Form no. B02-DN

VND

697,107,303

2,768,903,443

5,129,145,148

03014275

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

2,104,328,210

8,590,250,591

12,585,739,962

INCOME STATEMENT - PARENT Quarter 3-2025

From July 1, 2025, to september 30, 2025

Unit:

16,370,255

908,737,755

2,677,870,196

4,320,318,547

Items	Code	Note	current period	previous period	accumulated from the beginning of the year to the end of this quarter (current year)	from the
1	2	3	4	5		
1. Revenues from sale of goods and rendering of services	01	TM8 VI .1	30,541,761,764	29,766,414,360	88,635,764,432	87,501,717,416
2. Deductions	02	TM8 VI .2	283,025,950	25,587,180	320,699,944	97,777,490
3.Net revenue from sale of goods and rendering of services (10=01-02)	10		30,258,735,814	29,740,827,180	88,315,064,488	87,403,939,926
4. Costs of goods sold	11	TM9 VI .3	22,114,851,860	20,177,542,279	63,861,458,973	
5.Gross profit from sale of goods and rendering of services (20=10-11)	20		8,143,883,954	9,563,284,901	24,453,605,515	62,537,464,685
6. Financial income	21	TM9 VI4	686,493,642			24,866,475,241
7. Financial expenses		TM9 VI .5	MCS SCIENCE AND ADDRESS OF THE PARTY OF THE	306,091,523	2,916,259,650	1,339,791,580
In which I i.e	LL	11415 VI.5	16,370,255	-	71,622,777	874,800

10. Operating profit {30=20+(21-22)-(25+26)} 30 5,227,399,390 6,403,365,678 16,573,317,508 15,510,813,220 11. Other income TM9 VI.6 26,567,402 33 104,462,959 82,760,481 12. Other expenses 32 5,296,932 219,760 5,296,939 240,596 13. Profit from other activities (40=31-32) 40 21,270,470 (219,727)99,166,020 82,519,885 14. Accounting profit before tax (50=30+40) 50 5,248,669,860 6,403,145,951 16,672,483,528 15,593,333,105 15. Current corporate income tax expense 51 TM9 VI.1 928,351,313 1,274,000,803 2,925,466,740 3,039,328,390 16. Deferred corporate income tax expense 52 (11,195,998)(31,735,247)17. Net profit after tax (60=50-51-52)

TM9 VI.8

TM9 VI .8

23

26

60

70

71

Chief Accountant / Preparer

- In which: Loan interest

18. Basic earnings per share

19. Declining earnings per share

9. General and administration expenses

8. Selling expenses

40,338,777

2,326,212,363

8,398,712,517

13,758,212,786

CTPPHÒ Chí Minh, 21 October 2025
DUOC RHẨNG CHETAI Director
PHONG PHÚ

TP. HÀ NG CHETAI DIRECTOR

O TP. HÀ NG ÔN

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. B01-DN

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

BALANCE SHEET- PARENT

At september 30 2025

			Currency:	VNĐ
Items	Code	Notes	September 30, 2025	January 01, 2025
A - Current assets	1	2 3	4	5
(100=110+120+130+140+150)	100		81,507,857,385	87,878,199,272
I. Cash and cash equivalents	110	TM1 V.1	2,490,591,696	6,757,221,068
1. Cash	111		2,490,591,696	2,757,221,068
2. Cash equivalents	112		-, 11 1,05 1,05 0	4,000,000,000
II. Short-term financial investments	120		27,684,000,000	31,108,072,981
1. Trading Securities	121		27,001,000,000	31,108,072,981
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	21 100 072 001
III. Short-term receivables	130	71,111 7,201	26,693,051,464	31,108,072,981
Short-term trade receivables	131	TM1A V.3a	22,429,255,924	20,510,951,034
Short-term advanced payments to suppliers	132	7.711		16,609,684,434
3. Short-term inter-company receivables	133		1,923,573,127	1,916,342,907
Receivable from construction contracts under percentage of completion method	134		-	-
5. Short-term loan receivables	135			
6. Other short-term receivables	136	TMIANA	-	-
7. Provision for doubtful debts	137	TM1A V.4a	2,344,735,567	1,984,923,693
8. Deficient assets pending resolution	139		(4,513,154)	
IV. Inventories	140	TD 41 4 37 6	•)₩
1. Inventories	141	TM1A V.6	24,242,571,926	29,117,055,574
2. Provision for devaluation in inventories	141		24,742,500,827	29,696,350,224
V. Other short-term assets			(499,928,901)	(579,294,650)
	150		397,642,299	384,898,615
1. Short-term prepayments	151	TM5 V.12a	397,642,299	364,459,152
2. Deductible VAT	152			7,611,281
3. Other receivables from State budgét "	153	TM5A V.16	-	12,828,182
4. Transactions to buy, resell government bonds	154		-	12,020,102
5. Other short-term assets	155			
B -Non-Current assets			•	-
(200=210+220+230+240+250+260)	200		80,817,827,381	77,539,637,681
. Long-term receivables	210		53,028,000	SS 52
. Long-term trade receivables	211	TM1A V.3b	33,028,000	54,968,812
2. Long-term advanced payments to suppliers	212	7.50	-	-

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Items	Code	Notes	September 30, 2025	January 01, 2025
2 Doid in contail: 1 !!	1	2 3	4	,
Paid-in capital in wholly-owned subsidiaries	213		-	
4. Long-term inter-company receivables	214			
5. Long-term loan receivables	215		1 - 1	-
6. Other long-term receivables	216	TM1A V.4b	53,028,000	- -
7. Provision for doubtful long-term debts	219	1110	33,026,000	54,968,812
II. Fixed assets	220		71 740 741	
Tangible fixed assets	221	TM2 V.8III	71,769,742,592	74,287,414,969
- Cost	222	TM2 V.8II	55,441,283,732	57,436,446,124
- Accumulated depreciation	223	TM2 V.8II	112,397,031,294	111,763,968,297
2. Finance lease	224	11012 V.811	(56,955,747,562)	(54,327,522,173
- Cost	225	TM3 V.9		
- Accumulated depreciation	226	TM3 V.9	•	
3. Intangible fixed assets	227	TM4 V.10III	-	
· Cost	228	TM4 V.10II	16,328,458,860	16,850,968,845
Accumulated amortization	229		24,609,806,901	24,609,806,901
II. Investment property	230	TM4 V.10II	(8,281,348,041)	(7,758,838,056
Cost	231	TM5 V.10	•	
Accumulated depreciation	232	TM5 V.10		
V. Long-term assets in progress	240	TM5 V.10	-	# .
. Long-term work in progress	241	TM1A V7	1,867,482,318	61,775,000
. Construction in progress	242		•	•
7. Long-term financial investments	250		1,867,482,318	61,775,000
. Investments in subsidiaries	251	T) (1 + 7 to	6,100,000,000	2,000,000,000
. Investment in Joint-venture and	231	TM1A V2c	2,000,000,000	2,000,000,000
ssociates	252		_	
. Investments in other entities	253			
Provision for diminution in value of	233		-	= %
ong-term investments	254		2,€0	
Held to maturity investments	255	TM1A V2b.2	4,100,000,000	
I. Other non-current assets	260		1,027,574,471	1,135,478,900
Long-term prepayments	261	TM5 V.12b	900,519,542	1,019,619,969
Deferred income tax assets	262		127,054,929	115,858,931
Long-term equipment, supplies and spare parts	263		- 127,001,727	113,030,931
Other non-current assets	268		-	•
otal assets (270=100+200)	270		162,325,684,766	165,417,836,953
- Liabilities (300=310+330)	300		26,469,008,366	28,743,565,560
Current liabilities	310		26,257,008,366	28,526,565,560
Trade accounts payable	311	ΓM5A V.15	8,935,446,577	12,844,130,879
Advance from customers	312	*	5,046,388,771	4,456,763,014
Taxes and amounts payable to State	313	DASA YYYY	8 20 2	7,730,703,014
dget	515	TM5A V.16	1,209,266,158	1,324,118,597
Payables to employees	314		2,706,057,792	2 625 507 222
Accrued expenses	315	M5A V.17	162,014,918	2,635,597,223
Inter-company payables	316		102,017,710	173,785,656

Items	Code	Notes	September 30, 2025	January 01, 2025
7 Comptensation and the state of the state o	1	2 3	4	
7. Construction contract payables based on agreed progress billings	317		-	•
8. Unrealized revenues	318	1	2	
9. Other current payables	319	TM5A V.19a	822,770,147	742 277 905
10. Short-term borrowings and finance lease liabilities	320	TM5A V.14a	Haller on Transaction and Transaction	743,377,897
11. Provision for Short-term payables		TIVISA V.14a	824,546,196	-
12. Bonus and welfare funds	321			
13. Price stabilization fund	322	TM7 V.20e	6,550,517,807	6,348,792,294
14. Transactions to buy, resell government	323		-	
bonds	324		2 -	-
II. Long-term liabilities	330		212,000,000	217,000,000
Long-term trade payables	331			217,000,000
Long-term advance from customers	332			•
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	217 222 222
8. Long-term borrowings and finance lease obligations	338	TM5A V.14b	-	217,000,000
9. Convertible bond	339			
10. Preferred stock	340		<u> </u>	•
1. Deferred income tax liabilities	341		-	•
2. Other long-term provisions	342		-	-
Scientific and technological development fund	343		-	_
O - Owners' equity (400=410+430)	400	TM6 V.20a	125.056.656.452	
. Owners' equity	410	11v10 v.20a	135,856,676,400	136,674,271,393
. Owners' invested equity	411	TM6 V.20b	135,856,676,400	136,674,271,393
Ordinary Shares with Voting Right	411A	11VIO V.200	87,999,910,000	87,999,910,000
- Preferred Shares	411B		87,999,910,000	87,999,910,000
. Surplus of stock capital	412		2 205 500 000	
. Convertible bonds option	413	,	2,205,500,000	2,205,500,000
. Other owner's capital	414		•	•
. Treasury shares	415		-	•
. Assets revaluation difference	416		-	•
. Foreign exchange difference	417		•	•
. Investment and development funds	418	TM6 V.20e	10 049 665 202	10.040 =====
Enterprise reorganization support fund	419	1.110 1.200	10,948,665,383	10,260,754,744
0.Other owner's funds	420	0		-
1. Undistributed profit after tax	421		34 702 601 017	26,000,101,11
Undistributed profit after tax brought forward	421A		34,702,601,017	36,208,106,649
orought for ward	72171		23,008,120,149	20,809,497,799

Items	Code	Notes	September 30, 2025	January 01, 2025
TT 11 . 11	1 2	3	4	5
- Undistributed profit after tax for the current period	421B		11,694,480,868	15,398,608,850
12. Construction capital sources	422			
II. Non-business expenditure fund and other funds	430	,	-	
Non-business expenditure fund	431			
Non-business expenditure fund invested in fixed assets	432		-	_
Total resources (440=300+400)	440		162,325,684,766	165,417,836,953

Chief Accountant / Preparer

Nguyễn Chị Anh Chi

TP. Hồ Chí Minh, 21 October 2025

Thái 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

Tax code: 0301427564

Form no. B03-DN
(Issued together with Circular No.
200/2014/TT-BTC dated December 22, 2014
of the Ministry of Finance)

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CASH FLOW STATEMENT - PARENT

under the Indirect Method

From January 1, 2025, to september 30, 2025

	Unit: VND				
Chỉ tiêu	code	Note	current period	previous period	
I. Cash flows from operating activities			地区的对象不同的原则的主要的正面的原则是		
1. Net Profit/loss before tax	01		16,672,483,528	15 500 000 100	
- Depreciation and amortisation	02		3,150,735,374	15,593,333,105	
- Provisions	03		(74,852,595)	3,163,431,979	
- Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		-	70,389,510	
- Profits from investing activities	05		(2,916,259,650)	(1,339,791,580	
- Interest Expense	06		40,338,777	(1,339,791,380	
- Other Adjustments	07		-		
3. Operating incom before Changes in Working Capital (8=1+2+3+4+5+6+7)	08	3	16,872,445,434	17,487,363,017	
- Increase (decrease) in receivables	09		(5,788,455,135)	554,744,083	
- Increase (decrease) in inventories	10		4,953,849,397	750,679,314	
- Increase/(decrease) in payables (exclude loan interest payables, CIT payables)	11	,	(3,021,133,453)	(4,311,064,935)	
- Increase (decrease) in prepaid expenses	12		85,917,280	610 672 227	
- Increase (decrease) in business securities	13		03,517,200	619,672,327	
- Interest Paid	14		(40.516.56)		
- Enterprise income tax paid	15		(40,516,764)	-1	
- Other cash inflow from operating activities	16		(3,227,035,803)	(3,020,675,675)	
- Other cash outflow from operating activities	17		#	=	
			(1,174,095,766)	(1,161,463,822)	
Net Cash Flows from Operating Activities II. Cash Flows from investing activities	20		8,660,975,190	10,919,254,306	
Acquisition and construction of fixed assets and			-	4	
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 nstruments of other entities	23		(31,784,000,000)	(32,197,673,502)	
4. Cash recovered from lending, selling debt nstruments 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		-		

Chỉ tiêu	code	Note	current period	previous period
7. Interest earned, dividends and profits received	27	S-10-311-30-0-3139-0-33	2,540,481,476	1,927,692,630
Net cash flow from investing activities	30	1	(574,215,858)	(3,791,359,652)
III. Cash flows from investing activities				(3,771,337,032)
1. Proceeds from issuing stocks, receiving capital from owners	31		-	-
2. Capital withdrawals, buying treasury shares	32			
3. Proceeds from borrowings	33		4,408,925,154	•
4. Payments to settle loan principals	34	1	(3,584,378,958)	-2
5. Payments to settle finance lease liabilities	35		(3,364,376,938)	
6. Dividends and profits paid	36		(12 177 024 000)	-
Net cash flow from financing activities	40		(13,177,934,900)	(10,436,791,250)
	00000		(12,353,388,704)	(10,436,791,250)
Net cash flows during the year (50=20+30+40)	50	,	(4,266,629,372)	(3,308,896,596)
Cash and cash equivalents at beginning year	60		6,757,221,068	5,972,883,702
Effect of exchange rate fluctuations on cash and cash equivalents	61		-	756
Cash and cash equivalents at the end of year (70=50+60+61)	70		2,490,591,696	2,663,987,106

Chief Accountant / Preparer

Nguyễn Chị Anh Chi

TP. Hồ Chí Minh, 21 October 2023

Tohái Nhã Ngôn

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

Tax code: 0301427564

Tel: 08. 3754 7998 Fax: 08. 3754 7996

NOTES TO THE FINANCIAL STATEMENTS - PARENT

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; costmetics 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

- 1- Accounting Period: begin 01/01 end 31/12
- 2- Accounting currency: VND

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



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- 9. Prepaid expense accounting principles: amortized over the prepayment period corresponding to economic benefits
- 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 A (' G. 1 11-
- Revenue from services	According to Accounting Standard No. 14 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

01- Cash	(ĐVT:	đồng VN)
- Cash on-hand - Bank Deposits	end of period 36,360,794	Beginning of period 99,999,279
- Cash in Transit	2,454,230,902	2,657,221,789
- Deposits with maturity equale or less than 3 months	-	4,000,000,000
- Other held-to-Maturity Investments - with maturities equale or less than 3 months Total	2,490,591,696	6,757,221,068

02-Financial investments		Ending balance				
	original price	Fair value	Provisions		Beginning balar	ice
a) Trading Securities stock value loss (details of each type of stock accounting)	•	-	- Tovisions	original price	Fair value	Provisions -
for 10% or more of the total stock value) - Other Investments - Reasons for change vary by investment/type of stock, bond: + Quantity + Value		₁₀				
+ value						
	original price	Ending balance	-		eginning balan	ce
b) Other held-to-Maturity Investments	original price		Fair value	original price		Fair value
b1) Short term Investments	27,684,000,000		27,684,000,000	31,108,072,981		** ***
 Deposits with maturities Other Investments 	27,684,000,000		27,684,000,000	31,108,072,981		31,108,072,981
b2) Long term Investments	4 100 000 000			-		31,108,072,981
- Deposits with maturities	4,100,000,000 4,100,000,000			(=)		
- Other Investments	4,100,000,000			·•		Ä
		Ending balance		- n		
	original price	Provisions	Fair value	original price	ginning balance	
c) Investments in equity of other			9	- Brine Price	TTOVISIONS	Fair value
- Investments in Subsidiaries	2,000,000,000		• • • • • • • • • • • • • • • • • • • •			
- Investments in joint ventures and	2,000,000,000		2,000,000,000	2,000,000,000		2,000,000,000
- Investments in equity of Other entities						
3. Trade receivables			Ending balance	Beginning balance		
a) Short-term trade receivables	100		22,429,255,924	16,609,684,434	C	
- Details of receivables from customers ac Dai Quang Pharmaceutical Joint Stock Com	ecounting for 10% (or more	3,714,054,597	793,027,380		
- Details of receivables from related parti	ipany		3,714,054,597	793,027,380		
Usar Viet Nam Company Limitied	es		18,099,296,665	14,420,770,644		
			17,874,170,918	13,537,870,827		
An Medicol Pharma Company Limitied - Short-term Other trade receivables			225,125,747	882,899,817		
b) Long-term trade receivables			615,904,662	1,395,886,410		
			a ==			
c) Receivables from customers who are re Total	lated parties		-			
			22,429,255,924	16,609,684,434		
4. Other receivables		Ending balance		Rec	ginning balance	
a) Other short-term receivables		original price	Provisions		Provisions	
- Advances:						
- Collaterals, Mortgages and Deposits		80,192,500	х:	96,590,000		
		18,134,447		11,639,680		
- Other short-term receivables		2,246,408,620		1,876,694,013		
Total		2,344,735,567		1,984,923,693		
	I	Ending balance		Pag	inning balans -	
b) Long-term other receivables		original price	Provisions	- 12 St 12 Th	inning balance Provisions	
- Receivables from						
- Dividends receivable		=		<u> </u>		
- Labor Receivables				-		
		•		-		

02-Financial investments

17	50
1/	TY
 7	1/
F	1
-	-

 Collaterals, Mortgages and Deposits Advances: 		16,040,000	16,232,812
- Payments on behalf of		000	-
- Long-term other receivables		13 - 1	•
		36,988,000	38,736,000
Total		53,028,000	* * * * * * * * * * * * * * * * * * * *
5. Bad debt		The state of the s	54,968,812
		Ending balance	Beginning balance
	original	Recoverable	original Recoverable
	price	value	price value

- Total value of receivables and loans that are overdue, or not overdue but difficult to collect

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

	228 MW 23 W		-	
	Ending balance		Beginning bal	ance
06- Inventories	original price	Provisions	original price	Provisions
- Goods in Transit				
-Raw Materials	** ***	,		
- Tools and Supplies	14,458,366,431		17,483,558,63	5
- Production in Progress	1,011,871		1,027,45	4
- Finished Goods	3,153,965,384		2,593,261,97	6
- Merchandise Inventory	7,124,157,141		9,618,502,15	
- Goods on Consignment	5,000,000		<u></u>	
- Goods in Tax-suspension Warehouse	¥			
- Allowances for decline in value of inventories	¥			
anowalices for decline in value of inventories	(499,928,901)		(579,294,65)	0)
Total	24,242,571,926	-	29,117,055,574	1
	Ending	balance	р	Seginning balance
7. Long term Assets in progress		Recoverable value	original price	coverable value
a) Production in Progress: Long-term				
Total				
	1 5 3		-	
b) Construction in progress	#201000 1100 BI			
- Purchase	Ending balance		В	eginning balance
- Construction	114,407,382		61,775,000	
- Repair	1,753,074,936			
Total	×			
- 0441	1,867,482,318		61,775,000	

8. Increase, decrease Tangible Fixed Assets:

Iterm	Buildings, structure	Machinery, equipment	Means of transportation	Office equipment	Other Tangible Fixed Assets	Total
I. Historical Cost Tangible Fix	ed 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	_	-	-	_		033,002,997
- Other increase	_	-	-			
- Construction ivestment		_	-			
- Liquidation	-	-	-			
-Other decrease	-	_				
Ending balance	68,337,174,251	40,400,852,868	1,730,930,101	1,561,065,909	367,008,165	112 207 021 204
II. Accumulated depreciation	-	-			307,000,103	112,397,031,294
Beginning balance	18,868,013,995	32,894,330,961	1,730,930,101	467,238,951	367,008,165	
- Depreciation	1,228,025,132	1,285,220,307		114,979,950	307,000,103	54,327,522,173
Other increase	-					2,628,225,389
Construction ivestment	-	-				-
Liquidation	-	-				-
Other decrease	-	-		-	-	
Ending balance	20,096,039,127	34,179,551,268	1,730,930,101	592 219 001	267 000 167	
II.Net book value	-			582,218,901	367,008,165	56,955,747,562
Beginning balance	49,128,440,441	7,214,178,725		1 003 936 050	-	
Ending balance	48,241,135,124	6,221,301,600	-	1,093,826,958 978,847,008		57,436,446,124 55,441,283,732



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

Iterm	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	21 202 902 25
As at 30/09/2025	4,268,916,667	25,032,329,239	1,730,930,101	229,818,182	367,008,165	31,293,802,354 31,629,002,354

9. Increase, decrease financial leasing assets:

Iterm	Buildings, structure	Machinery, equipment	Means of transportation	Office equipment	Other Tangible Fixed Assets	Total
Historical Cost financial leasing assets			1			
Beginning balance	-		-			
- Financial leasing in year						
- Purchases Financial leasing						ļ
- Other increase						<u> </u>
- Returned Financial leasing						
-Other decrease						<u></u>
Ending balance						
II. Accumulated depreciation					-	-
Beginning balance	- 1	-			-	
- Depreciation						-
- Purchases Financial leasing	1 1					
- Other increase						
Returned Financial leasing	1 1					
Other decrease	1 1			1		
Ending balance	- 1	-	-	-		
III.Net book value	1					-
Beginning balance	- 1			-		
Ending balance						-

Iterm	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:

Iterm	Beginning balance	increase	Decrease	Ending balance
Historical Cost investment properties	2 = 2	(+)		
- Land use right	-	-	•	
- Buildings, structure	-	-	-	-
- Buildings, structure and land use right	X (#)	, <u>-</u>	-	_
- Infrastructure		-	-	-
Accumulated depreciation	3 5	-	-	<u> </u>
- Land use right	-	:-		-
- Buildings, structure	-	-	-	
- Buildings, structure and land use right	-	-	-	0■.
- Infrastructure		-	-	-
Net book value	-	-	-	-
- Land use right			-	2=:
- Buildings, structure			300	: -
- Buildings, structure and land use right	(=))	N a n		(E
- Infrastructure	9 ==	-	=	_

^{*} explanating data and other explanations:

12. Short-term prepaid expenses	Ending balance	Beginning balance
a) Short -term	3	
costs lease of fixed assets		8₩8
Tools and supplies used	62,768,737	116,113,186
Interest expense		•
Costs of setting up a business	30 3	Y - N
Insurance costs	101,378,046	83,232,450
Other prepaid expenses	233,495,516	165,113,516
Total	397,642,299	364,459,152
b) Long-term		
costs lease of fixed assets		a = 0
Tools and supplies used	479,714,143	577,831,685
Interest expense	•	•
Costs of setting up a business	·	•
Insurance costs	y =	
Other prepaid expenses	420,805,399	441,788,284
Total	900,519,542	1,019,619,969



14- Short-term borrowings and finance lease liability	Ending b	palance	increase or during th		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	8 -1 1	₩.	
Long - term loan due	_	2				=	
Total	824,546,196	824,546,196	4,408,925,154	3,584,378,958	-	-	
b) - Long - term loan	_	_	-		_	-	
Total	_	2	82	-	5.	=	
20							
	Ending b	alance	Beginning	g balance			
15. Trade payables	original price	Fair value	original price	Fair value			
10. Tranc physicies	vg p	,					
800801 W H H H H L			40.44.420.050	12 044 120 050			
a) Short-term trade payables	8,935,446,577	8,935,446,577	12,844,130,879	12,844,130,879			
- Details of payment from seller accounting for 10% or more	1,490,284,313	1,490,284,313	1,695,616,077	1,695,616,077			
Tan Thanh Packaging Company Limitied	1,490,284,313	1,490,284,313	1,695,616,077	1,695,616,077			
Tail Thaili Fackaging Company Elimited	1,490,204,515	-	1,075,010,077	1,075,010,077			
	_	_	-	1 = 2			
- Details of payment from related parties	0	0	0	0		- Chi ti	
Tuyen Hiep Company Limitied	<u> </u>	2	12	2			
		70					
	- No. 112 252		-	-			
- Other payables	7,445,162,264	7,445,162,264	11,148,514,802	11,148,514,802			
b) Long-term trade payables	-	=	-	n=1			
	-		40.044.400.000	12 044 120 070			
Total	8,935,446,577	8,935,446,577	12,844,130,879	12,844,130,879			
16- Taxes and receivables,payables to State budget	Ending b	alance	Transaction	n in period	Beginning	balance	
	receivable	payable	payable	Paid/Deducted	receivable	payable	
- VAT on domestic goods		170 205 752	5 524 214 022	5 3/15 910 160	I.E.		
2 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	-	178,395,753	5,524,214,922	5,345,819,169			
- VAT on import goods	-	-	334,946,155	326,108,655	8,837,500	-	



- Excise Tax	12.	9					
- Import Tax		-		=	-	-	
- Corporation Income Tax	<u> </u>		190		-	-	
- Personal Income Tax	ā	928,351,313	2,925,466,740	3,227,035,803	-	1,229,920,376	
And the state of t	==	26,586,339	875,200,291	942,812,173	-	94,198,221	
- Natural Resource Tax		-	-	<u> -</u>	-	-	
- Land, Housing Tax and Land Rental	: (-)	75,932,753	337,129,923	257,206,488	3,990,682		
- Environmental Protection Tax and Others	_		5,000,000	200 (8)	3,770,002	-	
- Fees, Charges and Other Payables			3,000,000	5,000,000	·-·	-	
Total	1,51	1,209,266,158	10 001 050 021	-	-	-	
	_	1,209,200,138	10,001,958,031	10,103,982,288	12,828,182	1,324,118,597	
17- Accrued expenses		Ending balance	Beginning balance				
a) Short-term accrued expenses		162,014,918					
Interest expense			-				
Salary costs		<u>=</u>	-				
Expenses of interrupting		=	-				
Temporarily Accrued expenses of the cost of goods and finished real estate products sold							
Other Accrued expenses		-					
b) Long-term accrued expenses		162,014,918	173,785,656				
Interest expense			•				
Expenses of interrupting		-					
Other Accrued expenses		-	-				
Total		162,014,918	173,785,656				
			1.0,100,000				
19- Other Payables		Ending balance	Beginning balance				
a) Other Short-term Payables							
- Pending Assets		-	-				
- Trade Union Fees		74,104,636	21,848,786				
- Social Insurance		-	-				
- Health Insurance		(= 0)	5				
- Payables for Privatization: Short-term		-	-				
- Unemployement Insurance							
Other Short-term Payables (33881)Other Short-term Payables (13881)		34,310,000	29,146,000				
- Dividend payable		714 255 511	-				
(5) (5))		714,355,511	692,383,111				
Total		822,770,147	743,377,897				

b) Other Long-term Payables

-Payables for Privatization: Long-term

- Payables for Deposits:- Long - term

- Other Short-term Payables (13882)

- Receipt of Deposits: Long-term

Total

212,000,000

217,000,000

-

212,000,000

217,000,000

20- Owner's Equity

a- Increase, decreasein the owners'equity

Iterm	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 as at 01/01/2024	87,999,910,000	2,205,500,000	-	9,354,954,223	31,369,486,999		130,929,851,222
- Capital increase previous year							-
							-
- Profts in the previous year					18,116,010,412		18,116,010,412
- 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 decreasein							_
- Profit paid to investors previous year	r				(10,559,989,200)		(10,559,989,200)
Eding balance of the previous year as at 31/12/2024	87,999,910,000	2,205,500,000		10,260,754,744	36,208,106,649		136,674,271,393
Beginning balance of the Current year as at 01/01/2025	87,999,910,000	2,205,500,000		10,260,754,744	36,208,106,649	-	136,674,271,393
- Capital increase Current year							
- Profts in the current year					13,758,212,786		13,758,212,786
- Other increase							
- Development and investment funds current year		-	-	687,910,639	(687,910,639)		-
- Bonus and wentare fund current year					(1,375,821,279)		(1,375,821,279)
- Losses in the current year					-		-
- Other decreasein		-	-	-			-
							•
- Profit paid to investors curren year	PARTICIPALITY CONTRACTOR				(13,199,986,500)		(13,199,986,500)
Eding balance of the curren year 30/09/2025	87,999,910,000	2,205,500,000	_	10,948,665,383	34,702,601,017	-	135,856,676,400

b- Owner's equity details

- State capital contribution
- Other capital

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87,999,910,000 **87,999,910,000**

total



c- Capital transactions with owners and profit distribution	Ending balance	Beginning balance
 Owner's investment capital + Opening capital + Capital increase during the year + Capital decrease during the year 		87,999,910,000
+ Closing capital- Dividends and profits distributed	87,999,910,000 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 recognize 	ed	
đ- Shares	Ending balance	Beginning balance
 Number of shares authorized for issuance Number of shares sold to public 	8,799,991	8,799,991
+ Common shares + Preferred shares	8,799,991	8,799,991
- Number of shares repurchased		*****
+ Common shares	****	*****
+ Preferred shares - Number of shares in circulation	*****	*****
+ Common shares + Preferred shares	8,799,991	8,799,991
* Par value of outstanding shares	10,000	10,000
e- Enterprise funds: - Investment and development fund - Bonus and welfare fund	Ending balance 10,948,665,383 6,550,517,807	Beginning balance 10,260,754,744 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	•	5
- Remaining budget at year-end	E-	(-
VI- Supplementary Information for Income Statement Items		
	nit: VND	
	Quarter 3 2025	Quarter 3 2024
1- Revenue from sales of merchandises and services rendered (Quarter 5 2024
- Revenue from sales of merchandises and services rendered	30,541,761,764	29,766,414,360
- Construction revenue		
Total	30,541,761,764	29,766,414,360
2- Revenue deductions(Code 02)	O	
Of which:	Quarter 3 2025	Quarter 3 2024
+ Trade Discounts		
+ Sales Allowances	## 1201 1201	-0
+ Sales Returns	283,025,950	25,587,180
Total	283,025,950	25,587,180
	200,020,050	23,367,160
- Revenue from related parties		
	Quarter 3 2025	Quarter 3 2024
- Revenue from sales of merchandises and service		Ç
Usar Viet Nam Company Limitied	16,137,229,950	12,526,342,760
An Medicol Pharma Company Limitied	2,608,313,500	2,144,846,720
	anna symmetrikke di ana medengdika 1950 ti 1950	
- Sales Returns		
Usar Viet Nam Company Limitied	221,231,650	
An Medicol Pharma Company Limitied		650,000



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3- Costs of goods sold (Code 11)	Quarter 3 2025	Overton 2 2024
Total	22,114,851,860	Quarter 3 2024 20,177,542,279
4- Revenue from financing activity (Code 21)	O	
Interest incomes	Quarter 3 2025	Quarter 3 2024
Realised foreign exchange gains	74,283,470	86,666,617
Profit to investors	612.210.172	
Gain from sale of securities	612,210,172	219,424,906
Foreign exchange profit		2
Interest on sales on credit		-
Received payment discount		-
Exchange rate difference gain due to revaluation	-	: -
Total	(96 102 612	-
	686,493,642	306,091,523
5- Financial expenses (Code 22)	Quarter 3 2025	Quarter 3 2024
Realised foreign exchange gains	5. **	
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	\ =	- T
Other Financial expenses	-	-
interest expense	16,370,255	2
Total	16,370,255	-
6-Other income	Quarter 3 2025	0 2 2024
Other income: Get rewarded, receive compensation	Quarter 5 2025	Quarter 3 2024
Other income: liquidation, Sale of fixed assets	-	
Gain on asset revaluation	. ₹.1	=
Taxes are reduced	-	1.5
Other income	26,567,402	-
Total	26,567,402	33
w.	20,307,402	33
7- Other expenses	Quarter 3 2025	0
Other expenses: be compensated, be fined	5,295,703	Quarter 3 2024
Other expenses, liquidation, Sale of fixed assets	3,293,703	219,759
Loss on revaluation of assets;	· 5	·
Other expenses	- 52	
Other expenses (KHL)	53	1
Total	1,176	(=); (<u>1</u> 1212121212121212121212121212121212121
	5,296,932	219,760
8-Selling expenses and General administration expenses	Quarter 3 2025	Quarter 3 2024
a) Selling expenses incurred during the period	908,737,755	697,107,303

b) General administration expenses incurred during the period	2,677,870,196	2,768,903,443
9- Production and business costs by elements	Quarter 3 2025	Quarter 3 2024
- Raw materials cost	16,788,026,831	15,126,304,099
- Labor cost	3,753,867,284	3,665,473,097
 Depreciation and amortization expenses 	1,004,675,669	1,002,026,853
- Other expenses service	687,025,780	633,454,476
 Other expenses service by cash 	101,402,268	31,403,419
Total	22,334,997,832	20,458,661,944





10- Current corporate income tax expense (Code 51)	Quarter 3 2025	Quarter 3 2024
Corporate income tax expense calculated on current year taxable income	928,351,313	1,236,788,162
 Adjustment of previous years' corporate income tax expense to current year tax expense 		37,212,641
 Total current corporate income tax expense 11- Deferred corporate income tax expense (code 52) Deferred tax expense arising from temporary taxable differences 	928,351,313 Quarter 3 2025	1,274,000,803 Quarter 3 2024
) = 0)	-
- Deferred tax expense arising from reversal of deferred tax assets	25.00.0	****
- Deferred tax income arising from deductible temporary differences		1.555.1
- Deferred tax income arising from unused tax losses and tax credits		000,000
- Deferred tax income arising from reversal of deferred tax liabilities		****
- Total deferred income tax expense VII- Supplementary information for items presented in Cash Flow Statement	(Unit: VND)	-
1. Non-cash transactions affecting future cash flow statements	Quarter 3 2025	Quarter 3 2024
Asset acquisition by assuming directly related liabilities or through financial leases - Business acquisition through share issuance - Conversion of debt to owner's equity - Other non-monetary transactions		
2. Amounts held by enterprise but not available for use	Quarter 3 2025	Quarter 3 2024
 3. Actual borrowings received during the period: Proceeds from normal loan agreements Proceeds from issuing regular bonds Proceeds from issuing convertible bonds Proceeds from issuing preferred shares Proceeds from other forms of borrowing 	Quarter 3 2025 824,546,196	Quarter 3 2024 -
Cộng	824,546,196	
Actual loan principal payments during the period: Principal payments for normal loan agreements Principal payments for other forms of borrowing	Quarter 3 2025 2,278,669,368	Quarter 3 2024
Cộng	2,278,669,368	

VIII- Other information

- 1- Contingent liabilities, commitments, and other financial information
- 2- Events after the balance sheet date

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- 3- Related party information
- 4- Presentation of assets, revenue, business results by segment (by business sector or geographical area) according to Accounting Standard No. 28 "Segment Reporting"
- 5- Comparative information (changes in information from previous years' financial statements)

6- Going concern information

Chief Accountant / Preparer

Nguyễn Chị Anh Chi

TP. Hồ Chí Minh, 21 October 2025

CÓNG CÓNG DUÓC PHÂM

PHONG PHÚ

THO TRAOCHM

Thái Nhã Ngôn

