

**CENTRAL PHARMACEUTICAL
JOINT STOCK COMPANY NO. 3**
Tax identification number: 0200572501

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No: 1351 /KTTK October 20, 2026

**COMBINED FINANCIAL
STATEMENTS**
Quarter III, 2026

- Statement of financial position-Form No. B01-DN (Circular 99/2025/TT-BTC dated October 27, 2025)
- Statement of profit and loss-Form No. B02-DN (Circular 99/2025/TT-BTC dated October 27, 2025)
- Notes to the financial statements-Form No. B09-DN (Circular 99/2025/TT-BTC dated October 27, 2025)
- Interim statement of cash flows-Form No. B03-DN (Circular 99/2025/TT-BTC dated October 27, 2025)

To:



STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: Dong

Items	Code	Note	End of quarter	Beginning of year
1	2	3	4	5
A CURRENT ASSETS (100=110+120+130+140+150+160)	100		682,943,956,609	587,548,676,541
I. Cash and cash equivalents	110		4,895,666,185	4,475,621,682
1. Cash	111	V.1	4,895,666,185	4,475,621,682
2. Cash equivalents	112		0	0
II. Short-term financial investments	120	V.2	522,788,880,401	478,028,257,644
1. Trading securities	121		0	0
2. Provision of financial investment losses(*)	122		0	0
3. Held-to-maturity investments	123		522,788,880,401	478,028,257,644
III. Short-term receivables	130		65,729,423,472	47,795,818,537
1. Short-term trade receivables from customers	131	V.3	57,816,597,871	43,305,233,929
2. Short-term advances to suppliers	132	V.4	7,491,649,612	4,395,825,799
3. Short-term internal receivables	133		0	0
4. Receivables According to the Scheduled Progress of Construction Contracts	134		0	0
5. Other short-term receivables	135	V.5	421,175,989	65,632,631
6. Allowance for doubtful short-term receivables (*)	136		0	
7. Assets pending resolution	137	V.6	0	29,126,178
IV. Inventories	140		88,710,842,682	56,666,928,574
1. Inventories	141	V.8	88,710,842,682	56,666,928,574
2. Allowance for inventory devaluation (*)	142		0	0
V. Short-term biological assets	150			
1. Livestock for one-time harvest (short-term)	151			
2. Seasonal crops or plants for one-time harvest (short-term)	152			
3. Allowance for loss of short-term biological assets	153			
VI. Other current assets	160		819,143,869	582,050,104
1. Short-term prepaid expenses	161	V.10	507,141,682	306,768,336
2. Deductible VAT	162		36,720,419	0
3. Taxes and other receivables from the State	163		275,281,768	275,281,768
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	200		164,728,807,533	168,537,413,350
I. Long-term receivables	210		0	0
1. Long-term receivables from customers	211		0	0
2. Long-term advances to suppliers	212		0	0
3. Investment in subsidiaries/affiliated units	213		0	0
4. Long-term internal receivables	214		0	0
5. Other long-term receivables	215		0	0
II. Fixed assets	220		126,326,437,001	130,545,792,995
1. Tangible fixed assets	221	V.11	106,264,952,251	110,424,308,242
- Historical cost	222		241,996,661,959	238,218,859,640
- Accumulated depreciation (*)	223		(135,731,709,708)	(127,794,551,398)

2. Finance lease fixed assets	224		0	0
- Historical cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227	V.12	20,061,484,750	20,121,484,753
- Historical cost	228		20,461,484,770	20,461,484,770
- Accumulated amortization (*)	229		(400,000,020)	(340,000,017)
III. Long-term biological assets	230		0	0
1. Breeding livestock (repeated yield)	231		0	0
2. Livestock for one-time harvest (long-term)	236		0	0
3. Seasonal crops or plants for one-time harvest (long-term)	237		0	0
4. Allowance for loss of long-term biological assets	238		0	0
IV. Investment property	240		0	0
- Historical cost	241		0	0
- Accumulated depreciation (*)	242			0
VI. Long-term work in progress	250		4,594,416,000	3,863,608,727
1. Long-term work in progress (production and business)	251		0	0
2. Construction in progress	252		4,594,416,000	3,863,608,727
V. Long-term financial investments	260		0	0
1. Investment in subsidiaries	261		0	0
2. Investment in joint ventures and associates	262		0	0
3. Other equity investments	263		0	0
VI. Other long-term assets	270		33,807,954,532	34,128,011,628
1. Long-term prepaid expenses	271	V.10	33,807,954,532	34,128,011,628
2. Deferred income tax assets	272		0	0
3. Long-term spare parts, materials and equipment	273		0	0
4. Other long-term assets	274		0	0
TOTAL ASSETS (280=100+200)	280		847,672,764,142	756,086,089,891
CAPITAL AND LIABILITIES	Code	Note	End of quarter	Beginning of year
C. LIABILITIES (300=310+330)	300		184,305,665,296	145,631,822,574
I. Current liabilities	310		184,305,665,296	145,631,822,574
1. Short-term trade payables	311	V.15	17,081,150,296	20,212,183,307
2. Short-term advances from customers	312	V.16	4,639,301,120	3,559,586,014
3. Dividends and profit payable	313	V.14	514,395,550	431,310,450
4. Taxes and other payables to the State (short-term)	314	V.17	29,505,189,841	19,617,546,916
5. Payables to employees	315	V.18	4,209,849,540	25,246,685,918
6. Short-term accrued expenses	316	V.19	48,115,783,204	5,073,801,614
7. Short-term internal payables	317		0	0
10. Other short-term payables	320	V.20	2,195,218,278	3,031,858,302
11. Short-term borrowings and finance lease liabilities	321	V.13	43,866,323,898	34,272,896,484
12. Short-term provisions	322		0	0
13. Bonus and welfare fund	322		34,178,453,569	34,185,953,569
14. Price stabilization fund	323		0	0

II. Non-current liabilities	330		0	0
1. Long-term trade payables	331		0	0
2. Long-term advances from customers	332		0	0
3. Taxes and other payables to the State (long-term)	333		0	0
4. Long-term accrued expenses	334		0	0
4. Phải trả nội bộ về vốn kinh doanh	335		0	0
6. Long-term internal payables	336		0	0
7. Long-term unearned revenue	337		0	0
8. Other long-term payables	338		0	0
9. Long-term borrowings and finance lease liabilities	339		0	0
10. Convertible bonds	340		0	0
11. Preferred shares	341		0	0
12. Deferred income tax liabilities	342		0	0
13. Long-term provisions	343		0	0
14. Science and technology development fund	344		0	0
D. EQUITY (400=411+412+413+414+415+416+417+418+419+420)	400		663,367,098,846	610,454,267,317
1. Owners' equity capital	411	V.21	214,999,330,000	214,999,330,000
- Ordinary shares with voting rights	411a		214,999,330,000	214,999,330,000
- Preferred shares	411b		0	0
2. Share premium	412		0	0
3. Convertible bond options	413		0	0
4. Other equity	414		0	0
5. Treasury shares	415		0	0
6. Revaluation surplus	416		0	0
7. Foreign exchange differences	417		0	0
8. Investment and development fund	418		90,390,532,668	74,783,195,577
9. Other funds under equity	419		0	0
10. Retained earnings	420		357,977,236,178	320,671,741,740
- Retained earnings brought forward	420a		219,064,672,649	164,598,370,833
- Retained earnings for the current period	420b		138,912,563,529	156,073,370,907
TOTAL CAPITAL AND LIABILITIES (440=300+400)	440		847,672,764,142	756,086,089,891

Hai Phong, 20 October, 2026

Prepared by

(Signature, full name)

Tran Thi Ha Thu

Chief Accountant

(Signature, full name)

Tran Thi Ha Thu

Legal representative

(Signature, full name and seal)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khải



STATEMENT OF PROFIT AND LOSS

Quarter III, 2026

Unit: Dong

ITEMS	Code	Note	Quarter III		Accumulated from the beginning of the year to the end of this quarter	
			Current year	Previous year	Current year	Previous year
1. Revenue from sales of goods and rendering of services	01	VI.1	132,934,642,460	120,774,037,381	404,570,352,435	311,475,253,508
2. Sales deductions	02	VI.2	3,532,659,982	546,361,861	11,715,834,700	5,101,688,893
3. Net revenue from sales of goods and rendering of services (10=01-02)	10	VI.3	129,401,982,478	120,227,675,520	392,854,517,735	306,373,564,615
4. Cost of goods sold	11	VI.4	45,814,854,254	38,432,883,406	132,681,115,712	101,674,782,154
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		83,587,128,224	81,794,792,114	260,173,402,023	204,698,782,461
6. Gain/(loss) from sale and disposal of investment property	21					
7. Financial income	22	VI.5	3,721,596,943	1,776,265,585	22,099,361,775	12,281,950,495
8. Financial expenses	23	VI.6	585,907,328	169,555,826	1,695,381,192	530,411,886
- Of which: Interest expense	24		582,985,028	169,555,826	1,658,351,813	469,559,587
9. Selling expenses	25	VI.9	41,772,707,625	45,331,070,152	91,766,598,547	96,757,692,629
10. Administrative expenses	26	VI.9	5,964,066,275	9,454,503,319	15,832,542,847	20,365,302,919
11. Operating profit {(30=20+21+22-(23+25+26))}	30		38,986,043,939	28,615,928,402	172,978,241,212	99,327,325,522
12. Other income	31	VI.7	388,615,221	240,309,468	951,873,827	662,691,363
13. Other expenses	32	VI.8	29,617,373	15,072,744	60,274,197	433,262,985
14. Other profit (40=31-32)	40		358,997,848	225,236,724	891,599,630	229,428,378
15. Profit before tax (50=30+40)	50		39,345,041,787	28,841,165,126	173,869,840,842	99,556,753,900
16. Current corporate income tax expense	51	VI.11	7,939,931,994	5,817,596,662	34,957,277,313	20,569,737,021
18. Profit after corporate income tax (60=50-51-52)	60		31,405,109,793	23,023,568,464	138,912,563,529	78,987,016,879
19. Basic earnings per share (*)	70	VI.12	1,461	1,071	6,461	3,674

Prepared by
(Signature, full name)

Tran Thi Ha Thu

Chief Accountant
(Signature, full name)

Tran Thi Ha Thu

Hai Phong, 20 October, 2026

Legal representative
(Signature, full name)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khai

**INTERIM STATEMENT OF CASH FLOWS**

(Direct method)

Quarter III, 2026

Accounting period: from January 1, 2026 to September 30, 2026

Unit: Dong

ITEMS	Codes	Note	Cumulative from the beginning of the year to the end of this quarter	
			Current year	Previous year
1	2	3	4	5
I. Cash flows from operating activities				
1. Cash receipts from sales of goods and services and other revenues	01		362,879,384,857	315,717,634,610
2. Cash payments to suppliers for goods and services	02		(89,770,656,835)	(81,030,003,992)
3. Cash payments to employees	03		(21,855,998,213)	(37,578,822,965)
4. Interest paid	04		(1,673,535,275)	(463,580,399)
5. Corporate income tax paid	05		(26,115,195,391)	(21,179,126,480)
6. Other cash receipts from operating activities	06		100,289,192,533	10,775,536,718
7. Other cash payments for operating activities	07		(197,181,052,149)	(17,632,724,564)
Net cash flows from operating activities	20		126,572,139,527	168,608,912,928
II. Cash flows from investing activities				
1. Cash outflows for purchase and construction of fixed assets and other long-term assets	21		0	0
2. Cash inflows from disposal of fixed assets and other long-term assets	22		0	0
3. Cash outflows for loans granted and purchases of debt instruments of other entities	23		(776,568,662,392)	(570,324,112,367)
4. Cash inflows from collection of loans and sale of debt instruments of other entities	24		727,440,543,078	488,788,254,795
5. Cash outflows for investments in other entities	25		0	0
6. Cash inflows from divestment in other entities	26		0	0
7. Interest received, dividends and profits received	27		11,924,720,624	7,248,269,351
Net cash flows from investing activities	30		(37,203,398,690)	(74,287,588,221)
III. Cash flows from financing activities				
1. Cash inflows from issuance of shares and capital contributions from owners	31		0	0
2. Cash outflows for repayment of capital contributions to owners and repurchase of issued shares	32		0	0
3. Cash inflows from borrowings	33		0	0
4. Repayment of borrowings (principal)	34		(88,948,865,929)	(42,636,276,274)
5. Repayment of finance lease liabilities (principal)	35		0	0
6. Dividends and profits paid to owners	36		0	(62,195,095,750)
Net cash flows from financing activities	40		(88,948,865,929)	(104,831,372,024)
Net increase/(decrease) in cash and cash equivalents during the period (50=20+30+40)	50		419,874,908	(10,510,047,317)
Cash and cash equivalents at beginning of period	60		4,475,621,682	13,706,392,977
Effect of foreign exchange rate changes on cash and cash equivalents	61		169,595	1,129,500
Cash and cash equivalents at end of period (70=50+60+61)	70	V.1	4,895,666,185	3,197,475,160

Hai Phong, 20 October, 2026

Prepared by
(Signature, full name)

Tran Thi Ha Thu
Chief Accountant
(Signature, full name)

Tran Thi Ha Thu

Legal representative

(Signature, full name and seal)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khải

NOTES TO THE FINANCIAL STATEMENTS

Quarter 3/2026

I/ General Information

1. Form of ownership

Central Pharmaceutical Joint Stock Company No.3 originated as Central Pharmaceutical Enterprise No. 3 under the Vietnam Pharmaceutical Corporation and was transformed into a joint-stock company pursuant to Decision No. 4688/2003/QĐ-BYT dated 01 September 2003, issued by the Minister of Health. The company is currently operating under business registration certificate number 0203000632 dated 01 December 2003. The Company has changed its business registration certificate 12 times.

According to the 16th change in business registration certificate No. 0200572501 dated 05 May 2026, the Company's charter capital is VND 214,999,330,000 (Two hundred and fourteen billion, nine hundred and ninety-nine million, three hundred and thirty thousand dong).

2. Business Field:

The Company operates in the production, trading of medicines, and commercial services.

3. Business Activities:

- Manufacturing and trading pharmaceuticals, chemicals, cosmetics, and nutritional supplements.
- Trading, cultivating, and processing medicinal herbs.
- Commerce of medical devices and equipment

Location:

Head office: No. 16 Le Dai Hanh, Minh Khai Ward, Hong Bang District, Hai Phong.

Hanoi Branch: Plot No. 6, Row B, Lot TT5B, Southwest Ho Linh Dam Project, Hoang Liet Ward, Hoang Mai District, Hanoi.

Ho Chi Minh Branch: Room 1, ground floor, first floor. 90/14 Tran Van On, Tan Son Nhi Ward, Tan Phu District - Ho Chi Minh

Da Nang Branch: Land plot 05-BT7, Map Sheet 00 Hong Thai Street, Hoa Minh Ward, Lien Chieu District, Da Nang.

II- ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period

Annual accounting period commences from 01 January and ends on 31 December.

2. Accounting currency

The currency used in accounting is Vietnam Dong (VND), accounting according to the historical cost method in accordance with the provisions of Accounting Law No. 03/2003/QH 11 dated 17 June 2003 and standard Vietnamese accounting standards No. 01 - General standards.

III- Standards and Applicable Accounting Policies

1. Basis for preparation of the Financial Statements

The consolidated financial statements of the Company are compiled from the financial statements of the Company Headquarters and its three branches: Hai Phong Branch, Hanoi Branch, and Ho Chi Minh City Branch. Internal transactions and intercompany balances between the Headquarters and the branches have been offset during the preparation of the consolidated financial statements.

2. Accounting System

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance

3. Declaration of compliance with Accounting Standards and Accounting System

Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

4. Applicable accounting form:

The company applies general journal accounting.

IV- Standards and Applicable Accounting Policies

1. Principles for converting financial statements prepared in foreign currency into Vietnamese Dong

2. Exchange rates applied in accounting

3. Principle for determining the actual interest rate (effective interest rate) used to discount cash flows.

4. Principles for recording cash and cash equivalents:

Cash is a comprehensive indicator reflecting the total amount of money available to the enterprise at the reporting date, including cash on hand at the enterprise's treasury and demand deposits at banks. It is recorded and reported in Vietnamese Dong (VND), in compliance with the provisions of the Accounting Law No. 03/2003/QH11 dated 17 June 2003

Converting other foreign currencies into the accounting currency:

For the settlement of monetary items denominated in foreign currencies arising during the financial year, they are converted at the actual exchange rate at the time of the foreign currency transaction, as provided by the commercial bank where the enterprise conducts its transactions. At the end of the financial year, the balances of monetary items are revalued based on the average exchange rate of the commercial banks where the enterprise holds accounts, as announced at the closing date for preparing the financial statements.

5. Financial Instruments

6. Receivable

7. Inventories:

- Principles for recording inventory

Inventories are calculated at historical cost

The cost of inventories includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their current location and condition

- Method for calculating the value of inventory at the end of the period: The value of inventory at the end of the period is determined according to the weighted average price method at the end of the month

- Inventory accounting method: The company applies the regular declaration method

- Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

8. Recognition and depreciation of fixed assets, financial lease fixed assets, and investment real estate

- Principles for recording and depreciating tangible fixed assets: Fixed assets are recorded at their historical cost and are reflected on the balance sheet according to the criteria of original price, accumulated depreciation and residual value.

The recognition of tangible fixed assets and depreciation of fixed assets comply with Vietnamese accounting standard No. 03 - Tangible fixed assets.

The historical cost of purchased fixed assets includes the purchase price (minus trade discounts or rebates). Taxes and expenses directly related to bringing the property to its ready use.

The historical cost of fixed assets constructed by contractors includes the value of completed works, directly related costs and registration fees.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as increasing the historical cost of the asset when these expenses certainly increase future economic benefits. The costs incurred that do not satisfy the above conditions are recorded by the company in production and business expenses during the period.

The company applies the straight-line depreciation method for tangible fixed assets. Accounting for tangible fixed assets is reclassified into groups of assets with the same nature and purpose of use in the company's production and business activities, including:

Buildings and structures - Depreciation period ranges from 10 to 50 years. Machinery and equipment + Transmission vehicles are depreciated from 6 to 10 years, Management equipment and tools are depreciated from 5 to 8 years.

9. Business Cooperation Contracts

10. Deferred corporate income tax

11. Prepaid expenses

Tools and supplies are disposable movable assets with great value, long usage time and prepaid costs are evenly distributed over 2 years.

12. Liabilities

13. Loans and financial lease liabilities

Loans and financial lease liabilities are recorded on the basis of receipts, bank documents, loan agreements and loan contracts. Loans with a term of 1 financial year or less are recorded by the Company as short-term loans

14. Recording and capitalizing borrowing costs

The company's short-term loans are recorded according to contracts, loan agreements, receipts, payment slips and bank documents.

Borrowing costs are recorded in financial operating expenses

15. Accrued expenses

16. provisions for payables

17. Unrealized revenue

18. Convertible bonds

19. Owner's equity:

- + Owner's investment capital is recorded according to the owner's actual contributed capital.
- + Share capital surplus is recorded according to the larger (or smaller) difference between the actual issuance price and the par value of the shares when additional issuance is made.
- + Undistributed after-tax profit is the amount of profit from the business's operations after deducting this year's corporate income tax expenses and adjustments due to retroactive application of accounting policy changes and retroactive adjustment of material misstatement in previous years

20. Revenue:

The company's revenue includes sales of medicinal products, cosmetics, functional foods, wholesale revenue of medical equipment products and revenue from deposit interest and loan interest.

collected or to be collected according to the accrual principle, recorded when transferring goods to customers, issuing invoices and being accepted by customers. Accept payment in accordance with the 5 revenue recognition conditions specified in Vietnamese accounting standard No. 14-"Revenue and other income".

Advances received from customers are not recorded as revenue during the period.

Deferred interest payments are presented in the item "unearned revenue", which is recorded in financial income when the interest is due.

21. Revenue deductions

22. Cost of goods sold

Cost of goods sold is recorded and grouped according to the value and quantity of finished products, goods, and materials sold to customers, in accordance with the revenue recorded in the period.

The cost of services is recorded according to the actual costs incurred to complete the service, in accordance with the revenue recorded in the period.

23. Financial expenses

Financial expenses recorded in the income statement are total expenses incurred in the period, not offset against financial revenue, including interest expenses, exchange rate differences, and sales discounts.

24. Selling expenses and general administrative expenses

Selling expenses and general administrative expenses are recorded on the basis of valid documents of arising incidents, arising related to sales, advertising and marketing are recorded in selling expenses.

25. Corporate income tax expenses:

Current CIT expense is determined on the basis of taxable income and CIT export tax in the current year.

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of Corporate Income Tax depends on the inspection results of the competent tax authority.

26. Other accounting principles and methods

26.1 Receivable and payable

Principles for determining customer receivables are based on contracts and recorded according to Sales Invoices issued to customers

Advance payments to sellers are accounted for based on payment vouchers, bank documents and economic contracts.

Principles for determining payables to the seller are based on the contract, warehouse receipt and recorded according to the buyer's purchase invoice.

The buyer's prepayment is recorded based on the contract, receipts and bank documents.

26.2 Construction in progress expense

Construction in progress expense are recorded at cost at the time of acceptance and finalization of each work item, or when actual costs are incurred with complete legal invoices and documents.

26.3 Tax obligations

Value Added Tax (VAT)

Enterprises apply VAT declaration and calculation according to the guidance of current tax law with a VAT rate of 0% for export shipments, 5% for medicines and 10% for other items.

Corporate Income Tax

Applies a tax rate of 20% on taxable profits

Other taxes

Other taxes and fees are declared and paid by enterprises to local tax authorities in accordance with current State regulations.

V- Notes to the Financial Statements on Balance Sheet Items

	Unit: VND	
	30/09/2026	1/1/2026
1. Cash		
- Cash on hand	38,166,788	6,714,000
- Cash at bank	4,857,499,397	4,468,907,682
<i>Cash equivalents</i>	0	0
Total	4,895,666,185	4,475,621,682
As at 30 September 2026, demand deposits at Vietnam Foreign Trade Commercial Bank (Vietcombank) amounted to 3,103,223,404 VND, while at Vietnam Bank For Agriculture And Rural Development it was 1,385,378,566 VND.		
2. Financial Investments	522,788,880,401	478,028,257,644
<i>a) Trading Securities</i>		
<i>b) Held-to-Maturity Investments</i>	522,788,880,401	478,028,257,644
Vietnam Prosperity Joint Stock Commercial Bank - (VND)	356,366,432,662	308,488,313,348
Bao Viet Commercial Joint Stock Bank - Hai Phong Branch (VND)		7,000,000,000
Vietnam International Commercial Joint Stock Bank - Hai Ba Trung Branch (VND)		155,500,000,000
Saigon - Hanoi Commercial Joint Stock Bank – Hanoi Branch (VND)	119,750,000,000	
Saigon Treasure Commercial Joint Stock Bank (VND)	44,000,000,000	
- Interest on deposits	2,672,447,739	7,039,944,296
3. Trade receivables	30/09/2026	1/1/2026
a) Short-term trade receivables	57,816,597,871	43,305,233,929
DAI BAC COMPANY LIMITED	2,234,973,449	3,378,367,230
Pharmacy Pharmaceutical Joint Stock Company	2,929,062,912	2,283,621,409
FPT Long Chau Joint Stock Company	15,244,643,400	3,309,940,185
Others	37,407,918,110	34,333,305,105
4. Advances to suppliers	30/09/2026	1/1/2026
MPM Equipment Joint Stock Company	1,111,520,688	1,238,985,000
Fansipan Labs Co., Ltd.	836,683,200	836,683,200
Shellco Vietnam Joint Stock Company	1,222,830,000	
Red Star Vietnam Company Limited - Cms Branch	1,110,240,000	
Others	3,210,375,724	2,320,157,599
	7,491,649,612	4,395,825,799

	Value	Provision	Value	Provision
5. Other Receivables	30/09/2026		1/1/2026	
a) Short-term	421,175,989		65,632,631	
-Deposits and Margins	167,679,345		64,518,302	
-Other Receivables	253,496,644		1,114,329	
b) Long- term				
Total	421,175,989	0	65,632,631	-
6.Shortage of assets awaiting Inventories	0		29,126,178	
			29,126,178	
7. Bad debts	0		0	
	0		0	
	Value	Provision	Value	Provision
8. Inventories	30/09/2026		1/1/2026	
	Value	Provision	Value	Provision
- Raw material	53,826,386,797	-	34,355,549,296	-
- Work in progress	8,398,874,233	-	4,321,411,671	-
- Finished goods	23,877,052,605	-	17,724,017,687	-
- Tools and supplies	14,629,449	-		-
- Merchandise	2,593,899,598	-	265,949,920	-
Total Historical Cost of Inventory	88,710,842,682	-	56,666,928,574	-
	30/09/2026		1/1/2026	
9.Long-term Work-in-progress Assets			0	
	Historical cost	Recoverable value	Historical cost	Recoverable value
a) Work in progress				
b) Construction in Progress				
	0	0	0	0
10. Prepaid expense			30/09/2026	1/1/2026
			VND	VND
a) Short-term			507,141,682	306,768,336
- Short-term repaid expense			507,141,682	306,768,336
b)Dài hạn			33,807,954,532	34,128,011,628
Infrastructure rental cost of Trang Due project			32,036,744,157	32,670,438,000
Prepaid expenses for equipment and tools			1,280,579,799	758,960,402
- Others			490,630,576	698,613,226
Total			34,315,096,214	34,434,779,964

11. Increase, decrease in tangible fixed assets:

Item	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Others	Management Equipment and Tools	Total
Historical cost						
As at 01/01/2026	128,320,603,334	93,116,956,857	10,148,265,086	33,000,000	6,600,034,363	236,284,459,332
- Completed construction investment						0
- Other increase		3,682,120,068	805,672,727			4,487,792,795
- Other decreases					(709,990,476)	(709,990,476)
As at 30/09/2026	128,320,603,334	96,799,076,925	10,953,937,813	33,000,000	5,890,043,887	241,996,661,959
Accumulated depreciation						
Opening Balance	45,325,981,545	68,850,059,266	8,149,675,472	24,998,387	5,443,836,728	116,659,022,321
- Depreciation	3,715,167,432	4,260,548,821	417,697,618	4,950,000	248,784,915	8,647,148,786
- Liquidation, disposal					(709,990,476)	(709,990,476)
- Other decreases						0
As at 30/09/2026	49,041,148,977	73,110,608,087	8,567,373,090	29,948,387	4,982,631,167	135,731,709,708
Net carrying amount						
- As at 01/01/2026	82,994,621,789	24,266,897,591	1,998,589,614	8,001,613	1,156,197,635	110,424,308,242
- As at 30/09/2026	79,279,454,357	23,688,468,838	2,386,564,723	3,051,613	907,412,720	106,264,952,251

- Original cost of fully depreciated fixed assets still in use: 58,629,996,852 VND

12. Increase, decrease in intangible fixed assets

Unit: VND

Item	Land use right	Computer software				Total
Historical cost						
- Completed construction investment	19,661,484,770	800,000,000				20,461,484,770
- Purchase						0
As at 30/09/2026	19,661,484,770	800,000,000				20,461,484,770
Accumulated						0
As at 01/01/2026		340,000,017				340,000,017
- Depreciation		60,000,003				60,000,003
As at 30/09/2026		400,000,020				400,000,020
Net carrying amount						0
-As at 01/01/2026	19,661,484,770	459,999,983	0		0	20,121,484,753
- As at 30/09/2026	19,661,484,770	399,999,980	0		0	20,061,484,750

13. Borrowings and finance lease liabilities

Unit: VND

	1/1/2026		Transactions During the Period		30/09/2026	
	Value	Debt-Service Coverage	Increase	Decrease	Value	Debt-Service Coverage
a) Short-term loan	34,272,896,484	34,272,896,484	111,272,911,652	101,679,484,238	43,866,323,898	43,866,323,898
-Bank Loans (*)	34,272,896,484	34,272,896,484	111,272,911,652	101,679,484,238	43,866,323,898	43,866,323,898
Joint Stock Commercial Bank for Foreign Trade of Vietnam, Dong Hai Phong Branch	34,272,896,484	34,272,896,484	81,871,941,275	88,948,865,929	27,195,971,830	27,195,971,830
Vietnam Bank For Agriculture And Rural Development, Dong Hai Phong Branch			29,400,970,377	12,730,618,309	16,670,352,068	16,670,352,068
-Personal Loans (**)	0	0	0	0	0	0
b) Long-term loan	0	0	0	0	0	0
-Bank Loans (*)	0	0	0	0	0	0
-Personal Loans (**)	0	0	0	0	0	0
Total	34,272,896,484	34,272,896,484	111,272,911,652	101,679,484,238	43,866,323,898	43,866,323,898

14. Dividends and profits

- Dividends and profits

30/09/2026

01/01/2026

514,395,550

431,310,450

514,395,550

431,310,450

15. Trade payables	30/09/2026		1/1/2026	
	Value	Debt-Service Coverage	Value	Debt-Service Coverage
a) Short-term trade payables	17,081,150,296	17,081,150,296	20,212,183,307	20,212,183,307
ANHUI XIEHECHENG CHINESE HERB LIMITED	2,685,669,518	2,685,669,518		0
Dong Au Production And Trading Company Limited	481,974,062	481,974,062	705,236,645	705,236,645
Son Tung Trade Drug Joint Stock Company	1,982,423,940	1,982,423,940	954,003,776	954,003,776
Production and Trading Company Limited	2,170,736,620	2,763,046,532	2,746,793,770	2,746,793,770
Others	9,760,346,156	9,168,036,244	15,806,149,116	15,806,149,116
Total	17,081,150,296	17,081,150,296	20,212,183,307	20,212,183,307

16. Short-term advances from customers	30/09/2026	1/1/2026
An Viet Pharmaceutical and Medical Equipment JSC	31,185,000	405,900,600
Hoa Phat Pharmaceutical Joint Stock Company	930,000,000	
Rukoshi DT&TM Company Limited	300,000,000	172,800,000
Vinke Vietnam Pharmaceutical Joint Stock Company	1,102,923,360	
Others	2,275,192,760	2,980,885,414
	4,639,301,120	3,559,586,014

17. Tax payables and statutory obligations	1/1/2026	Payables	Actual payment	30/09/2026
-Output VAT	625,132,792	12,659,642,701	11,706,952,563	1,577,822,930
-VAT on Imported Goods	0	1,336,794,337	1,336,794,337	0
-Corporate income tax	18,610,195,388	34,957,277,313	26,115,195,391	27,452,277,310
-Personal income tax	382,218,736	4,080,897,237	3,988,026,372	475,089,601
-Others	0	81,221,715	81,221,715	0
Total	19,617,546,916	53,115,833,303	43,228,190,378	29,505,189,841

18. Payables to Employees	30/09/2026	1/1/2026
Accrued Salaries	4,209,849,540	25,246,685,918
Total	4,209,849,540	25,246,685,918

19. Accrued expense	30/09/2026	1/1/2026
a) Short-term	48,115,783,204	5,073,801,614
-Advance payment of land rent	3,081,576,960	3,081,576,960
-Advance payment of bonuses to distributors and customer service representatives	7,638,099,179	1,409,780,903
- Interest expenses	-	15,183,462
-Advance payment of advertising costs	37,041,571,271	
-Others	354,535,794	567,260,289
b) Long-term	0	0
Total	48,115,783,204	5,073,801,614

20. Other payables

	<u>30/09/2026</u>	<u>1/1/2026</u>
a) Short-term	2,195,218,278	3,031,858,302
- Excess assets awaiting		104,534,118
- Trade union funds	95,269,896	173,086,144
- Payable remuneration to the Board of Directors and the Supervisory Board	1,762,500,000	2,350,000,000
- Receive margin	236,537,000	240,009,000
- Others	100,911,382	164,229,040
Total	2,195,218,278	3,031,858,302

21. Owner's equity

21.1 Statement of Changes in Equity

Item	Items of Equity							Retained earnings	Total
	Contributed charter capital	Share premium	Investment and development fund	Convertible Bond Option	Other Owner's Capital	Revaluation Surplus	Foreign Exchange Differences		
A	1	2	3	4	5	6	7	8	9
As at 01/01/2025	214,999,330,000	-	62,666,037,719	-	-	-	-	241,215,327,691	518,880,695,410
Increase of capital									
Profit of the current year								156,073,370,907	156,073,370,907
Other increases									
Dividend								(64,499,799,000)	(64,499,799,000)
Distribution of profit			12,117,157,858					(12,117,157,858)	
Other decrease									-
As at 31/12/2025	214,999,330,000	-	74,783,195,577	-	-	-	-	320,671,741,740	610,454,267,317
Increase of capital									-
Profit of the current year								138,912,563,529	138,912,563,529
Other increases									-
Dividend								(85,999,732,000)	(85,999,732,000)
Distribution of profit			15,607,337,091					(15,607,337,091)	-
Other decrease									-
As at 30/09/2026	214,999,330,000	-	90,390,532,668	-	-	-	-	357,977,236,178	663,367,098,846

21.2 Details of Owners'
Investment Capital

	30/09/2026	1/1/2026
- State capital Contribution		
- Other investors	214,999,330,000	214,999,330,000
Total	214,999,330,000	214,999,330,000

21.3 Capital transactions
with owners and distribution
of dividends, profit sharing

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
- Contributed capital	214,999,330,000	214,999,330,000
- Distributed dividends paid		

21.4 Share

	30/09/2026	1/1/2026
	Share	Share
- Contributed capital	21,499,933	21,499,933
- Quantity of issued shares	21,499,933	21,499,933
+ Common shares	21,499,933	21,499,933
+ Preferred Stock	-	-
* Par value per share (VND/share)	10,000	10,000

21.5 Company Funds:

	1/1/2026	Increase	Decrease	30/09/2026
- Development Investment Fund	74,783,195,577	15,607,337,091		90,390,532,668
Total	74,783,195,577	15,607,337,091	0	90,390,532,668

VI- Supplementary Information for Items Presented in the Interim Consolidated Statement of Comprehensive Income

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
1. Revenue from the sale of finished goods, Revenue	404,570,352,435	311,475,253,508
Revenue from the sale of finished goods, merchandise, and services rendered	404,570,352,435	311,475,253,508
Total	404,570,352,435	311,475,253,508
2. Deductible items	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
+ Commercial discount	5,684,553,172	4,733,226,350
+ Deduction	0	0
+ Returned goods	6,031,281,528	368,462,543
Total	11,715,834,700	5,101,688,893
3. Net revenue from goods sold and services	392,854,517,735	306,373,564,615
Total	392,854,517,735	306,373,564,615

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
4. Costs of goods sold and services rendered		
- Costs of goods sold and services rendered	132,681,115,712	101,674,782,154
Total	132,681,115,712	101,674,782,154
5. Financial Income		
- Interest income	22,099,192,180	12,280,820,995
- Interest exchange rate different due to retranslation at the year end	169,595	1,129,500
Total	22,099,361,775	12,281,950,495
6. Financial expenses		
- Interest expense	1,658,351,813	469,559,587
- Loss on exchange difference in the year	37,029,379	60,852,299
Total	1,695,381,192	530,411,886
7. Other income		
- Income from parking, electricity and water charges	658,877,825	307,218,819
- Others	292,996,002	355,472,544
Total	951,873,827	662,691,363
8. Other expenses		
- Others	60,274,197	433,262,985
Total	60,274,197	433,262,985
9. Selling expenses and General administrative expenses		
	VND	VND
a) General administrative expenses	15,832,542,847	20,365,302,919
Labor	4,095,015,071	9,483,832,247
Material	252,981,830	126,559,360
Offices supplies	242,008,094	364,594,628
Depreciation and amortization	2,187,996,880	2,284,584,277
Taxes, fees and charges	193,889,084	280,024,723
External services	3,709,084,893	3,625,132,819
Others by cash	5,151,566,995	4,200,574,865
b) Selling expenses	91,766,598,547	96,757,692,629
Labor	12,717,239,298	5,308,794,046
Material	640,160,433	432,393,645
Offices supplies	3,518,520	540,000
Depreciation and amortization	97,823,141	181,419,460
External services	76,032,990,255	89,838,328,469
Others by cash	2,274,866,900	996,217,009
Total	107,599,141,394	117,122,995,548

10- Expenses by nature

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
- Raw materials	103,628,076,301	71,668,071,385
- Labour expenses	12,770,030,497	33,072,623,237
- Depreciation expenses	7,757,988,716	7,560,877,939
- External services	85,673,388,819	97,817,469,439
- Others	9,641,042,336	5,445,484,518
Total	219,470,526,669	215,564,526,518

11. Current corporate Income tax

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
		VND
Taxable Revenue for Corporate Income Tax (CIT)	415,905,753,337	319,318,206,473
CIT Expense Based on Current Year Taxable Income	241,119,366,771	218,647,944,524
Taxable Profit for Corporate Income Tax	174,786,386,566	100,670,261,949
Corporate Income Tax Rate	20%	20%
Corporate Income Tax Expense Based on Current Year Taxable Income	34,957,277,313	20,134,052,390
Amount of back taxes for corporate income tax according to Decision No. 744/QD-XPHC dated May 8, 2025		435,684,631
Total current corporate income tax expense	34,957,277,313	20,569,737,021

12. Basic Earnings per Share (EPS)

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Accounting profit after corporate income tax	138,912,563,529	78,987,016,879
Appropriation for Bonus and Welfare Fund	0	0
Profit distributed to common shares (VND)	138,912,563,529	78,987,016,879
Average number of outstanding common shares in circulation in the year	21,499,933	21,499,933
Basic Earnings Per Share	6,461	3,674

The company has no plan to appropriate the Bonus and Welfare Fund from after-tax profit at the time of preparing the interim financial statements.

13. Diluted Earnings Per Share

Profit or Loss Attributable to Common Shareholders
Appropriation for Bonus and Welfare Fund
Weighted Average Number of Common Shares Outstanding During
Number of Additional Common Shares Expected to be Issued
Diluted Earnings Per Share

14. Related Party Balances and Transactions

		From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
<i>Board of Directors' Income</i>	<i>Title</i>		
Mr. Bui Xuan Huong	Chairman	545,454,544	545,454,544
Mr. Dinh Van Cuong	Member	363,636,364	363,636,364
Mr. Nguyen Dinh Khai	Member	363,636,364	363,636,364
Ms. Lu Thi Khanh Tran	Member	363,636,364	363,636,364
Mr. Le Van Hung	Member	363,636,364	363,636,364
<i>Supervisory Board's Income</i>	<i>Title</i>		
Ms. Bui Thi Hat	Head of Board	150,000,000	150,000,000
Ms. Truong Thi Nguyet Hoa	Member of Board	100,000,000	100,000,000
Ms. Dinh Thi Tram Anh	Member of Board	100,000,000	100,000,000
<i>The salary of the Board of Directors does not include the remuneration of the Board of Directors</i>			
Nguyen Dinh Khai	General Director	1,401,208,594	1,056,579,267
Bui Thi Loan	Deputy General Director	744,423,445	619,029,519

VII. Other information

Preparer
(Sign, full name)



Tran Thi Ha Thu

Chief accountant
(Sign, full name)



Tran Thi Ha Thu

Hai Phong, 20 October 2026

Legal representative
(Signed, sealed)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khai