

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

Form no. B02-DN
(Issued together with Circular No.
99/2025/TT-BTC dated October 27, 2025
of the Ministry of Finance)

CÔNG TY CỔ
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PHẨM
PHONG PHÚ

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SEPARATED 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	7
1. Revenues from sale of goods and rendering of services	01	TM8 VI.1	38,131,155,315	30,541,761,764	100,004,341,872	88,635,764,432
2. Deductions	02	TM8 VI.2	55,954,620	283,025,950	285,732,335	320,699,944
3.Net revenue from sale of goods and rendering of services (10=01- 02)	10		38,075,200,695	30,258,735,814	99,718,609,537	88,315,064,488
4. Costs of goods sold	11	TM9 VI.3	25,240,679,804	22,114,851,860	68,028,689,363	63,861,458,973
5.Gross profit from sale of goods and rendering of services (20=10-11)	20		12,834,520,891	8,143,883,954	31,689,920,174	24,453,605,515
6. Profit/loss from the sale and liquidation of investment properties.	21		-	-	-	-
7. Financial income	22	TM9 VI.4	2,607,919,659	686,493,642	8,166,564,502	2,916,259,650
8. Financial expenses	23	TM9 VI.5	71,472,781	16,370,255	193,016,226	71,622,777
- In which:Borrowing costs	24		63,000,032	16,370,255	184,431,915	40,338,777
9. Selling expenses	25	TM9 VI.8	535,126,208	908,737,755	1,749,365,057	2,326,212,363
10. General and administration expenses	26	TM9 VI.8	3,445,612,329	2,677,870,196	9,428,249,308	8,398,712,517
11. Operating profit {30=20+21+(22-23)-(25+26)}	30		11,390,229,232	5,227,399,390	28,485,854,085	16,573,317,508
12. Other income	31	TM9 VI.6	22,899,799	26,567,402	6,150,258,126	104,462,959
13. Other expenses	32		4	5,296,932	71,747,258	5,296,939
14. Profit from other activities (40=31-32)	40		22,899,795	21,270,470	6,078,510,868	99,166,020
15. Accounting profit before tax (50=30+40)	50		11,413,129,027	5,248,669,860	34,564,364,953	16,672,483,528
16. Current corporate income tax expense	51	TM9 VI.10	1,829,493,600	928,351,313	5,627,160,272	2,925,466,740
17. Deferred corporate income tax expense	52		(60,385,081)	-	(53,683,337)	(11,195,998)
18. Net profit after tax (60=50-51-52)	60		9,644,020,508	4,320,318,547	28,990,888,018	13,758,212,786
19. Basic earnings per share	70		-	-	-	-
20. Declining earnings per share	71		-	-	-	-

Chief Accountant / Preparer


Nguyễn Thị Anh Chi



Chơi 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

(Issued together with Circular No.
99/2025/TT-BTC dated October 27, 2025
of the Ministry of Finance)

SEPARATED 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		124,173,249,071	98,577,096,890
I. Cash and cash equivalents	110	TM1 V.1	1,721,320,880	7,536,908,062
1. Cash	111		1,721,320,880	2,536,908,062
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		24,073,704,867	26,325,659,341
1. Short-term trade receivables	131	TM1A V.3a	15,383,560,873	20,394,962,845
2. Short-term advanced payments to suppliers	132		2,166,560,912	930,860,598
3. Short-term inter-company receivables	133		-	-
4. Receivables under schedule of construction contract	134		-	-
5. Other short-term receivables	135	TM1A V.4a	6,528,096,236	5,004,349,052
6. Provision for doubtful short term debts	136		(4,513,154)	(4,513,154)
7. Deficient assets pending resolution	137		-	-
IV. Inventories	140	TM1A V.6	35,424,984,062	24,223,941,040
1. Inventories	141		36,316,918,140	24,847,458,431
2. Provision for devaluation in inventories	142		(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		286,330,142	406,588,447
1. Short-term deferred expenses	161	TM5 V.12a	295,069,016	289,454,217
2. Deductible VAT	162		(32,636,100)	-
3. Other receivables from State budget	163	TM5A V.16	-	103,173,114

Items	Code	Notes	September 30, 2026	January 01, 2026
1	2	3	4	5
4. Transactions to buy, resell government bonds	164		-	-
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		76,086,515,167	77,672,781,597
I. Long-term receivables	210		48,102,500	50,394,500
1. Long-term trade receivables	211	TM1A V.3b	-	-
2. Long-term advanced payments to suppliers	212		-	-
3. Paid-in capital in wholly-owned subsidiaries	213		-	-
4. Long-term inter-company receivables	214		-	-
5. Other long-term receivables	215	TM1A V.4b	48,102,500	50,394,500
6. Provision for doubtful long-term debts	216		-	-
II. Fixed assets	220		70,772,763,649	72,355,344,283
1. Tangible fixed assets	221	TM2 V.8III	55,048,980,029	56,184,327,299
- Cost	222	TM2 V.8I	113,922,344,883	114,051,278,936
- Accumulated depreciation	223	TM2 V.8II	(58,873,364,854)	(57,866,951,637)
2. Finance lease	224		-	-
- Cost	225	TM3 V.9	-	-
- Accumulated depreciation	226	TM3 V.9	-	-
3. Intangible fixed assets	227	TM4 V.10III	15,723,783,620	16,171,016,984
- Cost	228	TM4 V.10I	24,609,806,901	24,609,806,901
- Accumulated amortization	229	TM4 V.10II	(8,886,023,281)	(8,438,789,917)
III. Long-term Biological Assets	230		-	-
1. Bearer Livestock	231		-	-
a) Bearer Livestock: Cost of Immature Phase	232		-	-
b) Bearer Livestock: Cost of Mature Phase	233		-	-
- Original Cost	234		-	-
- Accumulated Depreciation	235		-	-
2. Consumable Livestock in long-term	236		-	-
3. Consumable Plants or Seasonal Crops in long-term	237		-	-
4. Provision for Loss on Biological Assets: Long term	238		-	-
IV. Investment property	240	TM5 V.10	-	-
- Cost	241	TM5 V.10	-	-
- Accumulated depreciation	242	TM5 V.10	-	-
V. Long-term assets in progress	250	TM1A V7	2,481,908	-
1. Long-term work in progress	251		-	-
2. Construction in progress	252		2,481,908	-
VI. Long-term financial investments	260		2,000,000,000	2,000,000,000
1. Investments in subsidiaries	261	TM1A V2c	2,000,000,000	2,000,000,000
2. Investment in Joint-venture and associates	262		-	-
3. Investments in other entities	263		-	-

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Items	Code	Notes	September 30, 2026	January 01, 2026
1	2	3	4	5
4. Provision for diminution in value of long-term investments	264		-	-
5. Held to long term maturity investments	265	TM1A V2b.2	-	-
6.Provision for long-term investments held until maturity	266		-	-
VII. Other non-current assets	270		3,263,167,110	3,267,042,814
1.Long-term deferred costs	271	TM5 V.12b	3,083,877,663	3,141,436,704
2. Deferred income tax assets	272		179,289,447	125,606,110
3. Long-term equipment, supplies and spare parts	273		-	-
4. Other non-current assets	274		-	-
Total assets (270=100+200)	280		200,259,764,238	176,249,878,487
C - Liabilities (300=310+330)	300		46,043,343,725	34,925,270,690
I. Current liabilities	310		45,844,343,725	34,719,770,690
1. Trade accounts payable	311	TM5A V.15	14,504,437,317	10,040,785,618
2. Advance from customers	312		6,765,655,126	4,488,190,111
3. Dividend and interest payables	313		681,399,036	671,552,786
4. Short term Taxes and amounts payable to State budget	314	TM5A V.16	2,104,423,289	1,447,195,147
5. Payables to employees	315		3,510,374,091	4,444,403,344
6. Short term accrued expenses	316	TM5A V.17	158,013,832	141,188,288
7. Short term Inter-company payables	317		-	-
8. Short term Construction contract payables based on agreed progress billings	318		-	-
9. Unrealized revenues	319		-	-
10. Other short term current payables	320	TM5A V.19a	35,012,680	52,656,750
11. Short-term borrowings and finance lease liabilities	321	TM5A V.14a	9,111,822,714	6,286,793,916
12. Provision for Short-term payables	322		-	-
13. Bonus and welfare funds	323	TM7 V.20e	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		-	-
3. Taxes and other payables to government budget in long-term	333		-	-
4. Long-term accrued expenses	334		-	-
5. Long-term inter-company payables of capital	335		-	-
6. Long-term inter-company payables	336		-	-
7. Long-term Deferred Revenues	337		-	-
8. Other long-term liabilities	338	TM5A V.19b	199,000,000	205,500,000

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Items	Code	Notes	September 30, 2026	January 01, 2026
1	2	3	4	5
9. Long-term borrowings and finance lease obligations	339	TM5A V.14b	-	-
10. Convertible bond	340		-	-
11. Preferred stock	341		-	-
12. Deferred income tax liabilities	342		-	-
13. Other long-term provisions	343		-	-
14. Scientific and technological development fund	344		-	-
D - Owners' equity (400=410+430)	400	TM6 V.20a	154,216,420,513	141,324,607,797
1. Owners' invested equity	411	TM6 V.20b	87,999,910,000	87,999,910,000
- Ordinary Shares with Voting Right	411A		87,999,910,000	87,999,910,000
- Preferred Shares	411B		-	-
2. Surplus of stock capital	412		2,205,500,000	2,205,500,000
3. Convertible bonds option	413		-	-
4. Other owner's capital	414		-	-
5. Shares repurchased from oneself (*)	415		-	-
6. Assets revaluation difference	416		-	-
7. Foreign exchange difference	417		-	-
8. Investment and development funds	418	TM6 V.20e	12,701,983,751	11,252,439,350
9. Other owner's funds	419		-	-
10. Undistributed profit after tax	420		51,309,026,762	39,866,758,447
- Undistributed profit after tax brought forward	420A		26,666,771,947	23,008,120,149
- Undistributed profit after tax for the current period	420B		24,642,254,815	16,858,638,298
Total resources (440=300+400)	440		200,259,764,238	176,249,878,487

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Ho Chi Minh, 23 October 2026

General Director



Thái Nhã Ngôn

SEPARATED CASH FLOW STATEMENT**Under the Indirect Method***From January 1, 2026, to September 30, 2026*

Unit: VND

Chỉ tiêu	code	Note	current period	previous period
I. Cash flows from operating activities			-	-
1. Net Profit/loss before tax	01		34,564,364,953	16,672,483,528
2. Adjustments for:			-	-
- Depreciation and amortisation	02		3,372,762,211	3,150,735,374
- Provisions	03		268,416,687	(74,852,595)
- Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		-	-
- Profits from investing activities, financing activities	05		(8,284,746,320)	(2,916,259,650)
- Interest Expense	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		30,105,229,446	16,872,445,434
- Increase (decrease) in receivables	09		3,898,301,807	(5,788,455,135)
- Increase (decrease) in inventories	10		(11,469,459,709)	4,953,849,397
- Increase/(decrease) in payables (exclude loan interest payables, CIT payables)	11		6,072,166,408	(3,021,133,453)
- Increase (decrease) in deferred expenses	12		51,944,242	85,917,280
- Increase (decrease) in business securities	13		-	-
- Borrowing cost Paid	14		(182,744,812)	(40,516,764)
- Enterprise income tax paid	15		(4,860,219,165)	(3,227,035,803)
- 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		22,542,330,315	8,660,975,190
II. Cash Flows from investing activities			-	-
1. Acquisition and construction of fixed assets and other long-term assets	21		(2,136,577,035)	(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		-	-

Chỉ tiêu	code	Note	current period	previous period
6. Cash recovered from investments in other entities	26		-	-
7. Interest earned, dividends and profits received	27		7,783,758,268	2,540,481,476
Net cash flow from investing activities	30		(17,992,806,045)	(574,215,858)
III. Cash flows from financing activities				
1. Proceeds from issuing stocks, receiving capital from owners	31		-	-
2. Capital withdrawals, buying treasury shares	32		-	-
3. Proceeds from borrowings	33		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		(5,815,587,182)	(4,266,629,372)
Cash and cash equivalents at beginning year	60		7,536,908,062	6,757,221,068
Effect of exchange rate fluctuations on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of year (70=50+60+61)	70		1,721,320,880	2,490,591,696

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Ho Chi Minh, 23 October 2026

anh General Director



Thái Nhã Ngôn

NOTES TO THE SEPARATED 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. Corporate structure
 - List of subsidiaries: Usar Vietnam Company Limited
 - List of joint ventures and associates:
 - List of dependent units without legal entity status:
7. Statement on comparability of information in Financial Statements: all figures presented in the financial statements
For the fiscal year ended 30 September 2026

II- Accounting period and currency used in accounting

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

III- Applied Accounting Standards

- 1- Applied accounting standards: according to Circular 99/2025/TT-BTC dated October 27, 2025
- 2- Statement of compliance with accounting standards and regime: Financial statements are prepared and presented in accordance with current Vietnamese Accounting Standards and regime.

IV- Applied Accounting Policies

1. Principles for converting financial statements prepared in foreign currencies to Vietnamese Dong
2. Exchange rates applied in accounting
3. Principles for determining effective interest rates used for cash flow discounting
- 4- Principles for recognizing cash and cash equivalents
5. Financial investment accounting principles
 - a) Trading securities;
 - b) Held-to-maturity investments;
 - c) Loans;
 - d) Investments in subsidiaries, joint ventures, and associates;
 - d) Investments in equity instruments of other entities;
 - e) Accounting methods for other financial investment-related transactions.
6. Accounts receivable accounting principles
- 7- Inventory recognition principles
 - Inventory recognition principle: at cost
 - Inventory valuation method: Weighted average
 - Inventory accounting method: Perpetual inventory system
 - Method of establishing inventory provision: recognized when cost exceeds net realizable value
8. Recognition principles and depreciation of fixed assets and investment properties: at historical cost
 - Recognition principles for fixed assets (tangible, intangible, leased): at historical cost
 - Depreciation method for fixed assets (tangible, intangible, leased): Straight-line method

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

V- Supplementary Information for Statement of financial position.

	(ĐVT : đồng VN)	
	end of period	Beginning of period
01- Cash		
- Cash on-hand	16,833,691	15,725,832
- Bank Deposits	1,704,487,189	2,521,182,230
- Cash in Transit	-	-
- Deposits with maturity equale or less than 3 months	-	5,000,000,000
- Other held-to-Maturity Investments - with maturities equale or less than 3 months	-	-
Total	1,721,320,880	7,536,908,062

02-Financial investments						
	original price	Ending balance Fair value	Provisions	original price	Beginning balance 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
b1) Short term Investments						
- Deposits with maturities	62,666,909,120	62,666,909,120		40,084,000,000	40,084,000,000	
- Other Investments	62,666,909,120	62,666,909,120		40,084,000,000	40,084,000,000	
b2) Long term Investments	-	-		-	-	
- Deposits with maturities	-	-		-	-	
- Other Investments	-	-		-	-	
c) Investments in equity of other	original price	Ending balance Fair value	Provisions	original price	Beginning balance Fair value	Provisions
- Investments in Subsidiaries	2,000,000,000	2,000,000,000		2,000,000,000	2,000,000,000	
- Investments in joint ventures and						
- Investments in equity of Other entities						

3. Trade receivables

	Ending balance	Beginning balance
a) Short-term trade receivables	15,383,560,873	20,394,962,845
- 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	10,532,333,332	16,175,671,890
+ Details of receivables from related parties		
Usar Viet Nam Company Limited	9,275,532,395	15,530,532,282
An Medicol Pharma Company Limited	1,256,800,937	645,139,608
- Short-term Other trade receivables	2,975,672,173	4,219,290,955
b) Long-term trade receivables	-	-
Total	15,383,560,873	20,394,962,845

	Ending balance original price	Provisions	original price	Beginning balance Provisions
4. Other receivables				
a) Other short-term receivables				
- Advances:	48,839,000		101,800,000	
- Collaterals, Mortgages and Deposits	31,366,096		26,284,663	
- Other short-term receivables	6,447,891,140		4,876,264,389	
Total	6,528,096,236		5,004,349,052	

	Ending balance original price	Provisions	original price	Beginning balance Provisions
b) Long-term other receivables				
- Receivables from	-		-	
- Dividends receivable	-		-	
- Labor Receivables	-		-	
- Collaterals, Mortgages and Deposits	16,446,500		16,486,500	

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- Advances:
- Payments on behalf of
- Long-term other receivables

Total

31,656,000

48,102,500

33,908,000

50,394,500

5. Bad debt

original
price

Ending balance
Recoverable
value

original
price

Beginning balance

Recoverable value

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

4,513,154

4,513,154

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

- Collecting overdue receivables

Total

4,513,154

4,513,154

Ending balance
original price

Provisions

Beginning balance
original price

Provisions

06- Inventories

- Goods in Transit
- Raw Materials
- Tools and Supplies
- Production in Progress
- Finished Goods
- Merchandise Inventory
- Goods on Consignment
- Goods in Tax-suspension Warehouse
- Allowances for decline in value of inventories

18,634,325,108

9,505,561

4,507,470,345

13,161,617,126

4,000,000

-

-

(891,934,078)

14,669,685,841

2,760,830

2,653,578,743

7,395,848,337

125,584,680

-

-

(623,517,391)

Total

35,424,984,062

-

24,223,941,040

Ending balance
original price Recoverable value

Beginning balance
original price Recoverable value

7. Long term Assets in progress

- a) Production in Progress: Long-term

Total

-

-

-

-

- b) Construction in progress

Ending balance

2,481,908

-

-

-

Total

2,481,908

Beginning balance

-

-

-

-



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	-	1,212,998,149	-	1,790,181,577
- 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	1,030,862,090	3,664,656,651	147,960,546	113,922,344,883
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	-	243,973,768	-	2,925,528,847
- 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	1,030,862,090	885,865,247	147,960,546	58,873,364,854
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	-	2,778,791,404	-	55,048,980,029

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	778,068,011	229,818,182	367,008,165	31,281,406,264
- As at 30/09/2026	4,159,532,187	26,055,260,693	1,730,930,101	229,818,182	147,960,546	32,323,501,709

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						
- Returned Financial leasing						
-Other decrease						
Ending balance	-	-	-	-	-	-
II. Accumulated depreciation						
Beginning balance	-	-	-	-	-	-
- Depreciation						
- Purchases Financial leasing						
- Other increase						
- Returned Financial leasing						
-Other decrease						
Ending balance	-	-	-	-	-	-
III. Net book value						
Beginning balance	-	-	-	-	-	-
Ending balance	-	-	-	-	-	-



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:

<i>12. Short-term deperred expenses</i>	Ending balance	Beginning balance
a) Short -term		
costs lease of fixed assets	-	-
Tools and supplies used	48,264,301	40,401,977
Interest expense	-	-
Costs of setting up a business	-	-
Insurance costs	103,571,915	70,964,631
Other prepaid expenses	143,232,800	178,087,609
Total	295,069,016	289,454,217
b) Long-term		
costs lease of fixed assets	-	-
Tools and supplies used	884,506,593	662,490,097
Interest expense	-	-
Costs of setting up a business	-	-
Insurance costs	-	-
Other prepaid expenses	2,199,371,070	2,478,946,607
Total	3,083,877,663	3,141,436,704

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

15. Trade payables		Ending balance		Beginning balance	
		original price		original price	
a) Short-term trade payables		14,504,437,317	10,040,785,618		
- Details of payment from seller accounting for 10% or more		-	4,782,363,603	3,786,951,017	-
Tan Thanh Packaging Company Limited		-	2,720,096,103	2,717,199,267	
Chemico - Pharmaceutical No I Joint Stock			2,062,267,500	1,069,751,750	
Benovas Pharmaceutical Joint Stock Company		-	-	-	
- Details of payment from related parties		-	-	-	
- Other payables		-	9,722,073,714	6,253,834,601	-
Total		-	14,504,437,317	10,040,785,618	-
b) Dividend and interest payables			681,399,036	671,552,786	

16- Taxes and receivables, payables to State budget		Ending balance		Transaction in period		Beginning balance	
		receivable	payable	payable	Paid/Deducted	receivable	payable
- VAT on domestic goods		-	213,462,143	6,409,289,138	6,534,155,215	-	369,008,320
- VAT on import goods		-	-	180,230,541	210,910,641	-	-
- Excise Tax		-	-	-	-	-	-
- Import Tax		-	-	-	-	-	-
- Corporation Income Tax		-	1,829,493,600	5,627,160,272	4,860,219,165	-	1,062,552,493
- Personal Income Tax		-	32,564,184	860,103,781	843,173,925	-	15,634,328

- 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	-	-	-	-	-
- Fees, Charges and Other Payables	-	-	-	-	-
Total	-	2,104,423,289	13,315,564,718	12,555,163,456	103,173,114
					1,447,195,141
17- Accrued expenses	Ending balance	Beginning balance			
a) Short-term accrued expenses	158,013,832	141,188,281			
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	139,454,962	133,625,344			
b) Long-term accrued expenses	-	-			
Interest expense	-	-			
Expenses of interrupting	-	-			
Other Accrued expenses	-	-			
Total	158,013,832	141,188,281			
19- Other Payables	Ending balance	Beginning balance			
a) Other Short-term Payables					
- Pending Assets	-	-			
- Trade Union Fees	-	18,346,750			
- Social Insurance	-	-			
- Health Insurance	-	-			
- Payables for Privatization: Short-term	-	-			
- Unemployment Insurance	-	-			
- Other Short-term Payables (33881)	35,012,680	34,310,000			
- Other Short-term Payables (13881)	-	-			
Total	35,012,680	52,656,750			
b) Other Long-term Payables					
- Payables for Privatization: Long-term	-	-			
- Payables for Deposits:- Long - term	-	-			
- Other Short-term Payables (13882)	-	-			
- Receipt of Deposits: Long-term	199,000,000	205,500,000			
Total	199,000,000	205,500,000			

a- Increase, decrease in the owners' equity

b- Owner's equity details

- Other capital

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total

87,999,910,000

87,999,910,000



	Ending balance	Beginning balance
c- Capital transactions with owners and profit distribution		
- Owner's investment capital		
+ Opening capital		87,999,910,000
+ Capital increase during the year	-	
+ Capital decrease during the year	-	-
+ Closing capital	87,999,910,000	
- 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		
+ Common shares	8,799,991	8,799,991
+ Preferred shares	.....	.....
- Number of shares repurchased	.....	.....
+ Common shares	.....	.....
+ Preferred shares	.....	.....
- Number of shares in circulation	.....	.....
+ 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

Unit: 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	38,131,155,315	30,541,761,764
- Construction revenue		
Total	38,131,155,315	30,541,761,764
2- Revenue deductions(Code 02)	Quarter 3 2026	Quarter 3 2025
Of which:		
+ Trade Discounts	-	-
+ Sales Allowances	-	-
+ Sales Returns	55,954,620	283,025,950
Total	55,954,620	283,025,950
- Revenue from related parties		
	Quarter 3 2026	Quarter 3 2025
- Revenue from sales of merchandises and services rendered		
Usar Viet Nam Company Limited	16,363,527,400	16,137,229,950
An Medicol Pharma Company Limited	4,373,817,700	2,608,313,500
- Sales Returns		
Usar Viet Nam Company Limited	48,727,220	221,231,650
An Medicol Pharma Company Limited	6,910,400	-

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3- Costs of goods sold (Code 11)	Quarter 3 2026	Quarter 3 2025
Costs of goods sold	24,938,754,398	21,931,329,735
Provision for devaluation in inventories	301,925,406	183,522,125
Total	25,240,679,804	22,114,851,860
4- Revenue from financing activity (Code 22)	Quarter 3 2026	Quarter 3 2025
Interest incomes	967,638	74,283,470
Interest on loans and on term deposits with a maturity of over 3 months	341,290,997	-
Realised foreign exchange gains	-	-
Profit to investors	2,265,661,024	612,210,172
Gain from sale of securities	-	-
Foreign exchange profit	-	-
Interest on sales on credit	-	-
Received payment discount	-	-
Exchange rate difference gain due to revaluation	-	-
Total	2,607,919,659	686,493,642
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	-	-
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	71,472,781	16,370,255
6-Other income	Quarter 3 2026	Quarter 3 2025
Other income: Get rewarded, receive compensation	364,000	-
Other income: liquidation, Sale of fixed assets	-	-
Gain on asset revaluation	-	-
Taxes are reduced/ Land rental are reduced	-	-
Other income	22,535,799	26,567,402
Total	22,899,799	26,567,402
7- Other expenses	Quarter 3 2026	Quarter 3 2025
Other expenses: be compensated, be fined	-	5,295,703
Other expenses, liquidation, Sale of fixed assets	-	-
Loss on revaluation of assets;	-	-
Other expenses	4	1,229
Total	4	5,296,932
8-Selling expenses and General administration expenses	Quarter 3 2026	Quarter 3 2025
a) Selling expenses incurred during the period	535,126,208	908,737,755



b) General administration expenses incurred during the period	3,445,612,329	2,677,870,196
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<i>9- Production and business costs by elements</i>	Quarter 3 2026	Quarter 3 2025
- Raw materials cost	23,301,913,352	16,788,026,831
- Labor cost	4,458,132,263	3,753,867,284
- 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
Total	29,738,547,839	22,334,997,832



10- Current corporate income tax expense (Code 51)	Quarter 3 2026	Quarter 3 2025
- Corporate income tax expense calculated on current year taxable income	1,829,493,600	928,351,313
- Adjustment of previous years' corporate income tax expense to current year tax expense		
- Total current corporate income tax expense	1,829,493,600	928,351,313
11- Deferred corporate income tax expense (code 52)	Quarter 3 2026	Quarter 3 2025
- Deferred tax expense arising from temporary taxable differences	(60,385,081)	-
- Deferred tax expense arising from reversal of deferred tax assets	.....	.....
- Deferred tax income arising from deductible temporary differences	.....	.....
- Deferred tax income arising from unused tax losses and tax credits	.....	.....
- Deferred tax income arising from reversal of deferred tax liabilities	.....	.....
- Total deferred income tax expense	(60,385,081)	-
VII- Supplementary information for items presented in Cash Flow Statement	(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		
Cộng	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		
Cộng	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):

Restate the opening balances due to changes in accounting policies in the Separated Statement of Financial Position.

Items	code	The data is presented again according to Circular 99/2025/TT-BTC as of January 1, 2026.	The data is issued again according to Circular 200/2014/TT-BTC as of December 31, 2025.	Change
- Cash and cash equivalents	110	7,536,908,062	7,550,869,178	(13,961,116)
- Cash	111	2,536,908,062	2,550,869,178	(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	52,656,750	724,209,536	(671,552,786)

6- Going concern information

Chief Accountant / Preparer



Nguyễn Thị Anh Chi

TP. Hồ Chí Minh, 23 October 2026
General Director



Thái Nhã Ngôn

