

**PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1**

**THE FINANCIAL STATEMENTS**

**THE THIRD QUARTER OF 2026**



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**HANOI, OCTOBER 2026**

**PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1**  
No. 160 Ton Duc Thang, O Cho Dua Ward, Hanoi  
City

**STATEMENT OF THE BOARD OF MANAGEMENT**  
*attached the financial statements*  
*for the accounting period from July 1, 2026,*  
*to September 30, 2026*

## STATEMENT OF THE BOARD OF MANAGEMENT

We, the members of the Board of Management of Central Pharmaceutical Joint Stock Company No.1 - Pharbaco (hereinafter referred to as the "Company"), present this report together with the Company's financial statements for the accounting period from July 1, 2026 to September 30, 2026.

### Board of Directors và Board of Management

The members of the Boards of Director and Board of Management of the Company who held office for the accounting period from July 1, 2026 to September 30, 2026 and to the date of this report are as follows:

#### Board of Directors

|                       |                                            |
|-----------------------|--------------------------------------------|
| Mr. Bui Canh Hoang    | Chairman (appointed on September 30, 2026) |
| Mr. To Thanh Hung     | Chairman (dismissed on September 30, 2026) |
| Mr. Nguyen Dinh Tuan  | Member                                     |
| Mr. Le Duc Hoang      | Member (dismissed on September 30, 2026)   |
| Ms. Nguyen Thi Thu Ha | Member (dismissed on September 30, 2026)   |
| Ms. Luu Quynh Mai     | Member                                     |
| Mr. To Ngoc Tung      | Member (appointed on September 30, 2026)   |
| Mr. Chu Thanh Tung    | Member (appointed on September 30, 2026)   |

#### Board of Management

|                       |                                                          |
|-----------------------|----------------------------------------------------------|
| Mr. Nguyen Dinh Tuan  | General Director (appointed on February 02, 2026)        |
| Mr. To Thanh Hung     | General Director (dismissed on February 02, 2026)        |
| Ms. Nguyen Thi Thu Ha | Deputy General Director                                  |
| Ms. Ha Thi Thanh Hoa  | Deputy General Director                                  |
| Mr. Bui Canh Hoang    | Deputy General Director (appointed on August 12, 2026)   |
| Mr. Do Manh Hung      | Deputy General Director (appointed on August 12, 2026)   |
| Mr. Nguyen Van Quang  | Deputy General Director (dismissed on February 25, 2026) |

### Responsibilities of the Board of Management

The Board of Management of the Company is responsible for preparing the financial statements, which give a true and fair view of the financial position of the Company during the period, and its financial performance and its cash flows in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. In preparing these financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the financial statements;

**STATEMENT OF THE BOARD OF MANAGEMENT**

*(Continued)*

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the financial statements so as to minimize errors and frauds.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting. The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

'The Board of Management confirms that the Company has complied with the above requirements in preparing these financial statements.

*Hanoi, October 20, 2026*

*For and on behalf of Board of Management*

**PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1**



**Nguyen Dinh Tuan**  
**General Director**

Form B 01 - DN

THE FINANCIAL REPORT

As of September 30, 2026

| ASSETS                            |                                                             | Codes      | Notes        | 30/09/2026               | Unit: VND<br>01/01/2026  |
|-----------------------------------|-------------------------------------------------------------|------------|--------------|--------------------------|--------------------------|
| <b>A</b>                          | <b>CURRENT ASSETS</b>                                       | <b>100</b> |              | <b>622,095,507,200</b>   | <b>626,145,330,832</b>   |
| <b>I</b>                          | <b>Cash and cash equivalents</b>                            | <b>110</b> | <b>V.1.</b>  | <b>4,653,998,852</b>     | <b>73,645,964,732</b>    |
| 1                                 | Cash                                                        | 111        |              | 4,653,998,852            | 73,645,964,732           |
| 2                                 | Cash equivalents                                            | 112        |              | -                        | -                        |
| <b>II</b>                         | <b>Short-term financial investments</b>                     | <b>120</b> | <b>V.2.</b>  | <b>-</b>                 | <b>1,800,000,000</b>     |
| 1                                 | Held-to-maturity investments                                | 123        |              | -                        | 1,800,000,000            |
| <b>III</b>                        | <b>Short-term receivables</b>                               | <b>130</b> |              | <b>332,480,571,674</b>   | <b>216,987,481,718</b>   |
| 1                                 | Short-term trade receivables                                | 131        | V.3.         | 216,463,049,418          | 148,472,973,519          |
| 2                                 | Short-term advances to suppliers                            | 132        | V.4.         | 111,362,649,687          | 31,286,270,298           |
| 3                                 | Other short-term receivables                                | 135        | V.5.         | 73,499,335,161           | 94,454,546,001           |
| 4                                 | Provision for short-term doubtful debts                     | 136        | V.6.         | (68,844,462,592)         | (57,226,308,100)         |
| <b>IV</b>                         | <b>Inventories</b>                                          | <b>140</b> |              | <b>136,776,337,341</b>   | <b>177,770,546,628</b>   |
| 1                                 | Inventories                                                 | 141        | V.7.         | 137,941,485,452          | 177,998,196,539          |
| 2                                 | Provision for devaluation of inventories                    | 142        |              | (1,165,148,111)          | (227,649,911)            |
| <b>V</b>                          | <b>Other short-term assets</b>                              | <b>160</b> |              | <b>148,184,599,333</b>   | <b>155,941,337,754</b>   |
| 1                                 | Current prepaid expenses                                    | 161        | V.11.        | 1,008,304,079            | 2,497,116,762            |
| 2                                 | Value added tax deductibles                                 | 162        |              | 147,175,447,724          | 153,415,491,765          |
| 3                                 | Taxes and other receivables from the State                  | 163        | V.14.        | 847,530                  | 28,729,227               |
| <b>B</b>                          | <b>NON-CURRENT ASSETS</b>                                   | <b>200</b> |              | <b>2,537,359,997,557</b> | <b>2,501,588,185,709</b> |
| <b>I</b>                          | <b>Long-term receivables</b>                                | <b>210</b> |              | <b>39,890,925</b>        | <b>39,890,925</b>        |
| 1                                 | Other long-term receivables                                 | 215        | V.5.         | 39,890,925               | 39,890,925               |
| <b>II</b>                         | <b>Fixed assets</b>                                         | <b>220</b> |              | <b>115,165,900,304</b>   | <b>129,335,326,101</b>   |
| 1                                 | Tangible fixed assets                                       | 221        | V.8.         | 70,406,605,306           | 81,353,884,829           |
| -                                 | Historical cost                                             | 222        |              | 565,723,247,071          | 565,173,247,071          |
| -                                 | Accumulated depreciation                                    | 223        |              | (495,316,641,765)        | (483,819,362,242)        |
| 2                                 | Intangible fixed assets                                     | 227        | V.9.         | 44,759,294,998           | 47,981,441,272           |
| -                                 | Historical cost                                             | 228        |              | 65,287,979,082           | 65,287,979,082           |
| -                                 | Accumulated depreciation                                    | 229        |              | (20,528,684,084)         | (17,306,537,810)         |
| <b>III</b>                        | <b>Long-term assets in progress</b>                         | <b>250</b> | <b>V.10.</b> | <b>2,216,049,414,488</b> | <b>2,166,694,996,621</b> |
| 1                                 | Long-term construction in progress                          | 252        |              | 2,216,049,414,488        | 2,166,694,996,621        |
| <b>IV</b>                         | <b>Long-term financial investments</b>                      | <b>260</b> | <b>V.2</b>   | <b>200,000,000,000</b>   | <b>200,000,000,000</b>   |
| 1                                 | Investments in subsidiaries                                 | 261        |              | -                        | -                        |
| 2                                 | Investments in joint-ventures, associates                   | 262        |              | 1,176,000,000            | 1,176,000,000            |
| 3                                 | Investing capital in other entities                         | 263        |              | 219,371,518,993          | 219,371,518,993          |
| 3                                 | Provision for impairment of long-term financial investments | 264        |              | (20,547,518,993)         | (20,547,518,993)         |
| <b>V</b>                          | <b>Other long-term assets</b>                               | <b>270</b> |              | <b>6,104,791,840</b>     | <b>5,517,972,062</b>     |
| 1                                 | Non-current prepaid expenses                                | 271        | V.11.        | 6,104,791,840            | 5,517,972,062            |
| <b>TOTAL ASSETS (280=100+200)</b> |                                                             | <b>280</b> |              | <b>3,159,455,504,757</b> | <b>3,127,733,516,541</b> |

Form B 01 - DN

**THE FINANCIAL REPORT**

As of September 30, 2026

(continued)

Unit: VND

| RESOURCES                                                   | Codes      | Notes | 30/09/2026               | 01/01/2026               |
|-------------------------------------------------------------|------------|-------|--------------------------|--------------------------|
| <b>C LIABILITIES</b>                                        | <b>300</b> |       | <b>1,826,260,322,870</b> | <b>1,834,130,997,262</b> |
| <b>I Current liabilities</b>                                | <b>310</b> |       | <b>1,048,492,605,970</b> | <b>1,215,815,980,366</b> |
| 1 Short-term trade payables                                 | 311        | V.12. | 149,609,012,359          | 167,920,000,881          |
| 2 Short-term advances from customers                        | 312        | V.13. | 187,919,500,370          | 167,807,450,609          |
| 3 Dividends and profit payable.                             | 313        |       | 818,395,813              | 861,643,575              |
| 4 Taxes and amounts payable to the State budget             | 314        | V.14. | 10,293,443,465           | 7,939,386,611            |
| 5 Payables to employees                                     | 315        |       | 11,000,695,710           | 10,889,898,013           |
| 6 Short-term accrued expenses                               | 316        | V.15. | 24,321,590,643           | 45,702,993,439           |
| 7 Other current payables                                    | 320        | V.16. | 4,297,293,146            | 4,445,428,144            |
| 8 Short-term loans and finance lease liabilities            | 321        | V.17. | 659,845,266,235          | 809,694,620,865          |
| 9 Bonus and welfare funds                                   | 323        |       | 387,408,229              | 554,558,229              |
| <b>II Long-term liabilities</b>                             | <b>330</b> |       | <b>777,767,716,900</b>   | <b>618,315,016,896</b>   |
| 1 Other long-term payables                                  | 338        | V.16. | 1,876,000,000            | 1,924,000,000            |
| 2 Long-term loans and finance lease liabilities             | 339        | V.17. | 775,891,716,900          | 616,391,016,896          |
| <b>D OWNERS' EQUITY</b>                                     | <b>400</b> |       | <b>1,333,195,181,887</b> | <b>1,293,602,519,279</b> |
| 1 Contributions of owners                                   | 411        | V.18. | 1,166,984,480,000        | 1,166,984,480,000        |
| - Common shares with voting rights                          | 411a       |       | 1,166,984,480,000        | 1,166,984,480,000        |
| 2 Share premium                                             | 412        |       | 25,731,363,636           | 25,731,363,636           |
| 3 Investment and development fund                           | 418        |       | 38,505,239,661           | 38,505,239,661           |
| 4 Retained earnings                                         | 420        |       | 101,974,098,590          | 62,381,435,982           |
| - Accumulated retained earnings to the end of previous year | 420a       |       | 62,381,435,982           | 30,875,760,141           |
| - Current year retained earnings                            | 420b       |       | 39,592,662,608           | 31,505,675,841           |
| <b>TOTAL RESOURCES (440=300+400)</b>                        | <b>440</b> |       | <b>3,159,455,504,757</b> | <b>3,127,733,516,541</b> |

Hanoi, October 20, 2026

PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1

Preparer



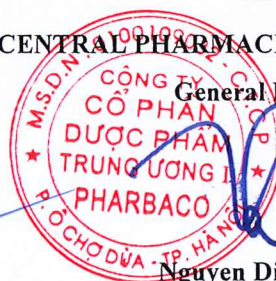
Tran Thi Bich Loan

Chief Accountant



Do Thi Thanh Huong

General Director



Nguyen Dinh Tuan

FORM B 02 - DN

INCOME STATEMENT

The third Quarter of 2026

Unit: VND

| Items                                                            | Codes | Notes | 3rd QUARTER     |                 | ACCUMULATED FROM THE BEGINNING OF THE YEAR |                 |
|------------------------------------------------------------------|-------|-------|-----------------|-----------------|--------------------------------------------|-----------------|
|                                                                  |       |       | Current year    | Previous year   | Current year                               | Previous year   |
| 1. Revenue from sale of goods and services                       | 01    | VI.1. | 311,032,821,607 | 288,570,323,118 | 724,686,560,061                            | 798,918,958,871 |
| 2. Revenue deductions                                            | 02    |       | 137,670,000     | 178,923,309     | 300,870,000                                | 1,382,570,738   |
| 3. Net revenue from goods sold and services rendered (10=01-02)  | 10    |       | 310,895,151,607 | 288,391,399,809 | 724,385,690,061                            | 797,536,388,133 |
| 4. Cost of goods sold                                            | 11    | VI.2. | 221,285,148,524 | 239,798,741,015 | 531,743,503,466                            | 664,012,690,725 |
| 5. Gross profit from goods sold and services rendered (20=10-11) | 20    |       | 89,610,003,083  | 48,592,658,794  | 192,642,186,595                            | 133,523,697,408 |
| 6. Financial income                                              | 22    | VI.3. | 385,645,243     | 1,473,919,924   | 1,042,187,662                              | 2,218,361,892   |
| 7. Financial expenses                                            | 23    | VI.4. | 32,756,148,641  | 3,601,391,658   | 57,911,478,723                             | 26,256,824,576  |
| In which: Interest expense                                       | 24    |       | 32,226,994,431  | 10,334,171,831  | 56,819,012,790                             | 29,536,882,143  |
| 8. Selling expenses                                              | 25    | VI.7. | 944,794,887     | 994,912,808     | 2,500,174,408                              | 3,531,385,264   |
| 9. General and administrative expenses                           | 26    | VI.7. | 29,421,434,964  | 25,370,323,675  | 87,198,997,731                             | 80,835,257,190  |
| 10. Net profit from operating activities {30=20+22 -(23+25+26)}  | 30    |       | 26,873,269,834  | 20,099,950,577  | 46,073,723,395                             | 25,118,592,270  |
| 11. Other income                                                 | 31    | VI.5. | 500,617         | 2,273,027,453   | 1,741,133                                  | 2,364,497,199   |
| 12. Other expenses                                               | 32    | VI.6. | 160,416,669     | 2,003,076       | 254,190,424                                | 277,226,697     |
| 13. Other profit (40= 31-32)                                     | 40    |       | (159,916,052)   | 2,271,024,377   | (252,449,291)                              | 2,087,270,502   |
| 14. Profit before tax (50=30+40)                                 | 50    |       | 26,713,353,782  | 22,370,974,954  | 45,821,274,104                             | 27,205,862,772  |
| 15. Current corporate income tax expense                         | 51    |       | -               | -               | 6,228,611,496                              | 1,059,662,585   |

|                                           |    |                |                |                |
|-------------------------------------------|----|----------------|----------------|----------------|
| 16. Deferred corporate income tax expense | 52 | -              | -              | -              |
| 17. Net profit after corporate income tax | 60 | 26,713,353,782 | 22,370,974,954 | 39,592,662,608 |
| (60=50-51-52)                             |    |                |                | 26,146,200,187 |

Hanoi, October 20, 2026

PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1

Preparer

Chief Accountant

General Director





Tran Thi Bich Loan

Do Thi Thanh Huong

Nguyen Dinh Tuan



**CASH FLOW STATEMENT**

(By indirect method)

The third Quarter of 2026

Đơn vị tính: VND

| Items                                                                                                     | Codes | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|-----------------------------------------------------------------------------------------------------------|-------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>I. Cash flows from operating activities</b>                                                            |       |                                                                                             |                                                                                             |
| 1. Profit before tax                                                                                      | 01    | 45,821,274,104                                                                              | 27,205,862,772                                                                              |
| 2. Adjustments for:                                                                                       |       |                                                                                             |                                                                                             |
| - Depreciation of fixed assets and investment properties                                                  | 02    | 14,719,425,797                                                                              | 22,555,167,449                                                                              |
| - Provisions                                                                                              | 03    | 12,555,652,692                                                                              | 18,108,451,619                                                                              |
| - Foreign exchange (gains)/losses from revaluation of<br>monetary items denominated in foreign currencies | 04    | -                                                                                           | -                                                                                           |
| - Gains/(losses) from investment activities                                                               | 05    | (13,763,573)                                                                                | (2,298,317,956)                                                                             |
| - Interest expenses                                                                                       | 06    | 56,819,012,790                                                                              | 29,536,882,143                                                                              |
| 3. Operating profit before changes in working capital                                                     | 08    | 129,901,601,810                                                                             | 95,108,046,027                                                                              |
| - Increase, decrease in receivables                                                                       | 09    | (120,898,314,052)                                                                           | (197,279,218,821)                                                                           |
| - Increase, decrease in inventories                                                                       | 10    | 40,056,711,087                                                                              | (27,256,640,380)                                                                            |
| - Increase, decrease in payables (excluding accrued loan<br>interest and corporate income tax payable)    | 11    | (1,599,067,998)                                                                             | 94,947,145,123                                                                              |
| - Increase, decrease in prepaid expenses                                                                  | 12    | 901,992,905                                                                                 | 3,446,631,293                                                                               |
| - Interest paid                                                                                           | 14    | (70,568,257,302)                                                                            | (9,877,447,667)                                                                             |
| - Corporate income tax paid                                                                               | 15    | (8,359,070,990)                                                                             | (5,295,876,770)                                                                             |
| Net cash flows from operating activities                                                                  | 20    | (30,564,404,540)                                                                            | (46,207,361,195)                                                                            |
| <b>II. Cash flows from investing activities</b>                                                           |       |                                                                                             |                                                                                             |
| 1. Acquisition and construction of fixed assets and other long-<br>term assets                            | 21    | (49,904,417,867)                                                                            | (94,773,700,966)                                                                            |
| 2. Proceeds from sale, disposal of fixed assets and other long-<br>term assets                            | 22    |                                                                                             | 2,272,727,273                                                                               |
| 3. Cash outflow for lending, buying debt instruments of other<br>entities                                 | 23    | -                                                                                           | -                                                                                           |
| 4. Cash recovered from lending, selling debt instruments of<br>other entities                             | 24    | 1,800,000,000                                                                               |                                                                                             |
| 5. Cash paid for capital contributions to other entities                                                  | 25    | (200,000,000,000)                                                                           | -                                                                                           |

**CASH FLOW STATEMENT**

(By indirect method)

The third Quarter of 2026

(continued)

|                                                  |                                                                                     |           |                         |                          |
|--------------------------------------------------|-------------------------------------------------------------------------------------|-----------|-------------------------|--------------------------|
| 6.                                               | Proceeds from recovery of investments in other entities                             | 26        | 200,000,000,000         | 16,998,999,973           |
| 7                                                | Interests, dividends and distributed profit received                                | 27        | 68,758,915              | 25,590,683               |
|                                                  | <b>Net cash flows used in investing activities</b>                                  | <b>30</b> | <b>(48,035,658,952)</b> | <b>(75,476,383,037)</b>  |
| <b>III. Cash flows from financing activities</b> |                                                                                     |           |                         |                          |
| 1.                                               | Proceeds from share issue and owners' contributed capital                           | 31        | -                       | -                        |
| 2.                                               | Proceeds from borrowings                                                            | 33        | 622,742,525,927         | 610,608,870,970          |
| 3.                                               | Repayment of borrowings                                                             | 34        | (613,091,180,553)       | (709,692,356,418)        |
| 4.                                               | Repayment of obligations under finance leases                                       | 35        | -                       | -                        |
| 5.                                               | Dividend, profit distributed to shareholders                                        | 36        | (43,247,762)            | (43,029,573)             |
|                                                  | <b>Net cash flows from financing activities</b>                                     | <b>40</b> | <b>9,608,097,612</b>    | <b>(99,126,515,021)</b>  |
|                                                  | <b>Net increase/(decrease) in cash (50=20+30+40)</b>                                | <b>50</b> | <b>(68,991,965,880)</b> | <b>(220,810,259,253)</b> |
|                                                  | <b>Cash and cash equivalents at the beginning of the period</b>                     | <b>60</b> | <b>73,645,964,732</b>   | <b>225,963,280,635</b>   |
|                                                  | Effects of changes in foreign exchange rates                                        | 61        |                         |                          |
|                                                  | <b>Cash and cash equivalents at the end of the period</b><br><b>(70 = 50+60+61)</b> | <b>70</b> | <b>4,653,998,852</b>    | <b>5,153,021,382</b>     |

Hanoi, October 20, 2026

PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1

Preparer

Chief Accountant

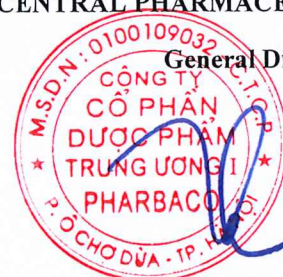
General Director



Tran Thi Bich Loan



Do Thi Thanh Huong



Nguyen Dinh Tuan

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

**I. Characteristics of business operations**

**1. Form of capital ownership**

Pharbaco Central Pharmaceutical Joint Stock Company No. 1 (hereinafter referred to as the "Company") was formerly Central Pharmaceutical Factory No. 1, under the Vietnam Pharmaceutical Enterprises Union (now the Vietnam Pharmaceutical Corporation). It was established pursuant to Decision No. 401/BYT-QĐ dated April 22, 1993, issued by the Minister of Health. Central Pharmaceutical Factory No. 1 was converted into Pharbaco Central Pharmaceutical Joint Stock Company No. 1 pursuant to Decision No. 286/QĐ-BYT dated January 25, 2007, and Decision No. 2311/QĐ-BYT dated June 27, 2007, issued by the Minister of Health. The Company has been operating under Business Registration Certificate No. 0103018671 since July 25, 2007. The Company has undergone 23 amendments to its Business Registration Certificate (now referred to as the Enterprise Registration Certificate), with the most recent amendment being the 23rd, issued on February 05, 2026.

According to Enterprise Registration Certificate No. 0100109032, amended for the 23rd time on September 16, 2025, the Company's charter capital is **1.166.984.480.000 VND** (*One trillion, one hundred sixty-six billion, nine hundred eighty-four million, four hundred eighty thousand Vietnamese dong*) and the legal representative of the Company is Mr. Nguyen Dinh Tuan, General Director.

The Company has registered for trading common shares on the UPCOM Stock Exchange since November 18, 2019, pursuant to Decision No. 767/QĐ-SGDHN issued by the Hanoi Stock Exchange. The Company's stock code is PBC, with a total of 116,698,448 outstanding shares.

**2. Business areas**

The Company operates in the pharmaceutical manufacturing and trading sector.

**3. Business activities**

- Manufacturing pharmaceuticals, chemical drugs, and medicinal herbs;
- For conditional business sectors, the Company operates only when meeting the legal requirements;

**Head Office:** No. 160 Ton Duc Thang, O Cho Dua Ward, Ha Noi City, Viet Nam.

**4. Normal production and business cycle**

The normal production and business cycle of the Company is carried out within a period of no more than 12 months.

**5. The Company's structure**

*List of Associated Companies*

The Company only invests in one associated company, Pharbaco central hospital No1 Joint Stock Company, headquartered at 160 Ton Duc Thang Street, O Cho Dua Ward, Ha noi City. The main business activity of this associated company is operating general, specialized, and dental clinics. As of the end of the accounting period, the Company's investment stake in the associated company is 44%, with the same proportion of voting rights and ownership as the capital contribution.

Pharbaco central hospital No1 Joint Stock Company was dissolved according to Resolution No. 01/2021/QĐ-ĐHĐCĐ dated April 22, 2021. However, no notification regarding the termination of operations has been received from the Hanoi Department of Planning and Investment as of the present time.

**II. Accounting period, currency used in accounting**

**1. Accounting period**

The financial year of the Corporation begins on January 1 and ends on December 31 of each year.

**2. Currency used in accounting**

The currency used in accounting is Vietnamese Dong ("VND"), accounting is based on the original cost principle, in accordance with Vietnamese Accounting Standards, corporate accounting regimes and legal regulations related to the preparation and presentation of the financial statements.

**III. Accounting Standards And System Applied**

**1. Accounting Standards And System Applied**

The Company applies Vietnamese Accounting Standards and the Accounting regime for enterprises promulgated under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by Ministry of Finance guiding the accounting regime for enterprises, effective from January 1, 2026

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

**2. Statement on Compliance with Accounting Standards and Accounting Regime**

The Company's financial statements are prepared and presented in compliance with the requirements of Vietnamese Accounting Standards and the current Vietnamese Enterprise Accounting Regime and legal regulations related to the preparation and presentation of the financial statements.

**IV. Significant Accounting Policies**

**1. Types of exchange rates applied in accounting**

The commercial bank whose exchange rate the Company chooses to apply in accounting is the Vietnam Investment and Development Bank (BIDV).

The exchange rate used to convert actual transactions arising during the period in foreign currency is the average buying and selling rate of the Vietnam Investment and Development Bank (BIDV) where the enterprise regularly conducts transactions at the time of occurrence. All exchange rate differences arising are immediately reflected in financial income (if a profit) and financial expenses (if a loss) to determine the business results for the period.

The exchange rate used for revaluing monetary items denominated in foreign currencies at the time of preparing the financial statements is the average buying and selling rate for transfers of the Vietnam Investment and Development Bank (BIDV).

**2. Recognition of cash and cash equivalents**

Cash and cash equivalents include cash on hand, demand deposits and term deposits of no more than 3 months, short-term investments with a maturity of no more than 3 months from the date of investment, which can be easily converted into a certain amount of cash and are not subject to the risk of conversion into cash at the reporting date. The determination of cash equivalents is guaranteed in accordance with the provisions of Vietnamese Accounting Standard No. 24 "Cash Flow Statement"

**3. Recognition of financial investments**

***Held-to-maturity investments***

Held-to-maturity investments are those that the Board of Management has the intention and ability to hold to maturity

Held-to-maturity investments are initially recognized at cost, including the purchase price plus directly attributable costs related to the investment (if any), such as transaction, brokerage, consulting and audit fees, charges, taxes and bank fees.

Provision is made when there is evidence that a part or all of the Company's held-to-maturity investments may not be recoverable. Changes in the provision for held-to-maturity investments are recognized in the income statement for the period.

***Investments in associates***

An associate company is any entity in which the company has significant but non-controlling influence, typically demonstrated by holding between 20% and 50% of the voting rights in that entity.

For the purposes of this financial reporting, investments in associates are initially recognized at cost. Any profit distributions received by the Company from the accumulated profits of associates after the date the Company acquires control are recognized in the Company's income statement. Other distributions are treated as a recovery of investments and are deducted from the investment value.

After initial recognition, these investments are valued at their original cost minus a provision for impairment of investments. The provision for impairment of investments is established when the investee incurs a loss. This provision is recorded in the income statement for the year.

***Investing capital in other entities.***

This refers to the company's investment in a business cooperation contract (BCC) in which the company does not have joint control but benefits from the after-tax profits of the BCC.

Capital investments in other entities are initially recognized at cost. Subsequent to initial recognition, these investments are measured at cost less any provision for impairment. Provisions for impairment of equity instruments are recognized as follows: for investments where fair value cannot be determined at the reporting date, the provision is established based on the losses incurred by the investee. Such provisions are recognized in the income statement for the period.

**4. Recognition of Receivables**

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

The classification of receivables is carried out according to the following principles:

- Trade receivables reflect commercial receivables arising from purchase and sale transactions between the Company.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

- Other receivables reflect non-commercial receivables not related to purchase and sale transactions (such as receivables for deposit interest, loan interest, dividends, and distributed profits...)

### **Monitoring of receivables**

Receivables shall be recorded specifically to original terms and remaining recovery terms as at the reporting date, original currencies and each object. At the financial statements' preparation date, receivables which have remaining recovery terms of no more than 12 months or a business cycle are classified as current receivables, receivables which have remaining recovery terms of over 12 months or a business cycle are classified as non-current receivables.

### **Provisioning method for doubtful debts**

Provision for doubtful debts represents the amounts of outstanding receivables at the balance sheet date that the Company expected to be non-recoverable. Increases and decreases to the provision balances are charged as general and administrative expenses on the income statement. Provision for doubtful debts is made for each receivable, based on the overdue time to pay the principal according to the original commitment (other than the debt extension between the parties), or the expected loss.

Provision rates for overdue receivables:

- 30% of the receivable value for accounts overdue from 6 months to under 1 year
- 50% of the receivable value for accounts overdue from 1 year to under 2 years
- 70% of the receivable value for accounts overdue from 2 years to under 3 years
- 100% of the receivable value for accounts overdue for 3 years and above.

## 5. **Recognition of Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price of inventories in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

**Inventory valuation method:** Specific identification method.

**Method of inventory accounting:** Determine the quantity and value of goods issued from inventory for each transaction.

**Method of making provision for inventory devaluation:** Provision for inventory devaluation is made for the portion of value expected to be lost due to declines in value (such as price reductions, damage, deterioration, obsolescence, etc.) that may occur to raw materials, finished goods, and merchandise owned by the Company, based on reasonable evidence of impairment as at the end of the financial period. Increases or decreases in the provision balance are recognized in cost of goods sold during the year.

## 6. **Principles of recording and depreciation methods of fixed assets**

### 6.1 **Principles of recognition and depreciation methods of tangible fixed assets**

Tangible fixed assets are recorded at historical cost, reflected on the financial report according to the indicators of historical cost, accumulated depreciation and residual value.

The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed assets into work condition for its intended use. The identification of the historical cost of each category of tangible fixed assets is in accordance with Vietnamese Accounting Standard No. 03 "Tangible fixed assets".

Expenditures incurred after the initial recognition (costs of upgrading, renovation, maintenance and etc.) are recognized as operating expenses in the period. Where it can be clearly demonstrated that these expenses increase the expected future economic benefits of the use of fixed assets that exceed the standard operating level initially assessed, these expenses are capitalized as additional costs of the fixed assets.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are removed from the financial report, and any gain or loss resulted from the disposal of the asset is included in the income statement.

Depreciation of tangible fixed assets is calculated on a straight-line method over their estimated useful life.

### **Fixed assets**

*Useful life (year)*

Buildings and structures

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

|                                  |         |
|----------------------------------|---------|
| Machinery and equipment          | 03 - 15 |
| Means of transport, transmission | 06 - 10 |
| Management equipment             | 05 - 10 |

### 6.2 Principles of recognition and depreciation methods of intangible fixed assets

Intangible fixed assets are recorded at historical cost, reflected on the financial report according to the indicators of historical cost, accumulated depreciation and residual value.

The historical cost of intangible fixed assets includes all costs incurred by the Company to acquire the fixed assets up to the time the asset is ready for use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses in the period, unless these expenses are associated with a specific intangible fixed asset and increase the economic benefits from these assets.

The Company's intangible assets are computer software, virtual servers and drug formula.

#### *Software program*

Costs relating to computer software programs that are not an integral part of the related hardware are capitalized. The cost of computer software is the total cost incurred by the Company up to the date the software is put into use.

Intangible assets are amortized using the straight-line method over their estimated useful life as follows:

| <i>Type of fixed asset</i> | <i>Useful life (year)</i> |
|----------------------------|---------------------------|
| Computer software          | 8 - 10                    |
| Virtual servers            | 03                        |
| Drug formula               | 20                        |

### 7. Recognition of Business Cooperation Contracts

Business Cooperation Contract (BCC) is a contractual agreement between two or more parties to jointly conduct an economic activity without forming an independent legal entity. This activity may be jointly controlled by the contributing parties under a joint venture arrangement, or controlled by one of the participating parties.

In the case of receiving cash or assets contributed by other parties to a Business Cooperation Contract (BCC), the amount shall be recorded as a liability. In the case of contributing cash or assets to a BCC, the amount shall be recorded as a receivable. The entity shall account for the BCC under the form of jointly controlled operations.

Where a BCC contract stipulates that the participating parties are entitled to benefits contingent upon the BCC's business results, capital contributions to the BCC contract and benefits received by investors from the BCC contract shall be accounted for in accordance with the guidelines for account 2281 – Investing capital in other entities

### 8. Principles for recording construction in progress costs

The Company's construction in progress costs include the construction costs of the EU GMP standard pharmaceutical factory project. These costs include construction costs, services and other related costs in accordance with the Company's accounting policy.

### 9. Recognition of prepaid expenses

Prepaid expenses include actual expenses that have been incurred but are related to the results of production and business activities of many accounting periods. Prepaid expenses are costs of tools and equipment issued for use awaiting allocation, repair costs and other prepaid expenses.

Tools and equipment: Tools and equipment put into use are allocated to expenses using the straight-line method over a period of 03 months to 36 months.

Repair, maintenance, and other deferred expenses: Large one-time repair, maintenance, and other deferred expenses are allocated to costs using the straight-line method over a period not exceeding 36 months.

Prepaid expenses are tracked in detail according to their amortization period. At the time of preparing interim financial statements, prepaid expenses with a duration of no more than 12 months or one operating cycle from the date of incurrence are classified as short-term prepaid expenses, while those with a duration exceeding 12 months or more than one operating cycle from the date of incurrence are recognized as long-term prepaid expenses.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

### 10. Recognition of liabilities

Liabilities are amounts payable to suppliers and others. Liabilities include trade and other payables. Liabilities are not recorded as less than the obligation to pay.

The classification of payables is carried out according to the following principles:

- Trade payables include commercial payables arising from transactions of purchasing goods, services, assets and the seller is an independent entity from the buyer.

- Other payables include non-commercial payables, unrelated to purchase, sale or provision of goods or services.

Payables are monitored in detail by each subject and payment term. At the date of preparation of the interim financial statements, payables with a remaining repayment period of 12 months or less-or one operating cycle-are classified as short-term payables, while payables with a remaining repayment period exceeding 12 months-or more than one operating cycle-are recognized as long-term payables.

### 11. Recognition of loans and finance lease liabilities

Loans are recorded on the basis of bank documents, contracts and loan agreements. Loans are monitored by subject and term.

### 12. Principles of recognition and capitalization of borrowing costs

Borrowing costs include interest and other costs incurred in connection with borrowing.

Borrowing costs are recognized as production and business expenses in the year when incurred, unless capitalized in accordance with the provisions of the Accounting Standard "Borrowing costs". Accordingly, borrowing costs directly related to the purchase, construction or production of assets that require a relatively long time to complete and put into use or business are added to the original cost of the asset until such time as the asset is put into use or business. Income arising from temporary investment of loans is recorded as a reduction in the original cost of the related assets. For separate loans for the construction of fixed assets, investment real estate, interest is capitalized even when the construction period is less than 12 months.

### 13. Principle of recording accrued expenses

The Company's accrued expenses include pre-deducted interest expenses, auditing expenses... which are actual expenses that have arisen in the reporting period but have not been paid due to lack of invoices or insufficient accounting records and documents, recorded in the production and business expenses of the reporting period and payables that have not arisen due to lack of recorded goods and services but are calculated in advance into the production and business expenses of this period to ensure that when they actually arise, they do not cause sudden changes in production and business expenses.

The provision for production and business expenses in the period must be calculated strictly and there must be reasonable and reliable evidence of the expenses that must be provisioned in the period, to ensure that the amount of expenses payable recorded in this account matches the actual expenses incurred.

### 14. Recognition of owners' equity

Owner's equity is recorded according to the actual capital contributed by shareholders.

Share premium is recorded at the larger difference between the actual issue price and the par value of shares when issuing shares.

Undistributed profit after tax is the profit from the business's operations after deducting the current year's corporate income tax expense.

Profit after corporate income tax is distributed to shareholders after setting aside funds in accordance with the Company's Charter and legal regulations and approved by the General Meeting of Shareholders.

The distribution of profits to shareholders takes into account non-monetary items in undistributed profits after tax that may affect cash flow and the ability to pay dividends such as interest from revaluation of contributed assets, interest from revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recognized as liabilities when approved by the General Meeting of Shareholders.

### 15. Principles and methods for recognition of revenue and other income

The Company's revenue includes revenue from sales of goods, materials, and finished products (injections, pills, etc.), revenue from providing services (entrusted import-export services; office rental, warehouse rental) and interest revenue from bank deposits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

**Revenue from sales of goods, materials and finished products**

Revenue from the sale of goods, materials and finished products is recognized when all five (5) following conditions are simultaneously

- The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;
- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased products or goods under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer is not entitled to return the products or goods (except in cases where the customer has the right to return the goods in exchange for other goods or services);
- The Company has obtained or will obtain economic benefits associated with the transaction; and
- Identify the costs associated with a sales transaction.

**Service revenue**

Revenue from a service transaction is recognized when the outcome of the transaction can be reliably measured. In cases where a service transaction involves multiple periods, revenue is recognized in a period based on the results of the work completed at the closing date of the financial statements of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- Revenue is measured reliably; When a contract provides that the buyer has the right to return the purchased services under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer has no right to return the services provided;
- It is possible to obtain economic benefits from the transaction of providing that service;
- Determine the portion of work completed at the closing date of financial statements; and
- Identify the costs incurred for the transaction and the costs to complete the transaction to provide that service.

**Financial income**

Interest is recognized on an accrual basis, determined on the deposit account balance and the actual interest rate for each period.

Advances from customers are not recognized as revenue during the year.

**Other income:** the Company's other income includes income from liquidation of fixed assets and other income.

**16. Recognition of cost of goods sold**

Cost of goods sold is recognized according to the matching principle between revenue and expenses.

To ensure the prudence principle, abnormal costs related to inventories shall be recognized immediately as expenses in the period (after deducting any compensation received, if applicable). These include: abnormal consumption of direct materials, direct labor costs, unallocated fixed manufacturing overheads, and inventory losses or damages.

Deductions from cost of goods sold include: Reversal of provision for decline in value of inventories.

**17. Recognition of financial expenses**

Financial expenses recorded in the income statement are total financial expenses incurred during the period, not offset against financial revenue, including borrowing costs, exchange rate loss.

**18. Recognition of selling and general and administrative expenses**

**Selling expenses:** are the actual expenses incurred in the process of selling products, goods, and providing services. They include salaries and salary-related contributions of the sales department, depreciation of fixed assets used for sales activities, expenses for bidding, product introduction, product advertising, sales commissions, product and goods warranty expenses (excluding construction activities), as well as expenses for storage, packaging, and transportation.

**General and administrative expenses:** These are general management expenses, including salaries and wages of administrative staff (salary, wages, allowances, etc.); social insurance, health insurance, trade union fees, and unemployment insurance for administrative staff; office supplies, tools, and depreciation of fixed assets used for administrative purposes; land rent, business license tax; provisions for doubtful debts; outsourced services (electricity, water, telephone, fax, asset insurance, fire insurance, etc.); and other monetary expenses (hospitality, customer conferences, etc.).

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

### 19. Other accounting principles and methods

#### Tax obligations

##### Value Added Tax (VAT)

The Company applies VAT declaration and calculation according to the guidance of current tax laws.

##### Current corporate income tax

Current corporate income tax expense is determined based on taxable income and the corporate income tax rate applicable for the current year (20%).

The determination of the Company's corporate income tax is based on current tax regulations. However, these regulations are subject to change from time to time and the final determination of corporate income tax depends on the results of the examination by the competent tax authority.

##### Other taxes

Other taxes and fees must be declared and paid by the enterprise to the local tax authorities according to current tax laws in Vietnam.

## V. ADDITIONAL INFORMATION FOR ITEMS IN THE FINANCIAL REPORT

### 1. CASH AND CASH EQUIVALENTS

|                             | 30/09/2026<br>VND    | 01/01/2026<br>VND     |
|-----------------------------|----------------------|-----------------------|
| Cash                        | 4,653,998,852        | 73,645,964,732        |
| <i>Cash on hand</i>         | <i>801,586,704</i>   | <i>3,985,149,921</i>  |
| Cash on hand VND            | 617,505,846          | 3,802,532,690         |
| Cash on hand USD            | 184,080,858          | 182,617,231           |
| <i>Bank demand deposits</i> | <i>3,852,412,148</i> | <i>69,660,814,811</i> |
| Bank demand deposits VND    | 3,651,987,229        | 66,215,298,007        |
| Bank demand deposits USD    | 173,257,909          | 3,418,043,037         |
| Bank demand deposits EUR    | 27,167,010           | 27,473,767            |
| <b>Total</b>                | <b>4,653,998,852</b> | <b>73,645,964,732</b> |

### 2. Financial investments

#### 2.1 Held-to-maturity investment

|                                                                | 30/09/2026<br>VND |                 | 01/01/2026<br>VND    |                      |
|----------------------------------------------------------------|-------------------|-----------------|----------------------|----------------------|
|                                                                | Value             | Carrying amount | Value                | Carrying amount      |
| Term deposits                                                  | -                 | -               | 1,800,000,000        | 1,800,000,000        |
| JSC Bank for Investment and Development of Vietnam - Long Bien | -                 | -               | 1,800,000,000        | 1,800,000,000        |
| <b>Total</b>                                                   | <b>-</b>          | <b>-</b>        | <b>1,800,000,000</b> | <b>1,800,000,000</b> |

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

### 2. Long-term financial investments

|                                                           | 30/09/2026<br>VND |                  |                 | 01/01/2026<br>VND |                  |                 |
|-----------------------------------------------------------|-------------------|------------------|-----------------|-------------------|------------------|-----------------|
|                                                           | Value             | Provision        | Carrying amount | Value             | Provision        | Carrying amount |
| 2.2 Investing capital in other entities                   | 219,371,518,993   | (19,371,518,993) | 200,000,000,000 | 219,371,518,993   | (19,371,518,993) | 200,000,000,000 |
| BV Pharma Joint Stock Company (i)                         |                   |                  |                 |                   |                  |                 |
| Pharbaco Thai Binh<br>Pharmaceutical JSC                  | 19,371,518,993    | (19,371,518,993) | -               | 19,371,518,993    | (19,371,518,993) | -               |
| Vietnam Industrial Infrastructure<br>Investment JSC (ii)  |                   |                  |                 |                   |                  |                 |
|                                                           | 200,000,000,000   | -                | 200,000,000,000 | 200,000,000,000   |                  | 200,000,000,000 |
| 2.3 Investments in associates                             | 1,176,000,000     | (1,176,000,000)  | -               | 1,176,000,000     | (1,176,000,000)  | -               |
| Pharbaco central hospital No1<br>Joint Stock Company (ii) | 1,176,000,000     | (1,176,000,000)  | -               | 1,176,000,000     | (1,176,000,000)  | -               |
| Total                                                     | 220,547,518,993   | (20,547,518,993) | 200,000,000,000 | 220,547,518,993   | (20,547,518,993) | 200,000,000,000 |

(i) Capital contribution under business cooperation Contract No. 01/2017/PBC-HDHTKD dated May 12, 2017 with BV Pharma Joint Stock Company for the investment in the construction of a pharmaceutical manufacturing plant and the trading of products manufactured by the plant located at Hamlet 2, Phu Hoa Dong Commune, Ho Chi Minh City.

(ii) This capital contribution is made pursuant to Project development cooperation Agreement No. 01/2026/HDHTĐT/PBC-VII dated June 29, 2026, with Vietnam Industrial Infrastructure Investment Joint Stock Company, for the purpose of researching, preparing, and implementing the An Phu Sinh residential area project in Phuoc Ly Commune, Tay Ninh Province. In the event that the project proceeds according to plan and generates economic benefits, the parties shall agree in writing on a benefit-sharing arrangement based on actual results.

(\*) Pharbaco central hospital No1 Joint Stock Company operates under Enterprise Registration Certificate No. 0108606011, first registered on January 29, 2019. The company engages in the operation of general, specialized, and dental clinics. On April 22, 2021, the General Meeting of Shareholders of Pharbaco central hospital No1 Joint Stock Company passed Resolution No. 01/2021/QĐ-DHDCD regarding the dissolution of the company. As a result, the company has made a 100% provision for the value of its investment in Pharbaco central hospital No1 Joint Stock Company.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

3. Short-term trade receivables

|                                                                     | 30/09/2026<br>VND      |                         | 01/01/2026<br>VND      |                         |
|---------------------------------------------------------------------|------------------------|-------------------------|------------------------|-------------------------|
|                                                                     | Value                  | Provision               | Value                  | Provision               |
| Appollo Oil JSC                                                     | 48,554,676,661         | (48,554,676,661)        | 48,554,676,661         | (48,554,676,661)        |
| Central Pharmaceutical Trading Joint<br>Stock Company No.1-Pharbaco | 12,131,992,761         |                         | -                      |                         |
| Minh Dao one Member Limited<br>Liability Company                    | 9,969,436,201          | -                       | -                      | -                       |
| Hoang Giang Pharmaceutical Joint<br>Stock Company                   | 8,804,650,799          | -                       | -                      | -                       |
| Others                                                              | 137,002,292,996        | (15,028,756,727)        | 99,918,296,858         | (8,671,631,439)         |
| <b>Total</b>                                                        | <b>216,463,049,418</b> | <b>(63,583,433,388)</b> | <b>148,472,973,519</b> | <b>(57,226,308,100)</b> |

4. Short-term advances to suppliers

|                                                                      | 30/09/2026<br>VND      | 01/01/2026<br>VND     |
|----------------------------------------------------------------------|------------------------|-----------------------|
| Qui Long Refrigeration Electrical<br>Engineering Technology Co., Ltd | 13,707,324,500         | 15,379,324,500        |
| Nomura Trading Co., Ltd                                              | 7,664,800,000          | -                     |
| Armephaco Joint Stock Company                                        | 3,941,485,218          |                       |
| Others                                                               | 86,049,039,969         | 15,906,945,798        |
| <b>Total</b>                                                         | <b>111,362,649,687</b> | <b>31,286,270,298</b> |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

5. Other receivables

|                                                                                                   | 30/09/2026            |                        | 01/01/2026            |           |
|---------------------------------------------------------------------------------------------------|-----------------------|------------------------|-----------------------|-----------|
|                                                                                                   | VND                   |                        | VND                   |           |
|                                                                                                   | Value                 | Provision              | Value                 | Provision |
| <b>a) Short-term</b>                                                                              | <b>73,499,335,161</b> | <b>(5,261,029,204)</b> | <b>94,454,546,001</b> | -         |
| Short - term collateral, deposits                                                                 | 723,848,324           | -                      | 852,386,727           | -         |
| Vietnam Maritime Commercial Joint<br>Stock Bank - Thanh Xuan Branch                               | 37,112,640            | -                      | 170,684,826           | -         |
| Sacombank - Ha Dong Branch                                                                        | 500,000,000           | -                      | 500,000,000           | -         |
| Joint Stock Commercial Bank for<br>Investment and Development of<br>Vietnam<br>- Long Bien Branch | -                     | -                      | -                     | -         |
| Others                                                                                            | 186,735,684           | -                      | 181,701,901           | -         |
| <b>Other receivables</b>                                                                          | <b>71,421,442,772</b> | <b>(5,261,029,204)</b> | <b>93,139,039,638</b> | -         |
| Accrued interest                                                                                  | -                     | -                      | 54,995,342            | -         |
| Huy Tuan Investment and<br>Construction Co., Ltd (i)                                              | 43,000,000,000        | -                      | 78,000,000,000        | -         |
| Phuc Thinh Financial Investment Joint<br>Stock Company                                            | 19,387,702,225        | (5,261,029,204)        | 15,081,839,196        | -         |
| Central Pharmaceutical Trading Joint<br>Stock Company I Pharbaco (ii)                             | 9,000,000,000         | -                      | -                     | -         |
| Others                                                                                            | 33,740,547            | -                      | 2,205,100             | -         |
| <b>Advance</b>                                                                                    | <b>1,294,000,000</b>  | -                      | <b>367,013,900</b>    | -         |
| Mr. Tran Hoang Linh                                                                               | 761,000,000           | -                      | -                     | -         |
| Mrs. Do Thi Thu                                                                                   | 189,000,000           | -                      | -                     | -         |
| Mr. Duong Thanh Nguyen                                                                            | 134,000,000           | -                      | -                     | -         |
| Mr. Luong Quang Duc                                                                               | 50,000,000            | -                      | -                     | -         |
| Mrs. Do Thi Bich Hue                                                                              | -                     | -                      | 50,000,000            | -         |
| Others                                                                                            | 160,000,000           | -                      | 317,013,900           | -         |
| Health insurance and unemployment<br>insurance have been paid.                                    | 19,778,908            | -                      | 55,840,579            | -         |
| Debit balance of account 3388                                                                     | 40,265,157            | -                      | 40,265,157            | -         |
| <b>b) Long-term</b>                                                                               | <b>39,890,925</b>     | -                      | <b>39,890,925</b>     | -         |
| Long - term collateral, deposits                                                                  | 39,890,925            | -                      | 39,890,925            | -         |
| <b>Total</b>                                                                                      | <b>73,539,226,086</b> | <b>(5,261,029,204)</b> | <b>94,494,436,926</b> | -         |

(i) Receivable under the minutes of liquidation of Business Cooperation Contract No. 06/PBC-HT dated December 10, 2025, and the addendum to the liquidation minutes No. 02/PBC-HT dated June 1, 2026. In accordance with the repayment terms, Huy Tuan is required to pay the remaining amount of VND 43 billion to Pharbaco by December 31, 2026.

(i) Receivable under the minutes of liquidation of Business Cooperation Contract No. 01TL/PBC dated June 24, 2026. In accordance with the repayment terms, the Company is required to pay the remaining amount of VND 5.5 billion to Pharbaco no later than December 20, 2026 and Contract No.2509/2026/TTHT/PBC-PBCT dated September 25, 2026

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

6. Bad debts

|                                                                                                    | 30/09/2026            |                    | 01/01/2026            |                    |
|----------------------------------------------------------------------------------------------------|-----------------------|--------------------|-----------------------|--------------------|
|                                                                                                    | VND                   |                    | VND                   |                    |
|                                                                                                    | Value                 | Recoverable amount | Value                 | Recoverable amount |
| <b>Total value of receivables that are overdue or not yet due but are unlikely to be recovered</b> |                       |                    |                       |                    |
| <i>Receivables from customers</i>                                                                  |                       |                    |                       |                    |
| Appollo Oil JSC                                                                                    | 48,554,676,661        |                    | 48,554,676,661        |                    |
| Huong Que Trading Investment Joint Stock Company                                                   | 2,565,085,530         |                    | 2,565,085,530         |                    |
| Tien Thanh Trading and Pharmaceutical Limited Company                                              | 1,814,538,915         |                    | 1,814,538,915         |                    |
| Tuyen Quang Tuberculosis and Lung Disease Hospital                                                 | 6,082,005             |                    | 6,082,005             |                    |
| Pharbaco Central Hospital No1 Joint Stock Company                                                  | 177,803,010           |                    | 177,803,010           |                    |
| Thanh Phuong Pharmaceutical Trading Company Limited                                                | 1,400,000,001         |                    | 1,400,000,001         |                    |
| Hien - Vi Pharmaceuticals Company Limited                                                          | 1,237,324,369         |                    | 1,237,324,369         |                    |
| Phuc Sinh Pharmaceutical Company Limited                                                           | 713,493,422           |                    | 713,493,422           |                    |
| Winvet Vietnam Joint Stock Company                                                                 | 69,135,074            |                    | 69,135,074            |                    |
| Viet Nhat International Commerce And General Services Limited Company                              | 40,600,980            |                    | 40,600,980            |                    |
| Phuc Lam Company Limited                                                                           | 28,168,000            |                    | 28,168,000            |                    |
| Phuc Thinh Financial Investment Joint Stock Company                                                | 5,261,029,204         |                    |                       |                    |
| Others                                                                                             | 6,976,525,421         |                    | 619,400,133           |                    |
| <b>Total</b>                                                                                       | <b>68,844,462,592</b> | <b>-</b>           | <b>57,226,308,100</b> | <b>-</b>           |

7. Inventories

|                    | 30/09/2026             |                        | 01/01/2026             |                      |
|--------------------|------------------------|------------------------|------------------------|----------------------|
|                    | VND                    |                        | VND                    |                      |
|                    | Value                  | Provision              | Value                  | Provision            |
| Goods in transit   | -                      | -                      | 75,882,000             | -                    |
| Raw materials      | 93,075,330,852         | (907,623,845)          | 108,621,001,914        | (97,809,079)         |
| Tools and supplies | 1,693,356,132          |                        | 1,779,124,290          |                      |
| Work in progress   | 21,000,503,487         | (74,229,299)           | 28,797,595,775         |                      |
| Finished goods     | 18,029,026,696         | (183,294,967)          | 16,872,643,168         | (129,840,832)        |
| Merchandise goods  | 4,143,268,285          | -                      | 21,851,949,392         |                      |
| <b>Total</b>       | <b>137,941,485,452</b> | <b>(1,165,148,111)</b> | <b>177,998,196,539</b> | <b>(227,649,911)</b> |

As of September 30, 2026, the value of obsolete, substandard, discolored, and unsaleable inventory was VND 1.165.148.111. The company will destroy these shipments in the following months.

**PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1**

Địa chỉ: No. 160 Ton Duc Thang, O Cho Dua Ward, Hanoi City

**The Financial Statement**

*The third Quarter of 2026*

**FORM B 09 - DN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

**8. Increases, decreases in tangible fixed assets**

| Items                            | Buildings and structures | Machinery and equipment | Means of transport and transmission | Management equipment | Total           |
|----------------------------------|--------------------------|-------------------------|-------------------------------------|----------------------|-----------------|
| Unit: VND                        |                          |                         |                                     |                      |                 |
| Historical Cost                  |                          |                         |                                     |                      |                 |
| Balance as at January 1, 2026    | 126,732,541,191          | 427,090,904,529         | 7,214,643,215                       | 4,135,158,136        | 565,173,247,071 |
| Purchase during the period       |                          | 550,000,000             |                                     |                      | 550,000,000     |
| Balance as at September 30, 2026 | 126,732,541,191          | 427,640,904,529         | 7,214,643,215                       | 4,135,158,136        | 565,723,247,071 |
| Accumulated depreciation         |                          |                         |                                     |                      |                 |
| Balance as at January 1, 2026    | 95,695,472,091           | 379,624,217,325         | 5,823,002,921                       | 2,676,669,905        | 483,819,362,242 |
| Depreciation for the period      | 2,174,766,115            | 8,069,249,378           | 760,527,261                         | 492,736,769          | 11,497,279,523  |
| Balance as at September 30, 2026 | 97,870,238,206           | 387,693,466,703         | 6,583,530,182                       | 3,169,406,674        | 495,316,641,765 |
| Carrying Amount                  |                          |                         |                                     |                      |                 |
| As at January 1, 2026            | 31,037,069,100           | 47,466,687,204          | 1,391,640,294                       | 1,458,488,231        | 81,353,884,829  |
| As at September 30, 2026         | 28,862,302,985           | 39,947,437,826          | 631,113,033                         | 965,751,462          | 70,406,605,306  |

Unit: VND

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

9. Increases, decreases in intangible assets

| Items                            | Computer software,<br>virtual servers and<br>drug formula | Unit: VND<br>Total |
|----------------------------------|-----------------------------------------------------------|--------------------|
| <b>Historical Cost</b>           |                                                           |                    |
| Balance as at January 1, 2026    | 65,287,979,082                                            | 65,287,979,082     |
| Purchase during the period       | -                                                         | -                  |
| Balance as at September 30, 2026 | 65,287,979,082                                            | 65,287,979,082     |
| <b>Accumulated depreciation</b>  |                                                           |                    |
| Balance as at January 1, 2026    | 17,306,537,810                                            | 17,306,537,810     |
| Depreciation for the period      | 3,222,146,274                                             | 3,222,146,274      |
| Balance as at September 30, 2026 | 20,528,684,084                                            | 20,528,684,084     |
| <b>Net book value</b>            |                                                           |                    |
| As at January 1, 2026            | 47,981,441,272                                            | 47,981,441,272     |
| As at September 30, 2026         | 44,759,294,998                                            | 44,759,294,998     |

10. Long-term in progress assets

|                                                                                  | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|----------------------------------------------------------------------------------|--------------------------|--------------------------|
| <b>Long-term construction in progress</b>                                        |                          |                          |
| The GMP-EU standard pharmaceutical manufacturing plant project in two phases (*) | 2,216,049,414,488        | 2,166,694,996,621        |
| + PMU1                                                                           | 1,541,430,618,670        | 1,498,149,659,441        |
| + PMU2                                                                           | 674,618,795,818          | 668,545,337,180          |
| <b>Total</b>                                                                     | <b>2,216,049,414,488</b> | <b>2,166,694,996,621</b> |

(\*) This is the project for a pharmaceutical manufacturing plant meeting EU GMP standards, located in Thach Loi Village, Noi Bai Commune, Ha noi City.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

11. Prepaid expenses

|                                          | 30/09/2026           | 01/01/2026           |
|------------------------------------------|----------------------|----------------------|
|                                          | VND                  | VND                  |
| <i>a) Current prepaid expenses</i>       | <i>1,008,304,079</i> | <i>2,497,116,762</i> |
| Tools and dies issued for consumption    | 402,579,606          | 1,319,972,349        |
| Others                                   | 605,724,473          | 1,177,144,413        |
| <i>b) Non - current prepaid expenses</i> | <i>6,104,791,840</i> | <i>5,517,972,062</i> |
| Tools and dies issued for consumption    | 1,493,827,020        | 2,070,866,114        |
| Others                                   | 4,610,964,820        | 3,447,105,948        |
| <b>Total</b>                             | <b>7,113,095,919</b> | <b>8,015,088,824</b> |

12. Short-term trade payables

|                                                     | 30/09/2026             |                        | 01/01/2026             |                        |
|-----------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                     | VND                    |                        | VND                    |                        |
|                                                     | Value                  | Repayable amount       | Value                  | Repayable amount       |
| Truking Technology Limited                          | 21,013,200,000         | 21,013,200,000         | 21,317,891,400         | 21,317,891,400         |
| Dong Au Trading and Manufacturing Company Limited   | 10,605,485,571         | 10,605,485,571         | 8,648,980,432          | 8,648,980,432          |
| Phuong Phuc Pharmaceutical Chemical Company Limited | 9,166,106,261          | 9,166,106,261          | 9,166,106,261          | 9,166,106,261          |
| Northeast Pharmaceutical Group Co., Ltd             | 7,644,000,000          | 7,644,000,000          | 7,688,100,000          | 7,688,100,000          |
| Others                                              | 101,180,220,527        | 101,180,220,527        | 121,098,922,788        | 121,098,922,788        |
| <b>Total</b>                                        | <b>149,609,012,359</b> | <b>149,609,012,359</b> | <b>167,920,000,881</b> | <b>167,920,000,881</b> |

13. Short-term advances from customers

|                                                                   | 30/09/2026             | 01/01/2026             |
|-------------------------------------------------------------------|------------------------|------------------------|
|                                                                   | VND                    | VND                    |
| Minh Son Phaco Pharmaceutical Joint Stock Company                 | 20,039,300,000         | 20,039,300,000         |
| Minh Dao one Member Limited Liability Company                     | 12,786,507,142         | 739,334,250            |
| Truong Phuc Trading Company Limited                               | 11,727,744,356         | 17,311,690,220         |
| Viet Anh Medical Equipment And Pharmaceutical Joint Stock Company | 10,718,720,411         | 17,173,428,164         |
| An Duc Pharmaceutical Company Limited                             | 8,160,615,923          | 11,904,861,772         |
| Others                                                            | 124,486,612,538        | 100,638,836,203        |
| <b>Total</b>                                                      | <b>187,919,500,370</b> | <b>167,807,450,609</b> |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

14. Taxes and amounts payable to the State budget

Unit: VND

|                                    | 01/01/2026           | Amount payable<br>during the period | Amount actually paid<br>in the period | 30/09/2026            |
|------------------------------------|----------------------|-------------------------------------|---------------------------------------|-----------------------|
| <b>a) Payables</b>                 |                      |                                     |                                       |                       |
| Corporate income tax               | 7,939,386,611        | 6,228,611,496                       | 8,359,070,990                         | 5,808,927,117         |
| Personal income tax                | -                    | 567,813,051                         | 527,419,808                           | 40,393,243            |
| Land tax, land lease fees          | -                    | 8,640,380,302                       | 4,196,257,197                         | 4,444,123,105         |
| <b>Total</b>                       | <b>7,939,386,611</b> | <b>15,436,804,849</b>               | <b>13,082,747,995</b>                 | <b>10,293,443,465</b> |
| <b>b) Receivables</b>              |                      |                                     |                                       |                       |
| Value Added Tax on imported goods  | -                    | 10,487,106,461                      | 10,487,106,461                        | -                     |
| Import tax                         | -                    | 2,224,777,592                       | 2,225,625,122                         | 847,530               |
| Personal income tax                | 21,588,700           | 21,588,700                          | -                                     | -                     |
| Land tax, land lease fees          | 7,140,527            | 7,140,527                           | -                                     | -                     |
| Fees, charges, and other payments. |                      | 373,420,112                         | 373,420,112                           | -                     |
| <b>Total</b>                       | <b>28,729,227</b>    | <b>13,114,033,392</b>               | <b>13,086,151,695</b>                 | <b>847,530</b>        |

15. Short-term accrued expenses

|                   | 30/09/2026<br>VND     | 01/01/2026<br>VND     |
|-------------------|-----------------------|-----------------------|
| Rent expenses     | 3,593,941,068         | 10,739,400,633        |
| Audit fees        | 337,500,000           | 450,000,000           |
| Interest expenses | 20,054,280,256        | 33,803,524,768        |
| Other expenses    | 335,869,319           | 710,068,038           |
| <b>Total</b>      | <b>24,321,590,643</b> | <b>45,702,993,439</b> |

16. Other payables

|                                                              | 30/09/2026<br>VND    | 01/01/2026<br>VND    |
|--------------------------------------------------------------|----------------------|----------------------|
| <b>a) Current payables</b>                                   | <b>4,297,293,146</b> | <b>4,445,428,144</b> |
| Trade union fund                                             | 253,194,067          | 244,904,373          |
| Social insurance                                             | 73,198,743           | 77,712,643           |
| Short-term deposits received                                 | 915,670,000          | 921,020,000          |
| Other payables                                               | 3,055,230,336        | 3,201,791,128        |
| <i>Others</i>                                                | <i>3,055,230,336</i> | <i>3,201,791,128</i> |
| <b>b) Long-term payables</b>                                 | <b>1,876,000,000</b> | <b>1,924,000,000</b> |
| Long-term deposits received                                  | 1,876,000,000        | 1,924,000,000        |
| <i>Van Lang High School</i>                                  | <i>1,140,000,000</i> | <i>1,140,000,000</i> |
| <i>Viet Land Corporation</i>                                 | <i>500,000,000</i>   | <i>500,000,000</i>   |
| <i>Phuong Linh Import Export and Trading Company Limited</i> | <i>216,000,000</i>   | <i>216,000,000</i>   |
| <i>Others</i>                                                | <i>20,000,000</i>    | <i>68,000,000</i>    |
| <b>Total</b>                                                 | <b>6,173,293,146</b> | <b>6,369,428,144</b> |

Địa chỉ: No. 160 Ton Duc Thang, O Cho Dua Ward, Hanoi City

The third Quarter of 2026

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

## 17. Loans and finance lease liabilities

|                                                                                              | 30/09/2026      |                 | During the period |                 | 01/01/2026      |                 |
|----------------------------------------------------------------------------------------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|
|                                                                                              | Value           | Payable amount  | Increase          | Decrease        | Value           | Payable amount  |
|                                                                                              | VND             | VND             | VND               | VND             | VND             | VND             |
| a) Short-term                                                                                | 659,845,266,235 | 659,845,266,235 | 643,242,525,923   | 793,091,880,553 | 809,694,620,865 | 809,694,620,865 |
| Short-term loans                                                                             | 599,095,266,241 | 599,095,266,241 | 622,742,525,927   | 509,060,659,773 | 485,413,400,087 | 485,413,400,087 |
| Others loan                                                                                  | 67,702,000,000  | 67,702,000,000  | 127,702,000,000   | 60,000,000,000  | -               | -               |
| Công ty Cổ Phần DP EUPHAR(1)                                                                 | 29,202,000,000  | 29,202,000,000  | 39,202,000,000    | 10,000,000,000  | -               | -               |
| Alaska Trading Joint Stock Company(2)                                                        | 5,000,000,000   | 5,000,000,000   | 21,000,000,000    | 16,000,000,000  | -               | -               |
| Truong Phuc Trading Company Limited                                                          | -               | -               | 2,000,000,000     | 2,000,000,000   | -               | -               |
| Minh Son Phaco Pharmaceutical Joint Stock Company                                            | -               | -               | 2,000,000,000     | 2,000,000,000   | -               | -               |
| Hung Vuong Medical Equipment and Trading Joint Stock Company (3)                             | 5,000,000,000   | 5,000,000,000   | 5,000,000,000     | -               | -               | -               |
| VBE BIOCRE Joint Stock Company (4)                                                           | 25,000,000,000  | 25,000,000,000  | 25,000,000,000    | 20,000,000,000  | -               | -               |
| Pham Ngoc Duyen                                                                              | -               | -               | 20,000,000,000    | 20,000,000,000  | -               | -               |
| Nguyen Thu Trang (5)                                                                         | 3,500,000,000   | 3,500,000,000   | 3,500,000,000     | -               | -               | -               |
| Nguyen Dinh Tuan                                                                             | -               | -               | 10,000,000,000    | 10,000,000,000  | -               | -               |
| Bank loan (VND)                                                                              | 531,393,266,241 | 531,393,266,241 | 495,040,525,927   | 449,060,659,773 | 485,413,400,087 | 485,413,400,087 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Branch (6) | 374,791,731,602 | 374,791,731,602 | 322,972,110,698   | 341,161,425,883 | 392,981,046,787 | 392,981,046,787 |
| Tienphong commercial Joint Stock Bank- Hoan Kiem Branch (7)                                  | 156,601,534,639 | 156,601,534,639 | 172,068,415,229   | 107,899,233,890 | 92,432,353,300  | 92,432,353,300  |
| Current portion of long-term loans                                                           | 60,749,999,994  | 60,749,999,994  | 20,499,999,996    | 284,031,220,780 | 324,281,220,778 | 324,281,220,778 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Long Bien Branch     | 30,000,000,000  | 30,000,000,000  | -                 | 249,982,122,120 | 279,982,122,120 | 279,982,122,120 |

**PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1**

Địa chỉ: No. 160 Ton Duc Thang, O Cho Dua Ward, Hanoi City

**The Financial Statement**

The third Quarter of 2026

**FORM B 09 - DN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

|                                                                          |                          |                          |                        |                        |                          |                          |
|--------------------------------------------------------------------------|--------------------------|--------------------------|------------------------|------------------------|--------------------------|--------------------------|
| Tienphong commercial Joint Stock Bank-<br>Hoan Kiem Branch               | 30,749,999,994           | 30,749,999,994           | 20,499,999,996         | 34,049,098,660         | 44,299,098,658           | 44,299,098,658           |
| <b>b) Long-term</b>                                                      | <b>775,891,716,900</b>   | <b>775,891,716,900</b>   | <b>180,000,700,000</b> | <b>20,499,999,996</b>  | <b>616,391,016,896</b>   | <b>616,391,016,896</b>   |
| Joint Stock Commercial Bank for<br>Investment and Development of Vietnam | 670,534,574,004          | 670,534,574,004          | 180,000,700,000        |                        | 490,533,874,004          | 490,533,874,004          |
| - Long Bien Branch (8)                                                   |                          |                          |                        |                        |                          |                          |
| Tienphong commercial Joint Stock Bank -<br>Hoan Kiem Branch (9)          | 105,357,142,896          | 105,357,142,896          |                        | 20,499,999,996         | 125,857,142,892          | 125,857,142,892          |
| <b>Total</b>                                                             | <b>1,435,736,983,135</b> | <b>1,435,736,983,135</b> | <b>823,243,225,923</b> | <b>813,591,880,549</b> | <b>1,426,085,637,761</b> | <b>1,426,085,637,761</b> |

(1) These are loan agreements with EUPHAR Pharmaceutical Joint Stock Company, specifically:

- Business Loan Agreement No. 01/HDCV/PBC-EU dated August 17, 2026: The loan amount is subject to a maximum limit of VND 24.202 billion, disbursed in multiple tranches, with a drawdown period from August 17, 2026, to September 30, 2026. The loan term is calculated separately for each tranche: each loan tranche has a term of 12 months commencing from the date the Borrower actually receives the funds from the Lender, with an interest rate of 9.8% per annum. The principal amount of each loan tranche is repayable in a lump sum upon its respective maturity date, while interest is payable on the 23rd day of each month on the outstanding balance of all loan tranches. The purpose of the loan is to temporarily supplement the Company's short-term working capital for production and business activities.

- Loan agreement No. 05/PBC-EU dated June 30, 2026, for a loan amount of VND 5 billion. The loan term is 3 months from the date the lender transfers the full loan amount to the borrower, with an interest rate of 0.8% per month. The principal and interest are to be repaid in a single lump sum upon maturity. The purpose of this loan is to supplement the short-term working capital of the Company.

(2) Loan Agreement No. 04-PBC dated June 29, 2026 with Alaska Trading Joint Stock Company, for a loan amount of VND 5 billion. The loan term is 3 months from the date the lender transfers the full loan amount to the borrower, with an interest rate of 0.8% per month. The principal and interest are to be repaid in a single lump sum upon repayment due. The purpose of this loan is to supplement the short-term working capital for the Company's production and business operations.

(3) Loan Agreement No. 07-PBC-HV dated July 30, 2026 with Hung Vuong Medical Equipment and Trading Joint Stock Company, for a loan amount of VND 5 billion. The loan term is 3 months from the date the lender transfers the full loan amount to the borrower, with an interest rate of 0.8% per month. The principal and interest are to be repaid in a single lump sum upon repayment due. The purpose of this loan is to supplement the short-term working capital for the Company's production and business operations.

(4) Payable arising from the business cooperation with VBE BIOCRE Joint Stock Company under Contract No. 01/2026/HĐ/BIO-PBC dated June 25, 2026. The capital contribution amount is VND 105 billion, to be transferred in five installments. The cooperation term is a maximum of five months starting from the date of the first installment; VBE BIOCRE is entitled to a fixed return of 9% per annum on the actual contributed capital.

(5) These are loan agreements with Ms. Nguyen Thu Trang, specifically:

- Loan Agreement No. 06/PBC dated April 22, 2026, and Business Loan Agreement Addendum No. 06/PBC-PLHD dated July 22, 2026, for a loan amount of VND 3 billion. The loan term is 3 months commencing on July 22, 2026, with an interest rate of 12% per annum. The principal amount may be extended via a contract addendum if the borrower still requires the loan upon the expiration of the term, and interest is payable in a lump sum every 3 months. The purpose of the loan is to supplement the Company's short-term working capital for production and business activities.

Địa chỉ: No. 160 Ton Duc Thang, O Cho Dua Ward, Hanoi City

The third Quarter of 2026

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## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)*

- Loan Agreement No. 250926/PBC-CNTG dated September 25, 2026, for a loan amount of VND 500 million. The loan term is 3 months, commencing on the date the lender transfers the full loan amount to the borrower, with an interest rate of 12% per annum. The purpose of the loan is to supplement the Company's short-term working capital for production and business activities..
- (6) Credit Agreement No. 01/2025/1809635/HĐTD dated October 22, 2025 with Joint Stock Commercial Bank for Investment and Development of Vietnam- Long Bien Branch, with a credit limit of 400 billion VND. The credit limit is valid for 12 months from the signing date until October 15, 2026. The loan term is determined for each specific credit agreement. The interest rate is defined in each credit agreement according to the bank's interest rate policy at the time. The loan is intended to supplement the Company's working capital (including loans, issuing guarantees, opening LCs) to support the Company's production and business activities.
- (7) Credit Agreement No. 29/2026/HĐTD/HGM dated February 25, 2026, with Tien Phong Commercial Joint Stock Bank - Hoan Kiem Branch, with a credit limit of VND 100 billion and the amended document dated August 28, 2026, with a credit limit of VND 165 billion. The credit limit is granted for 12 months from the date of signing the contract. The loan term is determined according to each specific credit agreement. The interest rate is determined according to each specific credit agreement and the bank's interest rate policy at each period. The purpose of the loan is to supplement working capital to support the Company's production and business activities.
- (8) These are the loan agreements with Joint Stock Commercial Bank for Investment and Development of Vietnam- Long Bien Branch, as follows:
  - Credit Agreement No. 01/2021/1809635/HĐTD dated January 11, 2021, with a credit limit of 400 billion VND. The loan term is 96 months, starting from the day following the first disbursement. The interest rate is determined according to the bank's regulations at the time of disbursement. The loan purpose is to issue LCs for legitimate and reasonable costs to proceed with Phase II of the GMP-EU standard pharmaceutical manufacturing plant project (PMU2). Collateral is the entire property formed from the loan and self-capital at the Phase 2 investment project (PMU2).
  - Credit Agreement No. 02/2022/1809635/HĐTD dated September 29, 2022, with a credit limit of 450 billion VND. The loan term is 72 months starting from the day following the first disbursement and documents amending and supplementing the credit agreement. The interest rate is determined according to the bank's regulations at the time of disbursement. The loan purpose is to repay the self-capital that was invested in Phase I of the GMP-EU standard pharmaceutical manufacturing plant project (PMU1).
  - Credit Agreement No. 03/2022/1809635/HĐTD dated August 30, 2022, with a maximum credit limit of 247 billion VND, but not exceeding the actual principal balance of the loan at Saigon Thuong Tin Commercial Joint Stock Bank - Ha Dong Branch at the time of disbursement by BIDV. The loan term follows the existing repayment schedule of the loan at Saigon Thuong Tin Commercial Joint Stock Bank - Ha Dong Branch but does not exceed July 8, 2026. The interest rate is determined according to the bank's regulations at the time of disbursement. The loan purpose is to early repay the entire outstanding principal of the loan financing Phase I of the GMP-EU standard pharmaceutical manufacturing plant project (PMU1) at Saigon Thuong Tin Commercial Joint Stock Bank - Ha Dong Branch. Collateral includes the entire property formed from the loan and self-capital at the Phase 1 investment project (PMU1), as well as other assets currently mortgaged at Saigon Thuong Tin Commercial Joint Stock Bank - Ha Dong Branch.
- (9) These are the loan agreements with Tien Phong Commercial Joint Stock Bank - Hoan Kiem Branch, as follows:
  - Long-term loan agreement No. 18/2021/HĐTD/HGM/03 dated April 28, 2021, with a loan amount of 27 billion VND. The loan term is a maximum of 84 months from the first disbursement date. The interest rate is defined in each debt acknowledgment document from the customer. The loan is intended for the payment of investment costs for the rooftop solar power project on the customer's factory roof in Thach Loi Village, Soc Son, Hanoi. Collateral is specified in the Mortgage Agreement No. 18/2021/HĐBD/HGM/04 dated April 28, 2021.
  - Loan agreement No. 31/2023/HĐTD/HGM dated March 14, 2023, with a loan amount of 198 billion VND. The loan term is 84 months from the first disbursement date. The interest rate is defined in each debt acknowledgment document from the customer. The loan is intended to supplement the Company's medium-term capital. The collateral for this loan is specified in the individual mortgage agreements signed between the Company and the bank.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

18. OWNERS' EQUITY

a) Changes in owners' equity

Unit: VND

| Items                            | Owner's equity    | Capital surplus | Retained earnings | Total             |
|----------------------------------|-------------------|-----------------|-------------------|-------------------|
| Balance as at January 1, 2025    | 1,132,999,020,000 | 25,731,363,636  | 64,861,220,141    | 1,223,591,603,777 |
| Capital increase during the year | 33,985,460,000    | -               | -                 | 33,985,460,000    |
| Profit from the previous year    | -                 | -               | 31,505,675,841    | 31,505,675,841    |
| Distribution of funds            | -                 | -               | -                 | -                 |
| Dividend distribution            | -                 | -               | (33,985,460,000)  | (33,985,460,000)  |
| Balance as at December 31, 2025  | 1,166,984,480,000 | 25,731,363,636  | 62,381,435,982    | 1,255,097,279,618 |
| Capital increase during the year | -                 | -               | -                 | -                 |
| Profit for the current year      | -                 | -               | 39,592,662,608    | 39,592,662,608    |
| Distribution of funds            | -                 | -               | -                 | -                 |
| Dividend distribution            | -                 | -               | -                 | -                 |
| Balance as at June 30, 2026      | 1,166,984,480,000 | 25,731,363,636  | 101,974,098,590   | 1,294,689,942,226 |

b) Details of owners' contributed capital

|                                                                      | 30/09/2026<br>VND        | 01/01/2026<br>VND        |
|----------------------------------------------------------------------|--------------------------|--------------------------|
| Vietnam Pharmaceutical Corporation-JSC                               | 60,469,060,000           | 60,469,060,000           |
| Reliv Pharma Company Limited                                         | 14,643,840,000           | 14,643,840,000           |
| Hai Ha Waterway Transport Company Limited                            | 424,360,000,000          | 424,360,000,000          |
| Hai Minh Hung Transportation Construction Investment Company Limited | 68,186,000,000           | 68,186,000,000           |
| Dai Hai Ha Petro Company Limited                                     | 159,135,000,000          | 159,135,000,000          |
| Phap Van Agriculture Material Joint Stock Company                    | 212,180,000,000          | 212,180,000,000          |
| Others                                                               | 228,010,580,000          | 228,010,580,000          |
| <b>Total</b>                                                         | <b>1,166,984,480,000</b> | <b>1,166,984,480,000</b> |

(\*) On October 8, 2026, Hai Minh Hung Transport Construction Investment Co., Ltd. ceased to be a major shareholder of the company after transferring all shares to EUPHAR Pharmaceutical Joint Stock Company.

c) Capital transactions with owners and distribution of dividends, profit sharing

|                                                   | Current period<br>VND | Previous period<br>VND |
|---------------------------------------------------|-----------------------|------------------------|
| <b>Owner's contributed capital</b>                |                       |                        |
| Capital contribution at the beginning of the year | 1,166,984,480,000     | 1,132,999,020,000      |
| Capital increase during the year                  | -                     | 33,985,460,000         |
| Capital decrease during the year                  | -                     | -                      |
| Capital contribution at the end of the year       | 1,166,984,480,000     | 1,166,984,480,000      |
| <b>Dividends and profits distributed</b>          | -                     | -                      |

d) Shares

|                       | 30/09/2026  | 01/01/2026  |
|-----------------------|-------------|-------------|
| Authorized shares     | 116,698,448 | 116,698,448 |
| Issued shares         | 116,698,448 | 116,698,448 |
| -Common shares        | 116,698,448 | 116,698,448 |
| Shares in circulation | 116,698,448 | 116,698,448 |
| -Common shares        | 116,698,448 | 116,698,448 |

Par value of outstanding shares: 10,000 VND per share

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

f) Company's funds

| Item                        | 01/01/2026            | Increase during the | Decrease during the | Unit: VND<br>30/09/2026 |
|-----------------------------|-----------------------|---------------------|---------------------|-------------------------|
| Development investment fund | 38,505,239,661        | -                   | -                   | 38,505,239,661          |
| <b>Total</b>                | <b>38,505,239,661</b> | <b>-</b>            | <b>-</b>            | <b>38,505,239,661</b>   |

\* The purpose of setting up and using the company's funds.

- The company's development investment fund is established from the portion of profit after corporate income tax and is used to supplement the company's charter capital through investments to expand production and business scale or to deepen the business's investment. It complies with the provisions of the company's charter.

19. Off balance sheet items

|                           | 30/09/2026       | 01/01/2026        |
|---------------------------|------------------|-------------------|
| <i>Foreign currencies</i> |                  |                   |
| <b>USD</b>                | <b>12,770.43</b> | <b>138,078.01</b> |
| Cash on hand              | 7,003.00         | 7,003.00          |
| Bank demand deposits      | 5,767.43         | 131,075.01        |
| <b>EUR</b>                | <b>899.53</b>    | <b>905.27</b>     |
| Bank demand deposits      | 899.53           | 905.27            |

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

1. Gross revenue from goods sold and services rendered

|                                           | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|-------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                           | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| <i>a) Revenue</i>                         |                                  |                                  |                                                                                             |                                                                                             |
| Revenue from sales of goods and materials | 64,973,464,583                   | 91,232,814,498                   | 144,037,095,175                                                                             | 233,978,407,363                                                                             |
| Revenue from sales of finished products   | 242,757,418,202                  | 195,524,922,773                  | 570,982,717,405                                                                             | 559,136,514,948                                                                             |
| Revenue from service rendered             | 3,301,938,822                    | 1,812,585,847                    | 9,666,747,481                                                                               | 5,804,036,560                                                                               |
| <b>Total</b>                              | <b>311,032,821,607</b>           | <b>288,570,323,118</b>           | <b>724,686,560,061</b>                                                                      | <b>798,918,958,871</b>                                                                      |

a) Revenue deductions

|               | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|---------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|               | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| Sales returns | 137,670,000                      | 178,923,309                      | 300,870,000                                                                                 | 1,382,570,738                                                                               |
| <b>Total</b>  | <b>137,670,000</b>               | <b>178,923,309</b>               | <b>300,870,000</b>                                                                          | <b>1,382,570,738</b>                                                                        |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

2. Cost of goods sold

|                                               | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|-----------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                               | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| Cost of sales - goods and materials           | 64,698,721,195                   | 90,004,667,011                   | 142,185,401,043                                                                             | 227,003,585,081                                                                             |
| Cost of sales - finished goods                | 156,543,176,417                  | 149,794,074,004                  | 384,518,941,627                                                                             | 433,175,575,578                                                                             |
| Cost of service                               | -                                | -                                | 1,146,941,012                                                                               | -                                                                                           |
| Damaged goods handling                        | 2,288,222,732                    | -                                | 2,954,721,584                                                                               | 1,142,058,089                                                                               |
| Provision for inventory impairment            | -                                | -                                | 3,195,096,934                                                                               | 2,713,884,349                                                                               |
| Reversal of inventory write-down<br>provision | (2,244,971,820)                  | -                                | (2,257,598,734)                                                                             | (22,412,372)                                                                                |
| <b>Total</b>                                  | <b>221,285,148,524</b>           | <b>239,798,741,015</b>           | <b>531,743,503,466</b>                                                                      | <b>664,012,690,725</b>                                                                      |

3. Financial income

|                                         | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|-----------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                         | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| Interest income from deposits and loans | 3,757,571                        | 3,477,539                        | 13,763,573                                                                                  | 25,590,683                                                                                  |
| Realized foreign exchange gains         | 381,887,672                      | 1,470,442,385                    | 1,028,424,089                                                                               | 2,192,771,209                                                                               |
| <b>Total</b>                            | <b>385,645,243</b>               | <b>1,473,919,924</b>             | <b>1,042,187,662</b>                                                                        | <b>2,218,361,892</b>                                                                        |

4. Financial expenses

|                                  | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|----------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                  | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| Interest expenses                | 32,226,994,431                   | 10,334,171,831                   | 56,819,012,790                                                                              | 29,536,882,143                                                                              |
| Realized foreign exchange losses | 529,154,210                      | (6,732,780,173)                  | 1,092,465,933                                                                               | (3,280,057,567)                                                                             |
| <b>Total</b>                     | <b>32,756,148,641</b>            | <b>3,601,391,658</b>             | <b>57,911,478,723</b>                                                                       | <b>26,256,824,576</b>                                                                       |

5. Other income

|                                                        | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|--------------------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                                        | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| Income from the liquidation or sale of<br>fixed assets |                                  | 2,272,727,273                    |                                                                                             | 2,272,727,273                                                                               |
| Other income                                           | 500,617                          | 300,180                          | 1,741,133                                                                                   | 91,769,926                                                                                  |
| <b>Total</b>                                           | <b>500,617</b>                   | <b>2,273,027,453</b>             | <b>1,741,133</b>                                                                            | <b>2,364,497,199</b>                                                                        |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

6. Other expenses

|                                                                 | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|-----------------------------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                                                 | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| Pay administrative fines and late tax payment                   | 160,407,521                      |                                  | 253,128,514                                                                                 | 10,726,595                                                                                  |
| Remuneration of non-executive members of the board of directors |                                  |                                  |                                                                                             | 180,000,000                                                                                 |
| Others                                                          | 9,148                            | 2,003,076                        | 1,061,910                                                                                   | 86,500,102                                                                                  |
| <b>Total</b>                                                    | <b>160,416,669</b>               | <b>2,003,076</b>                 | <b>254,190,424</b>                                                                          | <b>277,226,697</b>                                                                          |

7. Selling expenses and general and administration expenses

|                                               | From 01/07/2026 to<br>30/09/2026 | From 01/07/2025 to<br>30/09/2025 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|-----------------------------------------------|----------------------------------|----------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                               | VND                              | VND                              | VND                                                                                         | VND                                                                                         |
| <b>a) Selling expenses</b>                    | <b>944,794,887</b>               | <b>994,912,808</b>               | <b>2,500,174,408</b>                                                                        | <b>3,531,385,264</b>                                                                        |
| Staff expenses                                | 665,929,924                      | 517,327,541                      | 1,674,892,321                                                                               | 1,720,475,818                                                                               |
| Materials and packing materials               | 1,071,609                        | 11,481,983                       | 9,110,805                                                                                   | 19,322,450                                                                                  |
| Cost of tools and supplies                    |                                  | -                                | 8,898,389                                                                                   | 4,733,636                                                                                   |
| Fixed asset depreciation                      |                                  | 4,647,186                        |                                                                                             | 13,941,558                                                                                  |
| Outsourced services expenses                  | 243,919,268                      | 258,660,065                      | 518,380,632                                                                                 | 925,641,462                                                                                 |
| Other monetary expenses                       | 33,874,086                       | 202,796,033                      | 288,892,261                                                                                 | 847,270,340                                                                                 |
| <b>b) General and administrative expenses</b> | <b>29,421,434,964</b>            | <b>25,370,323,675</b>            | <b>87,198,997,731</b>                                                                       | <b>80,835,257,190</b>                                                                       |
| Staff expenses                                | 11,966,377,278                   | 11,701,330,124                   | 35,164,625,473                                                                              | 36,210,959,358                                                                              |
| Materials and tools expenses                  | 3,543,554,691                    | 466,558,538                      | 4,553,674,058                                                                               | 1,669,662,704                                                                               |
| Office supplies expenses                      | 409,372,132                      | 591,106,920                      | 1,857,811,229                                                                               | 1,606,631,162                                                                               |
| Fixed asset depreciation                      | 1,328,041,334                    | 1,775,497,760                    | 4,255,782,944                                                                               | 5,280,567,566                                                                               |
| Taxes, fees and charges                       | 4,408,035,249                    | 6,971,367,346                    | 16,534,718,321                                                                              | 8,143,233,259                                                                               |
| Provision expenses                            | -                                |                                  | 11,618,154,492                                                                              | 15,416,979,642                                                                              |
| Outside services expenses                     | 5,798,373,422                    | 2,095,001,259                    | 9,185,827,871                                                                               | 6,755,201,629                                                                               |
| Other monetary expenses                       | 1,967,680,858                    | 1,769,461,728                    | 4,028,403,343                                                                               | 5,752,021,870                                                                               |
| <b>Total</b>                                  | <b>30,366,229,851</b>            | <b>26,365,236,483</b>            | <b>89,699,172,139</b>                                                                       | <b>84,366,642,454</b>                                                                       |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(These notes are an integral part of and should be read in conjunction with the accompanying financial statement)

VII. Additional information for items presented in the statement of cash flows

1. Actual amounts of borrowings received during the year

|                                                  | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|--------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                                  | VND                                                                                         | VND                                                                                         |
| Proceeds from borrowings under normal contracts; | 622,742,525,927                                                                             | 610,608,870,970                                                                             |
| <b>Total</b>                                     | <b>622,742,525,927</b>                                                                      | <b>610,608,870,970</b>                                                                      |

2. Actual amounts of principal paid during the year

|                                                | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2026 | Accumulated from<br>the beginning of the<br>year to the end of the<br>third quarter of 2025 |
|------------------------------------------------|---------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
|                                                | VND                                                                                         | VND                                                                                         |
| Repayment of borrowings under normal contracts | 613,091,180,553                                                                             | 709,692,356,418                                                                             |
| <b>Total</b>                                   | <b>613,091,180,553</b>                                                                      | <b>709,692,356,418</b>                                                                      |

VIII. Other information

Comparative information

These figures are derived from the financial statements audited by BDO Auditing Co., Ltd. for the fiscal year ended December 31, 2025- with certain items restated due to the application of transitional provisions under Article 30 of Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance regarding the enterprise accounting regime- and from the separate financial statements for the third quarter of 2025 prepared by Pharbaco Central Pharmaceutical JSC No. 1.

Hanoi, October 20, 2026

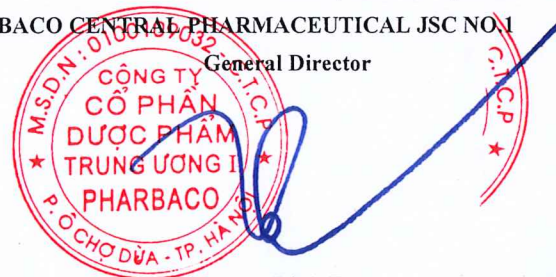
PHARBACO CENTRAL PHARMACEUTICAL JSC NO.1

Preparer

Chief Accountant

General Director





Tran Thi Bich Loan

Do Thi Thanh Huong

Nguyen Dinh Tuan