

EXTRAORDINARY INFORMATION DISCLOSURE

To: - VIETNAM EXCHANGE (VNX)
- HANOI STOCK EXCHANGE (HNX)

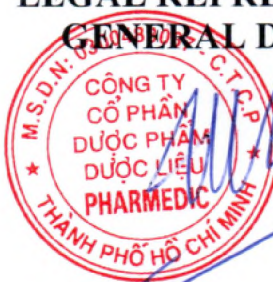
1. Organization name: PHARMEDIC Pharmaceutical and Medicinal Joint Stock Company
 - Stock code: PMC
 - Head office address: 367 Nguyen Trai Street, Cau Ong Lanh Ward, Ho Chi Minh City.
 - Telephone : 028. 38375300 - 39200300 Fax: 028. 39200096
2. Content of Information Disclosure:
Disclosure of the Report on the Implementation of Internal Audit Activities in 2025.
3. This information was published on the Company's website on January 20, 2026, at: www.pharmedic.com.vn

The Company hereby certifies that the information provided above is true and accurate, and we take full legal responsibility for the disclosed information.

Attached documents:

- Report on the implementation of internal audit activities in 2025.

**LEGAL REPRESENTATIVE
GENERAL DIRECTOR**



Le Viet Hung

**REPORT
ON THE IMPLEMENTATION OF
INTERNAL AUDIT WORK IN 2025**

To: The Board of Directors

Pursuant to the functions, duties and authority of the Internal Audit Department as stipulated in Article 19 of the Regulations on Organization and Operation of the Internal Audit Committee of Pharmedic Pharmaceutical and Medicinal Materials Joint Stock Company, promulgated under Decision No. 62/QD-HDQT dated December 9, 2022, issued by the Board of Directors;

Pursuant to the Internal Audit Plan for 2025 of Pharmedic Pharmaceutical and Medicinal Materials Joint Stock Company, issued under Plan No. 15/KH-HDQT dated January 24, 2025 by the Board of Directors;

The Internal Audit Department respectfully submits to the Board of Directors the Report on the implementation of internal audit work in 2025, with the following contents:

I. CONTENT OF INTERNAL AUDIT

Compliance with the Company's internal regulations, policies and procedures; – Review and assessment of reports on production and business performance as well as the financial position of the Company; – Compliance with prevailing accounting and financial policies, assessment of the accuracy, completeness and integrity of financial information, and conformity with applicable accounting standards and financial regulations; – Review of the risk management system and assessment of the effectiveness of internal control mechanisms.

In 2025, the Internal Audit Department concentrated on inspecting, monitoring and evaluating the Company's production, business, financial and human resources activities, while proposing recommendations to improve corporate governance, management efficiency and risk control.

II. INTERNAL AUDIT RESULTS

1. Financial Audit Results

- The Internal Audit Department reviewed and assessed the Company's quarterly, semi-annual and annual financial statements for 2025. The Internal Audit Department concurs with the conclusions and opinions issued by the independent auditor.



- The Company's quarterly, semi-annual and annual financial statements were prepared and disclosed in compliance with applicable accounting standards and legal regulations. During the year, there were no changes in accounting policies, accounting standards or tax policies that materially affected the Company's financial position or the published financial statements. No material misstatements or irregularities were identified that could distort the financial information.

- For the 2025 financial year, the Company appointed Vietvalues Auditing and Consulting Co., Ltd. as the independent auditor. The audit firm fully performed its obligations in accordance with the signed audit contract.

1.1. Selected Financial Indicators based on the 2025 Financial Statements:

- Capital preservation ratio: 1.0 time => indicating that the Company preserved and developed its capital.
- Debt-to-equity ratio: 0.43 times => reflecting a sound level of financial autonomy.
- Current ratio: 3.30 times => The Company's current ratio exceeds 1.0, indicating its ability to meet short-term obligations as they fall due.
- Profitability indicators:
 - + Return on Assets (ROA): 22.82%
 - + Return on Equity (ROE): 30.03%
 - + Return on Equity (code 411): 88.19%

1.2. Business performance results for 2025:

Target	2025 Plan (VND billion)	Actual 2025 (VND billion)	Actual vs. 2025 Plan (%)	Actual 2024 (VND billion)	Actual 2023 (VND billion)	Actual 2025 vs. 2024 (%)	Actual 2025 vs. 2023 (%)
Total revenue	539,000	552,097	102.43%	508,074	505,657	108.66%	109.18%
<i>Net sales revenue</i>	<i>539,000</i>	<i>546,567</i>	<i>101.40%</i>	<i>498,185</i>	<i>485,186</i>	<i>109.71%</i>	<i>112.65%</i>
Income from financial activities	0	3,853	100%	9,559	19,870	40.31%	19.39%
<i>Other income</i>	<i>0</i>	<i>1,677</i>	<i>100%</i>	<i>329</i>	<i>601</i>	<i>509.73%</i>	<i>279.03%</i>
Pre-tax accounting profit	97,000	102,099	106.19%	100,313	104,602	102.68%	97.61%
+ <i>Operating profit</i>	<i>97,000</i>	<i>97,900</i>	<i>100.93%</i>	<i>90,484</i>	<i>84,408</i>	<i>108.20%</i>	<i>115.98%</i>
+ <i>Financial operating profit</i>	<i>0</i>	<i>3,551</i>	<i>100%</i>	<i>9,560</i>	<i>19,854</i>	<i>37.14%</i>	<i>17.89%</i>
+ <i>Other profits</i>	<i>0</i>	<i>1,549</i>	<i>100%</i>	<i>269</i>	<i>341</i>	<i>575.84%</i>	<i>454.25%</i>
Profit after corporate income tax	77,600	82,305	106.06%	80,133	83,564	102.71%	98.49%
Net Profit Margin / Charter capital ratio	83.15%	88.19%	5.04%	85.86%	89.54%	2.33%	-1.35%

In 2025, despite numerous challenges arising from fluctuations in the financial, monetary, energy and raw material markets, the Board of Directors and the Executive Management made substantial efforts to implement timely business strategies and sales promotion programs. As a result, the Company achieved and exceeded the business performance targets set for 2025.

Total revenue reached VND 552,097 billion, exceeding the 2025 plan by 2.43%; increasing by 8.66% compared to 2024.

Pre-tax profit was VND 102,099 billion, exceeding the 2025 plan by 6.19% and increasing by 2.68% compared to 2024.

Net profit after tax was VND 82.305 billion, exceeding the 2025 plan by 6.06% and increasing by 2.71% compared to 2024.

1.3. Dividend Payment

Dividend payments for 2025 are implemented in accordance with resolutions of the Board of Directors approved by the General Meeting of Shareholders, at a rate of 24% per share per year.

On January 24, 2025, the Board of Directors issued Resolution No. 08/NQ-HĐQT on the payment of cash dividends for 2024, as approved by the 2024 Annual General Meeting of Shareholders, at a rate of 24% of par value per year. The first interim dividend payment of 10% was made on September 25, 2024, with the second payment scheduled for April 2025.

On February 6, 2025, the Board of Directors issued Notice No. 16/PMC-HĐQT regarding the payment of dividends from undistributed after-tax profits following the second reversal of the Development Investment Fund, at a dividend rate of 54%, payment date on February 28, 2025. The record date was February 19, 2025.

On March 4, 2025, Notice No. 23/PMC-HĐQT was issued regarding the convening of the 2025 Annual General Meeting of Shareholders and the second interim cash dividend payment for 2024 at a rate of 14% per share, payment date on April 8, 2025.

On March 13, 2025, the Board of Directors issued Resolution No. 25/NQ-HĐQT, amending the profit distribution plan for 2024. The dividend payout ratio was adjusted upwards from 24% to 62.68% of the charter capital.

On July 25, 2025, the Board of Directors approved Resolution No. 46/NQ-HĐQT on the payment of the remaining cash dividend for 2024 at a rate of 38.68% per share, (with the expected record date on September 10, 2025 and the payment date on September 22, 2025).

On August 26, 2025, Notice No. 51/PMC-HĐQT was issued to formally announce the payment of the remaining cash dividend for 2024 at a rate of 38.68% per share, payment date on September 22, 2025, (with September 10, 2025 as the record date).

On November 11, 2025, the Board of Directors issued Resolution No. 66/NQ-HĐQT, unanimously approving an interim cash dividend for the first quarter of 2025 at a rate of 10% per share, (with the expected record date on November 24, 2025 and the payment date on December 8, 2025).

On the same date, Notice No. 71/PMC-HĐQT was issued to announce the advance payment of the first dividend for 2025 in cash at a rate of 10% per share, payable on December 8, 2025, with the record date on November 24, 2025.

2. Internal Audit and Risk Management

The Internal Audit Department conducted reviews, assessments and risk evaluations of the Company's key operational processes, including procurement, sales, cost management, receivables management and the execution of economic contracts. Based on these reviews, the Department provided recommendations to the Board of Directors and the General Director regarding potential risks and appropriate mitigation measures.

The recommendations of the Internal Audit Department were duly considered, discussed and implemented by the Board of Directors, the Executive Management and relevant departments and production units. The Internal Audit Department also monitored and followed up on the implementation progress and effectiveness of these recommendations.

Key activities carried out during the year included:

- Conducting periodic monthly and quarterly reviews of business performance to ensure close oversight of operations;
- Reviewing the execution of economic contracts related to procurement, sales and outsourced processing;
- Overseeing the procurement and disposal of fixed assets, as well as the purchase of raw materials;
- Assessing supplier capability and suitability prior to engagement and monitoring machinery and equipment investment projects;
- Evaluating risks associated with the Company's liabilities;
- Issuing recommendations and monitoring the implementation of corrective actions.

3. Human Resources Audit

The internal audit of human resources operations indicated that the Company:

- Effectively allocated and coordinated labor resources among production units to meet increased production demands;
- Timely appointed and rotated managerial personnel to ensure their suitability for assigned positions and to optimize individual capabilities;

- Enhanced the use of electronic office systems and reviewed internal documentation in order to reduce administrative time, office supply consumption and operating costs.

- In 2025, the Company implemented its digital transformation roadmap in human resource management and payroll through the FPT-iHRP Human Resources and Payroll Management System developed by FPT.IS Co., Ltd. The system was deployed in accordance with the contractual schedule and officially went live on January 5, 2026, with the successful and stable operation formally announced on January 16, 2026.

4. Other Significant Activities

In line with global and domestic digital transformation trends, the Company continued advancing the digital transformation of its enterprise resource planning (ERP) platform.

The Company entered into a contract with FPT.IS Co., Ltd. for the deployment of the SAP S/4HANA Public Cloud Enterprise Resource Planning system (the “SAP S/4HANA Project”). The project progressed in accordance with the agreed implementation schedule. The system officially went live on January 5, 2026, and its successful and stable operation was formally announced on January 16, 2026.

5. Coordination Among the Board of Directors, Executive Management and the Internal Audit Department

The Company’s development orientation is guided by strategies, objectives and action plans aimed at achieving sustainable growth in its production and business activities. These efforts encompass manufacturing, distribution and circulation, and contribute to the development of a modern and efficient pharmaceutical supply system in line with international standards and commitments.

Coordination among the **Internal Audit Department**, the Board of Directors, the Executive Management and key departmental managers consistently ensured compliance with legal regulations, internal policies and the legitimate interests of the Company and its shareholders.

The Board of Directors provided full support and favorable conditions for the Internal Audit Department to perform its functions and duties. The opinions and recommendations of the Internal Audit Department were jointly discussed, duly considered and addressed by the Board of Directors and the Executive Management.

III. RECOMMENDATIONS

- Continue pursuing a prudent and efficient development strategy in production and business operations;

- Further strengthen the sales organization in both scale and quality, while expanding the customer network nationwide;

- Enhance receivables management and strengthen cost control, and continue implementing cost optimization measures to improve overall business efficiency;

- Maintain and streamline the organizational structure to enhance operational effectiveness;
- Invest in new machinery and equipment to replace obsolete assets, reduce labor intensity, lower production costs and improve the Company's competitiveness in the market.

VI. INTERNAL AUDIT PLAN FOR 2026

Based on the results of internal audit activities in 2025 and the Company's business plan for 2026, the Internal Audit Department proposes the following key tasks for 2026:

- Conduct comprehensive monitoring and evaluation of compliance with laws, regulations, and the Company's internal policies, procedures and rules across all departments and production units;
- Assess the effectiveness of operational and strategic objectives, as well as production and business plans, based on accurate and fairly presented financial information;
- Promptly report to the Board of Directors and the Executive Management any identified weaknesses, deficiencies or violations in asset management and protection systems, and propose appropriate corrective measures;
- Ensure that the internal control system is regularly reviewed and continuously improved;
- Monitor and follow up on the implementation of recommendations issued by the Internal Audit Department;
- Prepare internal audit reports in accordance with applicable regulatory and corporate governance requirements.

This Report presents the results of internal audit, inspection and monitoring activities in 2025, together with the Internal Audit Plan for 2026.

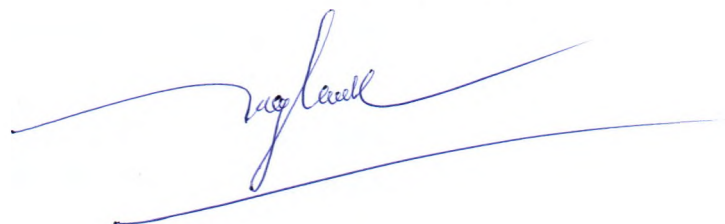
Respectfully submitted to the Board of Directors for consideration and approval.

Best regards .

Recipient :

- Board of Directors;
- Executive Management;
- Filed at: Office of the Board Secretary,
Internal Audit Department.

**INTERNAL AUDIT DEPARTMENT
Head of Internal Audit Department**



NGUYEN THI PHUONG LAN