

CÔNG TY
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PHẨM
PHONG PHÚ

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CONSOLIDATED INCOME STATEMENT

Quarter 3- 2026

From July 1, 2026, to September 30, 2026

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	
1. Revenues from sale of goods and rendering of services	01	TM8 VI .1	47,708,778,917	32,915,787,356	128,779,921,225	99,421,345,213
2. Deductions	02	TM8 VI .2	716,967,776	404,354,254	2,212,977,943	937,892,414
3.Net revenue from sale of goods and rendering of services (10=01- 02)	10		46,991,811,141	32,511,433,102	126,566,943,282	98,483,452,799
4. Costs of goods sold	11	TM9 VI .3	25,272,889,494	21,337,274,294	73,138,765,563	64,192,413,191
5.Gross profit from sale of goods and rendering of services (20=10-11)	20		21,718,921,647	11,174,158,808	53,428,177,719	34,291,039,608
6. Profit/loss from the sale and liquidation of investment properties.	21		-	-	-	-
7. Financial income	22	TM9 VI .4	343,199,872	74,996,625	1,740,853,490	867,801,873
8. Financial expenses	23	TM9 VI .5	79,254,413	16,370,255	209,148,301	80,636,861
- In which:Borrowing costs	24		63,000,032	16,370,255	184,431,915	40,338,777
9. Selling expenses	25	TM9 VI .8a	3,956,003,260	3,893,023,193	11,137,015,597	10,423,878,090
10. General and administration expenses	26	TM9 VI .8b	3,932,577,626	3,262,616,428	10,846,747,996	9,618,350,912
11. Profit or loss in a joint venture or associated company	27		-	-	-	-
12. Operating profit {30=20+21+27+(22-23)-(25+26)}	30		14,094,286,220	4,077,145,557	32,976,119,315	15,035,975,618
13. Other income	31	TM9 VI .6	22,955,116	30,550,185	6,150,330,377	110,299,373
14. Other expenses	32		112,589	5,309,385	72,627,800	5,469,020
15. Profit from other activities (40=31-32)	40		22,842,527	25,240,800	6,077,702,577	104,830,353
16. Accounting profit before tax (50=30+40)	50		14,117,128,747	4,102,386,357	39,053,821,892	15,140,805,971
17. Current corporate income tax expense	51	TM9 VI .10	2,396,104,470	1,081,406,070	7,233,922,178	3,437,299,295

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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
18. Deferred corporate income tax expense	52		367,092,689	(259,867,652)	520,963,125	(422,398,289)
19. Net profit after tax (60=50-51-52)	60		11,353,931,588	3,280,847,939	31,298,936,589	12,125,904,965
20. Profit after tax of the parent company	61		11,353,931,588	3,280,847,939	31,298,936,589	12,125,904,965
21. Profit after tax of non-controlling shareholders	62		-	-	-	-
22. Basic earnings per share	70		1,181	324	3,228	1,222
23. Declining earnings per share	71		-	-	-	-

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Ho Chi Minh, 23 October 2026

General Director



Lê Hải Nhã Ngôn



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

Form no. B01-DN/HN
(Attached to the circular No
43/2026/TT-BTC dated April 20, 2026
By the Minister of Finance)

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at September 30 2026

Currency: VND

Items	Code	Notes	September 30, 2026	January 01, 2026
1	2	3	4	5
A - Current assets (100=110+120+130+140+150+160)	100		129,452,903,519	100,379,034,463
I. Cash and cash equivalents	110	TM1 V.1	5,266,693,190	9,525,660,460
1. Cash	111		5,266,693,190	4,525,660,460
2. Cash equivalents	112		-	5,000,000,000
II. Short-term financial investments	120		62,666,909,120	40,084,000,000
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	62,666,909,120	40,084,000,000
4. Provision on held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Provision for loss on other short-term investments	126		-	-
III. Short-term receivables	130		13,779,492,152	10,298,572,294
1. Short-term trade receivables	131	TM1A V.3a	10,723,698,049	7,576,223,482
2. Short-term advanced payments to suppliers	132		2,190,204,032	972,018,517
3. Receivables under schedule of construction contract	134		-	-
4. Other short-term receivables	135		945,891,335	1,818,803,153
5. Provision for doubtful short term debts	136	TM1A V.4a	(80,301,264)	(68,472,858)
7. Deficient assets pending resolution	137		-	-
IV. Inventories	140		47,314,053,028	40,064,213,262
1. Inventories	141		48,205,987,106	40,687,730,653
2. Provision for devaluation in inventories	142	TM1A V.6	(891,934,078)	(623,517,391)
V. Short-term Biological Assets	150		-	-
1. Consumable Livestock in short-term	151		-	-
2. Consumable Plants or Seasonal Crops in short-term	152		-	-
3. Provision for Loss on Short-term Biological Assets	153		-	-
VI. Other short-term assets	160		425,756,029	406,588,447
1. Short-term deferred expenses	161		434,494,903	289,454,217
2. Deductible VAT	162		(32,636,100)	-
3. Other receivables from State budget	163		-	103,173,114
4. Transactions to buy, resell government bonds	164		-	-



Items	Code	Notes	September 30, 2026	January 01, 2026
1	2	3	4	5
5. Other short-term assets	165		23,897,226	13,961,116
B -Non-Current assets (200=210+220+230+240+250+260+270)	200		75,147,487,681	76,342,393,733
I. Long-term receivables	210		48,102,500	50,394,500
1. Long-term trade receivables	211		-	-
2. Long-term advanced payments to suppliers	212		-	-
3. Other long-term receivables	215		48,102,500	50,394,500
4. Provision for doubtful long-term debts	216		-	-
II. Fixed assets	220		71,717,819,069	72,355,344,283
1. Tangible fixed assets	221		55,994,035,449	56,184,327,299
- Cost	222		114,895,235,792	114,051,278,936
- Accumulated depreciation	223		(58,901,200,343)	(57,866,951,637)
2. Finance lease	224		-	-
- Cost	225		-	-
- Accumulated depreciation	226	TM2 V.8III	-	-
3. Intangible fixed assets	227	TM2 V.8I	15,723,783,620	16,171,016,984
- Cost	228	TM2 V.8II	24,609,806,901	24,609,806,901
- Accumulated amortization	229		(8,886,023,281)	(8,438,789,917)
III. Long-term Biological Assets	230	TM3 V.9	-	-
1. Bearer Livestock	231	TM3 V.9	-	-
a) Bearer Livestock: Cost of Immature Phase	232	TM4 V.10III	-	-
b) Bearer Livestock: Cost of Mature Phase	233	TM4 V.10I	-	-
- Original Cost	234	TM4 V.10II	-	-
- Accumulated Depreciation	235	TM5 V.10	-	-
2. Consumable Livestock in long-term	236	TM5 V.10	-	-
3. Consumable Plants or Seasonal Crops in long-term	237	TM5 V.10	-	-
4. Provision for Loss on Biological Assets: Long term	238	TM1A V7	-	-
III. Investment property	240		-	-
- Cost	241		-	-
- Accumulated depreciation	242	TM1A V2c	-	-
IV. Long-term assets in progress	250		2,481,908	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		2,481,908	-
V. Long-term financial investments	260		-	-
1. Investments in subsidiaries	261		-	-
2. Investment in Joint-venture and associates	262		-	-
3. Investments in other entities	263	TM5 V.12b	-	-
4. Provision for diminution in value of long-term investments	264		-	-
5. Held to long term maturity investments	265		-	-
6.Provision for long-term investments held until maturity	266		-	-

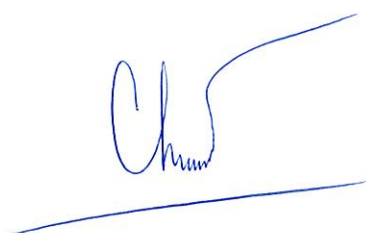


Items	Code	Notes	September 30, 2026	January 01, 2026
1 2	3	4	5	
VI. Other non-current assets	270		3,379,084,204	3,936,654,950
1. Long-term prepayments	271		3,112,860,443	3,149,468,064
2. Deferred income tax assets	272		266,223,761	787,186,886
3. Long-term equipment, supplies and spare parts	273	TM5A V.15	-	-
4. Other non-current assets	274		-	-
5. Trade advantage	279		-	
Total assets (270=100+200)	280	TM5A V.16	204,600,391,200	176,721,428,196
C - Liabilities (300=310+330)	300		50,671,077,455	37,991,975,738
I. Current liabilities	310		50,472,077,455	37,786,475,738
1. Trade accounts payable	311		14,561,658,532	10,229,781,026
2. Advance from customers	312		8,717,050,314	4,630,642,589
3. Dividend and interest payables	313		681,399,036	671,552,786
4. Short term Taxes and amounts payable to State budget	314		2,985,188,791	1,992,427,081
5. Payables to employees	315	TM5A V.19a	5,027,749,474	6,275,502,014
6. Short term accrued expenses	316		338,013,832	438,642,537
8. Short term Construction contract payables based on agreed progress billings	318		-	-
9. Unrealized revenues	319		-	-
10. Other short term current payables	320		75,989,122	114,129,049
11. Short-term borrowings and finance lease liabilities	321		9,111,822,714	6,286,793,916
12. Provision for Short-term payables	322		-	-
13. Bonus and welfare funds	323		8,973,205,640	7,147,004,740
14. Price stabilization fund	324		-	-
15. Transactions to buy, resell government bonds	325		-	-
II. Long-term liabilities	330		199,000,000	205,500,000
1. Long-term trade payables	331		-	-
2. Long-term advance from customers	332	TM5A V.19b	-	-
3. Taxes and other payables to government budget in long-term	333		-	-
4. Long-term accrued expenses	334		-	-
7. Long-term unearned revenue	337		-	-
8. Other long-term liabilities	338		199,000,000	205,500,000
9. Long-term borrowings and finance lease obligations	339		-	-
10. Convertible bond	340	TM6 V.20a	-	-
11. Preferred stock	341		-	-
12. Deferred income tax liabilities	342	TM6 V.20b	-	-
13. Other long-term provisions	343		-	-
14. Scientific and technological development fund	344		-	-
D - Owners' equity (400=410+430)	400		153,929,313,745	138,729,452,458

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Items	Code	Notes	September 30, 2026	January 01, 2026
1	2	3	4	5
1. Owners' invested equity	411	TM6 V.20e	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. Shares repurchased from oneself (*)	415		-	-
6. Assets revaluation difference	416		-	-
7. Foreign exchange difference	417		-	-
8. Investment and development funds	418		12,701,983,751	11,252,439,350
9. Other owner's funds	419		-	-
10. Undistributed profit after tax	420		51,021,919,994	37,271,603,108
- Undistributed profit after tax brought forward	420A		24,071,616,608	21,691,966,499
- Undistributed profit after tax for the current period	420B		26,950,303,386	15,579,636,609
11. Non-controlling shareholder interests	429		-	-
Total resources (440=300+400)	440		204,600,391,200	176,721,428,196

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Ho Chi Minh, 23 October 2026

aul General Director



Lê Hải Nhã Ngôn

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CONSOLIDATED CASH FLOW STATEMENT

Under the Indirect Method

From January 1, 2026, to September 30, 2026

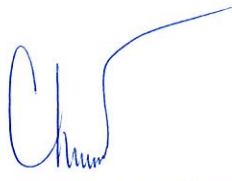
Unit: VND

Items	Code	Note	current period	previous period
I. Cash flows from operating activities			-	-
1. Net Profit/loss before tax	01		39,053,821,892	15,140,805,971
2. Adjustments for:			-	-
- Depreciation and amortisation	02		3,400,597,700	3,150,735,374
- Provisions	03		280,245,093	(59,225,922)
- Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		-	-
- Profits from investing activities, financing activities	05		(1,859,035,308)	(867,801,873)
- Borrowing cost	06		184,431,915	40,338,777
- Other Adjustments	07		-	-
3. Operating income before Changes in Working Capital (8=1+2+3+4+5+6+7)	08		41,060,061,292	17,404,852,327
- Increase (decrease) in receivables	09		(4,394,923,624)	2,897,612,497
- Increase (decrease) in inventories	10		(7,518,256,453)	(3,122,991,485)
- Increase/(decrease) in payables (exclude loan interest payables, CIT payables)	11		7,527,464,209	(2,376,426,059)
- Increase (decrease) in deferred expenses	12		(108,433,065)	115,351,073
- Increase (decrease) in business securities	13		-	-
- Borrowing cost Paid	14		(182,744,812)	(40,516,764)
- Enterprise income tax paid	15		(6,361,272,111)	(3,759,667,127)
- Other cash inflow from operating activities	16		33,000,000	-
- Other cash outflow from operating activities	17		(1,105,887,902)	(1,174,095,766)
Net Cash Flows from Operating Activities	20		28,949,007,534	9,944,118,696
II. Cash Flows from investing activities	II		-	-
1. Acquisition and construction of fixed assets and other long-term assets	21		(3,109,467,944)	(2,438,770,315)
2. Proceeds from sale, disposal of fixed assets and other long-term assets	22		118,181,818	-
3. Cash outflow for lending, buying debt instruments of other entities	23		(59,742,169,096)	(31,784,000,000)
4. Cash recovered from lending, selling debt instruments of other entities	24		35,984,000,000	31,108,072,981
5. Investments in other entities	25		-	-
6. Cash recovered from investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		3,906,591,870	1,262,631,873
Net cash flow from investing activities	30		(22,842,863,352)	(1,852,065,461)



Items	Code	Note	current period	previous period
III. Cash flows from financing activities	III		-	-
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	14,944,543,561	4,408,925,154
4. Payments to settle loan principals	34		(12,119,514,763)	(3,584,378,958)
5. Payments to settle finance lease liabilities	35		-	-
6. Dividends and profits paid	36		(13,190,140,250)	(13,177,934,900)
Net cash flow from financing activities	40		(10,365,111,452)	(12,353,388,704)
Net cash flows during the year (50=20+30+40)	50		(4,258,967,270)	(4,261,335,469)
Cash and cash equivalents at beginning year	60		9,525,660,460	8,876,231,902
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		5,266,693,190	4,614,896,433

Chief Accountant / Preparer


Nguyễn Thị Anh Chi

TP. Ho Chi Minh, 23 October 2026

 General Director



Trần 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
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Form no. B09-DN
(Attached to the circular No
43/2026/TT-BTC dated April 20, 2026
By the Minister of Finance)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the fiscal year ended 30 September 2026

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, health supplement, 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. Structure of the corporation:
 - Total number of subsidiaries: 01
 - Number of consolidated subsidiaries: 1
 - Number of unconsolidated subsidiaries: none
 - List of subsidiaries: Usar Vietnam Company Limited
 - List of joint ventures and associates: none
 - List of dependent units without legal entity status:
7. Number of employees at the end of the accounting period: 209 people
For the fiscal year ended 30 September 2026

II- Accounting period and currency used in accounting

1. Accounting period: from January 1st to December 31st
2. Currency used during the accounting period: Vietnamese Dong

III- Applied Accounting Standards

- 1.Applicable accounting standards: - In accordance with Circular 99/2025/TT-BTC dated October 27, 2025, Circular 43/2 and current Vietnamese accounting standards.
- 2- Statement of compliance with accounting standards and regime:
The General Director is ensure that complied with the Vietnamese Accounting Standards, Vietnamese Accounting System according to Circular No. 99/2025/TT-BTC, Circular No. 43/2026/TT-BTC and as well as the guiding implementation of Vietnamese Accounting Standards issued by the Ministry of Finance in relating to the preparation and presentation of consolidated financial statements

IV- Accounting policies applied

1. Principles for converting financial statements prepared in foreign currency 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	179,730,221	73,565,756
- Bank Deposits	5,086,962,969	4,452,094,704
- Cash in Transit	-	-
- Deposits with maturity equal or less than 3 months	-	5,000,000,000
- Other held-to-Maturity Investments - with maturities equal or less than 3 months		
Total	5,266,693,190	9,525,660,460

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						
b) Other held-to-Maturity investments	original price	Ending balance Fair value	Provisions	original price	Beginning balance Fair value	Provisions
with maturities						
b1) Short term Investments	62,666,909,120	62,666,909,120		40,084,000,000	40,084,000,000	
- Deposits with maturities	62,666,909,120	62,666,909,120		40,084,000,000	40,084,000,000	
- Other Investments	-			-		
b2) Long term Investments	-			-		
- Deposits with maturities	-			-		
- Other Investments	-			-		
	original price	Ending balance Fair value	Provisions	original price	Beginning balance Fair value	Provisions
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

	Ending balance	Beginning balance
a) Short-term trade receivables	10,723,698,049	7,576,223,482
- Details of receivables from customers accounting for 10% or more	1,875,555,368	-
Green Medi Company Limited	1,875,555,368	-
- Receivables from customers who are related parties	901,094,384	1,753,226,055
+ Details of receivables from related parties		
An Medicol Pharma Company Limited	1,256,800,937	645,139,608
Unite Pharmaceutical Joint Stock Company	(355,706,553)	1,108,086,447
Minh An Pharma Medicine Company Limited	2,351,126,588	
- Short-term Other trade receivables	7,947,048,297	5,822,997,427
b) Long-term trade receivables	-	-
Total	10,723,698,049	7,576,223,482

4. Other receivables

	Ending balance		Beginning balance	
	original price	Provisions	original price	Provisions
a) Other short-term receivables				
- Advances:	58,839,000		111,800,000	
- Collaterals, Mortgages and Deposits	31,366,096		26,284,663	
- Other short-term receivables	855,686,239		1,680,718,490	
Total	945,891,335		1,818,803,153	

	Ending balance		Beginning balance	
	original price	Provisions	original price	Provisions
b) Long-term other receivables				
- Receivables from vatization	-		-	
- Dividends receivable	-		-	

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- Labor Receivables	-	-
- Collaterals, Mortgages and Deposits	16,446,500	16,486,500
- Advances:	-	-
- Payments on behalf of	-	-
- Long-term other receivables	31,656,000	33,908,000
Total	48,102,500	50,394,500
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	80,301,264	-	68,472,858	-
-Information about fines, late payment interest receivables...				
- Arising from overdue debts but not recorded as revenue				
-Collecting overdue receivables				

Total	80,301,264	Ending balance	Beginning balance
		original price Provisions	original price Provisions

06- Inventories

- Goods in Transit	-	-
-Raw Materials	18,634,325,108	14,669,685,841
- Tools and Supplies	9,505,561	2,760,830
- Production in Progress	4,507,470,345	2,653,578,743
- Finished Goods	13,161,617,126	7,395,848,337
- Merchandise Inventory	11,893,068,966	15,965,856,902
- Goods on Consignment	-	-
- Goods in Tax-suspension Warehouse	-	-
- Allowances for decline in value of inventories	(891,934,078)	(623,517,391)

Total	47,314,053,028	40,064,213,262
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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	2,481,908	-
- Construction	-	-
- Repair	-	-
Total	2,481,908	-



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	68,337,174,251	41,164,507,917	1,730,930,101	2,451,658,502	367,008,165	114,051,278,936
-New purchases	190,383,610	386,799,818	972,890,909	1,212,998,149	-	2,763,072,486
- Basic construction completed	-	-	-	-	-	-
- Other increase	-	-	-	-	-	-
- Construction investment	-	-	-	-	-	-
- Liquidation	-	-	700,068,011	-	-	700,068,011
-Other decrease	1,000,000,000	-	-	-	219,047,619	1,219,047,619
Ending balance	67,527,557,861	41,551,307,735	2,003,752,999	3,664,656,651	147,960,546	114,895,235,792
II. Accumulated depreciation						
Beginning balance	20,516,114,868	34,611,007,024	1,730,930,101	641,891,479	367,008,165	57,866,951,637
- Depreciation	1,417,104,742	1,264,450,337	27,835,489	243,973,768	-	2,953,364,336
- Other increase	-	-	-	-	-	-
- Construction investment	-	-	-	-	-	-
- Liquidation	-	-	700,068,011	-	-	700,068,011
-Other decrease	1,000,000,000	-	-	-	219,047,619	1,219,047,619
Ending balance	20,933,219,610	35,875,457,361	1,058,697,579	885,865,247	147,960,546	58,901,200,343
III. Net book value						
- Beginning balance	47,821,059,383	6,553,500,893	-	1,809,767,023	-	56,184,327,299
- Ending balance	46,594,338,251	5,675,850,374	945,055,420	2,778,791,404	-	55,994,035,449

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 01/01/2026	4,268,916,667	25,637,595,239	1,730,930,101	229,818,182	367,008,165	32,234,268,354
- As at 30/09/2026	3,268,916,667	25,989,806,148	1,030,862,090	229,818,182	147,960,546	30,667,363,633

9. Increase, decrease financial leasing assets:

Item	Buildings, structure	Machinery, equipment	Means of transportation	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	7,709,389,917	729,400,000	8,438,789,917
- Depreciation	447,233,364	-	447,233,364
- Other increase	-	-	-
- Liquidation	-	-	-
- Other decrease	-	-	-
Ending balance	8,156,623,281	729,400,000	8,886,023,281
c. Net book value	-	-	-
Beginning balance	16,171,016,984	-	16,171,016,984
Ending balance	15,723,783,620	-	15,723,783,620



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 deperred expenses	Ending balance	Beginning balance
a) Short -term		
costs lease of fixed assets	-	-
Tools and supplies used	53,236,801	40,401,977
Interest expense	-	-
Costs of setting up a business	-	-
Insurance costs	109,870,944	77,000,957
Other prepaid expenses	271,387,158	172,051,283
	434,494,903	289,454,217
b) Long-term		
costs lease of fixed assets	-	-
Tools and supplies used	890,381,042	669,664,293
Interest expense	-	-
Costs of setting up a business	-	-
Insurance costs	-	-
Other prepaid expenses	2,222,479,401	2,479,803,771
Total	3,112,860,443	3,149,468,064

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14- Short-term borrowings and finance lease liabilities

	Ending balance original price	increase or decrease during the period		Beginning balance original price	
		Increase	Decrease		
a) -Short - term loan	9,111,822,714	14,944,543,561	12,119,514,763	6,286,793,916	-
Vietnam Joint Stock Commercial Bank for Industry and Trade (Western Saigon Branch)	6,605,015,588	12,367,736,435	12,049,514,763	6,286,793,916	-
Bank for Investment and Development of Vietnam JSC) - Ben Nghe Branch	-	2,506,807,126	2,576,807,126	70,000,000	-
Total	9,111,822,714	14,944,543,561	12,119,514,763	6,286,793,916	-
b) - Long - term loan	-	-	-	-	-
Total	-	-	-	-	-

	Ending balance original price	Beginning balance original price	
15. Trade payables	12,007,624,375	10,229,781,026	
a) Short-term trade payables	5,216,622,716	3,945,090,017	
- Details of payment from seller accounting for 10% or more	2,720,096,103	2,717,199,267	
Tan Thanh Packaging Company Limited	2,062,267,500	1,069,751,750	
Chemico - Pharmaceutical No 1 Joint Stock Company	-	-	-
- Details of payment from related parties	-	-	-
- Other payables	6,791,001,659	6,284,691,009	-
Total	12,007,624,375	10,229,781,026	-

b) Dividend and interest payables

	0	Transaction in period		Beginning balance	
	receivable	payable	payable	Paid/Deducted	receivable payable
- VAT on domestic goods	-	454,636,958	11,545,687,286	11,497,035,598	- 436,665,370
- VAT on import goods	-	-	180,230,541	210,910,641	- -
- Excise Tax	-	-	-	-	- -
- Import Tax	-	-	-	-	- -
- Corporation Income Tax	-	2,396,104,470	7,233,922,178	6,361,272,111	- 1,523,454,403



- Personal Income Tax	-	105,544,001	1,065,006,247	988,587,121	-	29,124,875
- Natural Resource Tax	-	-	-	-	-	-
- Land, Housing Tax and Land Rental	-	28,903,362	238,780,986	106,704,510	103,173,114	-
- Environmental Protection Tax and Others	-	-	109,643	109,643	-	-
- Fees, Charges and Other Payables	-	-	-	3,182,433	-	3,182,433
Total	-	2,985,188,791	20,263,736,881	19,167,802,057	103,173,114	1,992,427,081

17- Accrued expenses

	Ending balance	Beginning balance
a) Short-term accrued expenses	338,013,832	438,642,537
Interest expense	18,558,870	7,562,937
Salary costs	-	-
Expenses of interrupting	-	-
Temporarily Accrued expenses of the cost of goods and finished real estate products sold	-	-
Other Accrued expenses	319,454,962	431,079,600
b) Long-term accrued expenses	-	-
Interest expense	-	-
Expenses of interrupting	-	-
Other Accrued expenses	-	-
Total	338,013,832	438,642,537

19- Other Payables

	Ending balance	Beginning balance
a) Other Short-term Payables		
- Pending Assets	-	-
- Trade Union Fees	28,500	56,276,970
- Social Insurance	456,000	-
- Health Insurance	85,500	-
- Payables for Privatization: Short-term	-	-
- Unemployment Insurance	57,000	-
- Other Short-term Payables (33881)	75,076,680	57,852,079
- Other Short-term Payables (13881)	-	-
- Other Short-term Payables (13881)	285,442	-
Total	75,989,122	114,129,049

b) Other Long-term Payables

- Payables for Privatization: Long-term	-	-
- Payables for Deposits:- Long - term	199,000,000	205,500,000
- Other Short-term Payables (13882)	-	-
Total	199,000,000	205,500,000

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 01/01/2025	87,999,910,000	2,205,500,000	-	10,260,754,744	34,891,952,999	-	135,358,117,743
- Capital increase previous year	-	-	-	-	-	-	-
- Profits in the previous year	-	-	-	-	18,554,690,427	-	18,554,690,427
- Other increase	-	-	-	-	-	-	-
- Development and investment funds	-	-	-	991,684,606	(991,684,606)	-	-
- Bonus and welfare fund	-	-	-	-	(1,983,369,212)	-	(1,983,369,212)
- Losses in the previous year	-	-	-	-	-	-	-
- Other decrease in	-	-	-	-	-	-	-
- Profit paid to investors previous year	-	-	-	-	(13,199,986,500)	-	(13,199,986,500)
							-
Ending balance of the previous year as at 31/12/2025	87,999,910,000	2,205,500,000	-	11,252,439,350	37,271,603,108	-	138,729,452,458
Beginning balance of the Current year as at 01/01/2026	87,999,910,000	2,205,500,000	-	11,252,439,350	37,271,603,108	-	138,729,452,458
- Capital increase Current year							-
- Profits in the current year					31,298,936,589		31,298,936,589
- Other increase							-
- Development and investment funds current year		-	-	1,449,544,401	(1,449,544,401)		-
- Bonus and welfare fund current year					(2,899,088,802)		(2,899,088,802)
- 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 30/06/2026	87,999,910,000	2,205,500,000	-	12,701,983,751	51,021,919,994	-	153,929,313,745

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		87,999,910,000
+ Capital increase during the year		
+ Capital decrease during the year		-
+ Closing capital	87,999,910,000	
- Dividends and profits distributed	13,190,140,250	13,177,934,900
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	12,701,983,751	11,252,439,350
- Bonus and welfare fund	8,973,205,640	7,147,004,740
-		
-		
g- Income and expenses, gains or losses recorded directly in Owner's Equity as prescribed by specific accounting standards		
-		
-		
-		



VI- Supplementary Information for Income Statement Items

Income statement

Unite: VND)

Quarter 3 2026

Quarter 3 2025

1- Revenue from sales of merchandises and services rendered (code 01)

- Revenue from sales of merchandises and services rendered	47,708,778,917	32,915,787,356
- Construction revenue		

Total	47,708,778,917	32,915,787,356
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2- Revenue deductions(Code 02)

Quarter 3 2026

Quarter 3 2025

Of which:

+ Trade Discounts	628,221,397	201,747,672
+ Sales Allowances	-	-
+ Sales Returns	88,746,379	202,606,582
Total	716,967,776	404,354,254

- Revenue from related parties

Quarter 3 2026

Quarter 3 2025

- Revenue from sales of merchandises and services rendered

An Medicol Pharma Company Limited	4,373,817,700	2,608,313,500
Unite Pharmaceutical Joint Stock Company	239,619,600	1,758,788,119
Minh An Pharma Medicine Company Limited	2,620,120,560	-
- Sales Returns		
An Medicol Pharma Company Limited	6,910,400	-
Unite Pharmaceutical Joint Stock Company	2,075,620	-

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3- Costs of goods sold (Code 11)	Quarter 3 2026	Quarter 3 2025
Costs of goods sold:	24,970,964,088	21,153,752,169
Provision for devaluation in inventories	301,925,406	183,522,125
Total	25,272,889,494	21,337,274,294
4- Revenue from financing activity (Code 22)	Quarter 3 2026	Quarter 3 2025
Interest incomes	1,908,875	74,996,625
Interest on loans and on term deposits with a maturity	341,290,997	-
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	343,199,872	74,996,625
5- Financial expenses (Code 23)	Quarter 3 2026	Quarter 3 2025
Realised foreign exchange gains	8,472,749	-
Exchange loss due to revaluation	-	-
Loss to investors	-	-
payment discount for buyer	7,781,632	-
Late payment interest for customers	-	-
Allowances for decline in value of trading securities	-	-
Other Financial expenses	-	-
interest expense	63,000,032	16,370,255
Total	79,254,413	16,370,255
6-Other income	Quarter 3 2026	Quarter 3 2025
Other income: Get rewarded, receive compensation	364,000	3,972,222
Other income: liquidation, Sale of fixed assets	-	-
Gain on asset revaluation	-	-
Taxes are reduced/Land rental are reduced	-	-
Other income	22,591,116	26,577,963
Total	22,955,116	30,550,185
7- Other expenses	Quarter 3 2026	Quarter 3 2025
Other expenses: be compensated, be fined	109,661	5,305,201
Other expenses, liquidation, Sale of fixed assets	-	-
Loss on revaluation of assets;	-	-
Other expenses	2,928	4,184
Total	112,589	5,309,385
8-Selling expenses and General administration expenses	Quarter 3 2026	Quarter 3 2025
a) Selling expenses incurred during the period	3,956,003,260	3,893,023,193



b) General administration expenses incurred during the period	3,932,577,626	3,262,616,428
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9- Production and business costs by elements

	Quarter 3 2026	Quarter 3 2025
- Raw materials cost	23,531,114,877	16,920,437,450
- Labor cost	4,458,132,263	3,754,166,529
- Depreciation and amortization expenses	1,048,461,292	1,004,675,669
- Other expenses service	799,490,418	687,025,780
- Other expenses service by cash	130,550,514	101,402,268
Cộng	29,967,749,364	22,467,707,696

10- Current corporate income tax expense (Code 51)	Quarter 3 2026	Quarter 3 2025
- Corporate income tax expense calculated on current year taxable income	2,396,104,470	1,081,406,070
- Adjustment of previous years' corporate income tax expense to current year tax expense		
- Total current corporate income tax expense	2,396,104,470	1,081,406,070
11- Deferred corporate income tax expense (code 52)	Quarter 3 2026	Quarter 3 2025
- Deferred tax expense arising from temporary taxable differences	367,092,689	(259,867,652)
VII- Supplementary information for items presented in	(Unit: VND)	

1. Non-cash transactions affecting future cash flow statements	Quarter 3 2026	Quarter 3 2025
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 2026	Quarter 3 2025
3. Actual borrowings received during the period:	Quarter 3 2026	Quarter 3 2025
- Proceeds from normal loan agreements	9,181,822,714	824,546,196
- Proceeds from issuing regular bonds		
- Proceeds from issuing convertible bonds		
- Proceeds from issuing preferred shares		
- Proceeds from other forms of borrowing		
Total	9,181,822,714	824,546,196
4. Actual loan principal payments during the period:	Quarter 3 2026	Quarter 3 2025
- Principal payments for normal loan agreements	1,385,796,333	2,278,669,368
- Principal payments for other forms of borrowing		
Total	1,385,796,333	2,278,669,368

VIII- Other information

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

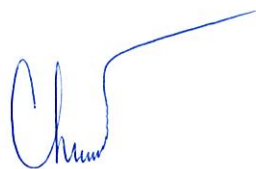
Items	code	The data is presented again according to circular 99/2025/TT-BTC as of January	The data is issued again according to Circular 200/2014/TT-BTC as of December 31, 2025.	Change
- Cash and cash equivalents	110	9,525,660,460	9,539,621,576	(13,961,116)
- Cash	111	4,525,660,460	4,539,621,576	(13,961,116)



- Other short-term assets (old code 150)	160	406,588,447	392,627,331	13,961,116
- Other short-term assets (old code 155)	165	13,961,116		13,961,116
- Dividend and interest payables	313	671,552,786	-	671,552,786
- Other current payables (old code 319)	320	114,129,049	785,681,835	(671,552,786)

6- Going concern information

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Hồ Chí Minh, 23 October 2026

anh General Director



Thái Nhã Ngôn

