

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
ADDRESS: 102 CHI LANG STREET, NGUYEN TRAI WARD, HAI DUONG CITY, HAI DUONG, VIETNAM
TAXCODE: 0800011018

FINANCIAL REPORT

QUARTER IV, 2024

ESTABLISHED AT : DECEMBER 31,2024

including :

- 1- CONSOLIDATED BANLANCE SHEET
- 2- QUARTERLY CONSOLIDATED INCOME STATEMENT
- 3- STATEMENT OF CASH FLOWS
- 4- NOTES TO FINANCIAL STATEMENT

Place of receipt :.....



CONSOLIDATED BANLANCE SHEET

Established at : December 31,2024

Unit of measure : Dong

Items	Code	Notes	Closing balance	Opening balance
ASSET	98			
A – SHORT-TERM ASSETS	100	0	341.126.024.791	266.604.877.103
I. Cash and cash equivalents	110	0	31.419.168.182	25.418.100.057
1. Cash	111	0	31.419.168.182	25.418.100.057
2. Cash equivalents	112	0	0	0
II. Short-term investments	120	0	0	0
1. Trading securities	121	0	0	0
2. Allowances for decline in value of trading	122	0	0	0
3. Held to maturity investments	123	0	0	0
III. Short-term receivables	130	0	180.755.628.545	135.831.193.325
1. Short-term trade receivables	131	0	118.236.171.594	100.303.524.265
2. Short-term repayments to suppliers	132	0	59.671.572.390	28.971.847.019
3. Short-term intra-company receivables	133	0	0	0
4. Receivables under schedule of construction	134	0	0	0
5. Short-term loan receivables	135	0	0	0
6. Other short-term receivables	136	0	6.519.269.624	6.555.822.041
7. Short-term allowances for doubtful debts (*)	137	0	(3.671.385.063)	0
8. Shortage of assets awaiting resolution	139	0	0	0
IV. Inventories	140	0	127.909.053.084	104.353.518.072
1. Inventories	141	0	127.909.053.084	104.353.518.072
2. Allowances for decline in value of inventories (*)	149	0	0	0
V. Other current assets	150	0	1.042.174.980	1.002.065.649
1. Short-term prepaid expenses	151	0	624.164.224	764.114.654
2. Deductible VAT	152	0	418.010.756	237.950.995
3. Taxes and other receivables from government	153	0	0	0
4. Government bonds purchased for resale	154	0	0	0
5. Other current assets	155	0	0	0
B – LONG-TERM ASSETS	200	0	305.260.331.564	312.380.892.842
I. Long-term receivables	210	0	0	0
1. Long-term trade receivables	211	0	0	0
2. Long-term repayments to suppliers	212	0	0	0
3. Working capital provided to sub-units	213	0	0	0
4. Long-term intra-company receivables	214	0	0	0
5. Long-term loan receivables	215	0	0	0
6. Other long-term receivables	216	0	0	0
7. Long-term allowances for doubtful debts (*)	219	0	0	0
II. Fixed assets	220	0	277.938.572.145	294.215.719.104
1. Tangible fixed assets	221	0	259.687.221.789	275.964.368.748
- Historical costs	222	0	481.416.768.768	470.820.088.025
- Accumulated depreciation (*)	223	0	(221.729.546.979)	(194.855.719.277)
2. Finance lease fixed assets	224	0	0	0
- Historical costs	225	0	0	0
- Accumulated depreciation (*)	226	0	0	0
3. Intangible fixed assets	227	0	18.251.350.356	18.251.350.356
- Historical costs	228	0	25.557.287.846	25.557.287.846
- Accumulated depreciation (*)	229	0	(7.305.937.490)	(7.305.937.490)
III. Investment properties	230	0	0	0
- Historical costs	231	0	0	0
- Accumulated depreciation (*)	232	0	0	0

IV. Long-term assets in progress	240	0	24.455.090.257	10.635.029.498
1. Long-term work in progress	241	0	0	0
2. Construction in progress	242	0	24.455.090.257	10.635.029.498
V. Long-term investments	250	0	0	0
1. Investments in subsidiaries	251	0	0	0
2. Investments in joint ventures and associates	252	0	0	0
3. Investments in equity of other entities	253	0	0	0
4. Allowances for long-term investments (*)	254	0	0	0
5. Held to maturity investments	255	0	0	0
VI. Other long-term assets	260	0	2.866.669.162	7.530.144.240
1. Long-term prepaid expenses	261	0	2.866.669.162	7.530.144.240
2. Deferred income tax assets	262	0	0	0
3. Long-term equipment and spare parts for	263	0	0	0
4. Other long-term assets	268	0	0	0
TOTAL ASSETS	270	0	646.386.356.355	578.985.769.945
RESOURCES				
C - LIABILITIES	300	0	192.191.057.351	158.850.659.496
I. Short-term liabilities	310	0	186.172.762.390	156.619.610.736
1. Short-term trade payables	311	0	63.913.046.095	47.347.613.820
2. Short-term prepayments from customers	312	0	27.011.433.156	11.778.900.004
3. Taxes and other payables to government budget	313	0	7.155.468.233	2.550.168.386
4. Payables to employees	314	0	4.869.401.998	1.111.462.920
5. Short-term accrued expenses	315	0	428.162.066	474.547.567
6. Short-term intra-company payables	316	0	0	0
7. Payables under schedule of construction contract	317	0	0	0
8. Short-term unearned revenues	318	0	3.262.370.633	836.867.098
9. Other short-term payments	319	0	7.182.181.347	5.000.401.347
10. Short-term borrowings and finance lease	320	0	65.925.328.072	80.569.098.470
11. Short-term provisions (*)	321	0	0	0
12. Bonus and welfare fund	322	0	6.425.370.790	6.950.551.124
13. Price stabilization fund	323	0	0	0
14. Government bonds purchased for resale	324	0	0	0
II. Long-term liabilities	330	0	6.018.294.961	2.231.048.760
1. Long-term trade payables	331	0	0	0
2. Long-term repayments from customers	332	0	0	0
3. Long-term accrued expenses	333	0	0	0
4. Intra-company payables for operating capital	334	0	0	0
5. Long-term intra-company payables	335	0	0	0
6. Long-term unearned revenues	336	0	0	0
7. Other long-term payables	337	0	0	0
8. Long-term borrowings and finance lease	338	0	6.002.713.990	2.205.871.533
9. Convertible bonds	339	0	0	0
10. Preference shares	340	0	0	0
11. Deferred income tax payables	341	0	0	0
12. Long-term provisions	342	0	0	0
13. Science and technology development fund	343	0	15.580.971	25.177.227
D - OWNER'S EQUITY	400	0	454.195.299.004	420.135.110.449
I. Owner's equity	410	0	454.195.299.004	420.135.110.449
1. Contributed capital	411	0	279.473.170.000	203.996.300.000
- Ordinary shares with voting rights	412	0	0	0
- Preference shares	413	0	0	0
2. Capital surplus	414	0	0	0
3. Conversion options on convertible bonds	415	0	0	0
4. Other capital	416	0	0	0
5. Treasury shares (*)	417	0	0	0
6. Differences upon asset revaluation	418	0	0	0
7. Exchange rate differences	419	0	0	0
8. Development and investment funds	420	0	124.594.214.888	174.594.214.888

9. Enterprise reorganization assistance fund	421	0	0	0
10. Other equity funds	422	0	0	0
11. Undistributed profit after tax	423	0	50.127.914.116	41.544.595.561
- Undistributed profit after tax brought forward	424	0	9.870.172.861	10.268.002.632
- Undistributed profit after tax for the current	425	0	40.257.741.255	31.276.592.929
12. Capital expenditure funds	426	0	0	0
II. Funding sources and other funds	430	0	0	0
1. Funding sources	431	0	0	0
2. Funds used for fixed asset acquisition	432	0	0	0
TOTAL SOURCES	440	0	646.386.356.355	578.985.769.945

January 17, 2025

Prepared by

(Signature and full name)

Trần Quốc Tuấn

Chief accountant

(Signature and full name)

KẾ TOÁN TRƯỞNG
CNKT: TRẦN VĂN LONG

Director

(Signature, full name and stamp)



TỔNG GIÁM ĐỐC
ĐSCK I: NGUYỄN THỊ TÚ ANH

QUARTERLY CONSOLIDATED INCOME STATEMENT

Quarter: IV/2024

Unit of measure : Dong

Item	Code	Description	Quarter: IV/2024		Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current period	Previous period	Current year	Previous year
1. Revenues from sales and services rendered	1	IV.25	189.480.041.433	166.178.750.648	680.708.572.438	629.068.717.416
2. Revenue deductions	2	0	1.673.252.200	368.919.400	3.103.861.108	1.528.419.737
3. Net revenues from sales and services rendered	3	0	187.806.789.233	165.809.831.248	677.604.711.330	627.540.297.679
4. Costs of goods sold	4	VI.27	128.502.250.004	109.519.612.087	467.433.704.886	439.485.992.460
5. Gross revenues from sales and services rendered	5	0	59.304.539.229	56.290.219.161	210.171.006.444	188.054.305.219
6. Financial income	6	VI.26	365.334.189	124.069.575	633.188.787	426.708.493
7. Financial expenses	7	VI.28	1.346.787.791	2.524.247.754	6.255.488.148	8.539.743.135
- In which: Interest expenses	23	0	717.018.754	1.273.051.846	3.218.208.599	5.492.844.385
8. Selling expenses	25	0	19.032.672.812	23.465.004.680	74.149.536.551	68.644.819.855
9. General administration expenses	26	0	24.877.767.043	20.940.537.824	81.814.791.647	72.660.901.541
10. Net profits from operating activities	30	0	14.412.645.772	9.484.498.478	48.584.378.885	38.635.549.181
11. Other income	31	0	418.952.019	322.797.650	2.152.468.731	892.870.536
12. Other expenses	32	0	130.486	0	8.775.306	36.500.000
13. Other profits	40	0	418.821.533	322.797.650	2.143.693.425	856.370.536
14. Total net profit before tax	50	0	14.831.467.305	9.807.296.128	50.728.072.310	39.491.919.717
15. Current corporate income tax	51	VI.30	3.003.837.254	2.040.925.070	10.183.158.255	7.977.849.788
16. Deferred corporate income tax	52	VI.30	0	0	0	0
17. Profits after enterprise income tax	60	0	11.827.630.051	7.766.371.058	40.544.914.055	31.514.069.929
18. Basic earnings per share	70	0	423	381	1.451	1.545
19. Diluted earnings per share	71	0	423	381	1.451	1.545
20. Value per share	72	0	10.000	10.000	10.000	10.000

Prepared by
(Signature and full name)


Trần Quốc Tuấn

Chief accountant
(Signature and full name)


KẾ TOÁN TRƯỞNG
CNKT: CHU VĂN LONG

January 17, 2025
Director
(Signature, full name and stamp)


TỔNG GIÁM ĐỐC
ĐSCK I: NGUYỄN THỊ TÚ ANH

STATEMENT OF CASH FLOWS

(Indirect method)

Quarter: IV/2024

Unit: VND

ITEMS	Code	Note	Year 2024	Year 2023
I. Cash flows from operating activities				
1. Profit before tax	01		50.728.072.310	39.491.919.717
2. Adjustment for				
- Depreciation and amortisation	02		27.261.433.809	23.108.369.633
- Provisions	03		3.671.385.063	0
- Gain/loss from unrealized foreign exchange difference	04		(50.857.754)	2.058.882
- Gain/loss from investment activities	05		(128.994.168)	(31.000.434)
- Interest expense	06		3.218.208.599	5.492.844.385
3. Profit from operating activities before changes in working capital	08		84.699.247.859	68.064.192.183
- Increase/Decrease in receivables	09		(48.775.880.044)	(23.620.228.389)
- Increase/Decrease in inventories	10		(23.555.535.012)	6.809.281.845
- Increase/Decrease in payables (excluding interest payables / enterprise income tax payables)	11		40.149.446.775	(31.871.696.087)
- Increase/Decrease in prepaid expenses	12		4.803.425.508	619.874.862
- Interest expenses paid	14		(3.218.208.599)	(5.492.844.385)
- Corporate Income taxes paid	15		(5.592.091.588)	(8.697.509.222)
- Other expenses on operating activities	17		(525.180.334)	(209.362.000)
Net cash flows from operating activities	20		47.985.224.565	5.601.708.807
II. Cash flows from investing activities				
1. Purchase of fixed assets and other long-term assets	21	6,7,8,11	(25.268.805.054)	(21.181.774.363)
2. Proceeds from disposals of fixed assets and other long-term assets	22		181.809.091	0
3. Interest, dividends and profit received	27		29.742.305	31.000.434
Net cash flows from investing activities	30		(25.057.253.658)	(21.150.773.929)
III. Cash flows from financing activities				
1. Proceeds from short - term, long - term borrowings	33	21	152.833.226.632	187.606.060.837
2. Loan repayment	34		(163.680.154.573)	(180.002.508.010)
3. Dividends, profit paid to equity owners	36		(6.119.889.000)	(5.999.914.000)
Net cash flows from financing activities	40		(16.966.816.941)	1.603.638.827
Net decrease/increase in cash and cash equivalents	50		5.961.153.966	(13.945.426.295)
Cash and cash equivalents at beginning of the year	60		25.418.100.057	39.364.911.883
Impact of foreign exchange fluctuation	61		39.914.159	(1.385.531)
Cash and cash equivalents at end of the year	70	29	31.419.168.182	25.418.100.057

January 17, 2025

Prepared by
(Signature and full name)


Trần Quốc Quân

Chief accountant
(Signature and full name)


KẾ TOÁN TRƯỞNG
NKT: CHU VĂN LONG

Director
(Signature, full name and stamp)


TỔNG GIÁM ĐỐC
ĐSCK I: NGUYỄN THỊ TÚ ANH

NOTES TO FINANCIAL STATEMENT

Quarter: IV/2024

I. ENTERPRISE INFORMATION

1. Form of ownership:

Hai Duong Pharmaceutical Medical Materials Joint Stock Company (the Company) was converted from Hai Duong Pharmaceutical and Medical Supplies Company according to Decision No. 5943/QD/UB dated December 17, 2002, by the Hai Duong Provincial People's Committee on the transformation of a state-owned enterprise into a joint-stock company. The Company operates under Business Registration Certificate No. 0403000046 issued by the Hai Duong Department of Planning and Investment on April 4, 2003; amended for the 07th time on June 6, 2024, with the Enterprise Code: 0800011018.

2. Fields

Manufacturing of pharmaceuticals, chemicals, and medicinal materials; manufacturing of medical, dental, orthopedic, and rehabilitation equipment; manufacturing of functional foods not elsewhere classified; manufacturing of cosmetics; wholesale of pharmaceuticals and medical equipment; wholesale of other foods; wholesale of perfumes, cosmetics, and hygiene products; wholesale of other chemicals; wholesale of medical machinery and equipment; other specialized wholesale not elsewhere classified; retail of pharmaceuticals, medical equipment, cosmetics, and hygiene products in specialized stores; retail of other chemicals not elsewhere classified in specialized stores; retail of other functional foods in specialized stores; retail of watches and eyewear in specialized stores; cultivation of medicinal plants; printing; other professional scientific activities not elsewhere classified; road freight transport; agency services; real estate business, land use rights owned, used, or leased; hotels; other personal service activities not elsewhere classified; distillation, rectification, and blending of spirits; production of wine; production of beer and malt beverages; production of non-alcoholic beverages, mineral water; construction of all types of buildings; construction of utility projects; construction of other civil engineering projects; demolition; site preparation; installation of electrical systems; installation of water supply, sewerage, heating, and air-conditioning systems; installation of other construction systems; completion of construction projects; other specialized construction activities; wholesale of beverages; retail of beverages in specialized stores; advertising; market research and public opinion polling; preschool education; organization of conventions and trade shows.

Authorized capital: 279.473.170.000 VND

(By words: Two hundred seventy nine billion four hundred seventy three million one hundred seventy thousand dong)

List of shareholders at 31/12/2024

Item	Type of shares	Number of shares	Value of shares	Contribution rate
- Individual shareholders	Ordinary shares	27.947.317 CP	279.473.170.000	100%
Total		27.947.317 CP	279.473.170.000	

Headquarters: Số 102 Phố Chi Lăng, P. Nguyễn Trãi, TP Hải Dương, Tỉnh Hải Dương
Taxcode: 0800011018

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

- Accounting system: Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance.
- Accounting form: Vouchers for book entry

IV. DECLARATION OF ADHERENCE TO ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

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

V. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Rules for recording cash and cash equivalents.

Cash, bank deposits, and cash in transit include:

Principles for determining cash equivalents:

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

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

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

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

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

4. Rules for recording depreciation of fixed assets

Recognition of Tangible and Intangible Fixed Assets:

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

Depreciation Method for Tangible and Intangible Fixed Assets:

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

5. Accounting rules for payables

Accounts Payable, Intercompany Payables, Other Payables, and Loans at the Reporting Date:

- . Payables with a payment term of less than 1 year or within one operating cycle are classified as current liabilities.
- . Payables with a payment term of more than 1 year or beyond one operating cycle are classified as non-current liabilities.

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

6. Accounting rules for prepaid expenses.

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

The following expenses incurred during the fiscal year but accounted for as long-term prepaid expenses to be gradually amortized into the operating results:

- . High-value tools and equipment used;
- . Major repair costs for fixed assets that are exceptionally large and occur once.

7. Rules and methods for recording revenues:

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

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

Financial revenue:

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

- . There is a reasonable expectation of receiving economic benefits from the transaction;
- . The revenue can be reliably measured.

Unit: Vietnam Dong

V. Notes to the Balance sheet	0	0
	<u>31/12/2024</u>	<u>01/01/2024</u>
1. Cash		
- Cash	2.584.400.686	10.799.055.780
- Demand deposits	28.834.767.496	14.619.044.277
- Cash equivalents (Deposits with maturity term under 3 months)	0	0
Total	31.419.168.182	25.418.100.057
	0	0
2. Financial investments	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Trading securities</i>	<i>0</i>	<i>0</i>
- Total value of shares;	0	0
- Total value of bonds;	0	0
- Other financial investments;	0	0
- Provision for Decline in Value of Trading Securities	0	0
<i>b) Held to maturity investments</i>	<i>0</i>	<i>0</i>
- Term deposits	0	0
- Bonds	0	0
- Other investments	0	0
Total	0	0
	0	0
3. Short-term trade receivables	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Trade receivables</i>	<i>118.236.171.594</i>	<i>100.303.524.265</i>
- Detail	0	0
<i>b) Trade receivables from relevant entities</i>	<i>0</i>	<i>0</i>
- Detail	0	0
Total	118.236.171.594	100.303.524.265
	0	0
4. Short-term repayments to suppliers	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Repayments to suppliers</i>	<i>59.671.572.390</i>	<i>28.971.847.019</i>
- Detail in PL4	0	0
<i>b) Repayments to relevant entities</i>	<i>0</i>	<i>0</i>
- Detail	0	0
Total	59.671.572.390	28.971.847.019
	0	0
5. Short-term loan receivables	<u>31/12/2024</u>	<u>01/01/2024</u>
- Short-term loan receivables	0	0
Total	0	0
	0	0

6. Other short-term receivables	<u>31/12/2024</u>	<u>01/01/2024</u>
- Receivables from equitization;	0	0
- Receivables from dividends and profits received;	0	0
- Other receivables.	49.000.000	49.000.000
- Advance	6.399.614.849	6.429.296.961
Advance	68.450.775	76.524.580
- Expenditures on behalf of a third party;	2.204.000	1.000.500
- Receivables from employees;	0	0
- Other	0	0
Total	6.519.269.624	6.555.822.041
	0	0
7. Shortage of assets awaiting resolution	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Cash;</i>	<i>0</i>	<i>0</i>
<i>b) Inventories;</i>	<i>0</i>	<i>0</i>
<i>c) Fixed assets;</i>	<i>0</i>	<i>0</i>
<i>d) Other assets.</i>	<i>0</i>	<i>0</i>
Total	0	0
	0	0
8. Bad debts	<u>31/12/2024</u>	<u>01/01/2024</u>
- Total value of receivables, overdue debts or no overdue doubtful debts;	0	0
- Information about fines, deferred interest receivables, etc arising from overdue debts which are not recorded to revenues;	0	0
- Recoverability of overdue debts.	3.671.385.063	0
Total	3.671.385.063	0
	0	0
9. Inventories	<u>31/12/2024</u>	<u>01/01/2024</u>
- Goods in transit;	0	0
- Raw materials;	54.200.285.889	43.389.626.677
- Tools and supplies;	0	0
- Work in progress;	15.202.316.672	5.077.165.902
- Finished goods;	52.911.355.963	47.565.868.057
- Goods;	5.595.094.560	8.320.857.436
- Consignments;	0	0
- Goods in bonded warehouse.	0	0
- Real estate	0	0
- Provision for devaluation of stocks	0	0
Total	127.909.053.084	104.353.518.072
- Value of unused or degraded inventories which are unsold at the end of fiscal year; reasons and resolutions for unused or degraded inventories;	0	0
- Value of inventories put up as collateral to ensure liabilities at the end of fiscal year	0	0
	0	0
10. Short-term prepaid expenses	<u>31/12/2024</u>	<u>01/01/2024</u>
- Prepaid expenses incurred from fixed asset operating lease;	0	0
- Dispatched tools and supplies;	624.164.224	764.114.654
- Borrowings;	0	0
- Other items	0	0
Total	624.164.224	764.114.654
	0	0
11. Long-term trade receivables	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Trade receivables</i>	<i>0</i>	<i>0</i>
- Detail in PL4	0	0
<i>b) Trade receivables from relevant entities</i>	<i>0</i>	<i>0</i>
- Detail	0	0
Total	0	0
	0	0
12. Long-term repayments to suppliers	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Repayments to suppliers</i>	<i>0</i>	<i>0</i>
- Detail in PL4	0	0
<i>b) Repayments to relevant entities</i>	<i>0</i>	<i>0</i>

- Detail	0	0
Total	0	0
	0	0
13. Other long-term receivables	<u>31/12/2024</u>	<u>01/01/2024</u>
- Receivables from equitization;	0	0
- Receivables from dividends and profits received;	0	0
- Other receivables.	0	0
- Advance;	0	0
- Deposits;	0	0
- Expenditures on behalf of a third party;	0	0
- Others	0	0
- Provision for long-term receivables	0	0
Total	0	0
	0	0
14. Increases or decreases in tangible fixed assets	<u>0</u>	<u>0</u>
- Detail in PL1a	0	0
	0	0
15. Increases or decreases in finance lease fixed assets	<u>31/12/2024</u>	<u>01/01/2024</u>
	0	0
16. Increases or decreases in intangible fixed assets	<u>0</u>	<u>0</u>
- Detail in PL1b	0	0
	0	0
17. Long-term work in progress	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Long-term work in progress</i>	0	0
<i>b) Construction in progress</i>	24.455.090.257	10.635.029.498
- Purchase;	0	0
- Capital investment;	24.455.090.257	10.635.029.498
- Repair.	0	0
Total	24.455.090.257	10.635.029.498
	0	0
18. Long-term financial investments	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Equity investments in other entities</i>	0	0
- Investments in subsidiaries	0	0
- Investments in joint ventures and associates;	0	0
- Investments in other entities;	0	0
- Provision for investments in other entities	0	0
<i>b) Held to maturity investments</i>	0	0
- Term deposits	0	0
- Bonds	0	0
- Loans	0	0
- Other investments	0	0
Total	0	0
	0	0
19. Long-term prepaid expenses	<u>31/12/2024</u>	<u>01/01/2024</u>
- Prepaid expenses incurred from fixed asset operating lease;	0	0
- Dispatched tools and supplies;	2.866.669.162	7.530.144.240
- Borrowings;	0	0
- Other items	0	0
Total	2.866.669.162	7.530.144.240
	0	0
20. Deferred tax assets and deferred tax payables	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Deferred tax assets</i>	0	0
- Corporate income tax rates used for determination of value of deferred tax assets	20	20
- Deferred tax assets related to unused taxable losses	0	0
- Deferred tax assets related to unused taxable incentives	0	0
- Deferred tax assets related to deductible temporary differences	0	0
- Balance of deferred income tax payables	0	0
<i>b) Deferred income tax payables</i>	0	0

- Corporate income tax rates used for determination of value of deferred income tax payables	0	0
- Deferred income tax payables arising from taxable temporary differences	0	0
- Balance of Deferred income tax payables	0	0
	0	0
21. Long-term equipment and spare parts for replacement	<u>31/12/2024</u>	<u>01/01/2024</u>
	0	0
22. Other long-term assets	<u>31/12/2024</u>	<u>01/01/2024</u>
	0	0
23. Short-term trade payables	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Trade payables</i>	63.913.046.095	47.347.613.820
- Detail in PL4	0	0
<i>b) Overdue debts</i>	0	0
- Detail in PL4	0	0
<i>c) Trade payables to relevant entities</i>	0	0
- Detail	0	0
Total	63.913.046.095	47.347.613.820
	0	0
24. Short-term prepayments from customers	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Prepayments from customers</i>	27.011.433.156	11.778.900.004
- Detail in PL4	0	0
<i>b) Prepayments from relevant entities</i>	0	0
- Detail	0	0
Total	27.011.433.156	11.778.900.004
	0	0
25. Taxes and other payables to the State	<u>0</u>	<u>0</u>
- Detail in PL5	0	0
	0	0
26. Short-term expenses	<u>31/12/2024</u>	<u>01/01/2024</u>
- Expenses for goods without vouchers	11.581.904	116.609.604
- Compensation for board members	356.580.162	237.937.963
- Advertisement expenses	0	0
- Annual leave, holiday break expenses	0	0
- Other accrued expenses	60.000.000	120.000.000
Total	428.162.066	474.547.567
	0	0
27. Short-term unearned revenues	<u>31/12/2024</u>	<u>01/01/2024</u>
- Unearned revenues;	0	0
- Revenues from traditional client programs;	0	0
- Other unearned revenues.	3.262.370.633	836.867.098
Total	3.262.370.633	836.867.098
	0	0
28. Other short-term payables	<u>31/12/2024</u>	<u>01/01/2024</u>
- Surplus of assets awaiting resolution;	0	0
- Funding of trade union;	0	0
- Social insurance; Health insurance; Unemployment insurance;	0	0
- Payables on equitization;	0	0
- Deposits;	0	0
- Dividends or profits payables;	0	0
- Other payables.	7.182.181.347	5.000.401.347
Total	7.182.181.347	5.000.401.347
29. Overdue debts	<u>31/12/2024</u>	<u>01/01/2024</u>
	0	0
30. Borrowings and finance lease liabilities	<u>31/12/2024</u>	<u>01/01/2024</u>
- Detail in PL6	0	0
	0	0
31. Short-term provisions	<u>31/12/2024</u>	<u>01/01/2024</u>
- Provisions for product warranty;	0	0
- Provision for construction warranty;	0	0

- Provision for enterprise restructuring;	0	0
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)	0	0
Total	0	0
	0	0
32. Long-term trade payables	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Trade payables</i>	0	0
- Detail in PL4	0	0
<i>b) Overdue debts</i>	0	0
- Detail in PL4	0	0
<i>c) Trade payables to relevant entities</i>	0	0
- Detail	0	0
Total	0	0
	0	0
24. Long-term prepayments from customers	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>a) Prepayments from customers</i>	0	0
- Detail in PL4	0	0
<i>b) Prepayments from relevant entities</i>	0	0
- Detail	0	0
Total	0	0
	0	0
34. Long-term provisions	<u>31/12/2024</u>	<u>01/01/2024</u>
- Provisions for product warranty;	0	0
- Provision for construction warranty;	0	0
- Provision for enterprise restructuring;	0	0
- Other provision payables (periodical fixed asset repair expenses, environmental restoration expenses, etc)	0	0
Total	0	0
	0	0
35. Long-term unearned revenues	<u>31/12/2024</u>	<u>01/01/2024</u>
- Detail	0	0
- The possibility of failure to perform a contract	0	0
Total	0	0
	0	0
28. Other long-term payables	<u>31/12/2024</u>	<u>01/01/2024</u>
- Deposits;	0	0
- Other payables	0	0
Total	0	0
	0	0
37. Bonds issued	<u>31/12/2024</u>	<u>01/01/2024</u>
<i>Common bonds</i>	0	0
<i>a) Bonds issued</i>	0	0
- Bonds issued according to par value;	0	0
- Bonds issued at a discount	0	0
- Bonds issued at premium.	0	0
Total	0	0
<i>b) Detailed description of bonds held by entities (each type of bonds in details)</i>	0	0
<i>Convertible bond</i>	0	0
<i>a) Value of convertible bond</i>	0	0
Equity Structure	0	0
Initial recorded principal debt structure (1)	0	0
Bond issuance costs pending allocation (2)	0	0
Total: Cumulative allocated value of the discount amount	0	0
Opening balance	0	0
Increase in allocation during the year	0	0
Closing balance (2)	0	0
Principal debt structure at year-end = (1) - (2)	0	0
<i>b) Detailed description of bonds held by entities (each type of bonds)</i>	0	0
	0	0

	<u>31/12/2024</u>	<u>01/01/2024</u>
38. Owner's equity		
<i>a) Comparison table of owner's equity fluctuations</i>	<i>0</i>	<i>0</i>
- Detail in PL2	0	0
<i>b) Contributed capital</i>	<i>279.473.170.000</i>	<i>203.996.300.000</i>
Contributed capital of State	0	0
Contributed capital of Individual	279.473.170.000	203.996.300.000
<i>c) Capital transactions with owners and distribution of dividends or profits</i>	<i>279.473.170.000</i>	<i>203.996.300.000</i>
- Owner's invested equity	0	0
+ Opening equity	279.473.170.000	203.996.300.000
+ Increase in capital during the fiscal year	0	0
+ Decrease in capital during the fiscal year	0	0
+ Closing capital	279.473.170.000	203.996.300.000
- Dividends or distributed profits	0	0
<i>d) Shares</i>	<i>0</i>	<i>0</i>
- Number of shares registered for issuance	27.947.317	20.399.630
- Number of shares sold public market	27.947.317	20.399.630
+ Common shares	27.947.317	20.399.630
+ Preference shares (type of shares classified as owner's equity)	0	0
- Number of shares repurchased (treasury shares)	0	0
+ Common shares	0	0
+ Preference shares (type of shares classified as owner's equity)	0	0
- Number of shares outstanding	27.947.317	20.399.630
+ Common shares	27.947.317	20.399.630
+ Preference shares (type of shares classified as owner's equity)	0	0
* Par value of shares outstanding	10.000	10.000
<i>e) Funds of enterprises:</i>	<i>124.594.214.888</i>	<i>174.594.214.888</i>
- Development investment funds;	124.594.214.888	174.594.214.888
- Enterprise restructuring funds;	0	0
- Other funds.	0	0
	0	0
39. Exchange differences	<u>31/12/2024</u>	<u>01/01/2024</u>
- Exchange differences due to change from financial statement prepared in foreign currency to VND	0	0
- Exchange differences due to other reasons (detailed reasons)	0	0
Total	0	0
	0	0
40. Funding sources	<u>31/12/2024</u>	<u>01/01/2024</u>
- Funding sources granted during the fiscal year	0	0
- Non-business expenses	0	0
- Closing remaining funding sources	0	0
	0	0
VII. Notes to the Balance sheet	0	0
1. Revenues from sales and services rendered	<u>Current Year</u>	<u>Previous Year</u>
<i>a) Revenues from sale</i>	<i>185.187.800.311</i>	<i>166.178.750.648</i>
- Revenues from sale	181.146.663.670	160.889.712.220
- Revenues from services rendered	4.041.136.641	5.289.038.428
- Other revenues	0	0
<i>b) Revenues from relevant entities (every entity in details)</i>	<i>0</i>	<i>0</i>
- Detail	0	0
Total	185.187.800.311	166.178.750.648
	0	0
2. Revenue deductions	<u>Current Year</u>	<u>Previous Year</u>
- Trade discounts;	1.164.799.918	28.250.455
- Sales rebates;	6.042.374	1.945.248
- Sales returns;	502.409.908	338.723.697
Total	1.673.252.200	368.919.400
	0	0

	<u>Current Year</u>	<u>Previous Year</u>
5. Net revenues from sales and services rendered		
- Net revenues from sales	179.473.411.470	160.520.792.820
- Net revenues from services rendered	4.041.136.641	5.289.038.428
- Net revenues from other sources	0	0
Total	183.514.548.111	165.809.831.248
	0	0
3. Costs of goods sold	<u>Current Year</u>	<u>Previous Year</u>
- Costs of goods sold;	65.615.973.736	56.064.444.998
- Costs of finished goods sold;	58.594.035.146	53.455.167.089
Total	124.210.008.882	109.519.612.087
	0	0
4. Financial income	<u>Current Year</u>	<u>Previous Year</u>
- Interests of deposits or loans	8.692.056	7.320.227
- Interests of investments;	0	0
- Dividends, distributed profits;	0	0
- Interests of exchange differences;	356.642.133	116.749.348
- Interests of sale under deferred payment or payment discounts;	0	0
- Other financial incomes.	0	0
Total	365.334.189	124.069.575
	0	0
5. Financial expenses	<u>Current Year</u>	<u>Previous Year</u>
- Interests of loans;	717.018.754	1.273.051.846
- Payment discounts or interests of sale under deferred payment;	304.175.237	304.957.621
- Losses due to disposal of financial investments;	0	0
- Losses of exchange differences;	0	0
- Allowances for decline in value of trading securities and investment impairment;	0	0
- Other financial expenses;	325.593.800	946.238.287
- Decreases in financial expenses.	0	0
Total	1.346.787.791	2.524.247.754
	0	0
7. Selling expenses and general administration expenses	<u>Current Year</u>	<u>Previous Year</u>
<i>a) General administration expenses incurred during the fiscal year</i>	24.877.767.043	20.940.537.824
- Administration staff expenses	10.265.434.781	9.981.910.679
- Administrative materials expenses	1.911.801.269	1.160.909.421
- Expenses of tools and supplies	296.957.718	1.397.612.985
- Depreciation expenses of fixed assets	1.009.489.739	1.223.590.384
- Taxes, fees and charges	141.101.071	189.697.468
- Provision expenses	4.639.626.005	1.124.776.182
- Outsourcing services expenses	1.959.384.632	1.740.530.130
- Other cash expenses	4.653.971.828	4.121.510.575
<i>b) Selling expenses incurred during the fiscal year</i>	19.032.672.812	23.465.004.680
- Selling staff expenses	13.279.635.169	14.202.409.545
- Materials and packing expenses	0	0
- Tools and supplies expenses	0	0
- Depreciation expenses of fixed assets	640.838.032	680.557.861
- Warranty expenses	0	0
- Outsourcing services expenses	1.820.873.200	2.049.547.249
- Other cash expenses	3.291.326.411	6.532.490.025
<i>c) Decreases in selling expenses and general administration expenses</i>	0	0
- Reversion of provisions for good warranty;	0	0
- Reversion of provisions for enterprise reorganizing, other provisions;	0	0
- Other decreases.	0	0
Total	43.910.439.855	44.405.542.504
	0	0

	<u>Current Year</u>	<u>Previous Year</u>
8. Other income		
- Disposal or transfer of fixed asset;	0	0
- Gains from revalue of assets;	0	0
- Collected fines;	0	0
- Deductible taxes;	0	0
- Other items.	418.952.019	322.797.650
Total	418.952.019	322.797.650
	0	0
9. Other expenses	<u>Current Year</u>	<u>Previous Year</u>
- Residual value of fixed assets and expenses incurred from transfer or disposal of fixed assets;	0	0
- Losses due to revaluation of assets;	0	0
- Fines;	0	0
- Other items.	130.486	0
Total	130.486	0
	0	0
10. Corporate income tax expenses of the current year	<u>Current Year</u>	<u>Previous Year</u>
<i>a. Total net profit before tax</i>	<i>14.831.467.305</i>	<i>9.807.296.128</i>
<i>b. Increase (decrease) total profit before corporate income tax</i>	<i>187.718.965</i>	<i>397.329.222</i>
- Increase	0	0
- Decrease	0	0
<i>c. Total taxable income (a) + (b)</i>	<i>15.019.186.270</i>	<i>10.204.625.350</i>
<i>d. Corporate income tax rate</i>	<i>0</i>	<i>0</i>
<i>e. Adjustment to increase corporate income tax of previous years</i>	<i>0</i>	<i>0</i>
<i>f. Corporate income tax ={(c)*(d)}+(e)</i>	<i>3.003.837.254</i>	<i>2.040.925.070</i>
	0	0
11. Earnings per share / Diluted EPS	<u>Current Year</u>	<u>Previous Year</u>
Profits after enterprise income tax	11.827.630.051	7.766.371.058
Bonus and welfare fund	0	0
Average shares outstanding	27.947.317	20.399.630
Earnings per share / Diluted EPS	27.947.317	20.399.630
	0	0
12. Operating Costs Classified by Element	<u>Current Year</u>	<u>Previous Year</u>
- Raw materials cost	78.876.908.640	69.159.273.987
- Labour cost	32.412.949.763	32.719.048.755
- Depreciation expenses of fixed assets	6.903.089.025	5.522.069.696
- Outsourcing services expenses	11.794.114.966	11.732.894.650
- Other cash expenses	14.934.784.302	14.526.996.656
Total	144.921.846.696	133.660.283.744
	0	0
13. Deferred corporate income tax expenses	<u>Current Year</u>	<u>Previous Year</u>
- Total deferred corporate income tax expenses.	0	0
	0	0
VIII. OTHER INFORMATION	0	0
1. Potential debts, commitments and other financial information:	0	0
No contingent liabilities have arisen from past events that could affect the information presented in the consolidated financial statements, which the Company	0	0
2. Events occurring after the fiscal-year end:	0	0
No events have occurred that could affect the information presented in the consolidated financial statements or that could significantly impact the Company's	0	0
3. Information about relevant entities	0	0
<i>a) List of relevant entities</i>	<i>0</i>	<i>0</i>
<i>b) Significant transactions with related parties in fiscal year</i>	<i>0</i>	<i>0</i>
<i>c) Balances with related parties</i>	<i>0</i>	<i>0</i>
Transactions with other related parties:	0	0

	0	0
	<u>0</u>	<u>0</u>
4. Segment report	0	0
	<u>31/12/2024</u>	<u>01/01/2024</u>
5. Financial instrument	0	0
<i>Financial assets</i>		
Cash and cash equivalents	30.814.781.592	25.418.100.057
Trade and other receivable	124.755.441.218	106.859.346.306
Available For Sale	0	0
Short-term investments	0	0
Provision	(3.671.385.063)	0
Total	151.898.837.747	132.277.446.363
	0	0
<i>Equity instruments</i>		
Trade and other payables	71.095.227.442	52.348.015.167
Accrued expenses	428.162.066	474.547.567
Borrowings	71.928.042.062	82.774.970.003
Total	143.451.431.570	135.597.532.737
	0	0
<i>Liquidity Risk</i>		
- Detail in PL7	0	0
	0	0
	<u>0</u>	<u>0</u>
6. Financial indicators of business performance	0	0
- Detail in PL3	0	0

7. Income of the Board of Directors, CEO, and Supervisory Board

7.1. Income of the Board of Directors, CEO

Nguyễn Trung Việt
Trần Phúc Dương
Nguyễn Thị Tú Anh

Dặng Văn Việt
Phạm Văn Năm

7.2. Income of Supervisory Board

Phạm Thị Thủy
Trần Kim Cương
Nguyễn Thị Hương Lan

Position	Total Income
	2.664.596.750
Chairman of the BOD	470.856.080
Member of the BOD	364.836.500
Member of the BOD, Chief Executive Officer (CEO)	797.466.720
Quality Director	447.057.087
Sales Director	584.380.363
0	1.058.997.305
Head of the SB	365.271.610
Member of the SB	303.325.764
Member of the SB	390.399.931
0	0
0	0
0	0
0	0

8. Comparative Information

9. Information on Going Concern

There are no events that cast significant doubt on the company's ability to continue as a going concern, and the company has no intention nor is it required to cease operations or significantly reduce its scale of operations.

January 17, 2025

Prepared by
(Signature and full name)


Trần Quốc Tuấn

Chief accountant
(Signature and full name)


KẾ TOÁN TRƯỞNG
NKT: CHU VĂN LONG

Director
(Signature, full name and stamp)



ÔNG GIÁM ĐỐC
NGUYỄN THỊ TÚ ANH

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
 102 Chi Lang Street, Nguyen Trai Ward, Hai Duong City, Hai Duong, Vietnam

01a: The increase, decrease of tangible fixed assets

No	Items	House, architecture	Machines, devices	Means of transmission transportation	Management tools	Total
I	Purchase during the fiscal year					
	Opening balance	170.357.513.659	277.252.709.073	20.264.529.754	2.945.335.539	470.820.088.025
	- Liquidation	0	(479.759.591)	0	0	(479.759.591)
	- Increase from capital construction	2.376.169.830	1.328.791.012	0	0	3.704.960.842
	- Increase by purchasing	0	7.371.479.492	0	0	7.371.479.492
	Closing balance	172.733.683.489	285.473.219.986	20.264.529.754	2.945.335.539	481.416.768.768
II	Value of accumulated depreciation					
	Opening balance	52.539.320.935	120.879.360.976	18.550.444.108	2.886.593.258	194.855.719.277
	- Depreciation during the fiscal year	4.736.250.978	21.882.909.627	626.102.184	25.767.276	27.271.030.065
	- Liquidation	0	(397.202.363)	0	0	(397.202.363)
	Closing balance	57.275.571.913	142.365.068.240	19.176.546.292	2.912.360.534	221.729.546.979
III	Remaining value					
	Opening balance	117.818.192.724	156.373.348.097	1.714.085.646	58.742.281	275.964.368.748
	Closing balance	115.458.111.576	143.108.151.746	1.087.983.462	32.975.005	259.687.221.789

Closing residual value of tangible fixed asset put up as collateral for loans 0
 Fully depreciated fixed assets still being used 120.075.720.245
 The commitments to the purchase and sale of tangible fixed assets with great value in the future 2.473.297.526

HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS JSC
 102 Chi Lang Street, Nguyen Trai Ward, Hai Duong City, Hai Duong, Vietnam

01b: The increase, decrease of intangible fixed assets

No	Items	Land use right	Issuing right	Copyright, patent	Other intangible fixed assets	Total
I	Purchase during the fiscal year					
	Opening balance	20.651.287.846	0	0	4.906.000.000	25.557.287.846
	Closing balance	20.651.287.846	0	0	4.906.000.000	25.557.287.846
	Value of accumulated depreciation					
II	Opening balance	2.399.937.490	0	0	4.906.000.000	7.305.937.490
	- Depreciation during the fiscal year	0	0	0	0	0
	Closing balance	2.399.937.490	0	0	4.906.000.000	7.305.937.490
	Remaining value					
III	Opening balance	18.251.350.356	0	0	0	18.251.350.356
	Closing balance	18.251.350.356	0	0	0	18.251.350.356
	Closing residual value of tangible fixed asset put up as collateral for loans	0	0	0	0	0

Fully depreciated fixed assets still being used

7.305.937.490

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

0

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Appendix 02: Comparison table of owner's equity fluctuations

Item	Contributed capital	Surplus equity	Other capital	Investment and development fund	Other funds	Undistributed profits after tax and funds	Total
Opening balance at 01/01/2023	149.997.850.000	28.720.000.000	0	174.594.214.888	0	41.614.637.708	394.926.702.596
Increase in capital in fiscal year	53.998.450.000	0	0	25.278.450.000	0	31.514.069.929	110.790.969.929
- Profits	0	0	0	0	0	31.514.069.929	31.514.069.929
- Increase in capital	53.998.450.000	0	0	0	0	0	53.998.450.000
- Spend funds	0	0	0	25.278.450.000	0	0	25.278.450.000
Decrease in capital in fiscal year	0	28.720.000.000	0	25.278.450.000	0	31.584.112.076	85.582.562.076
- Dividends or distributed profits	0	0	0	0	0	6.305.662.076	6.305.662.076
- Set aside funds	0	0	0	0	0	25.278.450.000	25.278.450.000
- Other	0	28.720.000.000	0	25.278.450.000	0	0	53.998.450.000
Closing balance at 31/12/2023	203.996.300.000	0	0	174.594.214.888	0	41.544.595.561	420.135.110.449
Opening balance at 01/01/2024	203.996.300.000	0	0	174.594.214.888	0	41.544.595.561	420.135.110.449
Increase in capital in fiscal year	75.476.870.000	0	0	0	0	40.544.914.055	116.021.784.055
- Profits	0	0	0	0	0	40.544.914.055	40.544.914.055
- Increase in capital	75.476.870.000	0	0	0	0	0	75.476.870.000
- Spend funds	0	0	0	0	0	0	0
Decrease in capital in fiscal year	0	0	0	50.000.000.000	0	31.961.595.500	81.961.595.500
- Dividends or distributed profits	0	0	0	0	0	6.119.889.000	6.119.889.000
- Set aside funds	0	0	0	50.000.000.000	0	25.476.870.000	75.476.870.000
- Other	0	0	0	0	0	364.836.500	364.836.500
Closing balance at 31/12/2024	279.473.170.000	0	0	124.594.214.888	0	50.127.914.116	454.195.299.004

- The company issues shares to increase its charter capital from the owner's equity according to the Resolution of the General Meeting of Shareholders No. 02/NQ-ĐHCĐ-DHD dated April 2, 2024, at a ratio of 100:37 (for every 100 shares owned, shareholders will receive 37 additional issued shares). The specific capital source for the issuance is as follows:

+ Development Investment Fund
+ Undistributed after-tax profit.
Total
50.000.000.000 VND
25.476.870.000 VND
75.476.870.000 VND

The company has completed the registration for additional stock trading in accordance with Decision No. 137/2010/GCNC-PVSDC-8 dated June 10, 2024, issued by the Vietnam Securities Depository and Clearing Corporation. Accordingly, the number of additional registered shares for trading is 7,547,687 shares, with a par value of 10,000 VND per share. The total par value of the additional registered shares for trading is 74,476,870,000 VND.

- The company paid dividends from the profits of 2023: 6,119,889,000 VND (at a rate of 3%) according to the Resolution of the General Meeting of Shareholders No. 02/NQ-ĐHCĐ-DHD dated April 2, 2024.

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

Item	Measurement	Current year at 31/12/2024	Previous year at 1/1/2024
6.1. Capital Structure and Assets Structure			
<i>a. Assets Structure</i>			
- Fixed Assets / Assets	%	47,23	53,95
- Current Assets / Assets	%	52,77	46,05
<i>b. Capital Structure</i>			
- Trade payables / Total capital	%	29,73	27,44
- Owner's equity / Total capital	%	70,27	72,56
6.2. Liquidity			
a. General liquidity	lần	3,36	3,64
b. Short-term liquidity	lần	1,83	1,7
c. Quick liquidity	lần	1,15	1,04
Item	Measurement	year 2024	year 2023
6.3. Profitability ratio			
<i>a. Profit margin / revenue ratio</i>			
- Profit before tax / Revenue	%	7,59	6,41
- Profit after tax / Revenue	%	6,07	5,11
<i>b. Return on Assets (ROA)</i>			
- Profit before tax / Total assets	%	7,85	6,82
- Profit after tax / Total assets	%	6,27	5,44
<i>c. Net profit after tax / Owner's equity</i>	%	8,93	7,5

Appendix 04a - Trade receivables in detail

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Risk reserve
1	1002061	Trung tâm Y tế Huyện Nam Sách	5.418.561.818	0	7.382.561.150	0
2	PKD-1xx-0375	KARUNA PHARMA CO,LTD	2.369.396.748	0	6.520.562.745	0
3	1001065	Bệnh viện Đa khoa tỉnh Hải Dương	2.536.629.595	0	5.911.196.600	0
4	1002062	Trung tâm Y tế huyện Tứ Kỳ	4.125.665.085	0	4.355.255.977	0
5	1002063	Trung tâm Y tế huyện Thanh Hà	742.220.098	0	3.272.031.580	0
6	1036207	Công ty cổ phần dược phẩm trung ương CPC1-Chi nhánh Nghệ An	1.631.422.453	0	2.726.205.469	0
7	1002056	Trung tâm y tế huyện Bình Giang	1.139.115.486	0	2.482.472.650	0
8	1002046	Trung tâm Y tế huyện Cẩm Giàng	128.550.200	0	2.414.932.106	0
9	1002059	Trung tâm y tế thị xã Kinh Môn	207.654.795	0	2.321.903.139	0
10	1000681	Công ty TNHH Golden Health USA (KH)	5.024.803.616	0	2.259.924.512	0
11	Others	Others	76.979.504.371	0	78.589.125.666	0
Total			100.303.524.265	0	118.236.171.594	0

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Appendix 04b - Trade payables in detail

No	Customer code	Customer	Previous year		Current year	
			Value	Provision	Value	Able to repay
1	1000564	Công ty Cổ phần Dược phẩm Thuận An Phát	1.610.720.922	1.610.720.922	3.882.712.100	3.882.712.100
2	1036937	Công ty cổ phần trang thiết bị Y tế Dược phẩm Hoàng Ngọc	1.427.078.125	1.427.078.125	3.552.853.700	3.552.853.700
3	1000597	Công ty cổ phần FRESENIUS KABI VIỆT NAM(FRESENIUS KABI VIET NAM JOINT STOCK COMPANY)	980.648.771	980.648.771	3.357.870.838	3.357.870.838
4	1000766	Công ty Cổ phần hóa dược quốc tế Hà Nội	2.262.203.250	2.262.203.250	3.087.099.550	3.087.099.550
5	1000483	Công ty Trách nhiệm hữu hạn Thương mại Dược phẩm Vạn Xuân	3.011.560.416	3.011.560.416	3.011.560.416	3.011.560.416
6	3000471	Công ty Cổ phần Dược phẩm Trung ương CPC1	0	0	2.778.300.000	2.778.300.000
7	1000395	Công ty TNHH Thương Mại Và Sản Xuất Đông Âu	1.371.194.437	1.371.194.437	2.685.110.449	2.685.110.449
8	1000307	Công ty Cổ phần Dược phẩm và Thương mại Đông Dương ...	186.265.958	186.265.958	2.634.839.674	2.634.839.674
9	1000389	Công Ty TNHH Sản xuất Bao Bì Và Thương Mại Đức Thành	1.199.184.480	1.199.184.480	1.715.471.805	1.715.471.805
10	1000477	Công ty cổ phần Thủy Tinh Hưng Phú	1.445.850.000	1.445.850.000	1.610.031.600	1.610.031.600
11	Others	Other payables	33.852.907.461	33.852.907.461	35.597.195.963	35.597.195.963
Total			47.347.613.820	47.347.613.820	63.913.046.095	63.913.046.095

Appendix 05 - Taxes and other payables to the State

	01/01/2024		Payable during the fiscal year	Paid amount during the fiscal year	31/12/2024	
	Receivables	Payables			Receivables	Payables
- Value added tax	0	438.660	44.491.875.128	44.492.313.788	0	0
- Special consumption tax	0	0	0	0	0	0
- Import and export tax	0	0	148.687.825	148.687.825	0	0
- Corporate income tax	0	1.837.435.471	10.183.158.255	5.714.934.371	0	6.305.659.355
- Personal income tax	0	712.294.255	2.642.266.500	2.504.751.877	0	849.808.878
- Resource tax	0	0	0	0	0	0
- Real estate tax, land rent	0	0	1.192.134.904	1.192.134.904	0	0
- Other taxes	0	0	294.756.596	294.756.596	0	0
- Fees, charges and other payables	0	0	0	0	0	0
Total	0	2.550.168.386	58.952.879.208	54.347.579.361	0	7.155.468.233

(*) Amount of corporate income tax provisionally paid

- Amount of corporate income tax provisionally paid	5.592.091.588
- Corporate income tax exemption (support female employees)	127.498.900
- Adjusted corporate income tax at the branch	0
Total	5.711.190.488

Payable amount of corporate income tax settled in the period

- Payable amount of corporate income tax settled in the period	10.183.158.255
- Adjusted corporate income tax at the branch	0
Total	10.183.158.255

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Appendix 06 - Borrowings and finance lease liabilities

Item	Opening balance	Increase	Decrease	Closing balance
a) Short-term borrowings and finance lease liabilities				
- Short-term borrowings	80.569.098.470	148.984.123.275	163.627.893.673	65.925.328.072
- Overdue borrowings				
- Short-term finance lease liabilities				
b) Long-term borrowings and finance lease liabilities				
- Borrowings	2.205.871.533	3.849.103.357	52.260.900	6.002.713.990
- Long-term finance lease liabilities				

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Liquidity risk is the risk that HDPHARMA will encounter difficulty in meeting financial obligations due to a shortage of funds. HDPHARMA's liquidity risk primarily arises from mismatches in the maturities of financial assets and financial liabilities.

HDPHARMA monitors liquidity risk by maintaining a level of cash and cash equivalents deemed adequate by the Board of Directors to finance HDPHARMA's business operations and to mitigate the effects of fluctuations in cash flows.

The maturity information of HDPHARMA's financial liabilities based on undiscounted contractual payments is as follows:

Item	Under 01 year	From 01 to 05 years	Total
Closing balance			
Borrowings	65.925.328.072	6.002.713.990	71.928.042.062
Trade payables	63.913.046.095		63.913.046.095
Accrued expenses	428.162.066		428.162.066
Other payables	7.182.181.347		7.182.181.347
Opening balance			
Borrowings	80.569.098.470	2.205.871.533	82.774.970.003
Trade payables	47.347.613.820		47.347.613.820
Accrued expenses	474.547.567		474.547.567
Other payables	5.000.401.347		5.000.401.347

HDPHARMA considers the concentration of risk regarding debt repayment to be low. HDPHARMA is capable of meeting its maturing debt obligations through cash flows from operating activities and proceeds from maturing financial assets.

