

VIMEDIMEX MEDI-PHARMA JOINT STOCK COMPANY

**REVIEWED INTERIM CONSOLIDATED
FINANCIAL STATEMENTS**

For the period from 01 January 2026 to 30 June 2026

August 2026



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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of Management and Board of General Directors of Vimedimex Medi-Pharma Joint Stock Company (hereinafter referred to as the "Company") hereby submit this Report together with the Company's reviewed interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

The members of the Board of Management, Board of General Directors and the Board of Supervisors of the Company during the period from 01 January 2026 to 30 June 2026 and up to the date of this Report are as follows:

Board of Management

Mr. Le Xuan Tung	Chairman	
Mr. Trinh Thanh Giang	Vice Chairman	
Ms. Tran My Linh	Member	
Mr. Le Tri Dung	Member	Resigned on 12 June 2026
Mr. Le Tien Dung	Member	Resigned on 12 June 2026
Mr. Nguyen Minh Son	Member	
Mr. Nguyen Phan Trung Kien	Member	
Mr. Le Dinh Duong	Member	Appointed on 12 June 2026
Mr. Luong Vu An Binh	Member	Appointed on 12 June 2026
Mr Vu Ngoc Tuan	Member	Appointed on 12 June 2026

Board of General Directors

Ms. Tran My Linh	General Director
Ms. Do Thi Dong	Deputy General Director
Mr. Be Cong Son	Deputy General Director
Mr. Nguyen Bao Anh	Deputy General Director
Mr. Le Tri Dung	Deputy General Director
Mr. Nguyen Anh Tuan	Deputy General Director

Board of Supervisors

Mr. Doan Duc Giang	Chief Supervisor	Resigned on 12 June 2026
Ms. Pham Thu Trang	Chief Supervisor	Appointed on 12 June 2026
Mr. Truong Duy Phong	Member	Dismissed on 12 June 2026
Ms. Nguyen Thanh Thanh Binh	Member	Dismissed on 12 June 2026
Mr. Nguyen Ba Tuan	Member	Dismissed on 26 June 2026
Ms. Nguyen Huong Tra	Member	Appointed on 12 June 2026
		Resigned on 31 July 2026
Ms. Luong Thi Thu Hang	Member	Appointed on 12 June 2026

Chief Accountants

Mr. Nguyen Thi Loan	Chief Accountant	Appointed on 12 February 2026
Ms. Nguyen Thi Thu Dung	Chief Accountant	Dismissed on 12 June 2026

The legal representative of the Company during the accounting period and up to the date of this report is Ms. Tran My Linh - General Director.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONT'D)

THE AUDITOR

The accompanying interim consolidated financial statements were reviewed by UHY Auditing and Consulting Company Limited.

RESPONSIBILITY OF THE BOARD OF MANAGEMENT AND BOARD OF GENERAL DIRECTORS

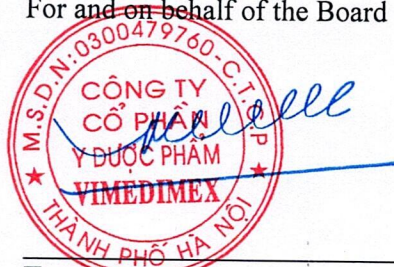
The Board of Management and Board of General Directors of the Company are responsible for preparing the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026, which give a true and fair view of the financial position of the Company as at 30 June 2026, as well as its results of operations during the period, changes in equity and cash flows for the period. In preparing those interim consolidated financial statements, the Board of Management and Board of General Directors are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the interim consolidated financial statements;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the interim consolidated financial statements in order to limit risks and frauds; and
- Prepare the interim consolidated financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business.

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

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

For and on behalf of the Board of Management and the Board of General Directors,



Tran My Linh
General Director

Hanoi, 28 August 2026

No.: 1030/2026/UHY-BCSX

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

*Regarding the interim consolidated financial statements of
Vimedimex Medi-Pharma Joint Stock Company
For the period from 01 January 2026 to 30 June 2026*

**To: The Shareholders, Board of Management and Board of General Directors of
Vimedimex Medi-Pharma Joint Stock Company**

We have reviewed the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026 of Vimedimex Medi-Pharma Joint Stock Company ("the Company"), which is prepared on 28 August 2026, from page 6 to page 38 that includes the interim consolidated statement of financial position as at 30 June 2026, together with the consolidated income statement and the consolidated cash flow statement and Notes to the interim consolidated financial statements for the period from 01 January 2026 to 30 June 2026.

Responsibilities of the Board of Management and Board of General Directors

The Board of Management and Board of General Directors of the Company are responsible for preparing and presenting the interim consolidated financial statements in a true and fair view in conformity with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Systems and related legal regulations on the preparation and presentation of the interim consolidated financial statements and for such internal control as the Board of Management and Board of General Directors determine is necessary to enable the preparation and presentation of the interim consolidated financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of Auditors

Our responsibility is to express a conclusion on the interim consolidated financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim consolidated financial information consists primarily of making inquiries, mainly of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially narrower in scope than an audit conducted in accordance with Vietnamese Standards on Auditing, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not give a true and fair view, in all material respects, of the interim consolidated financial position of Vimedimex Medi-Pharma Joint Stock Company as at 30 June 2026, and of the interim consolidated results of its operations and its interim consolidated cash flows for the period from 1 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Systems and related legal regulations on the preparation and presentation of the interim consolidated financial statements.

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION (CONT'D)

Emphasis of matters

We draw attention to Note 6, Note 8, Note 16, Note 18 and Note 29 to the accompanying interim separate financial statements.

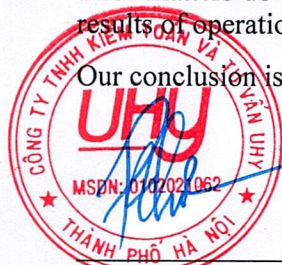
- As at 30 June 2026, the Company has applied a freezing measure to deposits placed with Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Trung Branch with a total value of approximately VND 203.01 billion, being the balance relating to proceeds from the cooperation with investors for the construction and operation of the Citilight Building at 45 Vo Thi Sau Street, Da Kao Ward, District 1 (former), Ho Chi Minh City. As the Company has not yet fully determined the capital contribution ratios and the related interests of the investors, the Company's Board of Management is continuing to carry out the necessary procedures to clarify this matter, including seeking the opinions of the Ministry of Health and other competent authorities, on the basis of bank statements, bank account extracts and the Company's 2006 prospectus for the issuance of convertible bonds.
- Pursuant to Resolution No. 01/2026/NQDHDHCD-VMD dated 12 June 2026 of the 2026 Annual General Meeting of Shareholders of Vimedimex Medi-Pharma Joint Stock Company, the General Meeting of Shareholders approved the reporting of the matter to the Ministry of Health and the request for the State Audit Office of Vietnam to audit the investment, construction, management and operation of the 45 Vo Thi Sau Building for the period from 2004 to 2019.
- At the same time, on the basis of the results of the overall review of the capital position, assets and liabilities presented in the interim consolidated financial statements, the Company determined receivables arising from the attribution of responsibility to certain individuals who were former members of the Company's management, together with other losses, with a total value of approximately VND 1,763.7 billion, corresponding to total offsetting liabilities of approximately VND 1,763.5 billion.

The General Meeting of Shareholders approved the policy on the solution for the write-off of the offsetting liabilities and the restructuring of the liabilities of Vimedimex Medi-Pharma Joint Stock Company. Accordingly, any debts recovered in the future, if any, will be recognised in other income when the recognition criteria are met.

On the basis of the results of the above review, the Board of Management issued a Resolution requiring the Board of General Directors to reclassify all differences between receivables, payables and other assets to the item "Other long-term payables". The balance of this item as at 30 June 2026 was approximately VND 767 billion.

The Board of Management and the Board of General Directors of the Company confirm that the above matters arose from acts carried out by certain individuals who were former members of the Company's management, and that the individuals concerned shall bear responsibility for any consequences arising (if any). As determined by the Board of Management and the Board of General Directors of the Company, these matters do not have a material effect on the consolidated financial position and the consolidated results of operations of the Company for the period from 01 January 2026 to 30 June 2026.

Our conclusion is not modified in respect of the matters emphasised above.



Phạm Thị Ngọc Tho

Audit Director

Auditor's Practicing Certificate

No. 5354-2026-112-1

For and on behalf of

UHY AUDITING AND CONSULTING COMPANY LIMITED

Hanoi, 28 August 2026

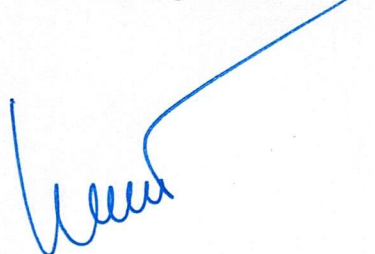
INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance (VND)	Opening balance (VND)
CURRENT ASSETS	100		417,254,519,901	456,010,947,671
Cash and cash equivalents	110	5	136,558,261,317	128,642,474,277
Cash	111		94,558,261,317	96,359,855,397
Cash equivalents	112		42,000,000,000	32,282,618,880
Short-term financial investments	120	6	260,265,265,997	224,900,000,000
Short-term held-to-maturity investments	123		260,265,265,997	224,900,000,000
Current receivables	130		12,564,343,279	82,993,742,947
Short-term trade receivables	131	7	30,682,293,032	51,025,226,462
Other short-term receivables	135	8	12,564,343,279	62,650,809,517
Provision for doubtful short-term receivables	136	9	(30,682,293,032)	(30,682,293,032)
Inventories	140		7,655,420,611	19,474,730,447
Inventories	141	9	7,655,420,611	19,474,730,447
Other current assets	160		211,228,697	-
Short-term prepaid expenses	161		9,411,851	-
Deductible value-added tax	162		201,816,846	-
NON-CURRENT ASSETS	200		938,210,604,229	1,716,235,910,279
Long-term receivables	210		815,850,685,225	1,590,834,137,500
Other long-term receivables	215	8	815,850,685,225	1,590,834,137,500
Fixed assets	220		25,808,609,003	27,418,015,025
Tangible fixed assets	221	10	10,880,413,272	12,257,345,892
- Cost	222		52,277,242,860	52,277,242,860
- Accumulated depreciation	223		(41,396,829,588)	(40,019,896,968)
Intangible fixed assets	227	11	14,928,195,731	15,160,669,133
- Cost	228		38,129,468,250	38,129,468,250
- Accumulated amortization	229		(23,201,272,519)	(22,968,799,117)
Investment property	240	12	56,344,329,365	57,810,318,785
- Cost	241		103,327,212,088	103,327,212,088
- Accumulated depreciation	242		(46,982,882,723)	(45,516,893,303)
Long-term assets in progress	250		32,242,182,621	32,242,182,621
Construction in progress	252	13	32,242,182,621	32,242,182,621
Long-term financial investments	260	14	7,931,256,348	7,931,256,348
Investments in other entities	263		18,730,978,694	18,730,978,694
Provision for impairment of long-term investments	264		(10,799,722,346)	(10,799,722,346)
Other non-current assets	270		33,541,667	-
Long-term prepaid expenses	271		33,541,667	-
TOTAL ASSETS	280		1,355,465,124,130	2,172,246,857,950

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (CONT'D)
As at 30 June 2026

RESOURCES	Codes	Notes	Closing balance (VND)	Opening balance (VND)
LIABILITIES	300		782,325,217,498	1,639,215,618,483
Current liabilities	310		15,321,339,225	277,088,662,995
Short-term trade payables	311		40,017,009	159,884,289,048
Short-term tax and other payables to the State budget	314	15	8,377,648,769	8,934,002,250
Other short-term payables	320	16	6,903,673,447	108,270,371,697
Non-current liabilities	330		767,003,878,273	1,362,126,955,488
Other long-term payables	338	16	767,003,878,273	1,362,126,955,488
EQUITY	400	17	573,139,906,632	533,031,239,467
Contributed charter capital/Share capital	411		154,402,680,000	154,402,680,000
- Shares with voting rights	411a		154,402,680,000	154,402,680,000
Share premium	412		114,168,390,910	114,168,390,910
Development investment fund	418		29,732,320,126	29,732,320,126
Other equity funds	419		7,338,446,765	7,338,446,765
Retained earnings	420		99,133,862,280	68,863,973,923
- Retained earnings at the end of the prior period	420a		68,863,973,923	26,502,962,545
- Retained earnings for the current period	420b		30,269,888,357	42,361,011,378
Non-controlling interests	429		168,364,206,551	158,525,427,743
TOTAL EQUITY AND	440		1,355,465,124,130	2,172,246,857,950



Vu Ngoc Tuan
Preparer



Nguyen Thi Loan
Chief Accountant



Tran My Linh
General Director

Approved, 28 August 2026

INTERIM CONSOLIDATED INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

ITEMS	Codes	Notes	Current period (VND)	Prior period (VND)
Revenue from sales of goods and rendering of services	01	19	123,682,895,083	544,218,089,972
Revenue deductions	02		-	7,450,304,812
Net revenue from sales of goods and rendering of services	10		123,682,895,083	536,767,785,160
Cost of goods sold and services rendered	11	20	66,330,636,173	491,085,057,781
Gross profit from sales of goods and rendering of services	20		57,352,258,910	45,682,727,379
Financial income	22	21	10,728,268,469	5,524,033,033
Financial expenses	23		-	3,095,733,665
- In which: Borrowing costs	24		-	-
Selling expenses	25	22	835,181,900	36,015,675,230
General and administrative expenses	26	23	18,699,325,603	10,561,744,881
Share of profit/(loss) of associates and joint ventures	27		-	-
Net profit from operating activities	30		48,546,019,876	1,533,606,636
Other income	31		232,550,000	10,387,052,514
Other expenses	32	24	204,833,333	294,601,096
Other profit	40		27,716,667	10,092,451,418
Profit before tax	50		48,573,736,543	11,626,058,054
Current corporate income tax expense	51	25	8,465,069,378	2,663,406,387
Deferred corporate income tax expense	52		-	-
Profit after tax	60		40,108,667,165	8,962,651,667
Profit after tax attributable to owners of the parent	61		30,269,888,357	9,924,727,093
Profit after tax attributable to non-controlling interests	62		9,838,778,808	(962,075,426)
Basic earnings per share	70	27	1,960	643
Diluted earnings per share	71	27	1,960	643

Vu Ngoc Tuan
Preparer

Nguyen Thi Loan
Chief Accountant

Tran My Linh
General Director



Approved, 28 August 2026

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Applying indirect method)

For the period from 01 January 2026 to 30 June 2026

Items	Codes	Notes	Current period (VND)	Prior period (VND)
Cash flows from operating activities				
Profit before tax	01		48,573,736,543	11,626,058,054
Adjustments for:			-	-
Depreciation and amortisation	02		3,075,395,442	9,691,717,090
Provisions	03		-	(2,806,913,674)
Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04		-	2,264,006,764
Gain/loss related to investing and financing activities	05		(10,728,268,469)	(5,507,774,180)
Operating profit before changes in working capital	08		40,920,863,516	15,267,094,054
Increase/Decrease in receivables	09		812,924,306,628	84,931,697,861
Increase/Decrease in inventories	10		11,819,309,836	6,356,783,091
Increase/Decrease in payables (excluding interest, corporate income tax)	11		(856,281,084,188)	(73,307,910,629)
Increase/Decrease in prepaid expenses	12		(42,953,518)	2,958,919,179
Corporate income tax paid	15		(9,074,386,175)	(5,335,835,096)
Net cash flows from operating activities	20		266,056,099	30,870,748,460
Cash flows from investing activities			-	-
Cash payments for acquisition of fixed assets and other long-term assets	21		-	(1,490,181,305)
2 Cash outflows for loans granted and purchase of debt instruments of other entities	23		(62,365,265,997)	(208,620,000,000)
Cash inflows from collection of loans and disposal of debt instruments of other entities	24		59,286,728,469	-
Interest, dividends and profit distributions received	27		10,728,268,469	2,764,073,785
Net cash flows from investing activities	30		7,649,730,941	(207,346,107,520)
Net cash flows during the period	50		7,915,787,040	(176,475,359,060)
Opening balance of cash and cash	60	4	128,642,474,277	301,121,593,123
Effect of exchange rate changes	61		-	-
Closing balance of cash and cash	70	4	136,558,261,317	124,646,234,063

Vu Ngoc Tuan
Preparer

Nguyen Thi Loan
Chief Accountant

Tran My Linh
General Director



Approved, 28 August 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

1. GENERAL INFORMATION

1.1. OWNERSHIP STRUCTURE

Vimedimex Medi-Pharma Joint Stock Company (hereinafter referred to as “the Company”) was established and has been operating under Enterprise Registration Certificate No. 0300479760, initially issued by Hanoi Department of Finance (formerly Hanoi Authority for Planning and Investment) on 12 June 2006 and amended for the 36th time on 27 March 2023.

The registered head office of the Company is located on the 8th Floor, Vimedimex Group Building, No. 46 - 48 Ba Trieu, Cua Nam Ward, Hanoi City.

The Company’s charter capital as stated in the Business Registration Certificate is VND 154,402,680,000 (*One hundred fifty-four billion, four hundred two million, six hundred eighty thousand dong*). Total number of shares is 15,440,268 shares, par value of 01 (one) share is VND 10,000.

The total number of employees of the Company as at 30 June 2026 was 35 (as at 01 January 2025: 35).

1.2. BUSINESS LINES AND PRINCIPAL ACTIVITIES

The Company operates principally in the fields of trading, services, and real estate business.

The Company’s principal business activities include:

- Acting as an entrusted agent for import and export services;
- Leasing office buildings and warehouses.

1.3. NORMAL OPERATING CYCLE

The Company's normal operating cycle is carried out within a period not exceeding 12 months.

1.4. COMPANY STRUCTURE

As at 30 June 2026, the Company had the following subsidiaries:

Company name	Place of establishment and operation	Ownership ratio	Voting rights ratio	Principal business activities
Vimedimex Pharmaceutical Co., LTD	Ho Chi Minh	100%	100%	Wholesale of pharmaceutical products, pharmaceuticals, functional foods, medical equipment, cosmetics, and consumer goods for mothers and children
Vimedimex Binh Duong One Member Co., LTD	Binh Duong	100%	100%	Wholesale of pharmaceutical products, pharmaceuticals, functional foods, medical equipment, cosmetics, and consumer goods for mothers and children
Vimedimex Pharmaceutical Distribution Center Co.,LTD	Hanoi	55.6%	55.6%	Wholesale, retail of pharmaceutical products, business cooperation, medical examination and treatment

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

1. GENERAL INFORMATION (CONT'D)

1.4. COMPANY STRUCTURE (CONT'D)

As at 30 June 2026, the Company has the following dependent units:

Unit name	Address	Principal business activities
Hanoi branch	Hanoi	Trade and distribution of pharmaceutical products
Da Lat Center for Research on Cultivation and Processing of Medicinal Plants (*)	Da Lat	Cultivation of medicinal plants

(*) The Hanoi branch and Da Lat Research Center for Medicinal Plant Cultivation and Processing has currently ceased operations.

1.5. STATEMENT ON THE COMPARABILITY OF INFORMATION IN THE FINANCIAL STATEMENTS

As presented in Note 3 – Applicable accounting systems from 01 January 2026, the Company has applied Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System. Accordingly, the Company updated certain accounting policies relating to the classification and recognition of financial investments, the recognition of revenue and expenses, the accounting treatment of Exchange differences, and the presentation of the financial statements. The changes in accounting policies have been made in order to reflect more appropriately the substance of economic transactions and events, and do not significantly change the Company's financial position as at 30 June 2026, or its results of operations and cash flows for the period from 01 January 2026 to 30 June 2026.

The Company has restated the comparative figures; therefore, the figures presented in the Company's interim financial statements for the period from 01 January 2026 to 30 June 2026 are comparable with the corresponding figures of the prior period.

2. FINANCIAL YEAR, UNIT OF CURRENCY USED IN FINANCIAL STATEMENTS

2.1. FINANCIAL YEAR

The financial year of the Company begins from 01 January to 31 December.

The accompanying interim consolidated financial statements have been prepared for the the period from 01 January 2026 to 30 June 2026.

2.2. UNIT OF CURRENCY

The accounting currency used in accounting records and in the preparation of these interim consolidated financial statements is Vietnamese Dong (VND).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

3.1. STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

The Board of Management and The Board of General Director ensures compliance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the guidance circulars for the implementation of Vietnamese Accounting Standards issued by the Ministry of Finance, and other relevant legal regulations on the preparation and presentation of the interim financial statements.

3.2. BASIS OF PREPARATION OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Scope of consolidation and control

The interim consolidated financial statements comprise the financial statements of the Company and the financial statements of the entities controlled by the Company (subsidiaries).

The Group is deemed to have control over an investee when the Group has the power to govern the financial and operating policies of that investee so as to obtain economic benefits from its activities. Control is normally presumed to exist when the Company holds more than half of the voting rights of an investee. In assessing control, the Group also considers the existence and effectiveness of potential voting rights that are currently exercisable or convertible.

Reporting period and accounting policies applied

The financial statements of subsidiaries are prepared for the same reporting period as the Company's interim consolidated financial statements using accounting policies consistent with those adopted by the Company.

Where necessary, adjustments are made to the financial statements of subsidiaries to align their accounting policies with those adopted by the Group.

Commencement and cessation of consolidation

Subsidiaries are fully consolidated from the date the Group obtains control and continue to be consolidated until the date control ceases.

The results of operations of subsidiaries acquired or disposed of during the period are included in the consolidated income statement from the date control is obtained until the date control ceases.

Business combination achieved in stages

In a business combination achieved in stages, when determining goodwill or gain from a bargain purchase, the cost of the investment in the subsidiary is determined as the aggregate of the cost at the date control is obtained and the cost of previous investment transactions, remeasured to fair value at the date control is obtained.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

3. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

3.2 BASIS OF PREPARATION OF INTERIM CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

Elimination of internal transactions

All intra-group transactions and balances, including unrealised profits or losses arising from transactions among Group entities, are eliminated in preparing the interim consolidated financial statements.

Changes in the ownership interest in subsidiaries

Transactions that change the Group's ownership interest in a subsidiary without resulting in a loss of control are accounted for as equity transactions. The difference between the change in the Group's interest in the subsidiary's net assets and the consideration paid or received is recognised in retained earnings within equity.

For transactions that change the Group's ownership interest in a subsidiary resulting in a loss of control, the difference between the consideration received or paid and the carrying amount of the related interest in the subsidiary's net assets is recognised in the consolidated income statement. Any retained interest in that former subsidiary is accounted for as a financial investment or under the equity method from the date the Group ceases to control the subsidiary.

Non-controlling interests

Non-controlling interests represent the portion of the profit or loss and net assets of the subsidiaries that are not attributable to the shareholders of the Corporation and are presented separately in the consolidated statement of financial position and the consolidated statement of profit or loss.

4. SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the preparation of the interim consolidated financial statements for period from 01 January 2026 to 30 June 2026.

4.1. ACCOUNTING ESTIMATES

The preparation of the interim consolidated financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the disclosure of contingent liabilities and assets as at the reporting date, as well as the reported amounts of revenue and expenses during the accounting period (financial year). Actual results may differ from those estimates and assumptions.

4.2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, demand deposits at banks, deposits, and guarantees, as well as short-term investments with an original maturity of no more than 3 months, easily convertible into a known amount of cash, and subject to insignificant risk of changes in value.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.3. RECEIVABLES AND PROVISIONS FOR DOUBTFUL RECEIVABLES

Receivables are presented at their carrying amounts, net of provision for doubtful debts. The classification of receivables is based on the following principles:

- Trade receivables represent amounts receivable arising from commercial transactions related to the sale of goods and services between the Company and independent buyers.
- Other receivables represent non-commercial receivables that are not related to purchase and sale transactions.
- Provision for doubtful debts is made by the Company for receivables that are overdue for payment as stipulated in economic contracts, contractual commitments, or debt acknowledgement letters, for which the Company has made repeated collection attempts but has not yet recovered the debts. The determination of the overdue period for such receivables is based on the original payment terms stated in the initial sales or purchase contracts, excluding any extensions of payment terms agreed upon between the parties. In addition, the provision is also made for receivables that are not yet due for payment but where the debtors have gone bankrupt, are in the process of dissolution, have gone missing, or have absconded. The provision shall be reversed when the debts are subsequently recovered.
- Any increase or decrease in the provision for doubtful debts as at the reporting date is recognized in general and administrative expenses.

4.4 INVENTORIES

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition, including: purchase price, non-refundable taxes, transportation, handling, storage during the purchasing process, normal wastage, and other costs directly attributable to the acquisition of inventories.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The value of inventories is calculated using the weighted average method and is accounted for under the perpetual inventory system.

The Company's provision for devaluation of inventories is made in accordance with current regulations. Accordingly, the Company is permitted to recognize a provision for devaluation of inventories in cases where the cost of inventories exceeds their net realizable value at the end of the accounting period.

4.5 PREPAID EXPENSES

Expenses incurred relating to the operating results of multiple fiscal years are recorded as prepaid expenses to be gradually amortized into the operating results of subsequent periods.

The recognition and amortization of long-term prepaid expenses into the operating costs of each year are based on the nature and extent of each type of expense to select an appropriate amortization method and criteria.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.5 PREPAID EXPENSES (CONT'D)

The Company's prepaid expenses include the value of tools and supplies awaiting amortization, fixed asset repair costs, office renovation and improvement costs, and other expenses that are expected to generate future economic benefits for the Company.

These costs are capitalized as prepayments and amortized into the Income Statement using the straight-line method in accordance with current regulations.

4.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the time the asset is brought to the location and condition necessary for it to operate in the manner intended by the Company. Expenditures incurred subsequent to initial recognition are added to the carrying amount of the asset only when it is probable that such expenditures will generate future economic benefits from the use of the asset. Expenditures that do not satisfy the above condition are recognised as production and business expenses in the period incurred.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised as income or expense for the year.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives. The estimated useful life/depreciation rates of the various categories of tangible fixed assets are as follows:

Assets	Number of depreciation years
- Building, structure and property	05 - 25
- Machinery, equipment	05 - 08
- Transportation vehicles	06 - 10
- Office, administrative equipment	03 - 08
- Perennial garden	06
- Others	04 - 25

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.7 INTANGIBLE FIXED ASSETS AND AMORTIZATION

Intangible fixed assets are presented at cost less accumulated amortisation.

The cost of intangible fixed assets includes all expenditures incurred by the Group to bring the asset to the location and condition necessary for it to operate in the manner intended by the Company. Costs related to intangible fixed assets incurred after initial recognition are recognised as production and business expenses in the period incurred unless these costs are directly associated with a specific intangible fixed asset and increase the future economic benefits expected to be derived from that asset.

Intangible fixed assets are presented at cost less accumulated amortisation. These comprise management-related software, which is amortised over their estimated useful lives ranging from 3 to 48 years.

4.8 INVESTMENT PROPERTIES

The right to utilize land, a house, a portion of a house, or infrastructure that is possessed by the Company for the purpose of earning income through rental or capital appreciation is referred to as investment property. Investment property is stated at its historical cost, minus the accumulated depreciation. The historical cost of investment property is the total cost that the Company is required to pay or the fair value of the consideration given to acquire the investment property up to the time of purchase or completion of construction.

Subsequent expenditure relating to investment properties is recognized as an expense in the period in which it is incurred, unless it is probable that this expenditure will enable the investment property to generate future economic benefits in excess of its originally assessed standard of performance, in which case such expenditure is capitalized into the original cost of the property.

When investment properties are sold, the cost and accumulated depreciation are written off, and any resulting gain or loss is recognized as income or expense in the year.

Transfers from owner-occupied property or inventories to investment property are effected exclusively when the proprietor ceases to use the property and commences leasing it to another party or at the conclusion of the construction phase. Transfers from investment property to owner-occupied property or inventories happen exclusively when the proprietor commences to utilize the property or to develop it with the intention of selling it. Transfers from investment property to owner-occupied property or inventories do not alter the cost or carrying amount of the property at the time of the transfer.

The straight-line method is applied to depreciate investment properties that are used for rental purposes over their anticipated useful lives. The estimated useful lives of investment properties are as follows:

Assets	Number of depreciation years
- Building, structure and property	24 - 25
- Land use rights	50

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.9 FINANCIAL INVESTMENTS

Held-to-maturity financial investments include: Term bank deposits, bonds, preferred shares that the issuer is obligated to repurchase at a specific future date, loans, and other held-to-maturity investments for the purpose of earning periodic interest.

Investments in other entities refer to equity investments in entities where the Company does not have control, joint control, or significant influence over the investee.

Subsidiaries are entities controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investees so as to obtain economic benefits from their activities.

The Company initially recognises its investments at cost. The Company recognises in income in the income statement the share of the accumulated net profit of the investee distributed to it arising after the investment date. Other amounts received by the Company in addition to the distributed profit are considered a recovery of the investment and are recognised as a deduction from the cost of the investment.

Provision for impairment of investments

The provision for impairment of investments in equity instruments of other entities is recognized at the time of preparing the interim consolidated financial statements when such investments decline in value compared to their original cost. The Company recognizes the provision as follows:

- For investments in listed shares or where the fair value of the investment can be reliably determined: The provision is based on the market value of the shares.
- For investments where fair value cannot be reliably determined at the reporting date: The provision is calculated as the difference between the parties' actual contributed capital in the investee and the investee's actual owners' equity, multiplied by the Company's ownership ratio relative to the total actual contributed capital of all parties in that investee.

If the investee entity is required to prepare interim consolidated financial statements, the basis for determining the impairment provision shall be those interim consolidated financial statements.

Any increase or decrease in the balance of the provision for impairment of investments in other entities as of the reporting date is recognized in financial expenses.

4.10 LIABILITIES AND ACCRUED EXPENSES

Payables and accrued expenses are recognized for future amounts payable in relation to goods and services received. Accrued expenses are recognized based on reasonable estimates of the amounts payable.

The classification of payables as trade payables, accrued expenses and other payables is carried out according to the following principles:

- Trade payables reflect payables of commercial transactions from the purchase of goods, services, assets where the supplier is an independent entity from the Company, including payables from imports through trustees.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.10 LIABILITIES AND ACCRUED EXPENSES (CONT'D)

- Accrued expenses reflect amounts payable for goods and services received from suppliers or provided to customers but not yet paid due to a lack of invoices or insufficient accounting records and documents and amounts payable to employees in terms of leave wages, operating expenses deducted in advance.
- Other payables reflect payables that are non-commercial in nature, unrelated to the purchase, sale or provision of goods and services.

4.11 OWNER'S EQUITY

Owner's equity is recognized according to the actual amount of capital contributed by shareholders.

Undistributed profit after tax reflects the business results (profit or loss) after corporate income tax and the distribution or settlement of losses by the Company. The distributable accumulated earnings are required to not exceed the undistributed profit after tax in the interim consolidated financial statements after the impact of profits recorded from bargain purchases has been excluded. Retained earnings are the property of shareholders; however, the decision to retain them, distribute them or distributable amount to shareholders through dividends will be determined by the company's charter, comply with Vietnamese law and approved by the General Meeting of Shareholders.

4.12 REVENUE

Revenue is recognized when it is probable that the economic benefits will flow to the company and can be reliably measured. Net revenue is measured at the fair value of the amounts received or receivable after deducting trade discounts, sales rebates, and sales return. Revenue is recognized when the following conditions are simultaneously satisfied:

Revenue from sale of goods

Revenue from the sale of goods is recognized when all of the following conditions are met:

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.12 REVENUE (CONT'D)

Revenue from rendering of services

Revenue from rendering of services is recognized when all the following conditions are simultaneously met:

- Revenue is determined with relative certainty;
- Ability to derive economic benefits from the transaction of providing such services;
- Determine the part of work completed on the date of preparation of the balance sheet;
- Determine the costs incurred for the transaction and the cost to complete the transaction to provide that service.

The extent of service work finished is established by the approach used to evaluate the completed tasks.

Finance income

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

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The revenue can be measured reliably.

4.13 COST OF GOODS SOLD

The cost of goods sold in the year is recorded in accordance with the revenue generated in the period and ensures compliance with the prudence principle.

4.14. FINANCE EXPENSES

Finance expenses include losses incurred from foreign currency sales, foreign exchange losses, and other related items.

These expenses are recorded at their total amounts incurred during the year and are not offset against finance income.

4.15 TAXATION

Input value-added tax (VAT) is accounted for using the deduction method.

Current tax payable is calculated based on taxable income for the year. Taxable income may differ from accounting profit before tax presented in the income statement as it excludes taxable or deductible income and expenses in other years (including carryforward losses, if any) and non-taxable or non-deductible items.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the accompanying consolidated financial statements)

4. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

4.16 TAXATION (CONT'D)

The current corporate income tax rate is 20%.

Taxable profit is determined based on the business results after adjustment for non-taxable income and non-deductible expenses. The determination of the current taxable profit and corporate income tax payable is based on prevailing tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of tax authorities' examination.

Other taxes are in accordance with the prevailing regulations by the State.

5. CASH AND CASH EQUIVALENTS

	Closing balance (VND)	Opening balance (VND)
- Demand deposits (VND)	94,558,261,317	96,359,855,397
+ Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Trung branch	48,366,839,821	26,215,130,270
+ Other banks	46,191,421,496	70,146,498,163
- Cash equivalents	42,000,000,000	32,282,618,880
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Quang Trung Branch	42,000,000,000	-
+ Vietnam Prosperity Joint Stock Commercial Bank - Head Office	-	19,050,000,000
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Branch 3 City. Ho Chi Minh	-	10,000,000,000
+ Vietnam Technological and Commercial Joint Stock Bank - Saigon Branch	-	3,232,618,880
Total	136,558,261,317	128,642,474,277

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***6. SHORT-TERM FINANCIAL INVESTMENTS**

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	260,265,265,997	260,265,265,997	-	224,900,000,000	224,900,000,000	-
- Time deposits (*)	260,265,265,997	260,265,265,997	-	224,900,000,000	224,900,000,000	-
+ Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Trung Branch	260,265,265,997	260,265,265,997	-	224,900,000,000	224,900,000,000	-
Total	260,265,265,997	260,265,265,997	-	224,900,000,000	224,900,000,000	-

These are term deposits placed with Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Trung Branch, bearing interest rates ranging from 4.75% to 7.5% per annum.

Included therein are deposits placed with Vietnam Joint Stock Commercial Bank for Industry and Trade – Quang Trung Branch which have been subject to a freezing measure applied by the Company under internal decisions, relating to proceeds from the operating lease of the Citilight Building at 45 Vo Thi Sau, District 1 (former), Ho Chi Minh City (see further details in Note 27). As the capital contribution ratios of the related investors have not yet been determined, the Company's Board of Management is carrying out the procedures to seek the opinion of the Ministry of Health in order to determine the actual contributed capital ratios on the basis of bank statements, bank account extracts and the 2006 prospectus for the issuance of convertible bonds of Vimedimex Medi-Pharma Joint Stock Company; accordingly, the interests attributable to those investors have not yet been determined. Pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders of Vimedimex Medi-Pharma Joint Stock Company (Resolution No. 01/2026/NQDHDCD-VMD dated 12 June 2026), the General Meeting of Shareholders approved the reporting of the matter to the Ministry of Health and to the State Audit Office of Vietnam for an audit of the investment, construction and operation of the 45 Vo Thi Sau Building by Vimedimex Medi-Pharma Joint Stock Company for the period from 2004 (prior to equitisation) to 2019.

VIMEDIMEX MEDI-PHARMA JOINT STOCK COMPANY

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***7. TRADE RECEIVABLES**

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Trade receivables from other customers	30,682,293,032	(30,682,293,032)	51,025,226,462	(30,682,293,032)
+ <i>Phat Nhu Quan Pharmaceutical Co., Ltd.</i>	30,682,293,032	(30,682,293,032)	30,682,293,032	(30,682,293,032)
+ <i>Other trade receivables</i>	-	-	20,342,933,430	-
Total	30,682,293,032	(30,682,293,032)	51,025,226,462	(30,682,293,032)

8. OTHER RECEIVABLES**8.1. OTHER SHORT-TERM RECEIVABLES**

	Closing balance (VND)		Opening balance (VND)	
Short-term	Cost	Provision	Cost	Provision
- Receivables from other organizations and individuals	12,564,343,279	-	62,650,809,517	-
+ <i>Receivables regarding business cooperation profits with the National Lung Hospital</i>	5,504,246,951	-	-	-
+ <i>Vimedimex Pharmaceutical Group Joint Stock Company</i>	7,000,000,000	-	-	-
+ <i>Advances</i>	16,450,768	-	-	-
+ <i>Ngoc Linh Trang Pharmaceutical Trading Co., Ltd. (*)</i>	-	-	13,637,924,769	-
+ <i>Vinpharco Pharmaceutical Joint Stock Company (*)</i>	-	-	16,776,318,532	-
+ <i>Vietnam Pharmaceutical and Trading Joint Stock Company (*)</i>	-	-	18,574,103,597	-
+ <i>Thy Thu Pharmaceutical Co., Ltd. (*)</i>	-	-	8,962,462,619	-
+ <i>Ms. Mai Thuy Linh (*)</i>	-	-	4,700,000,000	-
+ <i>Other receivables</i>	43,645,560	-	-	-
Total	12,564,343,279	-	62,650,809,517	-

(*) Pursuant to the Minutes of the Board of Management Meeting No. 08/2026/BBHDQT-VMD dated 28 April 2026 of Vimedimex Medi-Pharma Joint Stock Company, the Board of Management resolved to monitor other receivables and other payables of an offsetting nature outside the statement of financial position.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***8. OTHER RECEIVABLES (CONT'D)****8.2. OTHER LONG-TERM RECEIVABLES**

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
Long-term	815,850,685,225	-	1,590,834,137,500	-
- Receivables based on the review results of the Board of Directors of VMD Company (*)	803,310,577,758	-	1,578,294,030,033	-
+ Receivables for rental losses regarding the building at 246 Cong Quynh	-	-	24,801,909,094	-
+ Receivables for rental losses regarding the building at 45 Vo Thi Sau	-	-	23,337,941,538	-
+ Receivables from individuals regarding Company dividends held in personal accounts (years 2021, 2022)	-	-	6,512,107,500	-
+ Receivables from individuals (former executives of Vimedimex Pharmaceutical Joint Stock Company, per Board of Directors Meeting Minutes No. 08/2026/BB-HĐQTVMD dated April 28, 2026)	121,557,082,919	-	343,738,865,391	-
+ Receivables from individuals (former executives of Vimedimex Pharmaceutical Joint Stock Company, per Board of Directors Meeting Minutes No. 136/2024/BB-VMG dated December 31, 2024, of Vimedimex Pharmaceutical Group Joint Stock Company)	-	-	193,000,000,000	-
+ Other receivables	244,534,952,663	-	549,684,664,334	-
+ DKSH Vietnam Co., Ltd.	437,218,542,176	-	437,218,542,176	-
- Vimedimex Pharmaceutical Distribution Co., Ltd.	12,540,107,467	-	12,540,107,467	-
Total	815,850,685,225	-	1,590,834,137,500	-

(*) These represent receivables arising from the overall review of the Company's capital and asset position, including the allocation of responsibilities to individuals who were former members of the Company's management, as well as other losses, in accordance with resolutions of the Company's Board of Management. Pursuant to the Minutes of the Board of Management Meeting No. 08/2026/BBHDQT-VMD dated 28 April 2026 of Vimedimex Medi-Pharma Joint Stock Company, the Board of Management resolved to monitor other receivables and other payables of an offsetting nature outside the statement of financial position.

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***9. INVENTORY**

	Closing balance (VND)		Opening balance (VND)	
	Cost	Provision	Cost	Provision
- Merchandise	7,655,420,611	-	19,474,730,447	-
Total	7,655,420,611	-	19,474,730,447	-

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NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***10. TANGIBLE FIXED ASSETS**

	Buildings, and structures <u>VND</u>	Machinery, and equipment <u>VND</u>	Motor, vehicles <u>VND</u>	Office, equipment <u>VND</u>	Perennial crops <u>VND</u>	Other tangible fixed assets <u>VND</u>	Total
HISTORICAL COST							
Opening balance	23,376,109,314	4,423,887,185	16,648,890,811	4,770,043,980	152,810,137	2,905,501,433	52,277,242,860
Closing balance	<u>23,376,109,314</u>	<u>4,423,887,185</u>	<u>16,648,890,811</u>	<u>4,770,043,980</u>	<u>152,810,137</u>	<u>2,905,501,433</u>	<u>52,277,242,860</u>
ACCUMULATED DEPRECIATION	-	-	-	-	-	-	-
Opening balance	(14,281,362,048)	(4,158,277,161)	(13,801,975,679)	(4,770,043,980)	(152,810,137)	(2,855,427,963)	(40,019,896,968)
- Depreciation for the period	(307,671,005)	(25,864,522)	(1,038,753,870)	-	-	(4,643,223)	(1,376,932,620)
Closing balance	<u>(14,589,033,053)</u>	<u>(4,184,141,683)</u>	<u>(14,840,729,549)</u>	<u>(4,770,043,980)</u>	<u>(152,810,137)</u>	<u>(2,860,071,186)</u>	<u>(41,396,829,588)</u>
NET BOOK VALUE							
Opening balance	9,094,747,266	265,610,024	2,846,915,132	-	-	50,073,470	12,257,345,892
Closing balance	<u>8,787,076,261</u>	<u>239,745,502</u>	<u>1,808,161,262</u>	<u>-</u>	<u>-</u>	<u>45,430,247</u>	<u>10,880,413,272</u>

- The cost of tangible fixed assets as at 30 June 2026 that have been fully depreciated but are still in use: VND 22,655,903,070 (as at 01 January 2026: VND 22,655,903,070).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

11. INTANGIBLE FIXED ASSETS

	Land use rights VND	Computer software VND	Total VND
HISTORICAL COST			
Opening balance	21,279,738,169	16,849,730,081	38,129,468,250
Closing balance	<u>21,279,738,169</u>	<u>16,849,730,081</u>	<u>38,129,468,250</u>
ACCUMULATED AMORTISATION			
Opening balance	(6,119,069,036)	(16,849,730,081)	(22,968,799,117)
- Amortisation for the period	(232,473,402)	-	(232,473,402)
Closing balance	<u>(6,351,542,438)</u>	<u>(16,849,730,081)</u>	<u>(23,201,272,519)</u>
NET BOOK VALUE			
Opening balance	<u>15,160,669,133</u>	-	<u>15,160,669,133</u>
Closing balance	<u>14,928,195,731</u>	-	<u>14,928,195,731</u>

The cost of intangible assets as at 30 June 2026 that have been fully amortised but are still in use: VND 1,697,374,990 (as at 01 January 2026: VND 1,697,374,990).

12. INVESTMENT PROPERTIES

	Opening Balance VND	Increase during period VND	Decrease during period VND	Closing Balance VND
Investment property for rent				
HISTORICAL COST	103,327,212,088	-	-	103,327,212,088
- Land use rights	59,568,178,831	-	-	59,568,178,831
- Infrastructure	43,759,033,257	-	-	43,759,033,257
ACCUMULATED DEPRECIATION	(45,516,893,303)	(1,465,989,420)	-	(46,982,882,723)
- Land use rights	(17,471,984,033)	(658,211,920)	-	(18,130,195,953)
- Infrastructure	(28,044,909,270)	(807,777,500)	-	(28,852,686,770)
NET BOOK VALUE	57,810,318,785	(1,465,989,420)	-	56,344,329,365
- Land use rights	42,096,194,798	(658,211,920)	-	41,437,982,878
- Infrastructure	15,714,123,987	(807,777,500)	-	14,906,346,487

Investment properties comprise a portion of the building and land use rights at 246 Cong Quynh, District 1, Ho Chi Minh City, and the building at 45 Vo Thi Sau, Da Kao Ward, District 1 (former), Ho Chi Minh City, which are currently being held for lease.

The Company has not yet determined the fair value of its investment properties as of the end of the accounting period, as current regulations do not provide specific guidance on the determination of the fair value of investment properties.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***13. CONSTRUCTION IN PROGRESS**

	Closing balance (VND)		Opening balance (VND)	
	Cost	Recoverable amount	Cost	Recoverable amount
- 18 Hoang Van Thu Project, Da Lat (*)	27,637,379,453	27,637,379,453	27,637,379,453	27,637,379,453
- Transaction Office Project in Can Tho City	4,604,803,168	4,604,803,168	4,604,803,168	4,604,803,168
Total	32,242,182,621	32,242,182,621	32,242,182,621	32,242,182,621

(*): Investment project to build the Research Center for Conservation and Development of Medicinal Herbs in the Central Highlands at No. 18 Hoang Van Thu, Ward 5, Da Lat City, Lam Dong Province (now No. 18 Hoang Van Thu, Cam Ly Ward - Da Lat, Lam Dong Province) according to the Investment and Business Cooperation Contract signed between the Company and Thao Nguyen Real Estate Investment Joint Stock Company ("Thao Nguyen"). The project is implemented on an area of 51,523.99 m2 with the goal of conserving and developing Medicinal Herbs in the Central Highlands, building a facility for accommodation to serve Organizations/Individuals who want to come to research, visit, and relax to introduce the model of conservation and development of Medicinal Herbs, and develop agricultural tourism.

According to the terms of the business cooperation contract, the Company represents the parties as the Investor. The Company's capital contribution is all assets attached to the land plot and contributes as the Project Investor. Thao Nguyen contributes the entire amount of money needed to establish and implement the Project. The cooperation profit will be divided between each party as follows: The Company receives 10% and Thao Nguyen receives 90% of the cooperation profit.

According to the agreement between the two parties, all investment costs for the Project construction and other costs arising in case the Project is not approved by the competent State agency or the project is not operated effectively will be borne by Thao Nguyen. At the time of preparing this consolidated financial report, the Project is still in the investment preparation stage.

VIMEDIMEX MEDI-PHARMA JOINT STOCK COMPANY

8th Floor, Vimedimex Group Building, No. 46 - 48 Ba Trieu, Cua Nam Ward, Hanoi City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***14. LONG-TERM INVESTMENTS**

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Investment in other entities						
<i>Vietnam Import-Export, Service and Investment Joint Stock Company (Vicosimex)</i>	2,185,000,000	2,185,000,000	-	2,185,000,000	2,185,000,000	-
<i>BV Pharma Joint Stock Company</i>	10,799,722,346	-	(10,799,722,346)	10,799,722,346	-	(10,799,722,346)
<i>Nature Vietnam Pharmaceutical Joint Stock Company (*)</i>	5,746,256,348	5,746,256,348	-	5,746,256,348	5,746,256,348	-
Total	18,730,978,694	7,931,256,348	(10,799,722,346)	18,730,978,694	7,931,256,348	(10,799,722,346)

The Company has not determined the fair value as at the end of the financial year because the prevailing regulations currently do not provide specific guidance on determining the fair value of financial investments. The fair value of these investments may differ from their carrying amounts.

(*) The Company transferred 570,000 shares of Nature Vietnam Pharmaceutical Joint Stock Company to Ms. Mai Thuy Linh at a transfer value of VND 5,700,000,000; however, as at the reporting date, the transfer has not yet been completed.

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For the period from 01 January 2026 to 30 June 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***14. LONG-TERM INVESTMENTS (CONT'D)****Detailed information about subsidiaries of the Company as at 30 June 2026 is as follows:**

Name	Establishment and operation address	Ownership ratio	Voting rights ratio	Main operation field
Vimedimex Pharmaceutical Company Limited	Ho Chi Minh	100.0%	100.0%	Wholesale of pharmaceutical products, pharmaceuticals, functional foods, medical equipment, cosmetics, and consumer goods for mothers and children
Vimedimex Pharmaceutical Distribution Center - Company Limited	Hanoi	55.6%	55.6%	Wholesale of pharmaceutical products, pharmaceuticals, functional foods, medical equipment, cosmetics, and consumer goods for mothers and children
Vimedimex Herbal One Member Limited Company	Da Lat	100.0%	100.0%	Wholesale, retail of pharmaceutical products, business cooperation, medical examination and treatment

15. SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance (VND)	Payable (VND)	Payable (VND)	Closing balance (VND)
Short-term taxes and payables to the State				
- Corporate income tax	8,934,002,250	8,465,069,378	9,074,386,175	8,324,685,453
- Personal income tax	-	319,199,907	266,236,591	52,963,316
Total	8,934,002,250	8,784,269,285	9,340,622,766	8,377,648,769

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

16. OTHER PAYABLES

16.1 OTHER SHORT-TERM PAYABLES

	Closing balance (VND)	Opening balance (VND)
- Short-term deposits received	6,903,673,447.00	5,916,857,640.00
- Vimedimex Binh Duong One Member	-	12,540,107,467.00
- Others	-	89,813,406,590.00
Total	6,903,673,447.00	108,270,371,697.00

16.2 OTHER LONG-TERM PAYABLES

According to the Minutes of the Board of Management' meetings of Vimedimex Medi-Pharma Joint Stock Company, the Company's Board of Management has conducted a comprehensive review of the Company's capital, assets, and operating results. Based on the review results, the Board of Management issued a Resolution requesting the Board of General Directors to adjust all unreasonable differences in receivables, payables, and other assets into the 'Other Long-term Payables' item. Among these payables, there may be amounts that are not actually obligations. The Company is continuing its review to identify such items for recognition as income (if any).

17. OWNERS' EQUITY

17.1 OWNER'S EQUITY TRANSACTIONS

	Current period (VND)	Prior period (VND)
Contributed capital		
<i>Opening balance</i>	154,402,680,000	154,402,680,000
<i>Closing balance</i>	154,402,680,000	154,402,680,000

17.2 SHARES

	Closing balance	Opening balance
- Number of shares authorised for issuance	15,440,268	15,440,268
- Number of shares issued to the public	15,440,268	15,440,268
+ <i>Ordinary shares</i>	15,440,268	15,440,268
- Number of shares outstanding	15,440,268	15,440,268
<i>Ordinary shares</i>	15,440,268	15,440,268
* <i>Value per share (VND/share): 10.000 dong</i>		

17.3 FUNDS

	Closing balance (VND)	Opening balance (VND)
- Invest and development fund	29,732,320,126	29,732,320,126
- Other funds under equity	7,338,446,765	7,338,446,765

VIMEDIMEX MEDI-PHARMA JOINT STOCK COMPANY

8th Floor, Vimedimex Group Building, No. 46 - 48 Ba Trieu, Cua Nam Ward, Hanoi City, Vietnam

CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01 January 2026 to 30 June 2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)*(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)***17. OWNER'S EQUITY (CONT'D)****17.4 STATEMENT OF CHANGES IN EQUITY**

Items	Owners' contributed capital	Share premium	Development investment fund	Quỹ khác thuộc VCSH	Retained earnings	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
As at 01/01/2025	154,402,680,000	114,168,390,910	33,732,320,126	7,338,446,765	25,685,434,763	79,403,675,697	414,730,948,261
- Profit for the year	-	-	-	-	42,361,011,378	66,190,997	42,427,202,375
- Profit distribution	-	-	(4,000,000,000)	-	-	-	(4,000,000,000)
- Others	-	-	-	-	817,527,782	79,055,561,049	79,873,088,831
As at 31/12/2025	154,402,680,000	114,168,390,910	29,732,320,126	7,338,446,765	68,863,973,923	158,525,427,743	533,031,239,467
As at 01/01/2026	154,402,680,000	114,168,390,910	29,732,320,126	7,338,446,765	68,863,973,923	158,525,427,743	533,031,239,467
- Profit for the period	-	-	-	-	30,269,888,357	9,838,778,808	40,108,667,165
As at 30/06/2026	154,402,680,000	114,168,390,910	29,732,320,126	7,338,446,765	99,133,862,280	168,364,206,551	573,139,906,632

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

18. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

a) Outsourced assets

The Company signs land lease contracts at:

- No. 53 Nguyen Chi Thanh Street, Ward 9, District 5, Ho Chi Minh City (now No. 53 Nguyen Chi Thanh Street, An Dong Ward, Ho Chi Minh City) for the purpose of production and business (office) from 2009 to 01 January 2046. The leased land area is 700.6 m². According to this contract, the Company must pay annual land rent until the contract's expiration date in accordance with current State regulations. However, the Company has delegated all related rights and obligations of this land to Thang Long Goods Services Joint Stock Company.
- No. 45 Vo Thi Sau Street, Da Kao Ward, District 1 (formerly), Ho Chi Minh City, with an area of 2,692 m², leased until 31 December 2045, for use as a pharmaceutical and office commercial center. According to this contract, the Company must pay annual land rent until the contract's expiration date in accordance with current State regulations.
- No. 18 Hoang Van Thu Street, Ward 5, Da Lat City, Lam Dong Province (now No. 18 Hoang Van Thu Street, Cam Ly Ward - Da Lat, Lam Dong Province) with a leased area of 51,523.99 m², lease term until 25 December 2055, to serve the Company's production and business activities. According to this contract, the Company must pay annual land rent until the contract's expiration date in accordance with current State regulations.
- Ta Nung Commune, Da Lat City, Lam Dong Province (now Cam Ly Ward - Da Lat, Lam Dong Province) with an area of 83,198.9 m² of specialized and agricultural land, lease term of 50 years from 03 December 1993. According to this contract, the Company must pay annual land rent from 26 March 2010 until the maturity date as stipulated by current State regulations.

The Company signs contracts to lease assets on land at:

- To lease the premises and land at 36/212B Truong Tho Ward, Thu Duc District, Ho Chi Minh City (now Thu Duc Ward, Ho Chi Minh City) for use as an office and production/business facility from 01 January 2023 to 31 December 2027 (5 years) according to the Lease Agreement for Property and Land at 36/212B Truong Tho Ward, Thu Duc District (now Thu Duc Ward, Ho Chi Minh City) No. 075/HĐ-TT dated 25 April 2024. The leased land area is 11,064.4 m²; the land rent is fixed throughout the lease period.
- The Company signed a lease agreement for state-owned property, specifically Villa No. 18 Hoang Van Thu Street, Ward 5, Da Lat City (now Cam Ly Ward - Da Lat, Lam Dong Province) (with a total usable area of 642.56 m²), from 10 April 2019 to 10 April 2069, for repair and renovation purposes related to production and business. The land lease price is adjusted every 5 years according to the price stipulated by the Provincial People's Committee at the time of each new lease term.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

18. OFF-STATEMENT OF FINANCIAL POSITION ITEMS (CONT'D)

b) Off-statement of financial position monitoring of offsetting receivables and payables

Pursuant to the Minutes of the Board of Management Meeting No. 08/2026/BBHDQT-VMD dated 28 April 2026 of Vimedimex Medi-Pharma Joint Stock Company, the Board of Management resolved to monitor other receivables and other payables of an offsetting nature outside the statement of financial position.

Accordingly, the Company derecognised all other receivables from the separate statement of financial position as at 30 June 2026 and monitors them off the statement of financial position. The Board of Management and the Board of General Directors of the Company are continuing to carry out the necessary procedures to recover these receivables; upon recovery, the Company will deal with them in accordance with the prevailing laws and regulations.

At the same time, the Company derecognised the other payables corresponding to the above other receivables from the statement of financial position and monitors them off the statement of financial position. These payables will only be reinstated in the statement of financial position when the Company recovers the related receivables and clearly identifies the corresponding payees in accordance with the provisions of law. Where the related payees cannot be identified, the Company will recognise these amounts in other income in accordance with the prevailing accounting regulations.

As at 30 June 2026, the balance of the offsetting receivables and payables monitored by the Company off the statement of financial position was VND 947,836,910,261

19. REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	Current period (VND)	Prior period (VND)
- Revenue from sales of goods	67,073,302,149	479,755,906,997
- Revenue from cooperation contracts with the National Lung Hospital	5,504,246,951	20,073,698,728
- Revenue from service provision and investment property business	51,105,345,983	44,388,484,247
Total	123,682,895,083	544,218,089,972

20. COST OF GOODS SOLD

	Current period (VND)	Prior period (VND)
- Cost of goods sold	45,439,876,893	443,023,050,056
- Cost of cooperation contract with the National Lung Hospital	-	23,216,323,409
- Cost of services provided and investment property business	20,890,759,280	24,845,684,316
Total	66,330,636,173	491,085,057,781

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

21. FINANCE INCOME

	Current period (VND)	Prior period (VND)
- Interest on deposits and loans	10,153,268,469	5,335,274,180
- Dividends and profit distributions	575,000,000	172,500,000
- Foreign exchange gains	-	16,258,853
Total	10,728,268,469	5,524,033,033

22. SELLING EXPENSES

	Current period (VND)	Prior period (VND)
- Personnel costs	93,374,750	10,764,682,507
- Costs of raw materials, supplies, and tools	-	207,530,985
- Fixed asset depreciation expenses	-	3,709,949,281
- Outsourced service costs	741,807,150	20,604,620,070
- Other cash expenses	-	728,892,387
Total	835,181,900	36,015,675,230

23. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period (VND)	Prior period (VND)
- Employee expenses	8,922,606,605	6,834,891,862
- Administrative materials expenses	350,748,747	209,077,135
- Depreciation of fixed assets	1,583,541,500	1,348,733,689
- Taxes, fees and charges	4,808,698,444	1,200,155,568
- Reversal of provision for doubtful receivables	-	(2,566,660,193)
- Outsourced service costs	2,896,591,202	1,687,812,160
- Other cash expenses	137,139,105	1,847,734,660
Total	18,699,325,603	10,561,744,881

24. OTHER EXPENSES

	Current period (VND)	Prior period (VND)
- Late payment penalties	204,833,333	76,002,324
- Other expenses	-	218,598,772
Total	204,833,333	294,601,096

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

25. CURRENT CORPORATE INCOME TAX EXPENSE

	<u>Current period (VND)</u>	<u>Prior period (VND)</u>
- Current Corporate Income Tax Expense at the Parent Company	5,053,762,691	1,934,776,164
- Current Corporate Income Tax Expense at the Subsidiary Company	3,411,306,687	728,630,223

26. COSTS OF PRODUCTION AND BUSINESS BY NATURE OF EXPENSE

	<u>Current period (VND)</u>	<u>Prior period (VND)</u>
- Raw material and supply costs	45,766,066,571	23,131,453,860
- Labor costs	9,191,040,619	18,268,218,452
- Taxes, fees, and charges	5,008,286,107	-
- Fixed asset depreciation costs	3,075,395,442	6,168,649,870
- Outsourced service costs	22,687,110,923	30,435,777,439
- Other cash expenses	662,680,355	19,201,988,408
Total	<u><u>86,390,580,017</u></u>	<u><u>97,206,088,029</u></u>

27. BASIC/ DILUTED EARNINGS PER SHARE

27.1 BASIC EARNINGS PER SHARE

	<u>Current period</u>	<u>Prior period</u>
Accounting profit after corporate income tax	30,269,888,357	9,924,727,093
Downward adjustments: Appropriations to funds	-	-
Profit attributable to holders of ordinary shares	30,269,888,357	9,924,727,093
Weighted average number of ordinary shares	15,440,268	15,440,268
Number of ordinary shares issued after the end of the accounting period	-	-
Total number of ordinary shares	15,440,268	15,440,268
Earning per share (VND/share)	<u><u>1,960</u></u>	<u><u>643</u></u>

27.2 DILUTED EARNINGS PER SHARE

The Board of Management and Board of General Directors assess that there will be no impact from instruments convertible into shares that could dilute the share value in the upcoming period; therefore, the diluted earnings per share for the period from 01 January 2026 and 30 June 2026 is equal to the basic earnings per share.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

28. INFORMATION ON RELATED PARTIES

No.	Related party	Relationship
1	Vimedimex 2 Pharmaceutical JSC	Major shareholder
2	Vimedimex Pharmaceutical Distribution Center Co.,L	Subsidiary
3	Vimedimex Binh Duong One Member Co.,Ltd	Subsidiary
4	Vimedimex Pharmaceutical Co.,Ltd	Subsidiary
5	Vimedimex Pharmaceutical Group JSC	Related party of a member of the Board of Management
6	Vimedimex Pharmaceutical Materials Co.,Ltd	Related party of a member of the Board of Management
7	Vimedimex Hoa Binh Real Estate Co.,Ltd	Related party of a member of the Board of Management
8	Hoa Binh Securities JSC	Related party of a member of the Board of Management

28.1 TRANSACTIONS WITH RELATED PARTIES

	Current period (VND)	Prior period (VND)
Purchase of goods and services	1,062,667,883	984,619,786
- Vimedimex Hoa Binh Real Estate Co., Ltd.	1,062,667,883	984,619,786
Distribution of Business Cooperation Profits	6,110,725,991	6,226,043,788
- Hoa Binh Securities Joint Stock Company	6,110,725,991	6,226,043,788

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

29. OTHER INFORMATION

POTENTIAL ASSETS - POTENTIAL DEBT AT CITILIGHT BUILDING AT 45 VO THI SAU

On 24 February 2020, the Company issued Official Letter No. 1421/2020/CV-VMD providing official information to press agencies regarding the Citilight Building at 45 Vo Thi Sau Street. The letter stated that the Company had temporarily suspended all activities related to the payment of rental fees for commercial areas at the Citilight Building at 45 Vo Thi Sau Street, as well as other activities arising from the capital contribution process for the construction of the Building, in order to review the entire capital contribution process, settlement of construction costs, allocation of floor areas, management and operation, and profit distribution. Pursuant to Resolution No. 01/2026/NQDHDCD-VMD dated 12 June 2026 of the 2026 Annual General Meeting of Shareholders of Vimedimex Medi-Pharma Joint Stock Company, the General Meeting of Shareholders approved the reporting of the matter to the Ministry of Health and the request for the State Audit Office of Vietnam to audit the investment, construction, management and operation of the 45 Vo Thi Sau Building for the period from 2004 to 2019.

EVENTS AFTER THE REPORTING PERIOD

There are no events after the reporting date that require adjustment or disclosure in these financial statements.

OTHER MATTERS

Pursuant to Resolution No. 01/2026/NQDHDCD-VMD dated 12 June 2026 of the 2026 Annual General Meeting of Shareholders of Vimedimex Medi-Pharma Joint Stock Company, the General Meeting of Shareholders approved a number of matters relating to the results of the overall review of the Company's capital position, assets and liabilities:

- The Company has recognised receivables relating to the attribution of responsibility to certain individuals who were former members of the Company's management, together with other losses, with a total value of approximately VND 1,763.7 billion, and has concurrently recognised corresponding offsetting liabilities with a total value of approximately VND 1,763.5 billion. The General Meeting of Shareholders approved the policy of agreeing on a solution for the write-off of the offsetting liabilities and the restructuring of the liabilities of Vimedimex Medi-Pharma Joint Stock Company. Accordingly, any debts recovered in the future, if any, will be recognised in other income when the recognition criteria are met.
- On the basis of the results of the above review, the Board of Management issued a Resolution requiring the Board of General Directors to reclassify all differences between receivables, payables and other assets to the item "Other long-term payables". The balance of this item as at 30 June 2026 was approximately VND 767 billion.

The Board of Management and the Board of General Directors of the Company confirm that the above matters arose from acts carried out by certain individuals who were former members of the Company's management, and that the individuals concerned shall bear responsibility for any consequences arising (if any). Accordingly, these matters do not affect the financial position and the results of operations of the Company for the period from 01 January 2026 to 30 June 2026.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (CONT'D)

(These notes are an integral part of and should be read in conjunction with the consolidated financial statements)

30. COMPARATIVE FIGURES

The comparative figures represent the amounts reported in the audited interim consolidated financial statements of the Company for the financial year ended 31 December 2025, and the amounts reported in the reviewed interim consolidated financial statements of the Company for the period from 01 January 2025 to 30 June 2025.

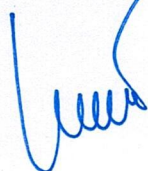
Application of the new accounting system

Effective 01 January 2026, the Company adopted Circular No. 99/2025/TT-BTC dated 27 October 2025, issued by the Ministry of Finance, providing guidance on the Vietnamese Corporate Accounting System, and Circular No. 43/2026/TT-BTC, amending and supplementing certain articles of Circular No. 202/2014/TT-BTC regarding the preparation and presentation of consolidated financial statements. Consequently, certain items in the Company's consolidated financial statements for the prior period have been restated to align with the presentation requirements set forth in Circular No. 99/2025/TT-BTC and Circular No. 43/2026/TT-BTC.

The effects of the application of the new accounting system on the comparative figures in the financial statements are as follows:

Reported figures as at 01 January 2026			Reclassified figures as at 01 January 2026		
Item	Codes	01/01/2026	Item	Codes	01/01/2026
Provision for long-term investments	254	(10,799,722,346.00)	Provision for impairment of long-term investments	264	(10,799,722,346.00)

Approved, 28 August 2026



Vu Ngoc Tuan
Preparer



Nguyen Thi Loan
Chief Accountant



Tran My Linh
General Director