Carrying amount of slow-moving, damaged, deteriorated or technically obsolete inventories that cannot be realised as at the reporting date; causes and planned resolution of such inventories.
Carrying amount of inventories pledged or mortgaged as security for liabilities as at the reporting date.
Reasons for additional recognition or reversal of write-down of inventories to net realisable value.

8. Long-term work in progress	**30-9-2026**	**01-01-2026**
a) Long-term work in progress		
Details by category, explaining the reasons for any abnormal interruption in the production of qualifying assets / work in progress.		
b) Construction in progress	***139.108.202.571***	***142.391.317.925***
- Purchase;	9.525.308.034	14.724.084.575
- Capital investment;	129.582.894.537	127.667.233.350
*Detail in PL1c		

- Periodic Repairs and Maintenance		
- Upgrading and Renovation of Fixed Assets		
Total	**139.108.202.571**	**142.391.317.925**

9. Increases or decreases in tangible fixed assets

*Detail in PL1a

10. Increases or decreases in intangible fixed assets

*Detail in PL1b

11. Increases and Decreases in Finance Leased Fixed Assets:	**30-9-2026**	**01-01-2026**
*Detail in PL1b		

12. Biological Assets	**30-9-2026**	**01-01-2026**

13. Increases and Decreases in Investment Property	**30-9-2026**	**01-01-2026**

14. Prepaid expenses	**30-9-2026**	**01-01-2026**
a) Short-term	*1.729.976.664*	*794.701.837*
- Prepaid expenses incurred from fixed asset operating lease;		
- Dispatched tools and supplies;	1.729.976.664	794.701.837
- Borrowings;		
- Other items		
b) Long-term	*11.832.757.958*	*3.754.508.813*
- Prepaid expenses incurred from fixed asset operating lease;		
- Dispatched tools and supplies;	11.832.757.958	3.754.508.813
- Borrowings;		
- Other items		
Total	**13.562.734.622**	**2.973.748.723**

15. Other Assets	**30-9-2026**	**01-01-2026**
a) Short-term		
b) Long-term		
Total		

16. Borrowings and finance lease liabilities	**30-9-2026**	**01-01-2026**
*Detail in PL6		

17. Payables to suppliers	**30-9-2026**	**01-01-2026**
a) Short-term	*52.160.760.887*	*74.933.027.107*
*Detail in PL4		
a) Long-term		
*Detail in PL4		
Total	**52.160.760.887**	**67.131.418.619**
c) Overdue debts		
*Detail in PL4		
d) Trade payables to related parties		
- Detail		

18. Dividends and Profit Payable	**30-9-2026**	**01-01-2026**
Dividends and Profit Payable		
Disclosure of the payment terms for dividends or profit distributions in cash or non-monetary assets to shareholders and owners.		
Dividends and profit distributions declared but overdue and unpaid to shareholders and owners.		

19. Taxes and other payables to the State

*Detail in PL5

20. Long-term equipment and spare parts for replacement	**30-9-2026**	**01-01-2026**
a) Short-term	***582.591.758***	***602.366.762***
- Expenses for goods without vouchers	1.250.000	11.581.904
- Compensation for board members	551.806.758	530.784.858
- Advertisement expenses		
- Annual leave, holiday break expenses		
- Other accrued expenses	29.535.000	60.000.000
b) Long-term		
Total		

21. Other payables	**30-9-2026**	**01-01-2026**
a) Shor-term		
- Surplus of assets awaiting resolution;		
- Funding of trade union;	273.852.640	
- Social insurance;	4.009.536.097	
- Health insurance;		
- Unemployment insurance;		
- Short-term Deposits and Collateral Received		
- Dividends or profits payables;		
- Other payables.	8.443.070.347	7.550.378.347
Total	**12.726.459.084**	**7.550.378.347**
b) Long-term		
- Long-term Deposits and Collateral Received		
- Other payables		
- Other		
c) Outstanding Overdue Amounts		
Details by item, stating the reasons for non-payment of overdue liabilities.		

22. Unearned Revenue	**30-9-2026**	**01-01-2026**
a) Short-term	***3.829.325.084***	***1.000.537.013***
- Unearned revenues;		
- Revenue from Customer Loyalty Programs		
- Other unearned revenues.	3.829.325.084	1.000.537.013
b) Long-term		
- Detail		
c) Risk of Non-performance of Contracts with Customers		
(Details by item, stating the reasons for inability to fulfil contracts with customers.)		
Total	**3.829.325.084**	**2.413.670.448**

23. Bonds issued	**30-9-2026**	**01-01-2026**
23.1. Common bonds	**30-9-2026**	**01-01-2026**
a) Bonds issued		
- Bonds issued according to par value;		
- Bonds issued at a discount		
- Bonds issued at premium.		
Total		
b) Detailed description of bonds held by entities (each type of bonds in details)		
c) Bond Issuance Costs		
23.2. Convertible bond	**30-9-2026**	**01-01-2026**
a) Value of convertible bond		
Equity Structure		
Initial recorded principal debt structure (1)		
Bond issuance costs pending allocation (2)		

Total: Cumulative allocated value of the discount amount

Openning 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)

24. Preference Shares Classified as Liabilities	**30-9-2026**	**01-01-2026**
- Par value;		
- Issuance recipients (management, key executives, employees, or other eligible parties);		
Mandatory redemption terms or contractual obligations requiring the issuer to pay dividends at a fixed rate, regardless of the issuer's operating results (including redemption timing, redemption price, and other key terms and conditions of the issuance agreement);		
- Amount of preference shares redeemed during the period;		
- Other relevant disclosures.		

25. Provisions	**30-9-2026**	**01-01-2026**
a) Short-term		
- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
Total		
b) Long-term		
- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)		
Total		
The entity shall disclose legal or constructive obligations, the basis for estimating their amounts (if any), in respect of environmental rehabilitation, decommissioning, restoration and site-clearance obligations.		
Detailed disclosure of the total estimated costs of termination/severance benefits payable to employees in accordance with labour law.		

26. Deferred tax assets and deferred tax payables	**30-9-2026**	**01-01-2026**
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		
- 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		

27. Owner's equity	**30-9-2026**	**01-01-2026**
a) Comparison table of owner's equity fluctuations		
* Detail in PL2		
b) Contributed capital	***485.943.040.000***	***359.959.290.000***
- Capital Contributed by the Parent Company (if the entity is a subsidiary)		
- Capital Contributed by Other Parties	485.943.040.000	359.959.290.000
c) Transactions in Equity with Owners and Dividend and Profit Distributions	***485.943.040.000***	***359.959.290.000***
- Owner's invested equity		
+ Opening equity	485.943.040.000	358.799.290.000

+ Increase in capital during the fiscal year		
+ Decrease in capital during the fiscal year		
+ Closing capital	485.943.040.000	359.959.290.000
- Dividends or distributed profits		
d) Stock		
- Quantity of registered issuing stocks	48.594.304	35.995.929
- Quantity of Authorized issuing stocks	48.594.304	35.995.929
+ Common stocks	48.594.304	35.995.929
+ Preference stocks (type of stocks classified as owner's equity)		
- Number of stocks repurchased (treasury shares)		
+ Common stocks		
+ Preference stocks (type of stocks classified as owner's equity)		
- Quantity of Outstanding Stocks	48.594.304	35.995.929
+ Common stocks	48.594.304	35.995.929
+ Preference stocks (type of stocks classified as owner's equity)		
* Par value of stocks outstanding	10.000	10.000
d) Dividends and Profit		
- Dividends and profit declared after the reporting date of the accounting year:		
+ Dividends Declared on Preference Shares:		
+ Dividends and Profit Declared on Ordinary Shares or Charter Capital:		
+ Stock Dividends		
+ Portion of profit distributed to increase the charter capital of the investee enterprise		
- Unrecognized Cumulative Dividends on Preference Shares:		
Disclosure that proceeds received from the public offering/issuance of shares are fully restricted (frozen) and not available for use by the entity.		
e) Reasons for Changes in the Company's Equity Components		*79.594.214.888*
- Share Premium;		
- Equity Component of Convertible Bonds;		
- Development investment funds;		79.594.214.888
- Treasury Shares;		
- Enterprise restructuring funds;		
- Other funds.		
g) Income and expenses, gains or losses recognized directly in equity in accordance with specific Vietnamese Accounting Standards		

28. Asset Revaluation Surplus	**30-9-2026**	**01-01-2026**
Reasons for movements between opening and closing balances (circumstances triggering revaluation, assets subject to revaluation, and the decision/authorisation under which revaluation was performed).		

39. Exchange differences	**30-9-2026**	**01-01-2026**
- Exchange differences due to change from financial statement prepared in foreign currency to VND		
- Exchange differences due to other reasons (detailed reasons)		
Total		

30. Items outside the Balance Sheet	**30-9-2026**	**01-01-2026**
a) Leased Assets: Total Minimum Future Lease Payments under Non-cancellable Operating Lease Contracts, by Maturity		
- Within one year		
- From over one year to five years		
- Over five year		
The entity shall disclose the quantity, type, characteristics, nature and lease term of each class or group of leased assets (operating/right-of-use) as at the reporting date.		
b) Assets Held in Custody, on Consignment, for Processing, or under Import and Export Entrustment Arrangements		
Disclosure of the amount and reasons for significant cash and cash equivalents held by the entity that are restricted from use due to legal or other contractual restrictions imposed on the entity.		

Detailed disclosure of the nature, quantity, type, technical specifications, standards, and quality of each class of products, materials, goods and assets held for safekeeping or received for processing as at the reporting date.
Goods received on consignment, agency sales or import/export entrustment: the entity shall disclose in detail the quantity, type, specifications and quality of each category of goods.
Assets received as pledge or mortgage: the entity shall disclose in detail each category of pledged/mortgaged assets received, together with the respective terms and counternarties.
Assets belonging to other entities identified as surplus during physical stocktake.

c) Infrastructure Assets Not Recognized as State Capital in the Enterprise

d) Assets of the Enterprise Pledged or Mortgaged as Collateral

d) Foreign Currencies, Monetary Gold, Precious Metals and Gemstones

e) Bad Debts Written Off

h) Interest on Deferred or Installment Sales of Assets

g) Interest on Deferred or Installment Payments for Asset Purchases

i) Other information

31. Carrying Value of Assets Held on Behalf of Other Parties That Are Restricted in Use Due to Legal or Contractual Obligation

Assets

- Cash and Cash Equivalents
- Receivables
- Inventories
- Fixed assets
- Investment Property
- Other Assets

Total

Liabilities

- Trade Payables
- Borrowings Payable
- Accrued Expenses
- Other Payables

Total

32. Other Information Considered Necessary for Disclosure to Provide Useful Information to Users

- Disclosure of the basis for determining the value of donated or sponsored non-monetary assets;
- Other Information.

VII.Descriptive information in addition to the items presented in the Income statement

1. Total revenues from sale of goods and rendering of services	**Current Year**	**Previous Year**
a) Revenues		
- Revenue from Sale of goods and finished products	192.526.353.740	163.161.470.071
- Revenues from services rendered	2.215.270.793	2.665.034.746
- Revenue from service provision		
- Other revenues		
Total	**194.741.624.533**	**165.826.504.817**
b) Revenues from related parties (every entity in details)		
- Detail		
c) In cases where the enterprise generates revenue from transactions involving the sale of resort apartments, office apartments with accommodation functions, or similar products		

2. Deductible items	**Current Year**	**Previous Year**
- Trade discounts	3.725.018.132	613.062.598
- Devaluation of sale	603.770.257	1.185.715

- Sales returns	540.277.355	571.459.700
Total	**4.869.065.744**	**1.185.708.013**

3. Costs of goods sold	**Current Year**	**Previous Year**
- Costs of goods sold	42.938.514.451	46.282.131.825
- Costs of finished goods sold;	79.873.389.136	60.513.617.236
- Cost of Services Rendered (including Construction Services)		
- Value of Inventory Losses During the Period		
- Value of Each Category of Inventory Shortages Exceeding Normal Levels During the Period		
- Abnormal Production Costs Charged Directly to Cost of Goods Sold		
- Reductions to Cost of Goods Sold		
- Provision for Inventory Write-downs and Provision for Impairment of Biological Assets		
Total	**122.811.903.587**	**106.795.749.061**

4. Gain/(Loss) on Sale or Disposal of Investment Property	**Current Year**	**Previous Year**
- Proceeds from Sale or Disposal of Investment Property		
- Carrying Amount of Investment Property		
- Costs of Sale or Disposal of Investment Property		
Total		

4. Financial incomes	**Current Year**	**Previous Year**
- Interests of bank deposit and loans	13.689.813	9.325.459
- Interests of investments;		
- Dividends, distributed profits;		
- Interests of exchange rate difference in the period	50.978.774	330.898.251
- Interests of sale under deferred payment or payment discounts		
- Cash Discounts Received		
- Other financial incomes.		
Total	**64.668.587**	**340.223.710**

5. Financial expenses	**Current Year**	**Previous Year**
- Interests of borrowing	1.085.773.668	828.124.558
- Losses due to disposal of financial investments;		
- Loss on exchange rate difference in the period		
- Payment discounts or interests of sale under deferred payment;		
- Cash Discounts Granted	412.530.497	280.824.743
- Provision for Impairment of Trading Securities and Provision for Losses on Investments in Other Entities		
- Costs of Unsuccessful Issuance of Bonds and Shares		
- Other financial expenses;	58.035.809	210.978.611
- Decreases in financial expenses.		
Total	**1.556.339.974**	**1.319.927.912**

8. Other income	**Current Year**	**Previous Year**
- Disposal or transfer of fixed asset;	114.090.909	54.545.455
- Gains from revalue of assets;		
- Collected fines;		
- Deductible taxes;		
- Grants, sponsorships, donations and gifts recognized as other income		
- Other items.	26.908.019	1.225.087.362
Total	**140.998.928**	**1.279.632.817**

9. Other expenses	**Current Year**	**Previous Year**

- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets;	226.892.372	
- Losses due to revaluation of assets;		
- Fines;		
- Other items.	25.000.000	460.089.325
Total	**251.892.372**	**460.089.325**

7. Selling and general administrative expenses	**Current Year**	**Previous Year**
a) General administration expenses	***26.499.233.404***	***21.065.189.209***
- Management staff	11.506.395.403	11.062.695.144
- Raw materials	2.907.026.788	2.390.297.032
- Expenses of tools and supplies	2.462.095.165	361.797.288
- Depreciation expenses	848.383.584	1.021.682.241
- Taxes, Charge, Fee	123.750.855	133.461.399
- Provision expenses	550.000.000	900.000.000
- Expenses from external services	3.603.773.973	1.579.454.016
- Other cash expenses	4.497.807.636	3.615.802.089
b) Selling expenses incurred during the fiscal year	***19.072.104.516***	***20.401.187.080***
- Labour expenses	14.388.355.855	14.868.050.246
- Materials and packing expenses		
- Tools and supplies expenses		
- Depreciation expenses	566.898.828	578.686.236
- Warranty expenses		
- Expenses from external services	2.239.225.467	1.840.359.650
- Other expenses by cash	1.877.624.366	3.114.090.948
c) Decreases in selling expenses and general administration expenses		
- Reversion of provisions for good warranty;		
- Reversion of provisions for enterprise reorganizing, other provisions;		
- Other decreases.		
Total	**45.571.337.920**	**41.466.376.289**

10. Operating Costs by Nature	**Current Year**	**Previous Year**
- Raw materials cost	97.361.094.850	73.244.738.341
- Labour cost	35.906.996.524	35.126.689.601
- Depreciation expenses of fixed assets	13.107.331.284	6.986.910.688
- Outsourcing services expenses	13.303.710.280	10.611.400.482
- Other cash expenses	12.418.304.810	10.515.448.756
Total	**172.097.437.748**	**136.485.187.868**

11. Corporate income tax expenses of the current year	**Current Year**	**Previous Year**
- Total net profit before tax	***19.931.432.971***	***16.218.510.744***
- Corporate income tax rate		
- Increase (decrease) total profit before corporate income tax	*(1)*	*1*
+ Increase		
+ Decrease		
- Non-taxable Income		
- Non-deductible Expenses		
- Adjustment to increase corporate income tax of previous years		
Corporate Income Tax Expense	**3.986.286.594**	**3.243.702.149**
Current Corporate Income Tax Expense	**3.986.286.594**	**3.243.702.149**
Deferred Corporate Income Tax Expense (**)		
Corporate Income Tax Expense (*)		

(**) Deferred Corporate Income Tax Expense

- Deferred corporate income tax expense arising from taxable temporary differences

- Deferred corporate income tax expense arising from the reversal of deferred corporate income tax assets
- Deferred corporate income tax income arising from deductible temporary differences
- Deferred corporate income tax income arising from tax losses and unused tax incentives
- Deferred corporate income tax income arising from the reversal of deferred corporate income tax liabilities
- Total deferred corporate income tax expense

VIII. Note to the Statement of Cash Flows

1. Cash Held by the Enterprise That Is Not Available for Use	**30-9-2026**	**01-01-2026**
Detailed disclosure of the amount and reasons for cash and cash equivalents held by the entity that are restricted from use due to legal or other contractual restrictions imposed on the entity.		

2. Non-cash Transactions Affecting Future Cash Flows	**30-9-2026**	**01-01-2026**
- Acquisition of assets by assuming directly related liabilities or through finance lease arrangements		
- Acquisition of businesses through the issuance of shares		
- Debt-to-equity conversions		
- Other non-cash transactions		

3. Net Cash Proceeds from Borrowings During the Period	**30-9-2026**	**01-01-2026**
- Cash proceeds from borrowings under conventional loan agreements;	29.513.224.066	41.952.901.079
- Cash proceeds from issuance of ordinary bonds;		
- Cash proceeds from issuance of convertible bonds;		
- Cash proceeds from issuance of preference shares classified as liabilities;		
- Cash proceeds from government bond repurchase transactions and securities REPOs;		
- Cash proceeds from other forms of borrowings.		
Principal Repayments Made During the Period		
- Repayment of principal under conventional loan agreements;	36.789.189.289	45.935.235.710
- Repayment of principal of ordinary bonds;		
- Repayment of principal of convertible bonds;		
- Repayment of principal of preference shares classified as liabilities;		
- Payments for government bond repurchase transactions and securities REPOs;		
- Repayment of borrowings under other forms.		

5. Acquisition and Disposal of Subsidiaries During the Reporting Period	**30-9-2026**	**01-01-2026**
- Total consideration for the acquisition or disposal of subsidiaries during the period;		
- Portion of the consideration for the acquisition or disposal of subsidiaries settled in cash and cash equivalents;		
- Cash and cash equivalents held by subsidiaries or other business units acquired or disposed of;		
- Carrying amount of assets (aggregated by asset type), excluding cash and cash equivalents, and liabilities of subsidiaries acquired or disposed of during the period.		

VIII. OTHER INFORMATION

1. Potential debts, commitments and other financial information:

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

2. Events occurring after the fiscal-year end:

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

3. Information about related parties

a) List of related parties

b) Significant transactions with related parties in fiscal year

c) Balances with related parties

Transactions with other related parties:

4. Presentation of Assets, Revenue and Operating Results by Segment

5. Comparative Information (Changes in Information Presented in the Financial Statements of Prior Accounting Periods)

6. Information on the appropriateness of the going concern assumption, applicable where management has identified events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.

7. Disclosure of Significant Accounting Judgments and Estimates

a) Nature of the assumptions or sources of estimation uncertainty;

b) The reasons and the amounts that may be affected by the assumptions or sources of estimation uncertainty;

c) Assessment of the likelihood of different possible outcomes;

d) Management's planned actions to mitigate the potential impact on the financial statement items if such uncertainties were to materialize in the following financial year.

8. Financial instrument	30-9-2026	01-01-2026
Financial assets		
Cash and cash equivalents	56.787.324.264	44.559.245.962
Trade and other receivable	102.052.531.764	110.112.768.409
Available For Sale		
Short-term investments		
Provision	(6.471.971.130)	(6.614.233.874)
Total	**152.367.884.898**	**148.057.780.497**
Equity instruments		
Trade and orther payables	64.887.219.971	82.483.405.454
Accrued expenses	582.591.758	602.366.762
Borrowings	296.062.699.629	303.854.109.988
Total	**361.532.511.358**	**386.939.882.204**
Liquidity Risk		
*Detail in PL7		

9. Financial indicators of business performance

*Detail in PL3

10. Other Measures or Solutions

X. Amendments and Supplements to the Format, Titles and Contents of Financial Statement Line Items Compared with the Financial Statement Formats Prescribed by the Ministry of Finance (if any

- Names of line items amended or supplemented in accordance with the regulations:
- Contents of line items amended or supplemented in accordance with the regulations
- Reasons for the changes

7. Income of the Board of Directors, CEO, and Supervisory Board	Position	Total Income
7.1. Income of the Board of Directors, CEO		
Nguyễn Trung Việt	Chairman of the BOD	210.366.585
Trần Phúc Dương	Member of the BOD	165.042.200
Nguyễn Thị Tú Anh	Member of the BOD, Chief Executive Officer (CEO)	245.878.277
Đặng Văn Việt	Quality Director	95.817.653
Phạm Văn Năm	Sales Director	120.500.000
7.2. Income of Supervisory Board		
Phạm Thị Thủy	Head of the SB	93.993.177
Trần Kim Cương	Member of the SB	100.411.138
Nguyễn Thị Hương Lan	Member of the SB	118.869.449

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 25 month 10 year 2026

Prepared by	Chief accountant	Director
(Signature and full name)	*(Signature and full name)*	*(Signature, full name and stamp)*
Nguyễn Thị Quỳnh Nga	KẾ TOÁN TRƯỞNG CNKT: CHU VĂN LONG	TỔNG GIÁM ĐỐC DSCK I: NGUYỄN THỊ TÚ ANH

M.S.D.N: 0800011016 - C.T.C.P - CÔNG TY CỔ PHẦN DƯỢC VẬT TƯ Y TẾ HẢI DƯƠNG - P. THÀNH ĐÔNG - TP. HẢI PHÒNG

01a: The increase, decrease of tangible fixed assets

No	Items	House, architecture	Machines, devices	Means of transmission transportation	Management tools	Total
I	**Purchase during the fiscal year**					
	Opening balance	**172.733.683.489**	**501.688.826.000**	**20.486.972.264**	**2.802.859.349**	**697.712.341.102**
	- Increase by purchasing		35.705.577.746	225.454.545	86.111.111	36.017.143.402
	- Liquidation		(2.780.445.595)	(274.678.182)	(314.545.455)	(3.369.669.232)
	Closing balance	**172.733.683.489**	**534.763.958.151**	**20.437.748.627**	**2.574.425.005**	**730.509.815.272**
II	**Value of accumulated depreciation**					
	Opening balance	**62.085.726.993**	**159.716.794.660**	**18.957.624.369**	**2.794.603.220**	**243.554.749.242**
	- Depreciation during the fiscal year	3.450.760.734	23.317.785.308	395.997.545	8.182.779	27.172.726.366
	- Liquidation		(2.553.553.223)	(274.678.182)	(314.545.455)	(3.142.776.860)
	Closing balance	**65.536.487.727**	**180.481.026.745**	**19.078.943.732**	**2.488.240.544**	**267.584.698.748**
III	**Remaining value**					
	Opening balance	**110.647.956.496**	**341.972.031.340**	**1.529.347.895**	**8.256.129**	**454.157.591.860**
	Closing balance	**107.197.195.762**	**354.282.931.406**	**1.358.804.895**	**86.184.461**	**462.925.116.524**
	Closing residual value of tangible fixed asset put up as collateral for loans					
	Fully depreciated fixed assets still being used	**25.143.651.653**	**75.783.487.634**	**17.831.166.444**	**2.456.153.894**	**121.214.459.625**

The commitments to the purchase and sale of tangible fixed assets with great value in the future 2.473.297.526

01b: The increase, decrease of intangible fixed assets

No	Items	Land use right	Issuing right	Copyright, patent	Other intangible fixed	Total
I	**Purchase during the fiscal year**					
	Opening balance	**20.651.287.846**			**4.906.000.000**	**25.557.287.846**
	- Increase by purchasing	5.830.490.932				5.830.490.932
	Closing balance	**26.481.778.778**			**4.906.000.000**	**31.387.778.778**
II	**Value of accumulated depreciation**					
	Opening balance	**2.399.937.490**			**4.906.000.000**	**7.305.937.490**
	- Depreciation during the fiscal year					
	Closing balance	**2.399.937.490**			**4.906.000.000**	**7.305.937.490**
III	**Remaining value**					
	Opening balance	**18.251.350.356**				**18.251.350.356**
	Closing balance	**24.081.841.288**				**24.081.841.288**

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

Fully depreciated fixed assets still being used

The commitments to the purchase and sale of tangible fixed assets with great value in the future 7.305.937.490

Appendix 01c - Construction in progress

No.	Construction in progress	Opening balance	Closing balance
7114317	Giàn thao tác máy tạo hạt	167.400.000	
7114348	Máy hấp tiệt trùng hơi nước, Model SGLS-A-990D	1.233.199.750	1.233.199.750
7114349	Máy rửa dụng cụ theo chuẩn GMP, Model YQG-D-V-1.5H	2.167.835.350	2.189.368.515
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	
7114674	Máy hấp tiệt trùng, model: SLSS-A-140D-S	822.367.075	
7114751	Hệ tiền xử lý nước thải Beta Lactam	717.503.400	717.503.400
7114926	LAF treo trần (Ceiling LAF) Kích thước: 1800x1100x550mm	150.150.000	150.150.000
7114927	LAF treo trần (Ceiling LAF) Kích thước: 1380x760x550mm	160.175.000	160.175.000
7114928	LAF treo trần (Ceiling LAF) Kích thước: 860x1190x550mm	160.175.000	160.175.000
7114929	LAF treo trần (Ceiling LAF) Kích thước: 1000x1010x550mm	140.000.000	140.000.000
7114930	LAF treo trần (Ceiling LAF) Kích thước: 2800x1520x600mm	232.050.000	232.050.000
7114931	LAF treo trần (Ceiling LAF) Kích thước: 2850x1060x550mm	218.400.000	218.400.000
7114932	LAF treo trần (Ceiling LAF) Kích thước: 1220x645x550mm	104.650.000	104.650.000
7114933	LAF treo trần (Ceiling LAF) Kích thước: 1270x1520x600mm	122.850.000	122.850.000
7114934	LAF treo trần (Ceiling LAF) Kích thước: 2370x1500x600mm	204.750.000	204.750.000
7114935	LAF di động (Mobile LAF): 1500x600x1900mm	168.350.000	168.350.000
7114936	LAF di động (Mobile LAF): 1500x600x1900mm	168.350.000	168.350.000
7114948	Máy sấy tầng sôi Model: GFG-100 đã qua sử dụng	247.685.185	247.685.185
7114949	Máy trộn cao tốc Model: GHL-200 đã qua sử dụng	247.685.185	247.685.185
7114950	Tank pha chế, thế tích 1000L, xuất xứ Envitech-Việt Nam	245.000.000	
7114951	Tank chứa trung gian, thể tích 1000L, xuất xứ Envitech-Việt Nam	178.000.000	
7114952	Tank chứa trung gian, thể tích 1000L, xuất xứ Envitech-Việt Nam	178.000.000	
7114953	Tank chứa trung gian, thể tích 2000L, xuất xứ Envitech-Việt Nam	81.500.000	
7114963	Hệ thống tank pha chế chất khử trùng dây chuyền Tiêm Cepha, gồm tank pha chế và phụ kiện đi kèm	1.590.677.199	1.590.677.199
7115200	Máy hấp tiệt trùng cho ống thuốc, model: OSR-CK-2.0,công suất:7Kw/380V/50Hz		1.469.288.800
19	Chi phí tư vấn GMP EU dây chuyền cephalosprorin - Dự án GĐ2	8.156.574.897	0
23	Chi phí tư vấn + thiết kế và ĐTXD Dây chuyền Cepharlosprorin GMPEU - Dự án GĐ2	108.696.414.320	108.696.414.320
35	Chi phí tài liệu thẩm định GMP EU của D/C đóng bột Cephalospri	639.079.032	0
37	Chi phí tư vấn + thiết kế và ĐTXDNhà 4B +4C - Dự án GĐ3	0	282.970.800
Chi phi TCDA	Chi phí lãi vay trung hạn của dự án	16.246.438.643	20.603.509.417
	Tổng	**144.532.689.036**	**139.108.202.571**

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC

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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 01/01/2025	**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**
Opening balance at 01/01/2026	**359.959.290.000**			**79.594.214.888**		**63.760.044.419**	**503.313.549.307**
Increase in capital in fiscal year	**125.983.750.000**					**49.337.737.959**	**175.321.487.959**
- Profits						49.337.737.959	49.337.737.959
- Increase in capital	125.983.750.000						125.983.750.000
- Spend funds							
Decrease in capital in fiscal year				**79.594.214.888**		**53.395.127.121**	**132.989.342.009**
- Dividends or distributed profits						6.479.267.220	7.005.592.009
- Set aside funds				79.594.214.888		46.389.535.112	125.983.750.000
- Other						526.324.789	526.324.789
Closing balance at 30/09/2026	**485.943.040.000**			**0**		**59.719.320.746**	**545.662.360.746**

The Company issued shares to increase share capital from equity sources under the General Meeting of Shareholders Resolution No. 44/NQ-ĐHCD-ĐHĐ dated April 7, 2026, at a ratio of 100:35 (a shareholder holding 100 shares will receive 35 additionally issued shares). The specific funding sources for the issuance are as follows:

Development investment fund: 79,594,214,888 VND

Undistributed post-tax profit: 46,389,535,112 VND

Total: 125,983,750,000 VND

The Company completed the registration modification for the trading of additional shares under Decision No. 727/QĐ-SGDCKHN dated June 5, 2026, issued by the Vietnam Securities Depository and Clearing Corporation. Accordingly, the number of additionally registered shares for trading is 12,598,375 shares, with a par value of 10,000 VND/share. The total value of the additionally registered shares for trading (by par value) is 125,983,750,000 VND.

The Company paid a cash dividend from the 2025 profit: 6,479,267,220 VND (at a rate of 1,8%) under the General Meeting of Shareholders Resolution No. 44/NQ-ĐHCD-ĐHĐ dated April 7, 2026.

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

Item	Measurement	Current year at 30/9/2026	Previous year at 30/9/2025
6.1. Capital Structure and Assets Structure			
a. Assets Structure			
- Fixed Assets / Assets	%	63,28	62,54
- Current Assets / Assets	%	36,72	37,46
b. Capital Structure			
- Trade payables / Total capital	%	45,92	46,78
- Owner's equity / Total capital	%	54,08	53,22
6.2. Liquidity			
a. General liquidity	times	2,18	2,14
b. Short-term liquidity	times	1,80	1,61
c. Quick liquidity	times	0,98	0,97
Item	**Measurement**	**First 9 months in 2026**	**First 9 months in 2025**
6.3. Profitability ratio			
a. Profit margin / revenue ratio			
- Profit before tax / Revenue	%	10,94	9,72
- Profit after tax / Revenue	%	8,75	7,77
b. Return on Assets (ROA)			
- Profit before tax / Total assets	%	6,10	5,21
- Profit after tax / Total assets	%	4,88	4,17
c. Net profit after tax / Owner's equity	%	9,02	7,83

Appendix 04a - Trade receivables in detail

No	Customer code	Customer	Previous year		Current Year	
			Value	Provision	Value	Provision
1	PKD-1xx-0375	KARUNA PHARMA CO,LTD	4.429.531.934		4.693.923.577	
2	1002062	Trung tâm Y tế Tứ Kỳ	2.393.483.260		3.450.803.859	
3	1002061	Trung tâm Y tế Nam Sách	1.936.770.640		3.205.658.300	
4	1002395	Công ty cổ phần Thanh Dược	2.497.096.011		3.100.722.956	
5	1002333	Công ty Cổ phần Dược phẩm Hưng Yên	1.648.999.160		2.326.540.061	
6	1000533	Công Ty Cổ Phần dược phẩm SanTA Việt Nam	1.165.500.000		2.027.450.000	
7	3000473	Công Ty CP Dược Vật Tư Y Tế Hà Nam	0		1.816.100.580	
8	1001065	Bệnh viện Đa khoa Hải Dương	2.339.428.262		1.606.083.080	
9	1001076	Bệnh viện Phục hồi chức năng Hải Dương	945.312.480		1.567.862.480	
10	1036795	Công ty TNHH dược phẩm Hải Nam	1.833.659.044		1.543.568.206	
11	Others	Others	90.678.409.151	3.671.385.063	76.480.205.352	6.471.971.130
Total			**109.868.189.942**	**3.671.385.063**	**101.818.918.451**	**6.471.971.130**

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Appendix 04b - Trade payables in detail

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Provision
1	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
2	3000846	Công ty cổ phần Dược Phúc Thái	3.652.635.000	3.652.635.000	2.665.356.750	2.665.356.750
3	1000307	Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ...	1.212.300	1.212.300	2.521.212.300	2.521.212.300
4	1000395	Công ty TNHH Thương Mại Và Sản Xuất Đông Âu	3.246.340.931	3.246.340.931	2.519.490.739	2.519.490.739
5	1000389	Công Ty TNHH Sản xuất Bao Bì Và Thương Mại Đức Thành	1.959.930.482	1.959.930.482	1.946.151.141	1.946.151.141
6	1000477	Công ty cổ phần Thủy Tinh Hưng Phú	2.417.169.600	2.417.169.600	1.887.743.556	1.887.743.556
7	1000646	Công ty cổ phần thương mại và tư vấn Cát Vàng	3.014.460.000	3.014.460.000	1.766.100.000	1.766.100.000
8	1000558	Công ty Cổ phần Hóa chất Á Châu	658.618.200	658.618.200	1.619.227.650	1.619.227.650
9	3000339	Công ty Cổ phần CGP Việt Nam	1.464.382.584	1.464.382.584	1.216.202.861	1.216.202.861
10	3000769	Công ty TNHH Dược liệu Hà Nội GMP	798.873.600	798.873.600	1.177.747.200	1.177.747.200
11	Others	Other payables	54.707.843.994	54.707.843.994	31.829.968.274	31.829.968.274
Total			**74.933.027.107**	**74.933.027.107**	**52.160.760.887**	**52.160.760.887**

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Appendix 04b - Pay for vendors in advanced

No	Customer No	Customer	Previous year		This year	
			Value	Provision	Value	Provision
1	5006134	Tofflon Science and Technology Group Co.,Ltd	5.475.835.500	5.475.835.500	16.965.431.100	16.965.431.100
2	5006884	TRUKING TECHNOLOGY LIMITED			4.499.712.000	4.499.712.000
3	5006025	Công ty TNHH Sao Đỏ Việt Nam - Chi nhánh CMS			1.156.550.400	1.156.550.400
4	PKD-1xx-0453	ASTARPHARMA LIMITED			851.104.800	851.104.800
5	3000872	BENE ESSE PTE. LTD.			586.627.360	586.627.360
6	3000531	Bendison Pharmaceuticals Pte. Ltd.			539.879.770	539.879.770
7	5006880	CÔNG TY TNHH PHÁT TRIỂN KHOA HỌC VITECH			411.000.000	411.000.000
8	5006539	Công ty cổ phần cơ điện phòng sạch Anh Khang			405.727.730	405.727.730
9	3000846	Công ty cổ phần Dược Phúc Thái			308.962.500	308.962.500
10	3000860	D.K. Pharma chem Pvt. Ltd.			196.873.600	196.873.600
11	Others	Others	12.063.627.380	12.063.627.380	1.260.049.561	1.260.049.561
Total			**17.539.462.880**	**17.539.462.880**	**27.181.918.821**	**27.181.918.821**

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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	2.625.814.076		11.182.107.000	
2	3000773	CÔNG TY TNHH SOLPHARMA	2.920.150.100		3.158.781.770	
3	PKD-1xx-0424	Doo <<Rivulet International>>	1.303.094.079		2.432.056.739	
4	3000462	Vitapure Pharma EOOD			2.130.320.355	
5	1000400	Công ty TNHH Thương mại và Công nghệ Hà Minh	2.214.177.730		2.067.189.080	
6	3000254	Công ty TNHH Thương mại và dịch vụ 2B	380.730.000		1.853.775.000	
7	PKD-1xx-0375	KARUNA PHARMA CO,LTD	1.306.755.000		1.647.973.243	
8	3000632	Công ty cổ phần dược Pavispharm	630.550.000		1.106.200.000	
9	3000453	Công ty TNHH SUHAGO Việt Nam	824.141.840		974.484.000	
10	1000309	Công ty Cổ phần Dược phẩm Hoàng Giang	1.890.000		897.699.600	
11	3000254	Công ty TNHH Thương mại và dịch vụ 2B	837.592.263		883.681.367	
12	3000792	CÔNG TY CỔ PHẦN DƯỢC MEDI HÀ NỘI			849.660.000	
13	3000773	CÔNG TY TNHH SOLPHARMA	415.690.258		736.974.756	
14	3000938	Công ty TNHH NOVARA WORLD (Bayer World)...	960.000.000		713.616.000	
15	Others	Others	13.899.398.907		14.928.699.192	
Total			**28.319.984.253**		**45.563.218.102**	

Appendix 05 - Taxes and other payables to the State

Item	01/01/22026		Payable during the fiscal year	Paid amount during the fiscal year	30/9/2026	
	Receivables	Payables			Receivables	Payables
- Value added tax			39.508.620.960	39.508.620.960		
- Special consumption tax						
- Import and export tax			4.571.901	4.571.901		
- Corporate income tax		9.032.800.003	12.334.434.489	15.532.800.003		5.834.434.489
- Personal income tax		976.926.247	1.153.873.261	2.095.393.862		35.405.646
- Resource tax						
- Real estate tax, land rent			1.269.506.086	778.729.020		490.777.066
- Other taxes			26.408.536	26.408.536		
- Fees, charges and other payables						
Total		**10.009.726.250**	**54.297.415.233**	**57.946.524.282**		**6.360.617.201**

(*) Amount of corporate income tax provisionally paid

- Amount of corporate income tax provisionally paid	15.532.800.003
- Corporate income tax exemption (support female employees)	
- Adjusted corporate income tax at the branch	
Total	**15.532.800.003**

Payable amount of corporate income tax settled in the period

- Payable amount of corporate income tax settled in the period	12.334.434.489
- Adjusted corporate income tax at the branch	
Total	**12.334.434.489**

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
a) Short-term borrowings and finance lease liabilities				
- Short-term borrowings	66.805.817.846	82.876.741.620	111.787.360.550	37.895.198.916
- Overdue borrowings				
- Short-term finance lease liabilities				
b) Long-term borrowings and finance lease liabilities				
- Borrowings	237.048.292.142	21.156.801.971	37.593.400	258.167.500.713
- Long-term finance lease liabilities				

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
Closing balance			
Borrowings	37.895.198.916	258.167.500.713	296.062.699.629
Trade payables	52.160.760.887		52.160.760.887
Accrued expenses	582.591.758		582.591.758
Other payables	12.726.459.084		12.726.459.084
Opening balance			
Borrowings	66.805.817.846	237.048.292.142	303.854.109.988
Trade payables	74.933.027.107		74.933.027.107
Accrued expenses	602.366.762		602.366.762
Other payables	7.550.378.347		7.550.378.347

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.