VIET NAM VETERINARY PRODUCTS
JOINT STOCK COMPANY
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2026 TO 30 JUNE 2026

July 2026

TABLE OF CONTENTS

STATEMENT OF THE EXECUTIVE MANAGEMENT

The Executive Management of Viet Nam Veterinary Products Joint Stock Company (hereinafter referred to as "the Company") presents this report together with the Company's interim separate financial statements for the period from 01 January 2026 to 30 June 2026.

BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The members of the Board of Directors and Board of Management, Chief Accountant who held office during the accounting period from 01 January 2026 to 30 June 2026 and up to the date of this report are as follows:

Board of Directors

Mr. Nguyen Anh Tuan	Chairman of the Board of Directors
Mr. Nguyen Viet Hoang	Member
Ms. Tran Thi Bich Ngoc	Member

Board of Management and Chief Accountant

Ms. Nguyen Thi Thu Hung	Director
Ms. Nguyen Thi Thu Ha	Chief Accountant

EVENTS OCCURRING AFTER THE END OF THE ACCOUNTING PERIOD

The Company's Executive Management confirms that no significant events have occurred after the end of the accounting period that would materially affect, require adjustment to, or necessitate disclosures in these interim separate financial statements.

THE AUDITOR

The accompanying interim separate financial statements have been reviewed by UHY Auditing and Consulting Company Limited.

THE EXECUTIVE MANAGEMENT'S STATEMENT OF RESPONSIBILITY

The Company's Executive Management is responsible for preparing the interim separate financial statements that give a true and fair view of the Company's financial position as at 30 June 2026, as well as its separate results of operations and its separate cash flows for the accounting period from 01 January 2026 to 30 June 2026, in accordance with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of financial statements. In preparing these separate financial statements, the Executive Management is required to:

- Select suitable accounting policies and then 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 separate financial statements;
- Prepare the separate financial statements on a going concern basis unless it is inappropriate to presume that the Company will continue as a going concern;
- Design and implement an effective system of internal control to ensure preparation and fair presentation of the financial statements and to mitigate the risks of material misstatement due to fraud or error.

STATEMENT OF THE EXECUTIVE MANAGEMENT (CONT'D)

THE EXECUTIVE MANAGEMENT'S STATEMENT OF RESPONSIBILITY (CONT'D)

The Executive Management confirms that the Company has complied with the above requirements in preparing and presenting the separate financial statements.

The Executive Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the separate financial position of the Company and for ensuring that the separate financial statements comply with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of the separate financial statements. 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.

OTHER COMMITMENTS

The Executive Management confirms that the Company has fully complied with its regulatory disclosure obligations as stipulated in Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance on disclosing information in the Securities Market, as amended and supplemented by Circular No. 68/2024/TT-BTC dated 18 September 2024, Circular No. 18/2025/TT-BTC dated 26 April 2025. Furthermore, The company complies with the regulations in Government Decree No. 155/2020/NĐ-CP dated 31 December 2020, detailing the implementation of several articles of the Securities Law as amended and supplemented by Decree No. 245/2025/ND-CP dated 11 September 2025, and Circular No. 116/2020/TT-BTC dated 31 December 2020, of the Ministry of Finance guiding several articles on corporate governance applicable to public companies under Decree No. 155/2020/NĐ-CP.

For and on behalf of the Executive Management,

M.S.D.N:0100102326-C.T.C.P
CÔNG TY
CỔ PHẦN
THUỐC THÚ Y
TRUNG ƯƠNG I
THÀNH PHỐ HÀ NỘI

Nguyen Anh Tuan
Chairman of the Board of Directors
Hanoi, 28 July 2026

UHY
Connect to possibility

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No. 827/2026/UHY-BCSX

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

On the interim separate financial statements of Viet Nam Veterinary Products Joint Stock Company
For the period from 01 January 2026 to 30 June 2026

To: **The Shareholders**
The Executive Management
Viet Nam Veterinary Products Joint Stock Company

We have reviewed the separate financial statements of Viet Nam Veterinary Products Joint Stock Company (hereinafter referred to as " the Company") which were prepared on 28 July 2026, as set out on page 06 to 30, including: Interim separate statement of financial position as at 30 June 2026, the interim separate income statement and the interim separate cash flow statement for the period from 01 January 2026 to 30 June 2026 and the notes to the interim separate financial statements.

The Executive Management's responsibility

The Executive Management of the Company is responsible for the true and fair preparation and presentation of the separate financial statements in conformity with the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant legal regulations on the preparation and presentation of the separate financial statements and for such internal control as the Executive Management determines is necessary to enable the preparation and presentation of the separate financial statements that are free from material misstatements, whether due to fraud or error.

Responsibilities of the Auditors

Our responsibility is to express a conclusion on these interim separate financial statements based on the results of our review. We conducted our review in accordance with Vietnamese Standards on Review Contract No. 2410 - Review of interim financial information performed by the independent auditor of the entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less 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.

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION (CONT'D)

Conclusion of the Auditors

Base on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not give a true and fair view, in all material respects, of the interim financial position of Viet Nam Veterinary Products Joint Stock Company as at 30 June 2026, as well as its interim separate results of operations and interim separate cash flows of the Company for the period from 01 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant legal regulations on preparation and presentation of the interim separate financial statements.

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN UHY
UHY
MSDN: 0102021062
THÀNH PHỐ HÀ NỘI

Nguyen Minh Long
Deputy General Director
Auditor's Practicing Certificate No. 0666-2023-112-1
For and on behalf of
UHY AUDITING AND CONSULTING COMPANY LIMITED
Hanoi, 28 July 2026

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

ASSETS	Codes	Notes	Closing balance VND	Opening balance VND
CURRENT ASSETS	**100**		**40,675,964,455**	**40,640,895,187**
Cash and cash equivalents	**110**		**1,415,814,771**	**1,428,646,875**
Cash	111	V.1	1,415,814,771	1,428,646,875
Short-term receivables	**130**		**39,127,593,190**	**39,079,691,818**
Short-term trade receivables	131	V.4	1,642,934,130	1,589,477,758
Short-term advances to suppliers	132	V.5	679,354,252	684,909,252
Other short-term receivables	135	V.6	42,504,756,802	42,504,756,802
Provision for doubtful short-term receivables	136	V.7	(5,699,451,994)	(5,699,451,994)
Other current assets	**160**		**132,556,494**	**132,556,494**
Deductible value added tax	162		132,556,494	132,556,494
NON-CURRENT ASSETS	**200**		**83,927,013,427**	**83,501,709,011**
Long-term receivables	**210**		**9,621,948,409**	**9,621,948,409**
Long-term trade receivables	211	V.4	9,621,948,409	9,621,948,409
Fixed assets	**220**		**3,429,941,967**	**3,548,981,985**
Tangible fixed assets	221	V.8	3,429,941,967	3,548,981,985
- Cost	*222*		*12,777,713,653*	*13,921,621,542*
- Accumulated depreciation	*223*		*(9,347,771,686)*	*(10,372,639,557)*
Intangible fixed assets	227	V.2	-	-
- Cost	*228*		*59,500,000*	*59,500,000*
- Accumulated amortization	*229*		*(59,500,000)*	*(59,500,000)*
Long-term assets in progress	**250**		**871,100,328**	**324,074,074**
Construction in progress	252		871,100,328	324,074,074
Long-term financial investments	**260**	**V.3**	**70,000,000,000**	**70,000,000,000**
Investments in subsidiaries	261		70,000,000,000	70,000,000,000
Investments in other entities	263		866,640,000	866,640,000
Provision for impairment of long-term investments in other entities	264		(866,640,000)	(866,640,000)
Other long-term assets	**270**		**4,022,723**	**6,704,543**
Long-term prepaid expenses	271		4,022,723	6,704,543
TOTAL ASSETS	**280**		**124,602,977,882**	**124,142,604,198**

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION (CONT'D)

As at 30 June 2026

RESOURCES	Codes	Notes	Closing balance VND	Opening balance VND
LIABILITIES	**300**		**17,504,874,333**	**17,749,515,361**
Current liabilities	**310**		**16,965,874,333**	**17,210,515,361**
Short-term trade payables	311	V.9	9,733,337,121	9,922,084,946
Taxes and other payables to the State Budget	314	V.12	537,690,173	562,492,775
Payables to employees	315		1,177,395,018	1,229,288,018
Short-term accrued expenses	316	V.10	1,747,223,631	1,730,506,232
Other short-term payables	320	V.11	3,719,693,791	3,715,608,791
Bonus and welfare fund	323		50,534,599	50,534,599
Non-current liabilities	**330**		**539,000,000**	**539,000,000**
Other long-term payables	338	V.11	539,000,000	539,000,000
OWNERS' EQUITY	**400**	**V.13**	**107,098,103,549**	**106,393,088,837**
Share capital	411		162,499,690,000	162,499,690,000
- Ordinary shares with voting rights	*411a*		*162,499,690,000*	*162,499,690,000*
Other equity	414		278,962,752	278,962,752
Treasury shares	415		(130,000)	(130,000)
Development investment funds	418		304,406,186	304,406,186
Retained earnings	420		(55,984,825,389)	(56,689,840,101)
- Accumulated retained earnings brought forward	*420a*		*(56,689,840,101)*	*(64,943,078,419)*
- Retained earnings for the current year	*420b*		*705,014,712*	*8,253,238,318*
TOTAL RESOURCES	**440**		**124,602,977,882**	**124,142,604,198**

Approved, 28 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Thi Phuong	Nguyen Thi Thu Ha	Nguyen Anh Tuan

M.S.D.N: 0100102326 - C.T.C.P CÔNG TY CỔ PHẦN THUỐC THÚ Y TRUNG ƯƠNG I THÀNH PHỐ HÀ NỘI

INTERIM SEPARATE 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**	**V.15**	**2,419,853,973**	**2,353,715,574**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		**2,419,853,973**	**2,353,715,574**
Cost of goods sold	**11**	**V.16**	**70,321,776**	**70,321,822**
Gross profit from sale of goods and rendering of services	**20**		**2,349,532,197**	**2,283,393,752**
Gain/loss on the sale and disposal of investment property	**21**		-	-
Financial income	22	V.17	258,175	357,903,473
Financial expenses	23	V.18	6,967,112	54,600,197
In which: Interest expenses	*24*		-	-
Selling expenses	25		-	-
General and administrative expenses	26	V.19	1,435,849,601	1,389,048,740
Operating profit	**30**		**906,973,659**	**1,197,648,288**
Other income	31		45,454,654	-
Other expenses	32		42,827,938	54,000,000
Other profit/loss	**40**		**2,626,716**	**(54,000,000)**
Net profit before tax	**50**		**909,600,375**	**1,143,648,288**
Current Corporate income tax expenses	51	V.21	204,585,663	167,937,010
Deferred Corporate income tax expenses	52		-	-
Net profit after tax	**60**		**705,014,712**	**975,711,278**

Approved, 28 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Thi Phuong	**Nguyen Thi Thu Ha**	**Nguyen Anh Tuan**

M.S.D.N: 0100102326 - C.T.C. CÔNG TY CỔ PHẦN THUỐC THÚ Y TRUNG ƯƠNG I THÀNH PHỐ HÀ NỘI

INTERIM SEPARATE 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**		**909,600,375**	**1,143,648,288**
Adjustments for				
Depreciation and amortization	02		119,040,018	127,437,620
Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies	04		6,967,112	54,600,197
Gain/loss from investing activities	05		(50,000,000)	(357,763,239)
Operating profit before changes in working capital	***08***		***985,607,505***	***967,922,866***
Increase, decrease in receivables	09		(47,901,372)	174,782,589
Increase, decrease in inventories	10		-	6,558,329
Increase, decrease in payables (excluding interest payable, corporate income tax payable)	11		(221,091,257)	(324,478,873)
Increase, decrease in prepaid expenses	12		2,681,820	(9,386,363)
Corporate income tax paid	15		(235,110,338)	(42,997,854)
Net cash flows from operating activities	***20***		***484,186,358***	***772,400,694***
Cash flows from investing activities				
Cash payments for acquisition of fixed assets and other long-term assets	21		(547,026,254)	(10,727,273)
Cash proceeds from disposals of fixed assets and other long-term assets	22		50,000,000	-
Net cash flows from investing activities	***30***		***(497,026,254)***	***(10,727,273)***
Cash flows from financing activities				
Net cash flows during the period	**50**		**(12,839,896)**	**761,673,421**
Opening balance of cash and cash equivalents	**60**	**V.1**	**1,428,646,875**	**52,360,005**
Effect of exchange rate changes	61		7,792	-
Closing balance of cash and cash equivalents	**70**	**V.1**	**1,415,814,771**	**814,033,426**

Approved, 28 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Thi Phuong	Nguyen Thi Thu Ha	Nguyen Anh Tuan

M.S.D.N:0100102326 CÔNG TY CỔ PHẦN THUỐC THÚ Y TRUNG ƯƠNG I T.C.P THÀNH PHỐ HÀ NỘI

I. COMPANY OVERVIEW

1. STRUCTURE OF OWNERSHIP

Viet Nam Veterinary Products Joint Stock Company (hereinafter referred to as "the Company") is an enterprise established through the transformation from a state-owned enterprise into a joint stock company. The Company operates under the Business Registration Certificate No. 0100102326 issued by the Department of Planning and Investment of Hanoi City on 7 June 2000. During the course of operations, changes in the Company's business functions, charter capital and head office have been approved by the Hanoi Department of Planning and Investment in the Business Registration Certificate, as amended from the first to the fifteenth amendments dated 15 December 2023.

The actual contributed charter capital according to the Business Registration Certificate of the Company as of 30 June 2026 is VND 162,499,690,000 (One hundred sixty-two billion, four hundred ninety-nine million, six hundred ninety thousand Vietnamese dong).

The Company's head office is located at No. 88, Truong Chinh Street, Kim Lien Ward, Hanoi.

2. PRINCIPAL BUSINESS ACTIVITIES

During the accounting period from 01 January 2026 to 30 June 2026, the Company's principal business activity was leasing business premises.

3. NORMAL BUSINESS CYCLE

The Company's normal business cycle does not exceed 12 months.

4. COMPANY STRUCTURE

The Company solely invests in Central Veterinary Company Limited, headquartered in Binh Luong Hamlet, Nhu Quynh Commune, Hung Yen Province. The subsidiary's principal business activities include the production, business of veterinary medicines and distribution of vaccines.

As at the end of the accounting period, the Company's capital contribution ratio in the subsidiary is 100%, and the voting rights and interest held are equivalent to the capital contribution ratio.

The Company has a dependent unit in Ho Chi Minh, which operates without legal entity status.

5. STATEMENT ON THE COMPARABILITY OF INFORMATION IN SEPARATE FINANCIAL STATEMENTS

The comparative figures in the interim separate statement of financial position and the corresponding notes are those from the Company's audited financial statements for the financial year ended 31 December 2025. The comparative figures in the interim separate income statement, the interim separate cash flows statement and the corresponding notes are those from the Company's reviewed interim financial statements for the six-month period ended 30 June 2025.

With effect from 01 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance providing guidance on the Vietnamese Corporate Accounting System. Accordingly, certain comparative figures have been reclassified and restated, where appropriate, to conform to the presentation requirements prescribed by Circular No. 99/2025/TT-BTC.

6 EMPLOYEES

As at the end of the accounting period, the Company had 04 employees (the corresponding figure at the beginning of the period was 04 employees).

II. FINANCIAL YEAR AND ACCOUNTING CURRENCY

1. FINANCIAL YEAR

The financial year of the Company begins on 01 January and ends on 31 December each year. The accompanying interim separate financial statements have been prepared for the period from 1 January 2026 to 30 June 2026.

2 ACCOUNTING CURRENCY

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

III. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

1. APPLIED ACCOUNTING STANDARDS AND REGULATIONS

The Company applies Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance providing guidance on the Vietnamese Corporate Accounting System, the guidance circulars for the implementation of Vietnamese Accounting Standards, and other relevant legal regulations on the preparation and presentation of the interim financial statements.

The accompanying interim financial statements are not intended to reflect the financial position, the results of operations, and the cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

2. STATEMENT OF COMPLIANCE WITH ACCOUNTING STANDARDS AND REGULATIONS

The Executive Management ensures compliance with the requirements of the Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, the implementing guidance circulars on accounting standards issued by the Ministry of Finance, and relevant legal regulations on the preparation and presentation of the interim financial statements.

In addition to the interim separate financial statements, the Company also prepares interim consolidated financial statements in accordance with the requirements on the preparation and presentation of interim consolidated financial statements. Users of these interim separate financial statements should read them together with the interim consolidated financial statements to obtain sufficient information about the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group as a whole.

3. APPLICATION OF THE NEW GUIDANCE ON THE VIETNAMESE CORPORATE ACCOUNTING SYSTEM

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the Vietnamese Corporate Accounting System. Circular 99 takes effect from 1 January 2026 and applies to financial years beginning on or after 1 January 2026.

The Company has applied the relevant requirements of Circular 99 from 1 January 2026 on a non-retrospective basis, with corresponding reclassification of certain line items, except where Circular 99 specifically provides otherwise.

IV. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted by the Company in the preparation of these financial statements are as follows:

1. BASIS AND PREPARATION OF FINANCIAL STATEMENTS

The interim financial statements are prepared on the accrual basis of accounting (except for cash flow information).

The dependent units have their own accounting systems but operate under a dependent accounting system. The Company's interim separate financial statements are prepared based on the aggregation of the interim financial statements of its dependent units. Intercompany transactions and balances among dependent units are eliminated in the preparation of the interim separate financial statements.

2. ACCOUNTING ESTIMATES

The preparation of financial statements in accordance with the Vietnamese Accounting Standards requires the Executive Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenues and expenses throughout the financial year. Actual results may differ from these estimates and assumptions.

3. FOREIGN CURRENCIES

Foreign currency transactions are translated into the accounting currency using the exchange rates prevailing at the transaction dates. Monetary items denominated in foreign currencies outstanding at the end of the accounting period are translated using the exchange rates prevailing at the reporting date.

Exchange differences arising during the period from foreign currency transactions are recognised in financial income or financial expenses. Exchange differences arising from the retranslation of monetary items denominated in foreign currencies at the end of the accounting period, after offsetting exchange gains and exchange losses, are recognised in financial income or financial expenses.

The exchange rates used to translate foreign currency transactions are the actual exchange rates prevailing at the transaction dates. The actual exchange rates applicable to foreign currency transactions are determined as follows:

- For foreign currency purchase and sale transactions (spot contracts, forward contracts, futures contracts, option contracts and swap contracts): the exchange rate specified in the foreign currency purchase and sale contract entered into between the Company and the bank.
- Where the contract does not specify the settlement exchange rate: the actual exchange rate at the transaction date is the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly conducts transactions.

The exchange rate used for the retranslation of monetary items denominated in foreign currencies at the reporting date is the average transfer buying and selling exchange rate of the commercial bank with which the Company regularly conducts transactions at the end of the accounting period. For balances of demand deposits denominated in foreign currencies, the Company retranslates all monetary items denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the foreign currency deposit accounts are maintained. The Company does not retranslate part or all of foreign currency-denominated receivables for which a provision for doubtful debts has been recognised.

4. CASH AND CASH EQUIVALENTS

Cash includes cash on hand and demand deposits.

5. FINANCIAL INVESTMENTS

Investment in subsidiaries

A subsidiary is an entity controlled by the Company. Control is achieved when the Company has the power to govern the financial and operating policies of the investee to obtain economic benefits from its activities.

Investments in equity instruments of other entities

Investments in equity instruments of other entities comprise investments in equity instruments of investees over which the Company has neither control, joint control nor significant influence.

Investments in equity instruments of other entities are initially recognised at cost, including the purchase price or capital contribution together with transaction costs directly attributable to the acquisition of the investments. Dividends and profits earned before the acquisition of the investment are deducted from the carrying amount of the investment. Dividends and profits earned after the acquisition are recognised as income. Dividends received in the form of shares are recorded only as an increase in the number of shares held, without recognising the value of the shares received.

A provision for impairment in equity instruments of other entities is recognised at the time of preparing the financial statements when the investments show an impairment in value compared to their original cost. The Company makes provision for impairment as follows:

- For investments in listed shares or investments whose fair value can be determined reliably, the provision is based on the market value of the shares.
- For investments whose fair value cannot be determined reliably as at the reporting date, the provision is recognised based on the loss incurred by the investee, at an amount equal to the difference between the total actual contributed capital of all investors in the investee and its net assets, multiplied by the Company's ownership percentage of the total actual contributed capital of all investors in the investee.

Any increase or decrease in the provision for impairment of investments in equity instruments of other entities at the financial year-end is recognised in financial expenses.

6 RECEIVABLES

Receivables are presented at their carrying amount net of any provision for doubtful debts.

The classification of receivables is based on the following principles:

- Trade receivables represent commercial receivables arising from sales transactions between the Company and independent customers.
- Other receivables represent non-commercial receivables that are not related to sales transactions.

The provision for doubtful debts is made by the Company for receivables that are overdue as specified in economic contracts, contractual commitments, or debt commitments, which the Company has attempted to collect multiple times without success. The overdue period of a receivable is determined based on the original repayment term stated in the initial sales or purchase contract, without considering any debt extension agreed between the parties. Provision is also made for receivables that are not yet due but where the debtor has gone bankrupt, is undergoing dissolution procedures, is missing, or has fled. The provision is reversed when the debts are recovered.

Any increase or decrease in the provision for doubtful debts at the closing date of the financial statements is recorded as general and administrative expenses.

7. TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets comprises all expenditures incurred by the Company to bring the asset to its intended working condition. Subsequent expenditures after initial recognition are only capitalised if it is certain that these expenditures will increase the future economic benefits derived from the asset. Any costs that do not meet this criterion are recognised as expenses in the year in which they are 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 life. The specific depreciation period is as follows:

Asset category	*Estimated useful life (years)*
- Buildings and structures	08 - 35
- Machinery and equipment	05 - 10
- Transportation and transmission equipment	07 - 12
- Office equipment and management tools	03 - 15

8. INTANGIBLE FIXED ASSETS

Intangible fixed assets are presented at cost and in the balance sheet at cost, accumulated amortisation, and net carrying amount.

The cost of intangible fixed assets includes all expenditures incurred by the Company to bring the asset to its intended use. Costs related to intangible fixed assets incurred after initial recognition are recorded as 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.

When intangible fixed assets are sold or disposed of, their cost and accumulated amortisation are derecognised, and any gains or losses arising from the disposal are recognised as income or expense for the year. The Company's intangible fixed asset is accounting software, which is amortised over a period of 3 years.

9. PAYABLES AND ACCRUED EXPENSES

Payables and accrued expenses are recognised at the value of the present obligations that the Company is required to settle in the future, arising from transactions for goods purchased or services received. Accrued expenses are recognised based on reasonable and reliable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses and other payables is made according to the following principles:

- Trade payables represent commercial liabilities arising from the purchase of goods, services, and assets where the seller is an independent entity from the Company, including payables between the parent company and subsidiaries.
- Accrued expenses represent liabilities for goods and services received from suppliers or provided to customers but not yet paid due to the absence of invoices or incomplete accounting documentation, together with other accrued operating expenses.
- Other payables represent non-commercial payables that are not related to transactions involving the purchase, sale, or supply of goods and services.

Payables are monitored in detail by each counterparty and by maturity.

10. OWNERS' EQUITY

Share capital is recognised based on the actual capital contributions made by shareholders.

Other owners' equity is formed from appropriations of business results, asset revaluation, and the residual amount between the fair value of assets received as donations, gifts, or sponsorships and related taxes payable (if any).

When the Company repurchases its owned shares, the consideration paid, including directly attributable transaction costs, is recognised as treasury shares and presented as a deduction from equity. Upon reissuance, the difference between the reissuance price and the carrying value of treasury shares is recognised in "Share premium".

11. PROFIT DISTRIBUTION

Profit after corporate income tax is distributed to shareholders after appropriations to funds in accordance with the Company's Charter and legal regulations, and upon approval by the General Meeting of Shareholders.

The distribution of profits to owners takes into consideration non-cash items included in undistributed post-tax profits that may affect cash flows and the Company's ability to pay dividends, such as gains arising from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-cash items.

Dividends are recognised as a liability when they are approved by the General Meeting of Shareholders. The list of shareholders entitled to receive dividends is determined by the Vietnam Securities Depository and Clearing Corporation.

12. REVENUE AND INCOME RECOGNITION

The Company's revenue includes revenue from leasing business premises.

Revenue from rendering of services

Revenue from the rendering of services is recognised when all of the following conditions are satisfied:

- The revenue can be measured reliably. Where contracts provide customers with the right to return purchased services subject to specified conditions, revenue is recognised only when such conditions no longer exist, and the customer no longer has the right to cancel the services;
- It is probable that the economic benefits associated with the service transaction will flow to the Company;
- The stage of completion of the transaction at the reporting date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Financial income

Interest on bank deposits is recognised based on periodic statements issued by the bank, while interest income from loans is recognised on a time-apportioned basis using the applicable interest rates for each period.

Dividends and distributed profits

Dividends and distributed profits are recognised when the Company's right to receive such dividends or profits arising from capital contributions is established. Share dividends are recognised only by recording an increase in the number of shares held, without recognising the value of the shares received.

13. FINANCIAL EXPENSES

Financial expenses recognised in the income statement are the total financial expenses incurred during the period, not offset against financial income, comprising exchange differences…

14. TAX AND OTHER PAYABLES TO THE STATE BUDGET

Value-added tax (VAT)

The Company declares and calculates VAT in accordance with the provisions of prevailing tax laws.

Corporate income tax

Corporate income tax represents the total amount of current tax payable.

Current income tax payable is calculated based on taxable income for the year. Taxable income differs from the net profit presented in the income statement as it excludes taxable or deductible income and expenses in other years (including carry-forward losses, if any), and also excludes non-taxable or non-deductible items.

Corporate income tax is calculated at the effective tax rate of 20% on taxable income as at the end of the financial year.

The Company's income tax determination is based on prevailing tax regulations. However, these regulations are subject to change over time, and the final determination of corporate income tax depends on the results of inspections conducted by the relevant tax authorities.

Other taxes

The Company declares and pays other applicable taxes and fees to local tax authorities in compliance with current Vietnamese tax laws.

15. RELATED PARTIES

Related parties are entities or individuals that have control or significant influence over the financial and operating policy decisions of another party. Related parties include:

- Entities that have control, are controlled directly or indirectly through one or more intermediaries, or are under common control with the Company. This includes the parent company, subsidiaries within the Group, joint ventures, jointly controlled entities, and associates.
- Individuals who, directly or indirectly, hold voting rights in the reporting entities that result in significant influence over such entities. This also includes key management personnel responsible for planning, directing, and controlling the Company's activities, as well as their close family members.
- Entities in which the aforementioned individuals directly or indirectly hold voting rights or have significant influence.

When assessing related party relationships, the substance of the relationship is considered rather than merely the legal form.

V. SUPPLEMENTARY INFORMATION TO THE ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	Closing balance VND	Opening balance VND
- Cash on hand	817,380,329	1,396,240,449
- Demand deposits	598,434,442	32,406,426
Military Commercial Joint Stock Bank – Tay Ho Branch	*517,255,956*	*14,682,999*
Other banks	*81,178,486*	*17,723,427*
Total	**1,415,814,771**	**1,428,646,875**

2. INTANGIBLE FIXED ASSETS

	Computer Software	Total
	VND	VND
COST		
Opening balance	59,500,000	59,500,000
Closing balance	**59,500,000**	**59,500,000**
ACCUMULATED AMORTISATION		
Opening balance	(59,500,000)	(59,500,000)
Closing balance	**(59,500,000)**	**(59,500,000)**
CARRYING AMOUNT		
Opening balance	-	-
Closing balance	-	-

Details of intangible assets still in use:

No.	Asset name	Amortisation commencement date	Cost VND	Accumulated amortisation VND	Carrying amount VND
1	Accounting software	23/11/2009	59,500,000	59,500,000	-
Total			**59,500,000**	**59,500,000**	**-**

3. FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
	70,866,640,000	**70,000,000,000**	**(866,640,000)**	**70,866,640,000**	**70,000,000,000**	**(866,640,000)**
- Investments in subsidiaries	70,000,000,000	70,000,000,000	-	70,000,000,000	70,000,000,000	-
Central Veterinary Company Limited	*70,000,000,000*	*70,000,000,000*	-	*70,000,000,000*	*70,000,000,000*	-
- Investments in other entities	866,640,000	-	(866,640,000)	866,640,000	-	(866,640,000)
+ Luong My Poultry Breeding Joint Stock Company	*866,640,000*	-	*(866,640,000)*	*866,640,000*	-	*(866,640,000)*
Total	**70,866,640,000**	**70,000,000,000**	**(866,640,000)**	**70,866,640,000**	**70,000,000,000**	**(866,640,000)**

Summary of subsidiary's operations

The Company holds a 100% equity interest in Central Veterinary Company Limited, and its voting rights and beneficial interest are equivalent to its equity interest. The principal activity of Central Veterinary Company Limited during the accounting period is the manufacture and trading of veterinary medicines.

4. TRADE RECEIVABLES

	Closing balance		Opening balance	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
a) Short-term	**1,642,934,130**	**(1,513,702,150)**	**1,589,477,758**	**(1,513,702,150)**
- Dong Giao Plant And Animal Breeding JSC	79,818,093	(79,818,093)	79,818,093	(79,818,093)
- Other parties	1,563,116,037	(1,433,884,057)	1,509,659,665	(1,433,884,057)
b) Long-term	**9,621,948,409**	-	**9,621,948,409**	-
- Central Veterinary Company Limited	9,621,948,409	-	9,621,948,409	-
Total	**11,264,882,539**	**(1,513,702,150)**	**11,211,426,167**	**(1,513,702,150)**

c) Trade receivables with related parties: *Details are presented in Note V.23.1*

5. ADVANCES TO SUPPLIERS

	Closing balance		Opening balance	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
a) Short-term	**679,354,252**	**(679,354,252)**	**684,909,252**	**(679,354,252)**
- Hoang Hai System Technology JSC	549,354,252	(549,354,252)	549,354,252	(549,354,252)
- Ao Sen Investment And Construction Trading JSC	130,000,000	(130,000,000)	130,000,000	(130,000,000)
- Others	-	-	5,555,000	-
b) Long-term	-	-	-	-
Total	**679,354,252**	**(679,354,252)**	**684,909,252**	**(679,354,252)**

6. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
a) Short-term	**42,504,756,802**	**(3,506,395,592)**	**42,504,756,802**	**(3,506,395,592)**
- Other receivables	42,504,756,802	(3,506,395,592)	42,504,756,802	(3,506,395,592)
+ Central Veterinary Company Limited	*38,360,981,502*	-	*38,360,981,502*	-
+ Mr. Le Huu Tuan	*637,379,708*	-	*637,379,708*	-
+ Mr. Nguyen Huy Duc	*629,034,000*	*(629,034,000)*	*629,034,000*	*(629,034,000)*
+ Mr. Do Hoang Hoa	*912,020,000*	*(912,020,000)*	*912,020,000*	*(912,020,000)*
+ Mr. Le Duc Hung	*472,000,000*	*(472,000,000)*	*472,000,000*	*(472,000,000)*
+ Others	*1,493,341,592*	*(1,493,341,592)*	*1,493,341,592*	*(1,493,341,592)*
b) Long-term	-	-	-	-
Total	**42,504,756,802**	**(3,506,395,592)**	**42,504,756,802**	**(3,506,395,592)**

c) Other receivables with related parties: *Details are presented in Note V.23.1*

7. DOUBTFUL RECEIVABLES

	Closing balance (VND)			Opening balance (VND)		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Trade receivables	**1,513,702,150**	**-**	**(1,513,702,150)**	**1,513,702,150**	**-**	**(1,513,702,150)**
+ Mr. Tran Van Diep	*65,276,477*	-	*(65,276,477)*	*65,276,477*	-	*(65,276,477)*
+ Mr. Nguyen Van Thien	*29,920,213*	-	*(29,920,213)*	*29,920,213*	-	*(29,920,213)*
+ Others customers	*1,418,505,460*	-	*(1,418,505,460)*	*1,418,505,460*	-	*(1,418,505,460)*
Prepayment to suppliers	**679,354,252**	**-**	**(679,354,252)**	**679,354,252**	**-**	**(679,354,252)**
+ Hoang Hai system Joint Stock Company	*549,354,252*	-	*(549,354,252)*	*549,354,252*	-	*(549,354,252)*
+ Ao Sen Investment Construction and Trading Joint Stock Compay	*130,000,000*	-	*(130,000,000)*	*130,000,000*	-	*(130,000,000)*
Other receivables	**3,506,395,592**	**-**	**(3,506,395,592)**	**3,506,395,592**	**-**	**(3,506,395,592)**
+ Mr. Nguyen Huy Duc	*629,034,000*	-	*(629,034,000)*	*629,034,000*	-	*(629,034,000)*
+ Mr. Do Hoang Hoa	*912,020,000*	-	*(912,020,000)*	*912,020,000*	-	*(912,020,000)*
+ Mr. Le Duc Hung	*472,000,000*	-	*(472,000,000)*	*472,000,000*	-	*(472,000,000)*
+ Others	*1,493,341,592*	-	*(1,493,341,592)*	*1,493,341,592*	-	*(1,493,341,592)*
Total	**5,699,451,994**	**-**	**(5,699,451,994)**	**5,699,451,994**	**-**	**(5,699,451,994)**

8. TANGIBLE FIXED ASSETS

	Buildings and structures VND	Machinery and equipment VND	Means of transportation VND	Office equipment VND	Total VND
COST					
Opening balance	**8,862,709,301**	**2,313,940,690**	**2,263,650,080**	**481,321,471**	**13,921,621,542**
- Disposals	-	(778,667,335)	(311,990,554)	(53,250,000)	(1,143,907,889)
Closing balance	**8,862,709,301**	**1,535,273,355**	**1,951,659,526**	**428,071,471**	**12,777,713,653**
ACCUMULATED DEPRECIATION					
Opening balance	**(5,313,727,316)**	**(2,313,940,690)**	**(2,263,650,080)**	**(481,321,471)**	**(10,372,639,557)**
- Depreciation for the period	(119,040,018)	-	-	-	(119,040,018)
- Disposals	-	778,667,335	311,990,554	53,250,000	1,143,907,889
Closing balance	**(5,432,767,334)**	**(1,535,273,355)**	**(1,951,659,526)**	**(428,071,471)**	**(9,347,771,686)**
CARRYING AMOUNT					
Opening balance	**3,548,981,985**	-	-	-	**3,548,981,985**
Closing balance	**3,429,941,967**	-	-	-	**3,429,941,967**

The cost of tangible fixed assets that have been fully depreciated but are still in use as of 30 June 2026 is VND 5,856,986,921 (as of 01 January 2026 was VND 7,000,894,810).

Schedule of tangible fixed assets currently in existence and those disposed of or sold:

No.	Asset name	Depreciation commencement date	Cost VND	Accumulated depreciation VND	Carrying amount VND
1	5-storey office building	01/01/1994	1,850,268,522	1,850,268,522	-
2	5-storey house asset No. 4	31/03/2017	1,577,740,764	481,911,242	1,095,829,522
3	5-storey house asset No. 5	31/10/2017	1,356,107,495	391,764,360	964,343,135
4	Other assets		7,993,596,872	6,623,827,562	1,369,769,310
Total			**12,777,713,653**	**9,347,771,686**	**3,429,941,967**

Schedule of disposed tangible fixed assets:

No.	Asset name	Depreciation commencement date	Cost VND	Accumulated depreciation VND	Carrying amount VND
1	PX2 hoist	01/06/2003	45,334,000	45,334,000	-
2	Deep freezer	01/02/2013	314,285,715	314,285,715	-
3	Deep freezer	01/10/2014	104,761,905	104,761,905	-
4	Deep freezer	01/07/2014	314,285,715	314,285,715	-
5	Isuzu motor vehicle 30K 8400	01/03/2018	311,990,554	311,990,554	-
6	Toshiba e-STUDIO 350/352 photocopier	01/06/2018	53,250,000	53,250,000	-
Total			**1,143,907,889**	**1,143,907,889**	**-**

9. TRADE PAYABLES

	Closing balance VND	Opening balance VND
a) Short-term	**9,733,337,121**	**9,922,084,946**
- Thai Son Joint Stock Company	1,384,287,641	1,584,287,641
- China Nam Ninh Light Industry Design & Construction Co., Ltd.	2,067,308,751	2,060,333,847
- Central Veterinary Company Limited	2,499,323,543	2,499,323,543
- Other parties	3,782,417,186	3,778,139,915
b) Long-term	-	-
Total	**9,733,337,121**	**9,922,084,946**

c) Trade payables with related parties: *Details are presented in Note V.23.1*

10. ACCRUED EXPENSES

	Closing balance VND	Opening balance VND
a) Short-term	**1,747,223,631**	**1,730,506,232**
- Sales expenses payable to employees	1,666,404,500	1,666,404,500
- Other accrued expenses	80,819,131	64,101,732
b) Long-term	-	-
Total	**1,747,223,631**	**1,730,506,232**

11. OTHER PAYABLES

	Closing balance VND	Opening balance VND
a) Short-term	**3,719,693,791**	**3,715,608,791**
- Trade union fees	33,004,883	33,004,883
- Social insurance	3,230,000	-
- Health insurance	570,000	-
- Unemployment insurance	285,000	-
- Other payables	3,682,603,908	3,682,603,908
+ Personal income tax deduction for retail customers	*390,212,000*	*390,212,000*
+ Mr. Nguyen Anh Tuan	*136,723,837*	*136,723,837*
+ Mr. Le Duc Lien	*1,370,604,981*	*1,370,604,981*
+ Ms. Nguyen Thi Phuong	*546,956,522*	*546,956,522*
+ Mr. Le Huu Tuan	*747,785,260*	*747,785,260*
+ Other parties	*490,321,308*	*490,321,308*
b) Long-term	**539,000,000**	**539,000,000**
- Long-term mortgages, deposits received	539,000,000	539,000,000
Total	**4,258,693,791**	**4,254,608,791**

12. TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
Taxes and other payables to the State Budget				
a) Short-term	**562,492,775**	**953,755,058**	**978,557,660**	**537,690,173**
- Value added tax	241,616,263	177,356,572	174,222,624	244,750,211
- Corporate income tax	235,110,339	204,585,663	235,110,338	204,585,664
- Personal income tax	4,643,875	19,197,875	16,609,750	7,232,000
- Land tax and land rent	-	552,614,948	552,614,948	-
- Fees, charges and other payables	81,122,298	-	-	81,122,298
b) Long-term	-	-	-	-
Total	**562,492,775**	**953,755,058**	**978,557,660**	**537,690,173**

13. OWNERS' EQUITY

13.1 CHANGES IN OWNERS' EQUITY

Items	Share capital	Other equity	Treasury share	Development investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Opening balance of the prior year	162,499,690,000	278,962,752	(130,000)	304,406,186	(64,943,078,419)	98,139,850,519
- Profit for the previous year	-	-	-	-	8,253,238,318	8,253,238,318
Closing balance of the prior year	162,499,690,000	278,962,752	(130,000)	304,406,186	(56,689,840,101)	106,393,088,837
Opening balance	162,499,690,000	278,962,752	(130,000)	304,406,186	(56,689,840,101)	106,393,088,837
- Profit for the current period	-	-	-	-	705,014,712	705,014,712
Closing balance	162,499,690,000	278,962,752	(130,000)	304,406,186	(55,984,825,389)	107,098,103,549

13.2 DETAILS OF OWNERS' EQUITY

	Closing balance VND	Opening balance VND
- Ms. Nguyen Thi Huong	-	6,702,490,000
- Mr. Le Hai Doan	10,226,140,000	3,052,560,000
- Mr. Le Chi Cuong	10,000,000,000	10,000,000,000
- Mr. Chu Van Chung	20,000,000,000	20,000,000,000
- Vietinbank Fund Management Company Limited	40,000,000,000	40,000,000,000
- Other shareholders	82,273,420,000	82,744,510,000
- Treasury shares	130,000	130,000
Total	**162,499,690,000**	**162,499,690,000**

13.3 OWNER'S EQUITY TRANSACTIONS WITH OWNERS AND DISTRIBUTION OF PROFITS, DIVIDENDS

	Current period VND	Prior period VND
- **Share capital**		
+ Equity at the beginning of the period	162,499,690,000	162,499,690,000
+ Equity increase in the period	-	-
+ Equity decrease in the period	-	-
+ Equity at the end of the period	162,499,690,000	162,499,690,000
- **Dividends paid**	-	-

13.4 SHARES

	Closing balance Share	Opening balance Share
Number of shares to be issued	16,249,982	16,249,982
Number of shares offered to the public	16,249,982	16,249,982
+ *Ordinary shares*	*16,249,982*	*16,249,982*
Number of shares repurchased	13	13
+ *Ordinary shares*	*13*	*13*
Number of shares in circulation	16,249,969	16,249,969
+ *Ordinary shares*	16,249,969	16,249,969
Par value per share (VND/share)	*10,000*	*10,000*

13.5 FUNDS

	Closing balance VND	Opening balance VND
Development investment funds	304,406,186	304,406,186

14. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

	Closing balance	Opening balance
Foreign currencies:		
Dollar (USD)	364.68	371.28

15. REVENUE FROM SALES OF GOODS AND RENDERING OF SERVICES

	Current period VND	Prior period VND
	2,419,853,973	**2,353,715,574**
- Revenue from services rendered	2,419,853,973	2,353,715,574
Total	**2,419,853,973**	**2,353,715,574**

16. COST OF GOODS SOLD

	Current period VND	Prior period VND
- Cost of rendering services	70,321,776	70,321,822
Total	**70,321,776**	**70,321,822**

17. FINANCIAL INCOME

	Current period VND	Prior period VND
- Interest from bank deposits, loans	258,175	140,234
- Dividends and distributed profits	-	357,763,239
Total	**258,175**	**357,903,473**

18. FINANCIAL EXPENSES

	Current period VND	Prior period VND
- Unrealized loss on foreign exchange rate diffenrence	6,967,112	54,600,197
Total	**6,967,112**	**54,600,197**

19. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period VND	Prior period VND
- Administrative staff costs	391,122,000	418,804,105
- Cost of office supplies	8,101,820	16,028,239
- Depreciation and amortisation	48,718,242	57,115,798
- Taxes, fees and expenses	552,614,948	445,673,152
- Outsource service expenses	155,596,281	146,174,774
- Other montary expenses	279,696,310	305,252,672
Total	**1,435,849,601**	**1,389,048,740**

20. OPERATING COSTS BY FACTOR

	Current period VND	Prior period VND
- Raw material costs	8,101,820	16,028,239
- Labor costs	391,122,000	418,804,105
- Depreciation and amortisation	119,040,018	127,437,620
- Outsourced services	155,596,281	146,174,774
- Other montary expenses	832,311,258	750,925,824
Total	**1,506,171,377**	**1,459,370,562**

21. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period VND	Prior period VND
Total profit before tax	**909,600,375**	**1,143,648,288**
Non-deductible expenses	**113,327,938**	**53,800,000**
- Salaries and allowances of non-executive members of the Board of Directors	42,000,000	42,000,000
- Penalty costs	827,938	-
- Other unreasonable expenses	70,500,000	11,800,000
Non-taxable income	-	**357,763,239**
- Dividends and distributed profits	-	357,763,239
Total taxable income in the period	**1,022,928,313**	**839,685,049**
Applicable income tax rate	20%	20%
Estimated Corporate income tax payable	204,585,663	167,937,010
Total current corporate income tax expense	**204,585,663**	**167,937,010**

22. BASIC EARNINGS PER SHARE

In accordance with Vietnamese Accounting Standard No. 30 – Earnings per Share, in cases where a company is required to prepare both separate and consolidated financial statements, information on basic earnings per share is only presented in the consolidated financial statements. Therefore, the Company does not present this indicator in the separate financial statements for the period from 01 January 2026 to 30 June 2026.

23. OTHER INFORMATION

23.1 INFORMATION ABOUT RELATED PARTIES

For the period from 01 January 2026 to 30 June 2026, the Company had transactions with related parties, other than members of the Executive Management, including:

No.	Related Parties	Relationship
1	Central Veterinary Co., Ltd.	Subsidiary

Remuneration of key management personnel of the Company

Full Name	Position	Current period VND	Prior period VND
Mr. Nguyen Anh Tuan	Chairman of the Board	18,000,000	18,000,000
Mr. Nguyen Viet Hoang	Board Member	12,000,000	12,000,000
Mr. Phan Quoc Duy	Board Member (Dismissed on 26 April 2025)	-	8,000,000
Ms. Tran Thi Bich Ngoc	Board Member (Appointed on 26 April 2025)	12,000,000	4,000,000
Ms. Nguyen Thi Thu Ha	Company Administrator	12,000,000	12,000,000
Total		**54,000,000**	**54,000,000**

Transactions with related parties

	Current period VND	Prior period VND
Central Veterinary Company Limited		
Distributed profits	-	357,763,239

Balances with related parties

	Closing balance VND	Opening balance VND
Trade receivables	**9,621,948,409**	**9,621,948,409**
Central Veterinary Company Limited	9,621,948,409	9,621,948,409
Other receivables	**38,360,981,502**	**38,360,981,502**
Central Veterinary Company Limited	38,360,981,502	38,360,981,502
Trade payables	**2,499,323,543**	**2,499,323,543**
Central Veterinary Company Limited	2,499,323,543	2,499,323,543

23.2 COMPARATIVE FIGURES

The comparative figures are those from the Viet Nam Veterinary Products Joint Stock Company's audited separate financial statements for the financial year ended 31 December 2025 and reviewed interim separate financial statements for the period from 01 January 2026 to 30 June 2026.

The interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 are the first financial statements in which the Company has applied Circular No. 99/2025/TT-BTC issued by the Ministry of Finance on 27 October 2025. Accordingly, certain comparative figures have been reclassified to conform with the presentation requirements set out in Circular No. 99/2025/TT-BTC.

Figures according to the Financial Statements for the period from 1 January 2025 to 30 June 2025			Adjusted figures in accordance with Circular No. 99/2025/TT-BTC			
Items	**Codes**	**Amount**	**Items**	**Codes**	**Amount**	**Change**
c/ Cash flows statement						
Gain/loss from investing activities	05	(357,903,473)	Gain/loss from investing activities	05	(357,763,239)	(140,234)
Proceeds from interests, dividends and distributed profits	27	140,234	Proceeds from interests, dividends and distributed profits	27	-	140,234

Approved, 28 July 2026

Preparer	Chief Accountant	Chairman
Nguyen Thi Phuong	Nguyen Thi Thu Ha	Nguyen Anh Tuan