VIETVALUES® **Audit and Consulting Co., Ltd**
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REVIEW REPORTS
ON INTERIM AGGREGATED FINANCIAL INFORMATION

FOR THE PERIOD FROM 01ST JANUARY TO 30TH JUNE 2026

PHARMEDIC PHARMACEUTICAL MEDICINAL JSC

CONTENTS

REPORT OF THE BOARD OF DIRECTORS

The Board of Directors of Pharmedic Pharmaceutical Medicinal Joint Stock Company (hereafter, referred to as "the Company") presents this report together with the reviewed interim aggregated financial statements of the Company for the six-month period ended 30th June 2026.

1. General information of the Company

Pharmedic Pharmaceutical Medicinal Joint Stock Company, hereafter, referred to as "the Company" (the abbreviated name is PHARMEDIC JSC).

The Company operates in accordance with the initial Business Registration Certificate No. 064075 dated 09th December 1997 granted by the Department of Planning and Investment of Ho Chi Minh city and subsequent certificate changes with the 14th latest change dated 15th September 2025 granted by Ho Chi Minh city Department of Finance.

The Company is listed on the Hanoi Stock Exchange (HNX).

Stock code : PMC

Charter capital : VND 93,325,730,000.

Capital structure	Capital contribution (VND)	Proportion (%)
State-owned equity	40,543,090,000	43.44
Other shareholders' equity	52,782,640,000	56.56
Total	**93,325,730,000**	**100.00**

2. Registered office

- ***Head office***

  Address : 367 Nguyen Trai street, Cau Ong Lanh ward, Ho Chi Minh city.

  Tel. : +84 (28) 3920 0502

  Fax : +84 (28) 3920 0096

  Tax code : 0 3 0 0 4 8 3 0 3 7

- ***Branch information (dependent-accounting branch)***

  Address : 1st Floor, No. 87, Nguyen Van Troi street, Phuong Liet ward, Hanoi city.

  Tel. : +84 (0) 907 391 119

  Tax code : 0 3 0 0 4 8 3 0 3 7 – 0 0 1

- ***Manufacturing factory***

  Address : 1/67 Nguyen Van Qua street, Dong Hung Thuan ward, Ho Chi Minh city.

3. Business activities

- Production of cosmetics, soaps, detergents, polishes and sanitary preparations, details: Production of cosmetics;
- Printing, details: Printing and pressing plastic, aluminum and paper packaging;
- Production of drugs, pharmaceutical chemicals and medicinal materials, details: Production of pharmaceuticals, medicinal materials and other products in the medical industry. Processing a number of raw materials (mainly from medicinal herbs to produce some traditional products);

- Wholesale of other household goods, details: Trading of pharmaceuticals, medicinal materials, cosmetics, medical supplies and other products in the medical industry;
- Production of medical, dental, orthopaedic, and rehabilitation equipment and instruments, details: Production of medical supplies;
- Production of base chemicals, details: Production of chemicals (except highly toxic chemicals), insecticidal and antibacterial products used in the household and medical fields (not produced at head office);
- Other specialized wholesale n.e.c, details: Trading of chemicals (except highly toxic chemicals), insecticidal and antibacterial products used in the household and medical fields (not produced at head office);
- Other business support service activities n.e.c, details: Joint ventures and associations with domestic and foreign individuals;
- Retail sale of medicines, medical equipment, cosmetics and hygiene supplies in specialized stores, details: Retail sale of medicines, medical equipment, medical supplies and cosmetics;
- Manufacture of other food products n.e.c, details: Production of functional foods;
- Other forms of retail n.e.c, details: Retail of functional foods;
- Technical testing and analysis, details: Storage services and medicine testing services.

4. The Board of Management, the Supervisory Board and the Board of Directors

Members of the Board of Management, the Supervisory Board and the Board of Directors of the Company during period and as of the date of this report include:

4.1 The Board of Management

Full name		*Position*	*Appointed / re-appointed date*	*Dismissed date*
Mr.	Le Van Thinh	Chairperson	20th April 2024	-
Mr.	Le Viet Hung	Member	20th April 2024	-
Mr.	Phan Xuan Phuong	Member	20th April 2024	-
Mr.	Nguyen Huy Cuong	Member	20th April 2024	-
Ms	Tran Dang Khoa	Member	20th April 2024	-
Mr.	Nguyen Chi Thanh	Member	20th April 2024	28th March 2026
Mr.	Le Anh Minh	Member	20th April 2024	28th March 2026
Mr.	Le Tuan	Member	28th March 2026	
Mr.	Le Ngoc Hai	Member	28th March 2026	-
Mr.	Le Ngoc Hai	Vice Chairperson	24th April 2026	-

4.2 The Supervisory Board

Full name		*Position*	*Appointed / Re-appointed date*	*Dismissed date*
Mr.	Nguyen Tien Sy	Head of board	20th April 2024	-
Ms	Pham Thi Thuy My	Member	20th April 2024	-
Ms	Tran Thi Van	Member	20th April 2024	-

4.3 The Board of Directors and Chief Accountant

Full name		*Position*	*Appointed / Re-appointed date*	*Dismissed date*
Mr.	Le Viet Hung	General Director	01st June 2024	-
Mr.	Tra Quang Trinh	Deputy General Director	14th June 2024	-
Mr.	Phan Xuan Phong	Deputy General Director	14th June 2024	-
Mr.	Nguyen Chi Thanh	Deputy General Director	14th June 2024	-
Ms	Nguyen Dieu Le	Chief Accountant	14th June 2024	-

5. Legal representative

Legal representative of the Company during period and as of the date of this report is Mr. Le Viet Hung – General Director.

6. Business results

The financial position and the business results for the six-month period ended 30th June 2026 of the Company are expressed in the interim aggregated financial statements attached to this report from page 08 to page 39.

7. Subsequent events

In the opinion of the Board of Directors, the Company's interim aggregated financial statements for the six-month period ended 30th June 2026 would not be seriously affected by any important items, transactions, or any extraordinary events happened to the date of this report, which need any adjustments to the figures or disclosures in the interim aggregated financial statements.

8. Auditors

VIETVALUES Audit and Consulting Co., Ltd. has been assigned to perform the review on the Company's interim aggregated financial statements for the six-month period ended 30th June 2026.

9. Responsibilities of the Board of Directors

The Board of Directors of the Company is responsible for the preparation of the interim aggregated financial statements to give a true and fair view on the financial position, the business results and the cash flows of the Company for the period. In order to prepare these interim aggregated financial statements, the Board of Directors must:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates reasonably and prudently;
- Announce the accounting standards to be followed for the material issues to be disclosed and explained in the interim aggregated financial statements;
- Prepare the interim aggregated financial statements of the Company on the basis of the going-concern assumption except for the cases that the going-concern assumption is considered inappropriate;
- Design and implementation of internal control systems effectively for the purpose of preparing and presenting the interim aggregated financial statements reasonably in order to minimize risk and fraud.

The Board of Directors ensures that all the relevant accounting books have been fully recorded and can fairly reflect the financial position of the Company at any time, and that all accounting books have been prepared in compliance with the adopted accounting regime. The Board of Directors of the Company is also responsible for protecting the Company's assets and consequently has taken appropriate measures to prevent and detect frauds and legal regulations related to the preparation and fair presentation of the interim aggregated financial statements.

The Board of Directors hereby ensures to comply with all the requirements above in the preparation of the interim aggregated financial statements.

10. Approving the interim aggregated financial statements

The Board of Directors confirms that all the accompanying interim aggregated financial statements. The aggregated financial statements have been properly prepared and have given a true and fair view on the financial position as at 30th June 2026, the business results and the cash flows for the period then ended of the Company, in compliance with the accounting standards, Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and fair presentation of the interim aggregated financial statements.

Ho Chi Minh city, 12th August 2026
For and on behalf of the Board of Directors

M.S.D.N: 0300483037 C.T.C.P CÔNG TY CỔ PHẦN DƯỢC PHẨM DƯỢC LIỆU PHARMEDIC THÀNH PHỐ HỒ CHÍ MINH

Mr. LE VIET HUNG
General Director

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No.: 120801/26/BCKT/AUD-VVALUES

REVIEW REPORTS
ON INTERIM AGGREGATED FINANCIAL INFORMATION

To: SHAREHOLDERS, THE BOARD OF MANAGEMENT AND THE BOARD OF DIRECTORS
PHARMEDIC PHARMACEUTICAL MEDICINAL JSC

We have reviewed the accompanying interim aggregated financial statements of Pharmedic Pharmaceutical Medicinal Joint Stock Company (hereafter referred to as "the Company") prepared on 12th August 2026, from page 08 to page 39, which comprise the interim aggregated Statement of Financial Position as at 30th June 2026, the interim aggregated Income Statement, the interim aggregated Statement of Cash Flows and the selected Notes to the aggregated Financial Statements for the six-month period then ended.

The Board of Directors' responsibility

The Board of Directors of the Company is responsible for the preparation and fair presentation of these interim aggregated financial statements in accordance with the accounting standards, Vietnamese enterprises' accounting regime as well as other related regulations and for such internal control as the Board of Directors determines is necessary to enable the preparation and presentation of interim aggregated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on this interim aggregated financial information based on our review. We conducted our review in accordance with the Vietnamese Standards on Review Engagements 2410 – Review of interim financial information performed by the independent auditor of the entity.

A review of interim aggregated financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Vietnamese Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim aggregated financial information does not give a true and fair view, in all material respects, of the financial position of Pharmedic Pharmaceutical Medicinal Joint Stock Company as at 30th June 2026, the business results and the cash flows of the Company for the six-month period then ended in conformity with the accounting standards, the prevailing Vietnamese enterprises' accounting regime as well as legal regulations related to the preparation and presentation of the interim aggregated financial statements.

Ho Chi Minh city, 12th August 2026.
VIETVALUES Audit and Consulting Co., Ltd.

Nguyen Thanh Hong – Deputy General Director
Certificate of registration for practicing audit No. 1512-2023-071-1
Authorized signature

File:

- *As above.*
- ***VIETVALUES***.

INTERIM AGGREGATED STATEMENT OF FINANCIAL POSITION

As at 30th June 2025

Currency: VND

	ASSETS	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
A.	**CURRENT ASSETS AND SHORT-TERM INVESTMENTS**	**100**		**272,417,191,393**	**219,575,579,955**
I.	**Cash and cash equivalents**	**110**	V.2	**32,563,728,545**	**40,564,104,864**
1.	Cash	111		12,563,728,545	40,564,104,864
2.	Cash equivalents	112		20,000,000,000	-
II.	**Short-term financial investments**	**120**		**500,000,000**	**500,000,000**
1.	Held-to-maturity investments	123	V.2	500,000,000	500,000,000
III.	**Short-term receivables**	**130**		**82,499,740,472**	**66,222,733,916**
1.	Short-term trade receivables	131	V.13	51,823,851,593	34,720,871,572
2.	Short-term advance payments to suppliers	132	V.14	29,585,979,397	31,775,158,531
3.	Other short-term receivables	135	V.17	2,195,566,536	781,298,114
4.	Provision for short-term doubtful debts (*)	136	V.18	(1,105,657,054)	(1,054,594,301)
IV.	**Inventories**	**140**	V.20	**146,967,785,836**	**103,930,108,712**
1.	Inventories	141		146,967,785,836	103,930,108,712
2.	Provision for obsolete inventory	142		-	-
V.	**Short-term biological assets**	**150**		-	-
IV.	**Other current assets**	**160**		**9,885,936,540**	**8,358,632,463**
1.	Short-term prepaid expenses	161	V.8.1	7,148,603,659	3,563,540,430
2.	Deductible VAT	162	V.14	2,737,332,881	4,795,092,033
B.	**FIXED ASSETS AND LONG-TERM INVESTMENTS**	**200**		**140,592,328,960**	**125,848,483,770**
I.	**Long-term receivables**	**210**		-	-
II.	**Fixed assets**	**220**		**115,773,412,138**	**93,214,840,011**
1.	Tangible fixed assets	221	V.9	100,653,892,102	91,217,110,307
	- Historical cost	222		*307,980,716,064*	*289,180,699,098*
	- Accumulated depreciation	223		*(207,326,823,962)*	*(197,963,588,791)*
2.	Intangible fixed assets	227	V.10	15,119,520,036	1,997,729,704
	- Historical cost	228		*21,587,764,909*	*8,057,764,909*
	- Accumulated amortization	229		*(6,468,244,873)*	*(6,060,035,205)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**		-	-
V.	**Long-term assets in progress**	**250**		**176,707,519**	**2,418,130,548**
1.	Construction-in-progress	252		176,707,519	2,418,130,548
VI.	**Long-term financial investments**	**260**		-	-
VI.	**Other non-current assets**	**270**		**24,642,209,303**	**30,215,513,211**
1.	Long-term prepaid expenses	271	V.8.2	24,642,209,303	30,215,513,211
	TOTAL ASSETS (280 = 100 + 200)	**280**		**413,009,520,353**	**345,424,063,725**

	RESOURCES	Code	Notes	Ending balance of period	Beginning balance
	1	2	3	4	5
C.	**LIABILITIES**	**300**		**160,519,256,960**	**104,568,735,717**
I.	**Current liabilities**	**310**		**160,519,256,960**	**104,568,735,717**
1.	Short-term trade payables	311	V.11	27,574,862,540	28,534,924,569
2.	Short-term advance payments from customers	312	V.12	1,681,830,588	1,940,919,537
3.	Dividends and profits payable	313	V.13	13,642,951,454	15,240,981,474
4.	Tax and statutory obligations	314	V.14	6,696,252,652	8,065,664,348
5.	Payables to employees	315	V.15	17,358,240,775	38,343,369,723
6.	Short-term accruals	316		234,395,156	4,318,000,000
7.	Other short-term payables	320	V.16	1,453,611,372	561,441,445
8.	Short-term loans and finance lease liabilities	321	V.17	86,866,706,751	181,005,840
9.	Bonus and welfare funds	323	V.18	5,010,405,672	7,382,428,781
II.	**Non-current liabilities**	**330**		-	-
D.	**OWNERS' EQUITY**	**400**	**V.19**	**252,490,263,393**	**240,855,328,008**
1.	Owners' invested equity	411		93,325,730,000	93,325,730,000
	- Common stocks with voting rights	*411a*		*93,325,730,000*	*93,325,730,000*
2.	Surplus of share capital	412		972,972,000	972,972,000
3.	Development and investment funds	418		-	93,250,277,906
4.	Undistributed earnings after tax	420		158,191,561,393	53,306,348,102
	- Accumulated undistributed earnings after tax to the end of previous year	*420a*		*130,675,743,378*	*340,988,541*
	- Accumulated undistributed earnings after tax in current year	*420b*		*27,515,818,015*	*52,965,359,561*
	TOTAL RESOURCES (440 = 300 + 400)	**440**		**413,009,520,353**	**345,424,063,725**

Ho Chi Minh city, 12th August 2026.

Prepared by	Chief Accountant	General Director
TRAN MANH HUNG	**NGUYEN DIEU LE**	**LE VIET HUNG**

M.S.D.N: 0300483037 C.T.C.P CÔNG TY CỔ PHẦN DƯỢC PHẨM DƯỢC LIỆU PHARMEDIC THÀNH PHỐ HỒ CHÍ MINH

AGGREGATED INCOME STATEMENT
For the six-month period ended 30th June 2025

Currency: VND

ITEMS	Code	Notes	Current period	Previous period
1	2	3	4	5
1. Revenues from sale of goods and rendering of services	**01**	VI.1	**261,929,869,436**	**257,955,509,217**
2. Revenue deductions	02	VI.2	4,258,947,953	32,351,722
3. Net revenues from sale of goods and rendering of services (10 =	**10**		**257,670,921,483**	**257,923,157,495**
4. Cost of goods sold	11	VI.4	146,694,573,957	146,658,195,453
5. Gross profit from sale of goods and rendering of servicesu (20 =	**20**		**110,976,347,526**	**111,264,962,042**
6. Profit/(loss) on disposal/sale of investment properties	**21**		-	-
7. Income from financial activities	22	VI.7	192,324,851	2,903,041,929
8. Expenses from financial activities	23	VI.8	1,974,197,460	42,739,726
- In which: Interest expenses	*24*		*1,974,197,460*	*42,739,726*
9. Selling expenses	25	VI.10	33,841,332,959	29,477,255,192
10. General & administration expenses	26	VI.11	29,851,125,991	28,880,478,054
11. Net profit/(loss) from operating activities {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**45,502,015,967**	**55,767,530,999**
12. Other income	31	VI.13	74,267,107	709,547,313
13. Other expenses	32	VI.14	76,435,556	92,820,802
14. Other profit (40 = 31 - 32)	**40**		**(2,168,449)**	**616,726,511**
15. Total pre-tax accounting profit (50 = 30 + 40)	**50**		**45,499,847,518**	**56,384,257,510**
16. Current Corporate Income tax expenses	51	V.14	9,151,029,503	11,322,031,502
17. Deferred Corporate Income tax expenses	52		-	-
18. Profit/(loss) after corporate income tax (60 = 50 - 51 - 52)	**60**		**36,348,818,015**	**45,062,226,008**
19. Gains on stock (vnd/stock)	**70**	**V.10a**	**2,843**	**3,525**
20. Diluted gains on stock (vnd/stock)	**71**	**V.10b**	**2,843**	**3,525**

Ho Chi Minh city, 12th August 2026.

Prepared by	Chief Accountant	General Director
TRAN MANH HUNG	NGUYEN DIEU LE	LE VIET HUNG

M.S.D.N: 0300483037 C.T.C.P CÔNG TY CỔ PHẦN DƯỢC PHẨM DƯỢC LIỆU PHARMEDIC THÀNH PHỐ HỒ CHÍ MINH

AGGREGATED STATEMENT OF CASH FLOWS
(As per Indirect Method)
For the six-month period ended 30th June 2025

Currency: VND

Items	Code	Notes	Current period	Previous period
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit/(loss) before tax	**01**		**45,499,847,518**	**56,384,257,510**
2. Adjustments for:			**11,796,705,052**	**2,318,900,968**
- Depreciation and amortisation	02	V.9; V.10	9,771,444,839	5,428,495,088
- Provisions	03		51,062,753	39,280,106
- (Gains)/Losses of exchange rate differences due to the revaluation of the ending balances in foreign currencies	04		-	-
- (Profit)/ loss from investing activity	05		-	(3,191,613,952)
- Interest expense	06	VI.8	1,974,197,460	42,739,726
- Other adjustments	07		-	-
3.Operating income/(loss) before changes in working capital	**08**		**57,296,552,570**	**58,703,158,478**
- (Increase)/decrease in receivables	09		#REF!	(29,926,420,677)
- (Increase)/decrease in inventory	10		(43,037,677,124)	(46,323,227,919)
- Increase/(decrease) in payables (excluding interest payable, CIT payables)	11		#REF!	19,565,521,735
- Increase/(decrease) in prepaid expenses	12		1,880,222,160	(11,776,667,095)
- Increase/(decrease) in trading securities	13		-	-
- Interest paid	14		(1,974,197,460)	-
- Corporate income tax (CIT) paid	15	V.14	(12,559,671,718)	(11,679,568,447)
- Other cash inflows from operating activities	16		-	-
- Other cash outflows from operating activities	17		(14,020,303,539)	(15,572,237,217)
Net cash inflows/(outflows) from operating activities	**20**		***#REF!***	***(37,009,441,142)***
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase of fixed assets and other long-term assets	21		(36,692,280,803)	(27,346,364,604)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	664,545,455
3. Loans to other entities and payments for purchase of debt instruments of other entities	23		-	(111,500,000,000)
4. Repayments from borrowers and proceeds from sales of debt instruments of other entities	24		-	160,500,000,000
5. Payments for investments in other entities	25		-	-
6. Proceeds from sales of investments in other entities	26		-	-
7. Interest and dividends received	27		-	3,606,752,055
Net cash inflows(outflows) from investing activities	**30**		***(36,692,280,803)***	***25,924,932,906***
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Proceeds from issue of stocks, capital contribution of the owner	31		-	-
2. Capital redemption of the owners, the acquisition of issued stocks	32		-	-
3. Proceeds from borrowings	33	V.17	86,866,706,751	20,000,000,000
4. Repayments of borrowing principal	34	V.17	(181,005,840)	-
5. Repayments of finance lease principal	35		-	-
6. Dividends, gains paid to the owner	36	V.19	(14,675,182,220)	(64,015,875,300)
Net cash inflows/(outflows) from financing activities	**40**		***72,010,518,691***	***(44,015,875,300)***
Net cash inflows/(outflows) in year (20+30+40)	**50**		**#REF!**	**(55,100,383,536)**
Cash and cash equivalents at the beginning of the year	**60**		**40,564,104,864**	**60,084,311,574**
Impact of exchange rate fluctuation	61		-	-
Cash and cash equivalents at the end of the year	70	V.1	**#REF!**	**4,983,928,038**

Ho Chi Minh city, 12th August 2026.

Prepared by	Chief Accountant	General Director
TRAN MANH HUNG	NGUYEN DIEU LE	LE VIET HUNG

CÔNG TY CỔ PHẦN DƯỢC PHẨM DƯỢC LIỆU PHARMEDIC
M.S.D.N: 0300483037
THÀNH PHỐ HỒ CHÍ MINH

SELECTED NOTES TO THE AGGREGATED FINANCIAL STATEMENTS
For the six-month period ended 30th June 2026

These notes form an integral part of and should be read in conjunction with the interim aggregated Financial Statements for the six-month period ended 30th June 2026 of Pharmedic Pharmaceutical Medicinal Joint Stock Company (hereafter referred as to "the Company").

I. OPERATION FEATURES

1. Forms of ownership

Pharmedic Pharmaceutical Medicinal Joint Stock Company (the abbreviated name is PHARMEDIC JSC) is joint stock company .

2. Lines of business

Production, trade.

3. Business activities

- Production and trading of pharmaceuticals, medicinal materials, cosmetics, medical supplies and other products in the medical industry;
- Joint ventures and associations with domestic and foreign organizations and individuals to process a number of raw materials (mainly from medicinal herbs to produce some traditional products);
- Printing and pressing plastic, aluminum and paper packaging;
- Production and trading of chemicals (except highly toxic chemicals), insecticidal and antibacterial products used in the household and medical fields (not produced at the head office).

4. Normal business and production cycle

The Company's normal business and production cycle is within 12 months.

5. The Company's operations in year affect the interim aggregated financial statements

Revenue and cost of goods sold in current period remained stable compared to previous period. However, income from financial activities decreased by 93%, while interest expenses rose significantly due to the Company's reliance on bank loans, resulting in accounting profit before tax in current period decreased by 19% compared to the same period last year.

6. Employees

As at 30th June 2026, the Company had 494 employees (516 employees at the beginning of the year).

7. Statement on the information comparability in the interim aggregated financial statements

From 01st January 2026, the Company has adopted the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System. This Circular replaces the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance on guiding the enterprise accounting system and related circulars. The Company has restated the comparative figures (Notes No. IV.21); therefore, the figures presented in the interim (separate) financial statements for the six-month period ended 30th June 2026 are comparable with the corresponding figures of the previous period.

II. ACCOUNTING PERIOD, AND REPORTING CURRENCY

1. The Company's fiscal year

The fiscal year starts on 01st January and ends on 31st December of each calendar year.

These financial statements are prepared for the six-month period from 01st January to 30th June 2026.

2. Reporting currency and methods of foreign currency translation

The standard currency unit used is Vietnam Dong (VND) because the Company uses the main accounting currency unit which is Vietnam Dong (VND) for receipts and payments.

III. ADOPTED ACCOUNTING REGIME AND STANDARDS

1. Applicable accounting regime

The Company's the interim aggregated Financial statements are prepared and presented in accordance with the Accounting Standards, the Vietnamese Corporate Accounting System promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations.

2. Statement on the compliance with the Vietnamese accounting regime and standards

The Board of Directors ensures to follow all the requirements of the accounting standards and the Vietnamese Corporate accounting system promulgating together with the Circular No. 99/2025/TT-BTC dated 27th October 2025 of the Ministry of Finance and other relevant prevailing legal regulations in the preparation and presentation of the interim aggregated Financial statements.

IV. ADOPTED ACCOUNTING POLICIES

1. Basic for preparing the interim aggregated Financial statements

The interim aggregated Financial statements are prepared based on accrual accounting (excluding information related to the cash flows).

Subordinate entities have separate accounting work, dependent accounting. The Company's aggregated financial statements are prepared on the basis of combination of subordinate entities' financial statements. Revenues and balances among subordinate entities are eliminated in preparing the aggregated financial statements.

2. Cash and cash equivalents

Cash includes cash on hand, demand deposits and cash in transit, monetary gold.

Cash equivalents is the short-term securities of which the due dates can not exceed 3 (three) months from the dates of the investments and the convertibility into cash is easy, and which do not have a lot of risks in the conversion into cash.

3. Accounting principles for financial investments

Held-to-maturity investments

The investments are classified as held-to-maturity if the Company has both the ability and the intention to hold to maturity. Held-to-maturity investments include: term deposits (including treasury bills, promissory note) bonds, preferred stocks which the issuance party is obligated to repurchase at a specific time in the future and held-to-maturity loans for the purpose of collecting interest periodically and other held-to-maturity investments.

Principles for determining held-to-maturity investments are initially recognized at the historical costs include purchase price and expenses related to investments transactions. After initial recognition, these investments are recognized at recoverable amount.

Interest income on held-to-maturity investments after the date of acquisition are recognized in Income Statement on the basis of accrual. Interest enjoyed before the Company held is deducted against the historical cost as at the date of acquisition.

When there is certainly evidence shows part of or the entire investment may not be recoverable and the loss can be determined reliably, the loss is recognized in Expenses from financial activities in year and direct reduction of investment value.

At the end of the accounting period, when there is objective evidence that part or all of an investment may be impaired, the Company recognizes a provision for investment losses corresponding to the potential loss amount. The provision expense or reversal is recognized in financial expenses/financial income during the period.

Held-to-maturity investments denominated in foreign currencies are recognized and revaluated in accordance with the regulations applicable to monetary items denominated in foreign currencies.

4. Receivables

Doubtful receivables are presented by book value subtracting the provisions for doubtful receivables. The Company maintains detailed accounting records for receivables by counterparty, maturity, and original currency to meet management requirement.

Receivables are classified as trade receivables, inter-company receivables and other receivables comply with the following principles:

- Trade receivables reflect the commercial elements arising from selling - purchasing transactions between the Company and the buyer is an independent entity, include receivables from export sales under entrusted others;
- Inter-company receivables reflect receivables of subordinate entities without legal status and dependent accounting;
- Other receivables reflect the non-commercial elements, unrelated to selling - purchasing transactions.

Receivables denominated in foreign currencies are recognized and revaluated in accordance with regulations applicable to foreign currency monetary items.

At the financial statement preparation date, based on the remaining maturity of the receivables, the Company classifies and presents them as current or non-current assets pursuant to current regulations.

Provision for doubtful debts is made for receivables that are overdue, or not yet due but with objective evidence indicating that partial or full recovery is unlikely.

For receivables that are not yet due but where the debtor has fallen into bankruptcy, dissolution, disappearance, absconding, or where there is evidence indicating that payment is unlikely or impossible, the Company determines the provision level based on the expected loss that may incur.

In cases where the Company has more reliable evidence or a more appropriate basis to determine the recoverable amount, it may apply alternative methods to determine the provision for doubtful debts in accordance with applicable regulations.

The creation or reversal of the provision for doubtful debts is executed at the financial statement preparation date. The provision expense or reversal is recognized in general and administrative expenses during the period.

For doubtful debts that have been written off but are subsequently recovered, the recovered amounts are recognized as other income.

5. Inventories

- **Recognition principles of inventories**

Inventories are recognized at the lower of their historical costs or their net realizable values.

Historical costs of inventories are determined as follows:

- Raw materials, goods: including the purchase price, non-refundable taxes, transportation, handling, storage costs incurred during the acquisition process, and other directly attributable costs to bring inventories to their present location and condition.
- Finished goods: including direct material costs, direct labor costs, and general manufacturing overheads allocated based on normal operating capacity. For completed real estate properties, historical cost includes land use right costs, construction costs, direct costs, and other attributable costs incurred during the development and completion of the products.
- Work-in-progress: including direct material costs, direct labor costs, and manufacturing overheads incurred in connection with the production or provision of services as of the financial statement date. Where appropriate for the nature of the Company's operations, work in progress may comprise only direct material costs or other direct costs that align with the specific characteristics of the Company's operating activities.

Net realizable value is the estimated selling price of inventories in the normal operating cycle except for the estimated costs of completion and the estimated costs necessary to consume them.

- **Methods of inventory valuation and accounting treatment**

The cost of inventories issued is determined using the weighted average method and recorded at the perpetual method.

- **Method of making provision for obsolete inventory**

At the financial statement preparation date, when there is evidence indicating that the net realizable value of inventories is lower than their historical cost, the Company recognizes a provision for obsolete inventory in accordance with applicable regulations.

The provision for obsolete inventory is made on an item-by-item basis for inventories whose historical cost exceeds their net realizable value. For work-in-process services, the provision is determined for each service type with separate pricing.

The provision for obsolete inventory is determined as the difference between the historical cost of inventories and their net realizable value.

Increase/Decrease in the balance of provision for devaluation of inventory must be made as at the end of the accounting period and are recognized in the cost of goods sold.

- **Criteria for allocating raw materials and supplies**

Raw material, tool and supply, and manufacturing overhead costs are allocated based on criteria appropriate to the nature of the Company's business operations and consistently applied across accounting periods. Manufacturing overheads are allocated based on normal operating capacity.

6. Prepaid expenses

Prepaid expenses reflect actual costs incurred that relate to the operational and business results of multiple accounting periods and are allocated to operating expenses in the corresponding periods in accordance with the matching principle between revenues and expenses.

The Company's prepaid expenses include:

- Insurance expenses and other prepaid expenses related to multiple accounting periods;
- Cost of tools, supplies, and equipment leased out serving business operations across multiple accounting periods;
- Maintenance and repair expenses of fixed assets incurred in relation to multiple accounting periods;
- Other deferred expenses that do not qualify for recognition as fixed assets but are related to multiple accounting periods.

The calculation and allocation of deferred expenses into operating expenses for each period are based on the nature and level of economic benefit derived from each expense item, using the straight-line method or another appropriate method, and are applied consistently across accounting periods.

The Company maintains detailed records of each deferred expense item by expense type, allocation period, allocated amount, and the remaining unallocated balance as of the Financial Statement date.

Tools

The cost of tools and supplies issued for production and business operations is recognized as deferred expenses and gradually allocated to operating expenses using the straight-line method over their expected useful economic lives.

Prepaid land rental

Prepaid land rental represents land rent paid in advance for the Company's production and business operations. This expense is allocated in line with straight-line method over the remaining lease term.

Repair costs of fixed assets

Repair costs of assets arising once have great value are allocated into expenses in accordance with the straight line method within 3 years.

7. Tangible fixed assets

Tangible fixed assets are determined by the historical costs less (-) accumulated depreciation.

The historical cost of a tangible fixed asset comprises its purchase price and any directly attributable costs incurred to bring the asset to its intended working condition and location for use, such as transportation, handling, installation, testing, registration fees, and other directly attributable expenses. Trade discounts, rebates, and refundable taxes are deducted from the historical cost of the asset.

For tangible fixed assets constructed or acquired through capital construction projects, the historical cost includes the finalized construction costs and other directly attributable costs incurred up to the time the asset is put into use. Directly attributable borrowing costs relating to the construction or production of qualifying assets are capitalized in accordance with applicable regulations.

For tangible fixed assets acquired on deferred payment or installment terms, the historical cost is recognized at the cash price equivalent at the acquisition date. The difference between the total payments and the cash price equivalent is recognized as finance costs over the payment period, unless capitalized in accordance with applicable regulations.

Subsequent expenditures are capitalized to the carrying amount of tangible fixed assets when they are expected to generate future economic benefits exceeding the originally assessed standard of performance, such as upgrades or renovations that increase capacity, extend useful life, or improve product quality. Routine repair and maintenance costs incurred to maintain the asset's normal operations are recognized in production and operating expenses during the period.

When tangible fixed assets are retired, sold, or disposed of, their historical cost and accumulated depreciation are written off. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount) is recognized in other income or other expenses in the period.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives (or units-of-production / accelerated depreciation method, as appropriate). Useful lives are reviewed periodically by the Company and adjusted when there are significant changes in the expected pattern of consumption of future economic benefits from the asset.

The estimated useful lives of tangible fixed assets applied is as follows:

Kinds of fixed assets	**Years**
+ Buildings and structures	05 – 30
+ Machineries and equipments	06 – 10
+ Vehicles, transmissions	06 – 10
+ Management equipments, tools	03 – 08

8. Intangible fixed assets

Intangible fixed assets are determined by the historical costs less (-) accumulated amortization.

The cost of an intangible asset comprises all expenditures incurred by the Company to acquire the intangible asset up to the time it is in the condition necessary for its intended use, including its purchase price, non-refundable taxes, and any directly attributable costs.

Expenditures related to intangible assets incurred subsequent to initial recognition are recognized as operating expenses in the period in which they are incurred, unless these expenditures meet both conditions of enhancing the future economic benefits expected to be derived from the asset and being reliably measurable, in which case they are capitalized as an increase in the cost of the intangible asset,

When intangible assets are disposed of or sold, their cost and accumulated amortization are derecognized, Any difference between the net carrying amount of the asset and the proceeds from disposal or sale (if any) is recognized as other income or other expenses in the period.

The Company's intangible fixed assets include:

Land-use right

Land-use rights are recognized as intangible fixed assets when the Company holds the legal rights to use the land and its historical cost can be reliably measured. The historical cost of land-use rights includes actual directly attributable expenditures, such as payments made to obtain land use rights, compensation for land clearance, site levelling, and registration fees (if any).

Amortization of land-use rights is accounted for as follows:

- Definite land-use rights: Amortized in line with straight-line method over the remaining land use term specified in the land use right certificate. Land-use rights are amortized in line with straight-line method over a period of 50 years.
- Indefinite land-use rights: Not amortized.

Software program

Costs related to computer software programs is not an integral part of the related hardware is capitalized. Historical costs of computer software include all the expenses of the Company to pay until the date the software is put into use. Computer software is amortized in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives. The amortization period from 03 to 05 years.

Other intangible fixed assets

Other intangible fixed assets is amortized in line with straight-line method to gradually write off the historical costs of fixed assets over their estimated useful lives.

9. Liabilities and accruals

Liabilities and accruals are recognized for payable amounts in the future related to the received goods and services. Accruals are recognized based on the reasonable estimates of the payable amounts.

Payables are classified as trade payables, accruals, payables to employees and other payables comply with the following principles:

- Trade payables reflect the commercial elements arising from purchasing transactions of goods, services, assets and the seller is an independent entity.
- Accruals reflect the payables to the received goods and services from seller or provided to buyer but not yet paid due to do not have invoice or insufficient accounting records and vouchers and payable to employees on sabbatical salary, operating costs must be accrued.
- Payables to employees reflect payables and the payment status to employees for wages, bonus and others belonging to employees' income. The Company makes appropriation of the salary fund according to the Resolution of the Board of Management No. 38/PMC-HĐQT dated 01st August 2014 on salary coefficient rate of 56% on Total revenue minus (-) total expenses without salary.

- Other payables reflect the non-commercial elements, unrelated to selling - purchasing transactions, rendering of services.

10. Owners' equity

Owner's invested equity

Owner's invested equity is recognized according to the shareholders' actual capital.

Surplus of share capital

Surplus of share capital is recognized at differences between issued actual value and the nominal value of stocks when they first issued, supplement issue, differences between re-issued value and the book value of treasury stocks and capital structure of the convertible bonds at maturity. Direct costs related to the issuance of additional stocks and the re-issuance of treasury stocks is reversed on Surplus of share capital.

Other capital of the owner

Other capital is formed by supplementing from business results, revaluation of assets and the remaining value between the fair value of donated, presented, and sponsored assets after deducting taxes payable (if any) related to these assets.

Treasury stocks

When repurchasing of stocks by the Company that issued them, the payments including transaction costs are recorded as treasury stocks and reflected as a deduction from owners' equity. When reissuing, differences between the reissue price and the book value of treasury stocks will be recorded into "Surplus of share capital".

11. Profit distribution

Profit after corporate income tax is distributed to shareholders after appropriating for funds in accordance with the Charter of Parent company and subsidiaries as well as regulations and being approved by General Meeting of Shareholders.

Distribution of profits to shareholders is considered non-monetary items in undistributed earnings after tax which can affect the cash flows and ability to pay dividends such as profit from revaluation of the contributed assets, revaluation of monetary items, financial instruments and other non-monetary items.

Dividends are recorded as liabilities when being approved by General Meeting of Shareholders.

12. Recognition of revenues and income

Revenues are recognized when the Company may get economic benefits that can be determined reliably. Revenues are measured at the fair value of received or receivable accounts after deducting trade discounts, sales discounts and sales returns.

Revenues from sale of merchandises (functional foods, cosmetics, ...) and sales of finished pharmaceutical products of all kinds

- Revenues from sale of merchandise, finished goods are recognized when satisfying the following conditions at the same time:
  - Most of risk and benefits associated with the goods ownership are transferred to customers;
  - There are no rights to manage or to control the goods;
  - Revenues can be determined reliably;
  - Getting or will get reliable economic benefits from providing service;
  - Expenses related to providing and completing service can be determined.

Interest

Interest is recognized on an accrual basis, and determined on balance of savings accounts and the actual interest rates for each period.

13. Revenue deductions

Revenue deductions are adjusted reductions of total revenue in period which include sales discounts and sales returns.

14. Cost of goods sold

Cost of goods sold is total cost of goods, production costs of finished goods sold, other expenses are included or recorded reducing in the cost of goods.

15. Expenses from financial activities

Borrowing costs

Borrowing costs include interest and other costs incurred directly related to loans.

Borrowing costs will be capitalized when they are directly related to the construction or the production of an asset in progress, which has taken a substantial period of time (over 12 months) to get ready for intended use or sales of the asset. Otherwise, the borrowing costs will be recognized into expenses during the period. For private loans serve the construction of fixed assets, investment properties, interest is capitalized even if the construction period of less than 12 months. The income arising from the temporary investment of loans is recorded reducing the historical cost of the relevant assets.

In the event of general borrowings which are partly used for acquiring, constructing or producing an asset in progress, the costs eligible for capitalization will be determined according to the capitalization rates applied to average accumulated expenditure on that asset. The capitalization rates are computed at the average interest rates on the borrowings not yet paid during the period, except for particular borrowings serving the purpose of obtaining a specific asset.

16. Selling expenses and General & administration expenses

Selling expenses and General & administration expenses are all costs related to the process of selling products, goods, rendering of services and general administration expenses of the Company.

17. Exchange rates applied in accounting

Actual transaction exchange rate

The transactions in foreign currencies are converted at the actual exchange rates ruling as of the transaction dates.

The actual exchange rate of the foreign currency transactions is determined as follows:

- For receivables: the telegraphic transfer (T/T) buying rate of Vietnam Joint Stock Commercial Bank for Foreign Trade (Vietcombank).
- For liabilities: the telegraphic transfer (T/T) selling rate of Vietnam Joint Stock Commercial Bank for Foreign Trade (Vietcombank).
- For the purchase transactions of assets or expenses are paid immediately in foreign currencies: the telegraphic transfer (T/T) buying rate of Vietnam Joint Stock Commercial Bank for Foreign Trade (Vietcombank).
- For foreign currency trading transactions: the exchange rate specified in the foreign currency purchase/sale contract signed with the bank.

Revaluation of foreign currency monetary items

At the end of the accounting period, monetary items denominated in foreign currencies are revalued using the telegraphic transfer (T/T) buying/selling rate of Vietnam Joint Stock Commercial Bank for Foreign Trade (Vietcombank), which is the commercial bank where the Company regularly conducts transactions.

In which:

- Assets are revalued using the telegraphic transfer (T/T) buying rate of Vietnam Joint Stock Commercial Bank for Foreign Trade (Vietcombank);
- Liabilities are revalued using the telegraphic transfer (T/T) selling rate of Vietnam Joint Stock Commercial Bank for Foreign Trade (Vietcombank).

Any resulting foreign exchange differences are recognized in financial income or financial expenses in accordance with applicable regulations.

18. Corporate income tax

Corporate income tax expenses include current corporate income tax and deferred corporate income tax.

- **Current Corporate income tax**

Current corporate income tax expense is recognized based on taxable income. Taxable income is different from accounting profit due to the adjustments of temporary differences between tax and accounting figures as well as those of non-taxable or non-deductible income and expenses.

- **Deferred Corporate income tax**

Deferred income tax is the amount of corporate income tax payable or refundable due to temporary differences between book values of assets and liabilities serving the preparation of the financial statements and the values for tax purposes. Deferred income tax liabilities are recognized for all the temporary taxable differences. Deferred income tax assets are recorded only when there is an assurance on the availability of taxable income in the future against which the temporarily deductible differences can be used.

Book values of deferred corporate income tax assets are considered at the balance sheet dates and will be reduced to the rates that ensure enough taxable income against which the benefits from a part of or all of the deferred income tax can be used. Deferred corporate income tax assets are not yet recorded in before that will be reconsidered as at the accounting period ended and recorded when being reliably taxable profit to be able to use deferred income tax assets.

Deferred income tax assets and deferred income tax liabilities are determined at the estimated rates to be applied in the year when the assets are recovered or the liabilities are settled based on the effective tax rates as of the balance sheet date. Deferred income tax is recognized in the income statement. In the case that deferred income tax is related to the items of the owner's equity, corporate income tax will be included in the owner's equity of the company.

Deferred income tax assets and deferred income tax liabilities should be offset when:

- The Company has a legal right to implement the offset of current income tax assets and current income tax payable; and
- Those deferred income tax assets and deferred income tax payable related to corporate income tax is administered by the same tax authority:
  - For the same taxable entity; or
  - The Company intends to pay current income tax payable and current income tax assets on the basis of net or recover assets at the same time with the payment of liabilities in each future period when the significant deferred income tax payable or deferred income tax assets to be paid or recovered.

19. Related parties

A party is considered as a related party of the company in case that party is able to control the company or to cause material effects on the financial decisions as well as the operations of the company. A party is also considered a related party of the company in case that party is under common control or significant influence.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

20. Segment Reporting

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

21. Comparative figures

Certain balances on the interim aggregated Statement of Financial Position have been restated to conform to current regulations (the Circular No. 99/2025/TT-BTC dated 27th October 2025 issued by the Ministry of Finance on guiding the Enterprise Accounting System; the previous year was in accordance with the Circular No. 200/2014/TT-BTC dated 22nd December 2014 issued by the Ministry of Finance). Details are as follows:

Code	Items	Ending balance of previous year under Circular 200/2014/TT-BTC / Before adjustments	Beginning balance of current year has been restated under Circular 99/2025/TT-BTC) / After adjustments	Differences
1	2	3	4	5=4-3
	STATEMENT OF FINANCIAL POSITION			
	Resources			
313	Dividends and profits payable	-	15,240,981,474	15,240,981,474
320	Other short-term payables	15,802,422,919	561,441,445	(15,240,981,474)
	Total resources	**15,802,422,919**	**15,802,422,919**	**-**

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM AGGREGATED STATEMENT OF FINANCIAL POSITION (Currency: VND)

1. Cash and cash equivalents

Code	Items	Ending balance of period	Beginning balance
1.1	Cash on hand	601,703,815	562,362,624
1.2	Cash in banks (1)	11,962,024,730	40,001,742,240
1.3	Cash and cash equivalents (2)	20,000,000,000	-
Total		**32,563,728,545**	**40,564,104,864**

(1) Details are as follows:	Ending balance of period	Beginning balance
- Term deposits at Vietnam Joint Stock Commercial Bank For Industry And Trade (VietinBank)	6,768,595,383	28,763,266,559
- Term deposits at Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank)	5,187,382,323	11,232,372,658
- Vietnam Maritime Commercial JS Bank (MSB).	6,047,024	6,103,023
Total	**11,962,024,730**	**40,001,742,240**

(2) These are term deposits with original maturities of not more than 3 months at Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) at an interest rate of 4.75%/year.

2. Held-to-maturity investments

These are term deposits with original maturities of more than 3 months at Term deposits at Joint Stock Commercial Bank for Foreign Trade of Viet Nam (Vietcombank) at an interest rate of 4.1%/year.

3. Short-term trade receivables

These are mainly short-term receivables for the consumption of finished pharmaceutical products.

Details are as follows:	Ending balance of period	Beginning balance
Short-term receivables from related parties	***19,604,943,496***	***12,022,301,178***
- Saigon Pharmaceutical Co., Ltd. and branches	15,235,610,564	12,022,301,178
- Tasco Pharmaceutical and Biological Co., Ltd.	4,369,332,932	-
Short-term receivables from other customers	***32,218,908,097***	***22,687,154,998***
- Thuan Hoa Pharmaceutical Trading Co., Ltd.	4,420,435,320	11,415,396
- Others	27,798,472,777	22,675,739,602
Total	**51,823,851,593**	**34,720,871,572**

4. Short-term advance payments to suppliers

These are mainly short-term advance payments to suppliers for purchase of raw materials and equipment for production.

Details are as follows:	Ending balance of period	Beginning balance
Short-term advance payments to related parties	-	-
Short-term advance payments to other suppliers	***29,585,979,397***	***31,775,158,531***
- Mika Technology Co., Ltd.	8,394,506,064	4,305,230,784
- Hoa Phat Technical - Service - Trading Co., Ltd.	7,604,293,484	7,202,744,607
- Gold Seal Service Trading Co., Ltd.	5,573,851,488	2,310,843,600
- Others	8,013,328,361	17,956,339,540
Total	**29,585,979,397**	**31,775,158,531**

5. Other short-term receivables

Details are as follows:	Ending balance of period Amount	Ending balance of period Provision	Beginning balance Amount	Beginning balance Provision
Receivables from related parties	-	-	-	-
Receivables from other organizations and individuals	***2,195,566,536***	-	***781,298,114***	-
- Advances	865,318,892	-	328,399,862	-
- Mortgages and deposits	900,340,277	-	397,714,843	
- Others	429,907,367	-	55,183,409	-
Total	**2,195,566,536**	-	**781,298,114**	-

6. Bad debts

	Ending balance of period Historical cost	Ending balance of period Recoverable value	Beginning balance Historical cost	Beginning balance Recoverable value
Other organizations and individuals	***1,317,651,249***	***211,994,195***	***1,069,479,294***	***14,884,993***
- DOQ Pharma Company	673,833,638	-	673,833,638	-
- Kien Giang Pharmaceutical and Medical Supplies JSC	234,872,958	-	234,872,958	-
- Others	408,944,653	211,994,195	160,772,698	14,884,993
Total	**1,317,651,249**	**211,994,195**	**1,069,479,294**	**14,884,993**

The movement in provision for doubtful debts is as follows:

	Current period	Previous period
Beginning balance	(1,054,594,301)	(1,044,787,925)
Make provision	(91,306,834)	(39,280,106)
Reversal of provision	40,244,081	-
Ending balance of period	**(1,105,657,054)**	**(1,084,068,031)**

7. Inventories

		Ending balance of period Historical cost	Ending balance of period Provision	Beginning balance Historical cost	Beginning balance Provision
7.1	Raw materials	75,232,539,450	-	44,716,722,244	-
7.2	Tools	687,319,418	-	687,319,418	-
7.3	Work-in-process	4,966,279,392	-	26,835,397,670	-
7.4	Finished goods	66,081,057,582	-	30,627,748,911	-
7.5	Merchandises	589,994	-	1,062,920,469	-
	Total	**146,967,785,836**	-	**103,930,108,712**	-

Raw materials

These are mainly raw materials used for pharmaceutical production.

Work-in-process

These are raw materials for the production of unfinished products and packaging processing.

Finished goods

These are mainly finished pharmaceutical products.

Merchandises

These are mainly functional foods, medicines of all kinds.

8. Prepaid expenses

8.1 Short-term prepaid expenses

Details are as follows:	**Ending balance of period**	**Beginning balance**
- Software	2,250,000,000	1,274,990,000
- Land rental	3,114,566,442	-
- Others	1,784,037,217	2,288,550,430
Total	**7,148,603,659**	**3,563,540,430**

The movement in short-term prepaid expenses:

	Curent period	**Previous period**
Beginning balance	3,563,540,430	435,058,327
Increase during period	8,380,970,622	7,864,605,256
Allocation during period	(4,795,907,393)	(1,798,032,628)
Ending balance of period	**7,148,603,659**	**6,501,630,955**

8.2 Long-term prepaid expenses

Details are as follows:	**Ending balance of period**	**Beginning balance**
- Repair costs	20,182,902,541	25,000,533,077
- Others	4,459,306,762	5,214,980,134
Total	**24,642,209,303**	**30,215,513,211**

The movement in long-term prepaid expenses:

	Curent period	**Previous period**
Beginning balance	30,215,513,211	**6,061,857,726**
Increase during period	1,455,392,925	5,816,167,108
Allocation during period	(7,028,696,833)	(2,377,384,569)
Ending balance of period	**24,642,209,303**	**9,500,640,265**

9. Tangible fixed assets

Details of the movement in tangible fixed assets are as follows:

Items	Buildings, structures	Machineries & equipments	Vehicles	Management equipments & other fixed assets	Total
I. Historical cost					
1. Beginning balance	**33,321,724,375**	**221,326,508,533**	**21,312,809,053**	**13,219,657,137**	**289,180,699,098**
2. Increase during period	-	18,755,016,966	-	45,000,000	18,800,016,966
- Increase due to new procurement	-	*18,755,016,966*	-	*45,000,000*	*18,800,016,966*
3. Decrease during period	-	-	-	-	-
- Liquidation, disposals	-	-	-	-	-
4. Ending balance of period	**33,321,724,375**	**240,081,525,499**	**21,312,809,053**	**13,264,657,137**	**307,980,716,064**
In which: fully-depreciated but still be used	*21,834,353,146*	*110,700,772,637*	*14,536,289,150*	*2,827,014,271*	*149,898,429,204*
II. Depreciation					
1. Beginning balance	**29,962,748,343**	**144,964,471,352**	**18,222,972,704**	**4,813,396,392**	**197,963,588,791**
2. Increase during period	315,973,697	7,769,794,815	522,114,988	755,351,671	9,363,235,171
- Depreciation during period	315,973,697	7,769,794,815	522,114,988	755,351,671	9,363,235,171
3. Decrease during period	-	-	-	-	-
- Liquidation, disposals	-	-	-	-	-
4. Ending balance of period	**30,278,722,040**	**152,734,266,167**	**18,745,087,692**	**5,568,748,063**	**207,326,823,962**
III. Net book value					
1. Beginning balance	***3,358,976,032***	***76,362,037,181***	***3,089,836,349***	***8,406,260,745***	***91,217,110,307***
2. Ending balance of period	***3,043,002,335***	***87,347,259,332***	***2,567,721,361***	***7,695,909,074***	***100,653,892,102***

As at 30th June 2026, the Company did not mortgage fixed assets for short-term loans.

10. Intangible fixed assets

Details of the movement in intangible fixed assets are as follows:

Items	Land-use right (*)	Accounting software	Other intangible fixed assets	Total
I. Historical cost				
1. Beginning balance	**2,916,105,767**	**3,849,899,609**	**1,291,759,533**	**8,057,764,909**
2. Increase during period	-	13,530,000,000	-	13,530,000,000
- Procurement during period	-	*13,530,000,000*	-	*13,530,000,000*
3. Decrease during period	-	-	-	-
4. Ending balance of period	**2,916,105,767**	**17,379,899,609**	**1,291,759,533**	**21,587,764,909**
In which: fully-amortized assets but still be used		*3,849,899,609*	*1,291,759,533*	*5,141,659,142*
II. Amortization				
1. Beginning balance	**933,153,840**	**3,837,899,609**	**1,288,981,756**	**6,060,035,205**
2. Increase during period	29,161,058	376,270,833	2,777,777	408,209,668
- Amortization during period	*29,161,058*	*376,270,833*	*2,777,777*	408,209,668
3. Decrease during period	-	-	-	-
4. Ending balance of period	**962,314,898**	**4,214,170,442**	**1,291,759,533**	**6,468,244,873**
III. Net book value				
1. Beginning balance	***1,982,951,927***	***12,000,000***	***2,777,777***	***1,997,729,704***
2. Ending balance of period	***1,953,790,869***	***13,165,729,167***	-	***15,119,520,036***

(*) This is the value of land-use rights of a land plot with an area of 591.5 m^2, 50-year use term, located in Dong Hung Thuan ward, Ho Chi Minh city, according to the Certificate of land-use right No. A0 830648 dated 07th December 2009 issued by the Ho Chi Minh city Department of Natural Resources and Environment.

11. Short-term trade payables

Details are as follows:	Ending balance of period	Beginning balance
Short-term trade payables to related parties	-	-
Short-term trade payables to others	***27,574,862,540***	***28,534,924,569***
- Tan Phu Sai Gon JSC	5,793,847,920	3,968,523,007
- ATP Packaging JSC	1,721,059,920	3,425,621,760
- Toan Thinh Plastic Production Trading Service JSC	1,583,980,272	2,058,589,620
- Others	18,475,974,428	19,082,190,182
Total	**27,574,862,540**	**28,534,924,569**

The Company has no unpaid overdue debts during period.

12. Short-term advance payments from customers

This is the advance payment from customers to purchase finished pharmaceutical products.

13. Dividends and profits payable

Details	Ending balance of period	Beginning balance
Dividends payable	13,642,951,454	15,240,981,474
Total	**13,642,951,454**	**15,240,981,474**

14. Tax and statutory obligations

	Beginning balance		Arising during period		Ending balance of period	
	Payable	Receivable	Payable	Already paid	Payable	Receivable
- Value added tax (VAT) on local sales	-	-	-	-	-	-
- Value added tax (VAT) on imports	-	-	2,265,464,789	(2,265,464,789)	-	-
- Import duty	-	-	39,128	(39,128)	-	-
- Corporate income tax (CIT)	7,559,671,718	-	9,151,029,503	(12,559,671,718)	4,151,029,503	-
- Personal income tax (PIT)	505,670,070	-	2,229,966,692	(2,267,061,241)	468,575,521	-
- Resource tax	322,560	-	1,612,080	(1,664,640)	270,000	-
- Housing land tax, land rent		-	4,173,312,803	(2,096,935,175)	2,076,377,628	-
- Others	-	-	70,000,000	(70,000,000)	-	-
Total	**8,065,664,348**	**-**	**17,891,424,995**	**(19,260,836,691)**	**6,696,252,652**	**-**

Value added tax (VAT)

The Company pay value added tax in accordance with deduction method. Value added tax rates are as follows:

- Value added tax rate on consumption of finished products, goods, and raw materials that are pharmaceuticals — 5%, 8%
- Value added tax rate on consumption of scrap, liquidation of fixed assets and other products that are not pharmaceuticals — 10%

Import - Export duties

The Company has declared and paid under the Notification of Customs.

Corporate income tax ("CIT")

The Company must pay corporate income tax on taxed income at the rate of 20%.

Estimated corporate income tax (CIT) payable during the year is as follows:

	Current period	Previous period
Total pre-tax accounting profit	45,499,847,518	56,384,257,510
Increase/ Decrease adjustments of accounting profit to determine profit subject to corporate income tax:		
- Increase adjustments	255,300,000	225,900,000
- Decrease adjustments	-	-
Taxable income	45,755,147,518	56,610,157,510
Corporate income tax (CIT) rate	20%	20%
Corporate income tax payable	***9,151,029,504***	***11,322,031,502***
Adjusted CIT payable of previous years	-	-
Total corporate income tax (CIT) payable	**9,151,029,503**	**11,322,031,502**

Housing land tax

Land rent is paid under the notice of the Tax department.

Other taxes

The Company has declared and paid under regulations.

15. Payables to employees

	Ending balance of period	Beginning balance
Wages payable	15,355,990,775	35,720,697,971
Mid-shift meal allowance	508,725,000	2,224,997,252
Other payments to employees	1,493,525,000	397,674,500
Total	**17,358,240,775**	**38,343,369,723**

The Company makes appropriation of the salary fund according to the Resolution of the Board of Management No. 38/PMC-HĐQT dated 01st August 2014 on salary coefficient rate of 56% on Total revenue minus (-) total expenses without salary.

16. Other short-term payables

Details are as follows:	Ending balance of period	Beginning balance
Payables to related parties	-	-
Payables to other organizations and individuals	***1,453,611,372***	***561,441,445***
- Social insurance, health insurance, unemployment insurance, trade union's expenditures	380,893,805	-
- Deposits, mortgages	881,000,000	351,000,000
- Others	191,717,567	210,441,445
Total	**1,453,611,372**	**561,441,445**

17. Short-term loans and finance lease liabilities

	Ending balance of period		Beginning balance	
	Amount	Ability to repay	Amount	Ability to repay
Short-term loans and finance lease liabilities payable to related parties	-	-	-	-
Short-term loans and finance lease liabilities payable to other organizations and individuals	***86,866,706,751***	***86,866,706,751***	***181,005,840***	***181,005,840***
- Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) (*)	86,866,706,751	86,866,706,751	-	-
- Vietnam Joint Stock Commercial Bank For Industry And Trade (VietinBank) - Branch in Ho Chi Minh city	-	-	181,005,840	181,005,840
Total	**86,866,706,751**	**86,866,706,751**	**181,005,840**	**181,005,840**

(*) This is a loan from Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) according to the Credit Limit Contract No. số 0243/SGN.KHDN/LD25 dated 30th October 2025. Loan purpose: supplementing working capital for production and business activities. Loan term is 12 months, but not exceeding 25th September 2026, unsecured loan.

The movement in short-term loans and finance lease liabilities during period as follows:

	Beginning balance	Loan amount arising	Loan amount already paid during period	Ending balance of period
Short-term loans from banks	181,005,840	86,866,706,751	(181,005,840)	86,866,706,751
Total	**181,005,840**	**86,866,706,751**	**(181,005,840)**	**86,866,706,751**

18. Bonus and welfare funds

	Beginning balance	Increase due to make appropriate from profit	Spending during period	Ending balance of period
Bonus fund	6,972,362,656	6,137,739,884	(6,252,312,900)	6,857,789,640
Welfare fund	(547,627,486)	2,863,345,279	(4,555,587,000)	(2,239,869,207)
Bonus fund for the Executive Management Board	957,693,611	2,647,195,267	(3,212,403,639)	392,485,239
Total	**7,382,428,781**	**11,648,280,430**	**(14,020,303,539)**	**5,010,405,672**

19. Owners' equity

19a. The movement in the owners' equity

Items	Owners' invested equity	Surplus of share capital	Development and investment funds	Undistributed earnings after tax	Total
A	1	2	3	4	5
For the six-month period ended 30th June 2025					
As at 01st January 2025	**93,325,730,000**	**972,972,000**	**93,250,277,906**	**102,062,842,363**	**289,611,822,269**
- Increase during period	-	-	-	45,062,226,008	45,062,226,008
+ *Increase from business results*	-	-	-	*45,062,226,008*	*45,062,226,008*
- Decrease during period	-	-	-	(76,572,461,458)	(76,572,461,458)
+ *Make appropriation of funds*	-	-	-	*(13,110,965,058)*	*(13,110,965,058)*
+ *Dividend distribution*	-	-	-	*(63,461,496,400)*	*(63,461,496,400)*
As at 30th June 2025	**93,325,730,000**	**972,972,000**	**93,250,277,906**	**70,552,606,913**	**258,101,586,819**
For the six-month period ended 30th June 2026					
As at 01st January 2026	**93,325,730,000**	**972,972,000**	**93,250,277,906**	**53,306,348,102**	**240,855,328,008**
- Increase during period	-	-	-	**129,599,095,921**	**129,599,095,921**
+ *Increase from business results*	-	-	-	*36,348,818,015*	*36,348,818,015*
+ *Reversal of Development investment funds (*)*	-	-	-	*93,250,277,906*	*93,250,277,906*
- Decrease during year	-	-	(93,250,277,906)	-	(93,250,277,906)
+ *Reversal of Development investment funds (*)*	-	-	*(93,250,277,906)*	-	*(11,648,280,430)*
+ *Make appropriation of funds*	-	-	-	*(11,648,280,430)*	(11,648,280,430)
+ *Dividend distribution*	-	-	-	*(13,065,602,200)*	(13,065,602,200)
As at 30th June 2026	**93,325,730,000**	**972,972,000**	-	**158,191,561,393**	**252,490,263,393**

(*) *Reversal of the Investment and development funds in accordance with the Resolution No. 22/NQ-ĐHĐCĐ-PMC dated 28th March 2026 issued by the Annual General Meeting of Shareholders.*

19b. *Details of the owners' invested equity*

	Proportion (%)	Ending balance of period	Beginning balance
- State-owned equity *(Saigon Pharmaceutical Co., Ltd.)*	43.44	40,543,090,000	40,543,090,000
- Other shareholders' equity	56.56	52,782,640,000	52,782,640,000
Total	**100.00**	**93,325,730,000**	**93,325,730,000**

19c. *Transactions on capital with owners and distribution of dividends and profit*

	Current period	Previous period
- Owners' invested equity		
+ Beginning balance	93,325,730,000	93,325,730,000
+ Increase in period	-	-
+ Decrease in period	-	-
+ Ending balance of period	93,325,730,000	93,325,730,000
- Dividends and profit already distributed	13,065,602,200	63,461,496,400
- Dividends and profit already paid	(14,679,662,732)	(64,015,875,300)

19d. *Stocks*

	Ending balance of period	Beginning balance
- Number of stocks being registered to issue	9,332,573	9,332,573
- Number of stocks already issued / public offering	9,332,573	9,332,573
+ *Common stocks*	*9,332,573*	*9,332,573*
+ *Preferred stocks*	-	-
- Number of buy-back stocks	-	-
- Number of treasury shares already issued	-	-
- Number of outstanding stocks	9,332,573	9,332,573
+ *Common stocks*	*9,332,573*	*9,332,573*
+ *Preferred stocks*	-	-
- Nominal value of outstanding stocks (VND/stock)	10,000	10,000

19e. *Details of profit distribution*

- During the period, the Company has distributed the remaining profit in 2025 and distributed profit from the reversal of Development investment funds according to the Resolution of the 2026 Annual General Meeting of Shareholders No. 22/NQ-ĐHĐCĐ-PMC dated 28th March 2026 as follows:

- Dividends paid to shareholders	:	(13,065,602,200)
- Make appropriation of Bonus and welfare funds	:	(2,815,280,430)
Total		**(15,880,882,630)**

- The Company temporarily distributes the profit for the first 6 months of 2026: temporary appropriation to the Bonus and welfare fund and the Board of Management's remuneration fund at 90% of the planned rate for 2026 (The planned rate for appropriation to the Bonus and welfare fund and the Board of Management's remuneration fund for 2026 is 27%).

- Make appropriation to the Bonus and welfare funds and the Board of Management's remuneration fund :	(8,833,000,000)
Total	**(8,833,000,000)**

20. Off-balance sheet items in the interim aggregated statement of financial position

20a. Foreign currencies

	Ending balance of period	Beginning balance
United States Dollar (USD)	1,541.98	1,548.58

20b. Bad debts written off

	Ending balance of period	Beginning balance
Khang Nhan Pharmaceutical Co., Ltd.	175,838,789	175,838,789
Bac Lieu Pharmaceutical JSC	173,755,550	173,755,550
ADMK Pharmaceutical JSC	153,157,961	153,157,961
Công ty TNHH MTV Apharco	138,344,268	138,344,268
ADMK Bac Lieu Pharmaceutical JSC - Tay Ninh branch	124,771,171	124,771,171
Anh Minh General Hospital Co., Ltd.	18,777,668	18,777,668
Da Khoa Phuoc Son Co., Ltd.	4,574,010	4,574,010
Quang Ngai Pharmaceutical - Medical Supplies State-owned Co., Ltd.	27,489,442	27,489,442
Quang Trung Pharmaceutical Co., Ltd.	16,869,797	16,869,797
Net Van Phuc Medical Center Corporation	14,274,887	14,274,887
Total	**847,853,543**	**847,853,543**

20c. Assets under lease

Total minimum land rent payable in the future under irrevocable operating lease for each term (*) are as follows:

	Ending balance of period	Beginning balance
From 1 year or less	4,629,778,156	4,629,778,156
Over 1 year to 5 years	23,148,890,778	23,148,890,778
Over 5 years	121,899,701,471	124,195,564,063
Total	**149,678,370,405**	**151,974,232,997**

(*) This is the land rent of the State at No. 367 Nguyen Trai street, Cau Ong Lanh ward, Ho Chi Minh city, the rental period until 26th October 2058 according to the Land Lease Agreement No. 547/HĐ-TNMT-ĐKKTĐ dated 20th January 2009 and at No. 167 Dong Hung Thuan B street, Dong Hung Thuan ward, Ho Chi Minh city, the rental period until 30th September 2058 according to the Contract No. 9837/HĐ-TNMT-ĐKKTĐ dated 01st December 2008.

VI. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE INTERIM AGGREGATED INCOME STATEMENTS (Currency: VND)

1. Revenues from sale of goods and rendering of services

Details are as follows:	Current period	Previous period
- Sale of finished goods	261,248,402,635	253,877,474,060
- Sale of merchansises	681,466,801	4,078,035,157
Total (*)	**261,929,869,436**	**257,955,509,217**

(*) In which, revenues from sale of finished goods to related parties with amount of VND 38,165,980,408 (refer to the Notes No. VII.2b).

2. Revenue deductions

Details are as follows:	Current period	Previous period
- Finished goods returned, trade discounts	4,258,947,953	32,351,722
Total	**4,258,947,953**	**32,351,722**

3. Cost of goods sold

Details are as follows:	Current period	Previous period
- Finished goods	146,229,698,282	143,891,760,557
- Merchansises	464,875,675	2,766,434,896
Total	**146,694,573,957**	**146,658,195,453**

4. Income from financial activities

Details are as follows:	Current period	Previous period
- Interest on term deposits	169,178,083	2,884,064,689
- Interest on demand deposits	23,143,451	18,977,240
- Realized exchange rate differences	3,317	-
Total	**192,324,851**	**2,903,041,929**

5. Expenses from financial activities

This is mainly interest expenses.

6. Selling expenses

Details are as follows:	**Current period**	**Previous period**
- Wage and salary	14,901,123,367	19,056,687,698
- Management materials, tools	1,391,558,603	584,886,071
- Depreciation/Amortization of fixed assets	99,364,101	521,120,818
- Outsourcing expenses	880,194,822	1,140,463,240
- Others	16,569,092,066	8,174,097,365
Total	**33,841,332,959**	**29,477,255,192**

7. General & administration expenses

Details are as follows:	**Current period**	**Previous period**
- Wage and salary	15,151,803,120	19,752,987,297
- Management materials, tools	3,092,484,348	354,820,394
- Depreciation/Amortization of fixed assets	924,965,764	143,703,189
- Taxes and duties	1,058,746,361	1,065,246,361
- Make (+)/Reversal (-) of provision	51,062,753	39,280,106
- Outsourcing expenses	4,164,675,430	2,939,481,650
- Others	5,407,388,215	4,584,959,057
Total	**29,851,125,991**	**28,880,478,054**

8. Other income

Details are as follows:	**Current period**	**Previous period**
- Sale of raw materials	-	23,662,514
- Liquidation of fixed assets	-	664,545,455
+ *Income from liquidation of fixed assets*	-	*664,545,455*
- Others	74,267,107	21,339,344
Total	**74,267,107**	**709,547,313**

9. Other expenses

Details are as follows:	**Current period**	**Previous period**
- Cost of selling raw materials	-	22,820,802
- Others	76,435,556	70,000,000
Total	**76,435,556**	**92,820,802**

10. Gains on stock and Diluted gains on stock

10a. Gains on stock

Gains on stock	Current period	Previous period
- Accounting profit after corporate income tax	36,348,818,015	45,062,226,008
- Increase and decrease adjustments of accounting profit to determine profit or loss is allocated for shareholders holding common stock:	(9,814,180,864)	(12,166,801,022)
+ *Increase adjustments*	-	-
+ *Decrease adjustments* (*)	*(9,814,180,864)*	*(12,166,801,022)*
- Profit or loss is allocated for shareholders holding common stock	26,534,637,151	32,895,424,986
- Average outstanding common stock during year	9,332,573	9,332,573
- Gains on stock (VND/stock)	**2,843**	**3,525**

(*) Bonus and welfare funds in current period are temporarily made appropriation, corresponding to the appropriation rate to the Bonus and welfare funds and the Board of Management's remuneration fund for 2026 at 27% of profit after tax. This amount will be subject to change and adjust upon the decision of the General Meeting of Shareholders of the Company.

10b. Diluted gains on stock

Diluted gains on stock	Current period	Previous period
Profit is allocated for shareholders holding common stock to calculate gains on stock	36,348,818,015	45,062,226,008
Increase and decrease adjustments of profit:	(9,814,180,864)	(12,166,801,022)
- *After-tax effect of convertible bond interest*	-	-
- *Dividends on convertible preferred stock*	-	-
- *Decrease adjustments* (*)	*(9,814,180,864)*	*(12,166,801,022)*
Profit to calculate diluted gains on stock	26,534,637,151	32,895,424,986
Number of common stocks is used to calculate diluted gains on stock (stock)	9,332,573	9,332,573
- Diluted gains on stock (VND/stock)	**2,843**	**3,525**

(*) Bonus and welfare funds in current period are temporarily made appropriation, corresponding to the appropriation rate to the Bonus and welfare funds and the Board of Management's remuneration fund for 2026 at 27% of profit after tax. This amount will be subject to change and adjust upon the decision of the General Meeting of Shareholders of the Company.

10c. Other information

Gains on stock in previous period has been restated as the appropriation to the Bonus and welfare fund for previous period was approved in current period pursuant to the Resolution of the Annual General Meeting of Shareholders dated 28th March 2026, which resulted in a decrease in gains on stock in previous period from VND 3,655 to VND 3,525.

There have been no ordinary share transactions or potential ordinary share transactions occurring after the accounting period ended to the date of issuance of these interim aggregated financial statements.

11. Expenses from operating activities by nature

Details are as follows:	Current period	Previous period
- Raw materials	101,768,452,685	113,060,798,744
- Wage and salary	71,301,436,838	77,518,026,018
- Tools	9,731,038,000	1,257,929,332
- Depreciation/Amortization of fixed assets	9,771,444,839	5,428,495,088
- Outsourcing expenses	12,357,172,625	11,148,945,792
- Others	24,731,142,343	15,230,713,103
Total	**229,660,687,330**	**223,644,908,077**

VII. OTHER INFORMATION (Currency: VND)

1. Contingent liabilities

As at the date of the interim aggregated financial statements, there is not any factor which may occur the contingent liabilities in order to the Company is obligated to pay.

2. Transactions with related parties

2a. Transactions with members of key management, individuals related to members of key management

Members of key management include: members of the Board of Management and members of the Executive Board (the Board of Directors and Chief Accountant). Individuals related to members of key management are close members of the family of members of key management.

Income of members of key management:

Details	Position	Current period	Previous period
Mr. Le Van Thinh	Chairperson	450,900,000	373,900,000
Mr. Le Viet Hung	Member of the Board of Management / General Director	1,155,289,000	1,116,767,000
Mr. Phan Xuan Phong	Member of the Board of Management / Deputy General Director	934,346,600	884,342,000
Mr. Nguyen Huy Cuong	Member of the Board of Management	231,900,000	183,900,000
Ms Tran Dang Khoa	Member of the Board of Management	234,900,000	181,900,000
Mr. Nguyen Chi Thanh	Member of the Board of Management	249,450,000	203,900,000
Mr. Le Anh Minh	Member of the Board of Management	204,450,000	175,900,000
Mr. Le Tuan	Member of the Board of Management	51,450,000	-
Mr. Le Ngoc Hai	Member of the Board of Management	60,450,000	-
Mr. Tra Quang Trinh	Deputy General Director	692,658,400	679,599,000

Details	Position	Current period	Previous period
Mr. Nguyen Chi Thanh	Deputy General Director	634,658,400	618,999,000
Ms Nguyen Dieu Le	Chief Accountant	373,430,800	368,483,000
Mr. Nguyen Tien Sy	Head of the Supervisory Board	196,500,000	142,900,000
Ms Tran Thi Van	Member of the Supervisory Board	159,400,000	124,400,000
Ms Nguyen Thi Thuy My	Member of the Supervisory Board	169,400,000	124,400,000
Total		**5,799,183,200**	**5,179,390,000**

Dividends received during period by members of key management

Details	Position	Current period	Previous period
Mr. Phan Xuan Phong	Member of the Board of Management / Deputy General Director	264,320,400	157,664,800
Mr. Tra Quang Trinh	Deputy General Director	231,420,000	138,040,000
Total		**495,740,400**	**295,704,800**

2b. Transactions with other related parties

The Company's other related parties include:

Related parties	Relationship with the Company
Saigon Pharmaceutical Co., Ltd.	Largest shareholder with capital contribution ratio to the Company is 43.44%
PVI Infrastructure Investment Fund (PIF Fund)	Major shareholder with capital contribution ratio to the Company is 21.64%.
Tasco Pharmaceutical and Biological Co., Ltd.	Major shareholder from 15th June 2026, with capital contribution ratio to the Company is 15.89%
EPAdvisory JSC	Key management personnel serving as a member of the Board of Management of the Company
First Real JSC	Having common members of the Board of Management
Vietnam Medical and Pharmaceutical Investment JSC	Having common members of the Board of Management

Transactions with the Company's other related parties

Details are as follows:	**Current period**	**Previous period**
Saigon Pharmaceutical Co., Ltd. and branches		
- Advance payment for purchase of raw materials	-	20,000,000,000
- Revenue from sales of finished products (*)	33,796,647,476	26,177,590,084
- Proceeds from sales of finished products	30,583,338,090	42,057,388,814
- Dividend payment	5,676,032,600	27,569,301,200
Tasco Pharmaceutical and Biological Co., Ltd.		
- Revenue from sales of finished products (*)	4,369,332,932	9,263,286,400
PVI Infrastructure Investment Fund (PIF Fund)		
- Dividend payment	2,828,000,000	-

(*) Prices of selling products and purchasing raw materials included value added tax

2c. ***Balances with related parties***

Refer to the Notes No. V.3 – *Selected Notes to the interim aggregated Financial Statements.*

3. Segment Reporting

Segment information is presented according to the business field and geography.

Business field

The Company has the following main business areas:

- Trading in mechandises.
- Trading in finished products.

	Trading in mechandises	**Trading in finished products**	**Total**
Current period			
Net revenues	672,231,721	256,998,689,762	257,670,921,483
Cost of goods sold	464,875,675	146,229,698,282	146,694,573,957
Gross profit	***207,356,046***	***110,768,991,480***	***110,976,347,526***
Previous period			
Net revenues	4,078,035,157	253,845,122,338	257,923,157,495
Cost of goods sold	2,766,434,896	143,891,760,557	146,658,195,453
Gross profit	***1,311,600,261***	***109,953,361,781***	***111,264,962,042***

Geography

The majority of revenue are made in Vietnam.

4. Collateral

The Company did not hold the collateral of the other entities as at 30th June 2026.

5. Going-concern assumption

As at the date of the interim aggregated financial statements, there is not any factor which affect the going-concern assumption of the Company. Therefore, the interim aggregated financial statements for the six-month period ended 30th June 2026 are prepared on the basis of the going-concern assumption.

6. Subsequent events

The Company has not arisen other events after the accounting period ended that have or may significantly affect the Company's operations and business results in periods after the accounting period ended.

Ho Chi Minh city, 12th August 2026.

Prepared by	Chief Accountant	General Director
TRAN MANH HUNG	NGUYEN DIEU LE	LE VIET HUNG

M.S.D.N: 0300483037 C.T.C.P
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