

CONSOLIDATED INCOME STATEMENT

Quarter 3- 2025

From July 1, 2025, to september 30, 2025

		Unit:		VND		
Items	Code	Note	current period	previous period	accumulated from the beginning of the year to the end of this quarter (current year)	accumulated from the beginning of the year to the end of this quarter (previous year)
1	2	3	4	5	6	7
1. Revenues from sale of goods and rendering of services	01	TM8 VI .1	32,915,787,356	33,464,268,444	99,421,345,213	101,208,269,097
2. Deductions	02	TM8 VI .2	404,354,254	47,180,401	937,892,414	159,908,378
3. Net revenue from sale of goods and rendering of services (10=01-02)	10		32,511,433,102	33,417,088,043	98,483,452,799	101,048,360,719
4. Costs of goods sold	11	TM9 VI .3	21,337,274,294	21,077,904,444	64,192,413,191	67,673,424,724
5. Gross profit from sale of goods and rendering of services (20=10-11)	20		11,174,158,808	12,339,183,599	34,291,039,608	33,374,935,995
6. Financial income	21	TM9 VI .4	74,996,625	87,231,392	867,801,873	759,035,560
7. Financial expenses	22	TM9 VI .5	16,370,255	1,642,739	80,636,861	20,147,807
- In which: Loan interest	23		16,370,255	-	40,338,777	-
8. Selling expenses	25	TM9 VI .8a	3,893,023,193	3,385,326,767	10,423,878,090	9,711,716,587
9. General and administration expenses	26	TM9 VI .8b	3,262,616,428	3,105,415,140	9,618,350,912	9,604,158,508
10. Operating profit {30=20+(21-22)-(25+26)}	30		4,077,145,557	5,934,030,345	15,035,975,618	14,797,948,653
11. Other income	31	TM9 VI .6	30,550,185	254,061	110,299,373	121,164,269
12. Other expenses	32		5,309,385	1,392,441	5,469,020	3,320,218
13. Profit from other activities (40=31-32)	40		25,240,800	(1,138,380)	104,830,353	117,844,051
14. Accounting profit before tax (50=30+40)	50		4,102,386,357	5,932,891,965	15,140,805,971	14,915,792,704
15. Current corporate income tax expense	51	TM9 VI .10	1,081,406,070	1,329,580,724	3,437,299,295	3,185,795,616
16. Deferred corporate income tax expense	52		(259,867,652)	(105,166,781)	(422,398,289)	(196,536,772)
17. Net profit after tax (60=50-51-52)	60		3,280,847,939	4,708,478,022	12,125,904,965	11,926,533,860
Profit after tax of shareholders of the parent company	61		3,280,847,939	4,708,478,022	12,125,904,965	11,926,533,860
Profit after tax of non-controlling shareholders	62		-	-	-	-
18. Basic earnings per share	70		324	477	1,222	1,212
19. Declining earnings per share	71		-	-	-	-

Chief Accountant / Preparer

Nguyễn Thị Anh Chi



TP. Hồ Chí Minh, 21 October 2025
General Director

Chải Nhã Ngôn

PHONG PHU PHARMACEUTICAL JOINT STOCK COMPANY
Lot No.12, Road No.8, Tan Tao IP, Tan Tao Ward
Ho Chi Minh City, Vietnam

Form no. B02-DN
(Issued together with Circular No.
200/2014/TT-BTC dated December 22, 2014
of the Ministry of Finance)

CONSOLIDATED BALANCE SHEET

At september 30 2025

Currency: VNĐ

Items	Code	Notes	March 31, 2025	January 01, 2025
1	2	3	4	5
A - Current assets (100=110+120+130+140+150)	100		83,446,613,562	91,227,655,896
I. Cash and cash equivalents	110	TM1 V.1	4,614,896,433	8,876,231,902
1. Cash	111		4,614,896,433	4,876,231,902
2. Cash equivalents	112		-	4,000,000,000
II. Short-term financial investments	120		27,684,000,000	31,108,072,981
1. Trading Securities	121		-	-
2. Provision for diminution in the value of held for trading securities	122		-	-
3. Held to maturity investments	123	TM1A V.2b1	27,684,000,000	31,108,072,981
III. Short-term receivables	130		10,534,299,221	13,936,937,385
1. Short-term trade receivables	131	TM1A V.3a	7,740,774,276	11,210,699,585
2. Short-term advanced payments to suppliers	132		1,936,936,371	1,959,182,981
3. Short-term inter-company receivables	133		-	-
4. Receivable from construction contracts under percentage of completion method	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	TM1A V.4a	993,588,975	883,915,393
7. Provision for doubtful debts	137		(137,000,401)	(116,860,574)
8. Deficient assets pending resolution	139		-	-
IV. Inventories	140	TM1A V.6	40,101,058,081	36,898,700,847
1. Inventories	141		40,600,986,982	37,477,995,497
2. Provision for devaluation in inventories	149		(499,928,901)	(579,294,650)
V. Other short-term assets	150		512,359,827	407,712,781
1. Short-term prepayments	151	TM5 V.12a	399,923,712	387,273,318
2. Deductible VAT	152		112,436,115	7,611,281
3. Other receivables from State budget	153	TM5A V.16	-	12,828,182
4. Transactions to buy, resell government bonds	154		-	-
5. Other short-term assets	155		-	-
B -Non-Current assets (200=210+220+230+240+250+260)	200		79,595,129,859	75,914,638,908
I. Long-term receivables	210		53,028,000	54,968,812
1. Long-term trade receivables	211	TM1A V.3b	-	-
2. Long-term advanced payments to suppliers	212		-	-



Items	Code	Notes	March 31, 2025	January 01, 2025
1	2	3	4	5
3. Paid-in capital in wholly-owned subsidiaries	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	TM1A V.4b	53,028,000	54,968,812
7. Provision for doubtful long-term debts	219		-	-
II. Fixed assets	220		71,769,742,592	74,287,414,969
1. Tangible fixed assets	221	TM2 V.8III	55,441,283,732	57,436,446,124
- Cost	222	TM2 V.8I	112,397,031,294	111,763,968,297
- Accumulated depreciation	223	TM2 V.8II	(56,955,747,562)	(54,327,522,173)
2. Finance lease	224		-	-
- Cost	225	TM3 V.9	-	-
- Accumulated depreciation	226	TM3 V.9	-	-
3. Intangible fixed assets	227	TM4 V.10III	16,328,458,860	16,850,968,845
- Cost	228	TM4 V.10I	24,609,806,901	24,609,806,901
- Accumulated amortization	229	TM4 V.10II	(8,281,348,041)	(7,758,838,056)
III. Investment property	230	TM5 V.10	-	-
- Cost	231	TM5 V.10	-	-
- Accumulated depreciation	232	TM5 V.10	-	-
IV. Long-term assets in progress	240	TM1A V7	1,867,482,318	61,775,000
1. Long-term work in progress	241		-	-
2. Construction in progress	242		1,867,482,318	61,775,000
V. Long-term financial investments	250		4,100,000,000	-
1. Investments in subsidiaries	251	TM1A V2c	-	-
2. Investment in Joint-venture and associates	252		-	-
3. Investments in other entities	253		-	-
4. Provision for diminution in value of long-term investments	254		-	-
5. Held to maturity investments	255	TM1A V2b.2	4,100,000,000	-
VI. Other non-current assets	260		1,804,876,949	1,510,480,127
1. Long-term prepayments	261	TM5 V.12b	914,209,202	1,042,210,669
2. Deferred income tax assets	262		890,667,747	468,269,458
3. Long-term equipment, supplies and spare parts	263		-	-
4. Other non-current assets	268		-	-
Total assets (270=100+200)	270		163,041,743,421	167,142,294,804
C - Liabilities (300=310+330)	300		30,133,528,492	31,784,177,061
I. Current liabilities	310		29,921,528,492	31,567,177,061
1. Trade accounts payable	311	TM5A V.15	10,832,803,487	13,502,165,363
2. Advance from customers	312		5,075,160,924	4,745,086,252
3. Taxes and amounts payable to State budget	313	TM5A V.16	1,385,188,881	1,680,479,309
4. Payables to employees	314		3,974,960,222	4,008,448,351
5. Accrued expenses	315	TM5A V.17	412,642,518	478,717,171

Items	Code	Notes	March 31, 2025	January 01, 2025
1	2	3	4	5
6. Inter-company payables	316		-	-
7. Construction contract payables based on agreed progress billings	317		-	-
8. Unrealized revenues	318		-	-
9. Other current payables	319	TM5A V.19a	865,708,457	803,488,321
10. Short-term borrowings and finance lease liabilities	320	TM5A V.14a	824,546,196	-
11. Provision for Short-term payables	321		-	-
12. Bonus and welfare funds	322	TM7 V.20e	6,550,517,807	6,348,792,294
13. Price stabilization fund	323		-	-
14. Transactions to buy, resell government bonds	324		-	-
II. Long-term liabilities	330		212,000,000	217,000,000
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332		-	-
3. Long-term accrued expenses	333		-	-
4. Long-term inter-company payables of capital	334		-	-
5. Long-term inter-company payables	335		-	-
6. Long-term unrealized revenue	336		-	-
7. Other long-term liabilities	337	TM5A V.19b	212,000,000	217,000,000
8. Long-term borrowings and finance lease obligations	338	TM5A V.14b	-	-
9. Convertible bond	339		-	-
10. Preferred stock	340		-	-
11. Deferred income tax liabilities	341		-	-
12. Other long-term provisions	342		-	-
13. Scientific and technological development fund	343		-	-
D - Owners' equity (400=410+430)	400	TM6 V.20a	132,908,214,929	135,358,117,743
I. Owners' equity	410		132,908,214,929	135,358,117,743
1. Owners' invested equity	411	TM6 V.20b	87,999,910,000	87,999,910,000
- Ordinary Shares with Voting Right	411A		87,999,910,000	87,999,910,000
- Preferred Shares	411B		-	-
2. Surplus of stock capital	412		2,205,500,000	2,205,500,000
3. Convertible bonds option	413		-	-
4. Other owner's capital	414		-	-
5. Treasury shares	415		-	-
6. Assets revaluation difference	416		-	-
7. Foreign exchange difference	417		-	-
8. Investment and development funds	418	TM6 V.20e	10,948,665,383	10,260,754,744
9. Enterprise reorganization support fund	419		-	-
10. Other owner's funds	420		-	-
11. Undistributed profit after tax	421		31,754,139,546	34,891,952,999


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Items	Code	Notes	March 31, 2025	January 01, 2025
1	2	3	4	5
- Undistributed profit after tax brought forward	421A		21,691,966,499	20,250,207,928
- Undistributed profit after tax for the current period	421B		10,062,173,047	14,641,745,071
12. Construction capital sources	422		-	-
II. Non-business expenditure fund and other funds	430		-	-
1. Non-business expenditure fund	431		-	-
2. Non-business expenditure fund invested in fixed assets	432		-	-
Total resources (440=300+400)	440		163,041,743,421	167,142,294,804

Chief Accountant / Preparer


Nguyễn Thị Anh Chi

TP. Hồ Chí Minh, 21 October 2025

 General Director



Thái Nhã Ngôn



CONSOLIDATED CASH FLOW STATEMENT

under the Indirect Method

From January 1, 2025, to september 30, 2025

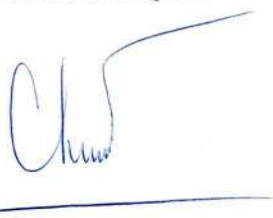
Unit: VND

Items	Code	Note	current period	previous period
I. Cash flows from operating activities			-	-
1. Net Profit/loss before tax	01		15,140,805,971	14,915,792,704
- Depreciation and amortisation	02		3,150,735,374	3,163,431,979
- Provisions	03		(59,225,922)	70,389,510
- Foreign exchange (gains)/losses arising from revaluation	04		-	-
- Profits from investing activities	05		(867,801,873)	(759,035,560)
- Interest Expense	06		40,338,777	-
- Other Adjustments	07		-	-
3. Operating income before Changes in Working Capital (8=1+2+3+4+5+6+7)	08		17,404,852,327	17,390,578,633
- Increase (decrease) in receivables	09		2,897,612,497	805,370,212
- Increase (decrease) in inventories	10		(3,122,991,485)	(449,471,917)
- Increase/(decrease) in payables (exclude loan interest payables, CIT payables)	11		(2,376,426,059)	(4,086,153,596)
- Increase (decrease) in prepaid expenses	12		115,351,073	620,372,479
- Increase (decrease) in business securities	13		-	-
- Interest Paid	14		(40,516,764)	-
- Enterprise income tax paid	15		(3,759,667,127)	(3,163,963,702)
- Other cash inflow from operating activities	16		-	-
- Other cash outflow from operating activities	17		(1,174,095,766)	(1,161,463,822)
Net Cash Flows from Operating Activities	20		9,944,118,696	9,955,268,287
II. Cash Flows from investing activities	II		-	-
1. Acquisition and construction of fixed assets and other long-term assets	21		(2,438,770,315)	(173,791,140)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		-	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(31,784,000,000)	(32,197,673,502)
4. Cash recovered from lending, selling debt instruments of other entities	24		31,108,072,981	26,652,412,360
5. Investments in other entities	25		-	-
6. Cash recovered from investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		1,262,631,873	1,484,861,368
Net cash flow from investing activities	30		(1,852,065,461)	(4,234,190,914)
III. Cash flows from investing activities	III		-	-



Items	Code	Note	current period	previous period
1. Proceeds from issuing stocks, receiving capital from owners	31		-	-
2. Capital withdrawals, buying treasury shares	32		-	-
3. Proceeds from borrowings	33	TM10 v.4	4,408,925,154	-
4. Payments to settle loan principals	34		(3,584,378,958)	-
5. Payments to settle finance lease liabilities	35		-	-
6. Dividends and profits paid	36		(13,177,934,900)	(10,436,791,250)
Net cash flow from financing activities	40		(12,353,388,704)	(10,436,791,250)
Net cash flows during the year (50=20+30+40)	50		(4,261,335,469)	(4,715,713,877)
Cash and cash equivalents at beginning year	60		8,876,231,902	8,481,639,139
Effect of exchange rate fluctuations on cash and cash	61		-	-
- Profits due to assessment of exchange rate differences	61A		-	-
- Losses due to assessment of exchange rate differences	61B		-	-
Cash and cash equivalents at the end of year (70=50+60+61)	70		4,614,896,433	3,765,925,262

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Hồ Chí Minh, 21 October 2025

General Director



Lê Hải Nhã Ngân



PHONG PHU PHARMACEUTICAL JOINT STOCK COMPANY
Lot No.12, Road No.8, Tan Tao IP, Tan Tao Ward, Ho Chi Minh
City, Vietnam
Tax code: 0301427564
Tel: 08. 3754 7998 Fax: 08. 3754 7996

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 30 september 2025

I- GENERAL INFORMATION

- 1- Ownership form : Joint Stock Company
- 2- Operating fields : industrial manufacturing, Pharmaceutical trading business
- 3- Business lines : manufacturing and trading medicine; medical instruments; direct import and export of the above sectors, manufacturing and trading of tea; cosmetics trading
- 4- Normal operating cycle: The Company's normal operating cycle is within 12 months
- 5- Business operational characteristics during the fiscal year affecting the financial statements
6. Corporate structure
 - List of subsidiaries: Usar Vietnam Company Limited
 - List of joint ventures and associates:
 - List of dependent units without legal entity status:
7. Statement on comparability of information in Financial Statements: all figures presented in the financial statements
For the fiscal year ended 30 september 2025

II- Accounting period and currency used in accounting

- II- Accounting period and currency used in accounting
II- Accounting period and currency used in accounting

III- Applied Accounting Standards

- 1- Applied accounting standards: according to Circular 200/2014/TT-BTC dated December 22, 2014
- 2- Statement of compliance with accounting standards and regime: Financial statements are prepared and presented in accordance with current Vietnamese Accounting Standards and regime.

IV- Applied Accounting Policies

1. Principles for converting financial statements prepared in foreign currencies to Vietnamese Dong
2. Exchange rates applied in accounting
3. Principles for determining effective interest rates used for cash flow discounting
- 4- Principles for recognizing cash and cash equivalents
5. Financial investment accounting principles
 - a) Trading securities;
 - b) Held-to-maturity investments;
 - c) Loans;
 - d) Investments in subsidiaries, joint ventures, and associates;
 - d) Investments in equity instruments of other entities;
 - e) Accounting methods for other financial investment-related transactions.
6. Accounts receivable accounting principles
- 7- Inventory recognition principles
 - Inventory recognition principle: at cost
 - Inventory valuation method: Weighted average



- Inventory accounting method: Perpetual inventory system
- Method of establishing inventory provision: recognized when cost exceeds net realizable value
- 8. Recognition principles and depreciation of fixed assets and investment properties: at historical cost
 - Recognition principles for fixed assets (tangible, intangible, leased): at historical cost
 - Depreciation method for fixed assets (tangible, intangible, leased): Straight-line method
- 9. Prepaid expense accounting principles: amortized over the prepayment period corresponding to economic benefits generated
- 10- Accounts payable accounting principles
- 11. Principles for recognizing borrowings and finance lease obligations
- 12- Principles for recognizing borrowing costs
 - Principle for recognizing interest expense: recognized as production costs in the current fiscal year
- 13. Principles for recognizing accrued expenses
- 14- Principles and methods for recognizing provisions
- 15- Principles for recognizing owner's equity:
 - Principles for recognizing owner's contributed capital, share premium, other owner's capital based on actual capital contributed, difference between actual issue price and par value of shares
 - Principles for recognizing asset revaluation differences
 - Principles for recognizing foreign exchange differences
 - Principles for recognizing undistributed profits: profit from business operations
- 16. Revenue recognition principles and methods:
 - Revenue from sales According to Accounting Standard No. 14
 - Revenue from services According to Accounting Standard No. 14
 - Revenue from financing activities According to Accounting Standard No. 14
 - Construction contract revenue
- 17. Principles for accounting revenue deductions
- 18. Principles for accounting cost of goods sold
- 19. Principles and methods for recognizing financial expenses: total costs incurred during the period
- 20. Principles for accounting selling expenses and administrative expenses
- 21- Principles and methods for recognizing current corporate income tax and deferred tax expenses: tax expense determined based on taxable income
- 21. Other accounting principles and methods

V- Supplementary Information for Balance Sheet Items

	(Unit : VND)	
01- Cash	end of period	Beginning of period
- Cash on-hand	100,187,822	138,669,816
- Bank Deposits	4,514,708,611	4,737,562,086
- Cash in Transit	-	-
- Deposits with maturity equal or less than 3 months	-	4,000,000,000
- Other held-to-Maturity Investments - with maturities equal or less than 3 months		
Total	4,614,896,433	8,876,231,902

02-Financial investments

	Ending balance			Beginning balance		
	original price	Fair value	Provisions	original price	Fair value	Provisions
a) Trading Securities	-	-	-	-	-	-

- stock value loss

(details of each type of stock accounting for 10% or more of the total stock value)

- Other Investments

- Reasons for change vary by investment/type of stock, bond:

+ Quantity

+ Value

	Ending balance			Beginning balance		
	original price	Fair value		original price	Fair value	
b) Other held-to-Maturity nvestments with aturities						
b1) Short term Investments	27,684,000,000	27,684,000,000		31,108,072,981	31,108,072,981	
- Deposits with maturities	27,684,000,000	27,684,000,000		31,108,072,981	31,108,072,981	
- Other Investments	-			-		
b2) Long term Investments	4,100,000,000			-		
- Deposits with maturities	4,100,000,000			-		
- Other Investments	-			-		
	Ending balance			Beginning balance		
	original price	Provisions	Fair value	original price	Provisions	Fair value

c) Investments in equity of other entities

- Investments in Subsidiaries

- Investments in joint ventures and associates

- Investments in equity of Other entities

3. Trade receivables

a) Short-term trade receivables

- Details of receivables from customers accounting for 10% or more

Dai Quang Pharmaceutical Joint Stock Company

- Details of receivables from related parties

An Medicol Pharma Company Limited

Unite Pharmaceutical Joint Stock Company

- Short-term Other trade receivables

b) Long-term trade receivables

c) Receivables from customers who are related parties

Total

Ending balance	Beginning balance
7,740,774,276	11,210,699,585
3,714,054,597	793,027,380
3,714,054,597	793,027,380
990,529,340	991,129,324
225,125,747	882,899,817
765,403,593	108,229,507
3,036,190,339	9,426,542,881
-	-
-	-
7,740,774,276	11,210,699,585

4. Other receivables

a) Other short-term receivables

- Advances:

- Collaterals, Mortgages and Deposits

- Other short-term receivables

Total

Ending balance		Beginning balance	
original price	Provisions	original price	Provisions
90,192,500		123,090,000	
18,134,447		11,639,680	
885,262,028		749,185,713	
993,588,975		883,915,393	

b) Long-term other receivables

- Receivables from vatization

Ending balance		Beginning balance	
original price	Provisions	original price	Provisions
-		-	

- Dividends receivable	-	-
- Labor Receivables	-	-
- Collaterals, Mortgages and Deposits	16,040,000	16,232,812
- Advances:	-	-
- Payments on behalf of	-	-
- Long-term other receivables	36,988,000	38,736,000
Total	53,028,000	54,968,812
5. Bad debt	Ending balance	Beginning balance
	original price Recoverable value	original price Recoverable value
- Total value of receivables and loans that are overdue, or not overdue but difficult to collect	137,000,401 -	116,860,574 -

Information about fines, late payment interest receivables... arising from overdue debts but not recorded as revenue

-Collecting overdue receivables

Total	137,000,401			116,860,574	
		Ending balance		Beginning balance	
		original price Provisions		original price Provisions	
06- Inventories					
- Goods in Transit	-	-		-	
-Raw Materials	14,458,366,431			17,483,558,635	
- Tools and Supplies	1,011,871			1,027,454	
- Production in Progress	3,153,965,384			2,593,261,976	
- Finished Goods	7,124,157,141			9,618,502,159	
- Merchandise Inventory	15,863,486,156			7,781,645,273	
- Goods on Consignment	-			-	
- Goods in Tax-suspension Warehouse	-			-	
- Allowances for decline in value of inventories	(499,928,901)			(579,294,650)	
Total	40,101,058,081			36,898,700,847	

	Ending balance	Beginning balance
	original price Recoverable value	original price Recoverable value

7. Long term Assets in progress

a) Production in Progress: Long-term	-	-
Total	-	-
b) Construction in progress	Ending balance	Beginning balance
- Purchase	114,407,382	61,775,000
- Construction	1,753,074,936	-
- Repair	-	-
Total	1,867,482,318	61,775,000



8. Increase, decrease Tangible Fixed Assets:

Item	Buildings, structure	Machinery, equipment	Means of transportation	Office equipment	Other Tangible Fixed Assets	Total
I. Historical Cost Tangible Fixed Assets						
Beginning balance	67,996,454,436	40,108,509,686	1,730,930,101	1,561,065,909	367,008,165	111,763,968,297
-New purchases	340,719,815	292,343,182	-	-	-	633,062,997
- Basic construction completed	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
- Construction investment	-	-	-	-	-	-
- Liquidation	-	-	-	-	-	-
-Other decrease	-	-	-	-	-	-
Ending balance	68,337,174,251	40,400,852,868	1,730,930,101	1,561,065,909	367,008,165	112,397,031,294
II. Accumulated depreciation						
Beginning balance	18,868,013,995	32,894,330,961	1,730,930,101	467,238,951	367,008,165	54,327,522,173
- Depreciation	1,228,025,132	1,285,220,307	-	114,979,950	-	2,628,225,389
- Other increase	-	-	-	-	-	-
- Construction investment	-	-	-	-	-	-
- Liquidation	-	-	-	-	-	-
-Other decrease	-	-	-	-	-	-
Ending balance	20,096,039,127	34,179,551,268	1,730,930,101	582,218,901	367,008,165	56,955,747,562
III. Net book value						
- Beginning balance	49,128,440,441	7,214,178,725	-	1,093,826,958	-	57,436,446,124
- Ending balance	48,241,135,124	6,221,301,600	-	978,847,008	-	55,441,283,732

The historical cost of fully depreciated tangible fixed assets but still in use

Item	Buildings, structure	Machinery, equipment	Means of transportation	Office equipment	Other Tangible Fixed Assets	Total
- As at 01/01/2025	4,268,916,667	24,697,129,239	1,730,930,101	229,818,182	367,008,165	31,293,802,354
- As at 30/09/2025	4,268,916,667	25,032,329,239	1,730,930,101	229,818,182	367,008,165	31,629,002,354

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9. Increase, decrease financial leasing assets:

Item	Buildings, structure	Machinery, equipment	Means of transportatio n	Office equipment	Other Tangible Fixed Assets	Total
Historical Cost financial leasing assets						
Beginning balance	-	-	-	-	-	-
- Financial leasing in year						
- Purchases Financial leasing						
- Other increase						
- Return Financial leasing						
-Other decrease						
Ending balance	-	-	-	-	-	-
II. Accumulated depreciation						
Beginning balance	-	-	-	-	-	-
- Depreciation						
- Purchases Financial leasing						
- Other increase						
- Return Financial leasing						
-Other decrease						
Ending balance	-	-	-	-	-	-
III. Net book value						
Beginning balance	-	-	-	-	-	-
Ending balance	-	-	-	-	-	-

10. Increase, decrease INTangible Fixed Assets:

Item	Land use right	software	Total
a. Historical Cost Intangible Fixed Assets			
Beginning balance	23,880,406,901	729,400,000	24,609,806,901
- New purchases	-	-	-
- Created from within the enterprise	-	-	-
- Increased due to business consolidation	-	-	-
- Other increase	-	-	-
- Liquidation	-	-	-
- Other decrease	-	-	-
Ending balance	23,880,406,901	729,400,000	24,609,806,901
b. Accumulated depreciation	-	-	-
Beginning balance	7,113,078,765	645,759,291	7,758,838,056
- Depreciation	447,233,364	75,276,621	522,509,985
- Other increase	-	-	-
- Liquidation	-	-	-
- Other decrease	-	-	-
Ending balance	7,560,312,129	721,035,912	8,281,348,041
c. Net book value	-	-	-
Beginning balance	16,767,328,136	83,640,709	16,850,968,845
Ending balance	16,320,094,772	8,364,088	16,328,458,860

11- Increase, decrease investment properties:

Item	Beginning balance	increase	Decrease	Ending balance
Historical Cost investment properties	-	-	-	-
- Land use right	-	-	-	-
- Buildings, structure	-	-	-	-
- Buildings, structure and land use right	-	-	-	-
- Infrastructure	-	-	-	-
Accumulated depreciation	-	-	-	-
- Land use right	-	-	-	-
- Buildings, structure	-	-	-	-
- Buildings, structure and land use right	-	-	-	-
- Infrastructure	-	-	-	-
Net book value	-	-	-	-
- Land use right	-	-	-	-
- Buildings, structure	-	-	-	-
- Buildings, structure and land use right	-	-	-	-
- Infrastructure	-	-	-	-

* explaining data and other explanations:

12. Short-term prepaid expenses	Ending balance	Beginning balance
a) Short-term		
costs lease of fixed assets	-	-
Tools and supplies used	62,768,737	116,113,186
Interest expense	-	-
Costs of setting up a business	-	-
Insurance costs	101,378,046	89,268,776
Other prepaid expenses	235,776,929	181,891,356
	399,923,712	387,273,318
b) Long-term		
costs lease of fixed assets	-	-
Tools and supplies used	487,113,255	577,831,685
Interest expense	-	-
Costs of setting up a business	-	-
Insurance costs	-	-
Other prepaid expenses	427,095,947	464,378,984
Total	914,209,202	1,042,210,669

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14- Short-term borrowings and finance lease liabilities

	Ending balance		increase or decrease during the period		Beginning balance	
	original price	Fair value	Increase	Decrease	original price	Fair value
a) -Short - term loan	824,546,196	824,546,196	4,408,925,154	3,584,378,958	-	-
Short - term loan	824,546,196	824,546,196	4,408,925,154	3,584,378,958	-	-
Long - term loan due	-	-	-	-	-	-
Total	824,546,196	824,546,196	4,408,925,154	3,584,378,958	-	-
b) - Long - term loan	-	-	-	-	-	-
Total	-	-	-	-	-	-

	Ending balance		Beginning balance	
	original price	Fair value	original price	Fair value
15. Trade payables				
a) Short-term trade payables	10,832,803,487	10,832,803,487	13,502,165,363	13,502,165,363
- Details of payment from seller accounting for 10% or Tan Thanh Packaging Company Limited	1,490,284,313	1,490,284,313	1,695,616,077	1,695,616,077
	1,490,284,313	1,490,284,313	1,695,616,077	1,695,616,077
	-	-	-	-
	-	-	-	-
- Details of payment from related parties Tuyen Hiep Company Limited	-	-	-	-
	-	-	-	-
- Other payables	9,342,519,174	9,342,519,174	11,806,549,286	11,806,549,286
b) Long-term trade payables	-	-	-	-
Total	10,832,803,487	10,832,803,487	13,502,165,363	13,502,165,363

16- Taxes and receivables, payables to State budget

	Ending balance		Transaction in period		Beginning balance	
	receivable	payable	payable	Paid/Deducted	receivable	payable
- VAT on domestic goods	-	179,611,753	9,046,840,796	9,033,975,675	-	166,746,632
- VAT on import goods	-	-	334,946,155	326,108,655	8,837,500	-
- Excise Tax	-	-	-	-	-	-



- Import Tax	-	-	-	-	-
- Corporation Income Tax	-	1,081,406,070	3,437,299,295	3,759,667,127	- 1,403,773,902
- Personal Income Tax	-	48,238,305	1,011,871,258	1,073,591,728	- 109,958,775
- Natural Resource Tax	-	-	-	-	-
- Land, Housing Tax and Land Rental	-	75,932,753	337,129,923	257,206,488	3,990,682 -
- Environmental Protection Tax and Others	-	-	20,000,000	20,000,000	- -
- Fees, Charges and Other Payables	-	-	-	-	-
Total	-	1,385,188,881	14,188,087,427	14,470,549,673	12,828,182 1,680,479,309

17- Accrued expenses

	Ending balance	Beginning balance
a) Short-term accrued expenses	412,642,518	478,717,171
Interest expense	-	-
Salary costs	-	-
Expenses of interrupting	-	-
Temporarily Accrued expenses of the cost of goods and finished real estate products sold	-	-
Other Accrued expenses	412,642,518	478,717,171
b) Long-term accrued expenses	-	-
Interest expense	-	-
Expenses of interrupting	-	-
Other Accrued expenses	-	-
Total	412,642,518	478,717,171

19- Other Payables

	Ending balance	Beginning balance
a) Other Short-term Payables		
- Pending Assets	-	-
- Trade Union Fees	92,387,746	75,573,210
- Social Insurance	-	-
- Health Insurance	-	-
- Payables for Privatization: Short-term	-	-
- Unemployment Insurance	-	-
- Other Short-term Payables (33881)	58,965,200	35,532,000
- Other Short-term Payables (13881)	-	-
- Other Short-term Payables (13881)	-	-
- Dividend payable	714,355,511	692,383,111
Total	865,708,457	803,488,321

b) Other Long-term Payables

-Payables for Privatization: Long-term	-	-
- Payables for Deposits:- Long - term	212,000,000	217,000,000
- Other Short-term Payables (13882)	-	-
Total	212,000,000	217,000,000

20- Owner's Equity

a- Increase, decrease in the owners' equity

Item	Contributed capital	Capital surplus	Capital	Investment fund	Profit after corporate income tax	Sources	Total
A	1	2	3	4	7	8	9
Beginning balance of the previous year 01/01/2024	87,999,910,000	2,205,500,000	-	9,354,954,223	30,810,197,128	-	130,370,561,351
- Capital increase previous year							-
- Profits in the previous year					17,359,146,633		17,359,146,633
- Other increase							-
- Development and investment funds				905,800,521	(905,800,521)		-
- Bonus and welfare fund					(1,811,601,041)		(1,811,601,041)
- Losses in the previous year							-
- Other decrease in							-
- Profit paid to investors previous year					(10,559,989,200)		(10,559,989,200)
							-
Ending balance of the previous year as at 31/12/2024	87,999,910,000	2,205,500,000	-	10,260,754,744	34,891,952,999	-	135,358,117,743
Beginning balance of the Current year as at 01/01/2025	87,999,910,000	2,205,500,000	-	10,260,754,744	34,891,952,999	-	135,358,117,743
- Capital increase Current year							-
- Profits in the current year					12,125,904,965		12,125,904,965
- Other increase							-
- Development and investment funds current year		-	-	687,910,639	(687,910,639)		-
- Bonus and welfare fund current year					(1,375,821,279)		(1,375,821,279)
- Losses in the current year					-		-
- Other decrease in		-	-	-			-
- Profit paid to investors current year					(13,199,986,500)		(13,199,986,500)
Ending balance of the current year 30/09/2025	87,999,910,000	2,205,500,000	-	10,948,665,383	31,754,139,546	-	132,908,214,929

b- Owner's equity details

- State capital contribution
- Other capital

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87,999,910,000

87,999,910,000

Total

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	Ending balance	Beginning balance
c- Capital transactions with owners and profit distribution		
- Owner's investment capital		
+ Opening capital		87,999,910,000
+ Capital increase during the year		
+ Capital decrease during the year		-
+ Closing capital	87,999,910,000	87,999,910,000
- Dividends and profits distributed	13,177,934,900	10,436,791,250
d- Dividends		
- Dividends declared after the balance sheet date:		
+ Dividends declared on common shares		
+ Dividends declared on preferred shares		
- Cumulative dividends on preferred shares not yet recognized		
d- Shares	Ending balance	Beginning balance
- Number of shares authorized for issuance	8,799,991	8,799,991
- Number of shares sold to public	8,799,991	8,799,991
+ Common shares	8,799,991	8,799,991
+ Preferred shares	.....	.....
- Number of shares repurchased	.....	.....
+ Common shares	.....	.....
+ Preferred shares	.....	.....
- Number of shares in circulation	8,799,991	8,799,991
+ Common shares	8,799,991	8,799,991
+ Preferred shares	.....	.....
-		
* Par value of outstanding shares	10,000	10,000
-		
e- Enterprise funds:	Ending balance	Beginning balance
- Investment and development fund	10,948,665,383	10,260,754,744
- Bonus and welfare fund	6,550,517,807	6,348,792,294
-	
-		
g- Income and expenses, gains or losses recorded directly in Owner's Equity as prescribed by specific accounting standards		
-		
-		
-		



21- Budget sources	Quarter 3 2025	Quarter 3 2024
- Budget allocated during the year	.....	.....
- Operating expenses	-	-
- Remaining budget at year-end	-	-

VI- Supplementary Information for Income Statement Items

Income statement

(Đơn vị tính: đồng VN)

	Quarter 3 2025	Quarter 3 2024
1- Revenue from sales of merchandises and services rendered (code 01)		
- Revenue from sales of merchandises and services rendered	32,915,787,356	33,464,268,444
- Construction revenue		
Total	32,915,787,356	33,464,268,444

2- Revenue deductions(Code 02)

Of which:

+ Trade Discounts	201,747,672	27,643,106
+ Sales Allowances	-	-
+ Sales Returns	202,606,582	19,537,295
Total	404,354,254	47,180,401

- Revenue from related parties

	Quarter 3 2025	Quarter 3 2024
- Revenue from sales of merchandises and services rendered		
An Medicol Pharma Company Limited	2,608,313,500	2,144,846,720
Unite Pharmaceutical Joint Stock Company	1,758,788,119	981,370,296
- Sales Returns		
An Medicol Pharma Company Limited	-	650,000
Unite Pharmaceutical Joint Stock Company	-	354,222

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3- Costs of goods sold (Code 11)**Total**Quarter 3 2025
21,337,274,294Quarter 3 2024
21,077,904,444**4- Revenue from financing activity (Code 21)**

Interest incomes

74,996,625

87,231,392

Realised foreign exchange gains

-

-

Profit to investors

-

-

Gain from sale of securities

-

-

Foreign exchange profit

-

-

Interest on sales on credit

-

-

Received payment discount

-

-

Exchange rate difference gain due to revaluation

-

-

Total**74,996,625****87,231,392****5- Financial expenses (Code 22)**

Realised foreign exchange gains

-

-

Exchange loss due to revaluation

-

-

Loss to investors

-

-

payment discount for buyer

-

-

Late payment interest for customers

-

-

Allowances for decline in value of trading securities

-

-

Other Financial expenses

-

1,642,739

interest expense

16,370,255

-

Total**16,370,255****1,642,739****6-Other income**

Other income: Get rewarded, receive compensation

3,972,222

Quarter 3 2024

-

Other income: liquidation, Sale of fixed assets

-

-

Gain on asset revaluation

-

-

Taxes are reduced

-

-

Other income

26,577,963

254,061

Total**30,550,185****254,061****7- Other expenses**

Other expenses: be compensated, be fined

5,305,201

Quarter 3 2024
647,538

Other expenses, liquidation, Sale of fixed assets

-

-

Loss on revaluation of assets;

-

-

Other expenses

53

518,262

Other expenses (KHL)

4,131

226,641

Total**5,309,385****1,392,441****8-Selling expenses and General administration expenses**

8-Selling expenses and General administration expenses

Quarter 3 2025

3,893,023,193

Quarter 3 2024

3,385,326,767

b) General administration expenses
incurred during the period

3,262,616,428

3,105,415,140

9- Production and business costs by elements

- Raw materials cost

- Labor cost

- Depreciation and amortization expenses

- Other expenses service

- Other expenses service by cash

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Quarter 3 2025

16,920,437,450

3,754,166,529

1,004,675,669

687,025,780

101,402,268

22,467,707,696

Quarter 3 2024

15,252,679,937

3,665,473,097

1,002,026,853

633,454,476

31,403,419

20,585,037,782

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