CÔNG TY CỔ PHẦN ARMEPHACO

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ARMEPHACO JOINT STOCK COMPANY
REVIEWED INTERIM CONSOLIDATED FINANCIAL STATEMENT

Third quarter of 2026

HA NOI, OCTOBER 2026

ARMEPHACO JOINT STOCK COMPANY
No. 118, Vu Xuan Thieu Street, Phuc Loi Ward, Hanoi City, Vietnam
Tel: (84-4) 3875 9477 Fax: (84-4) 3875 9476

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ARMEPHACO JOINT STOCK COMPANY
Address: No. 118 Vu Xuan Thieu - Phuc Loi Ward - Hanoi City

Form B 01 - DN/HN
Issued under Circular No. 43/2026/TT-BTC April 20, 2026 of the Ministry of Finance

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of September 30th, 2026

Unit of calculation: VND

ASSETS	Code	Notes	30/09/2026	01/01/2026 (Re-stated amount)
A SHORT-TERM ASSETS (100=110+120+130+140+150+160)	**100**		**1.907.518.078.769**	**1.406.692.411.265**
I Cash and Equivalent items	**110**	5.1	***131.071.440.297***	***86.493.575.606***
1. Cash	111		131.071.440.297	86.423.575.606
2. Equivalent items	112		-	70.000.000
II Short-term financial investment	**120**	5.9b	***46.966.748.164***	***31.580.466.574***
3. Investment held until maturity date	123		46.966.748.164	31.580.466.574
III Short-term receivables	**130**		***1.332.116.467.195***	***859.958.078.458***
1. Short-term receivables from customers	131	5.2	765.717.112.390	622.323.515.407
2. Advances to short-term suppliers	132	5.3	534.843.454.056	227.170.028.640
5. Receivables from short-term loans	135	5.4	35.790.107.775	15.540.182.219
6. Other short-term receivables	136	5.5	(4.234.207.026)	(5.075.647.808)
IV Inventories	**140**	5.6	***380.245.389.774***	***406.572.091.474***
1. Inventories	141		381.417.064.876	407.743.766.576
2. Allowances for devaluation of inventories	142		(1.171.675.102)	(1.171.675.102)
VI Other short-term assets	**160**		***17.118.033.339***	***22.088.199.153***
1. Short-term prepaid expenses	161	5.10	1.577.585.598	1.771.884.123
2. VAT deductible	162		15.470.207.389	20.286.056.982
3. Taxes and other receivables of the State	163	5.13	70.240.352	30.258.048
B LONG-TERM ASSETS	**200**		**125.105.073.783**	**109.973.132.196**
I Long-term receivables	**210**		***1.864.147.040***	***1.864.147.040***
5. Long-term internal receivables	215	5.4	1.864.147.040	1.864.147.040
II Fixed assets	**220**		***53.316.417.933***	***50.231.130.931***
1. Tangible fixed assets	221	5.7	46.957.660.284	50.176.426.341
- *Historical cost*	222		*212.771.323.502*	*209.274.565.944*
- *Accumulated depreciation value (*)*	223		*(165.813.663.218)*	*(159.098.139.603)*
2. Leased fixed assets	224	0	6.345.147.185	-
- *Historical cost*	225	0	*6.553.973.968*	-
- *Accumulated depreciation value*	226	0	*(208.826.783)*	-
3. Intangible fixed assets	227	5.8	13.610.464	54.704.590
- *Historical cost*	228		*1.389.869.325*	*1.489.469.325*
- *Accumulated depreciation value*	229		*(1.376.258.861)*	*(1.434.764.735)*
V Long-term financial investment	**250**		***763.647.598***	-
2. Construction in progress	252		763.647.598	-
VI Other long-term assets	**260**	5.9	***63.795.275.513***	***51.170.729.220***
1. Long-term prepaid expenses	261		-	-
2. Investments in joint ventures and associates	262	5.9a	58.294.744.462	45.922.961.307
3. Investments in equity of other entities	263	5.9a	22.000.000	22.000.000
4. Allowances for long-term investments	264	5.9a	(22.000.000)	(22.000.000)
5. Held to maturity investments	265	5.9b	5.500.531.051	5.247.767.913
VII Other long-term assets	270		5.365.585.699	6.707.125.005
1. Long-term prepaid expenses	271	5.10	5.365.585.699	6.707.125.005
TOTAL ASSETS (280=100+200)	**280**		**2.032.623.152.552**	**1.516.665.543.461**

INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As of September 30th, 2026

(continues)

	EQUITY	Code	Notes	30/09/2026	01/01/2026 (Re-stated amount)
C	**LIABILITIES (300=310+330)**	**300**		**1.821.274.256.552**	**1.311.108.039.786**
I	**Short-term liabilities**	**310**		***1.816.207.965.818***	***1.310.173.587.786***
1.	Short-term trade payables	311	5.11	458.591.339.842	406.088.916.192
2.	Short-term prepayments from customers	312	5.12	559.475.926.568	206.596.031.433
3	Taxes and other payables to the State budget	313	0	877.584.667	877.584.667
4.	Taxes and other payables to government budget	314	5.13	2.362.541.030	3.960.967.682
5	Payables to employees	315		4.490.180.515	6.050.108.533
6	Short-term internal payables	316	5.14	24.101.502.918	8.594.302.148
9	Other short-term payables	319	0	50.831.945	-
9	Other short-term payments	320	5.15	95.406.476.335	88.610.159.710
10	Short-term borrowings and finance	321	5.16	670.828.737.539	589.371.972.962
12	lease liabilities	322	0	-	-
12	Bonus and welfare fund	323		22.844.459	23.544.459
II	**Long-term liabilities**	**330**		***5.066.290.734***	***934.452.000***
6	Long-term loans and financial leases	338		1.112.288.000	934.452.000
7	Convertible bonds	339		3.954.002.734	-
D	**OWNER'S EQUITY (400=410+430)**	**400**	5.17	**211.348.896.000**	**205.557.503.675**
I	**Owner's equity**	**410**		***211.348.896.000***	***205.557.503.675***
1	Capital contributed by the owner	411		130.000.000.000	130.000.000.000
	- Ordinary shares have the right to vote	*411a*		*130.000.000.000*	*130.000.000.000*
4	Others owner's equity	414		346.794.237	346.794.237
8	Development investment fund	418		18.691.061.355	18.691.061.355
11	Undistributed profits after tax	420		62.311.040.408	56.519.648.083
				-	-
	TOTAL CAPITAL RESOURCES (440=300+400)	**440**		**2.032.623.152.552**	**1.516.665.543.461**

Ha Noi, October 29th, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

ARMEPHACO JOINT STOCK COMPANY

Address: No. 118 - Vu Xuan Thieu Street - Phuc Loi Ward - Hanoi City - Viet Nam
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Form B 02a - DN/HN
Issued under Circular No. 43/2026/TT-BTC
Aprirl 20, 2026 of the Ministry of Finance

INTERIM CONSOLIDATED INCOME STATEMENT

Third quarter of 2026

Unit of calculation: VND

	Targets	Code	Notes	Third quarter of 2026	Third quarter of 2025	Cumulative 9 months 2026	Cumulative 9 months 2025
1.	Revenue from sales and providing services	01	VI.1.	446.948.522.851	272.287.172.317	1.301.193.590.422	912.488.238.172
2.	Revenue deductions	02	VI.2.	224.856.167	-	224.856.167	-
3.	Net revenue of sales and providing services (10=01-02)	10	VI.3.	446.723.666.684	272.287.172.317	1.300.968.734.255	912.488.238.172
4.	Cost of goods sold	11	VI.4.	421.748.529.696	254.336.700.905	1.220.604.577.786	856.128.599.929
5.	**Gross profit from sales and providing services (20=10-11)**	**20**		**24.975.136.988**	**17.950.471.412**	**80.364.156.469**	**56.359.638.243**
6.	Profit/loss from the sale or liquidation of investment real estate activities	**21**		-	-	-	-
7.	Revenue from financial activities	22	VI.5.	578.810.807	140.904.029	1.463.889.599	413.581.350
8.	Financial expenses	23	VI.6.	7.985.008.385	4.306.990.701	20.484.042.684	10.613.037.172
	Inside: Interest expense	*24*		*6.673.989.361*	*2.447.774.933*	*18.097.636.347*	*6.839.040.840*
9.	Selling expenses	25	VIII.2.7	7.722.400.108	4.072.839.708	23.723.210.482	15.391.823.374
10.	General administrative expenses	26	VIII.2.8	10.830.988.462	10.301.387.660	38.526.481.497	29.965.752.148
11.	Profit or loss in associates, joint ventures	27		*2.637.763.027*	*1.899.058.797*	*6.997.346.676*	*5.476.800.274*
12.	**Net profit from business activities {30 = 20 + 21 + (22 – 23) - (25 + 26) + 27}**	***30***		**1.653.313.867**	**1.309.216.169**	**6.091.658.081**	**6.279.407.173**
13.	Other incomes	31	VIII.3.9	1.885.290	77.130.160	2.121.164.328	109.322.214
14.	Other expenses	32	VIII.3.10	79.475.537	515.442.756	422.378.208	1.716.947.221
15.	Other profit (40=31-32)	40		**(77.590.247)**	**(438.312.596)**	**1.698.786.120**	**(1.607.625.007)**
16.	**Total accounting profit before tax (50=30+40)**	**50**		**1.575.723.620**	**870.903.573**	**7.790.444.201**	**4.671.782.166**
17.	Current corporate income tax expense	51	VI.7.	632.192.190	218.162.770	1.999.051.876	1.941.411.812
18.	Deferred corporate income tax expense	52		-	-	-	-
19.	**Profit after corporate income tax (60=50-51-52)**	**60**		**943.531.430**	**652.740.803**	**5.791.392.325**	**2.730.370.354**
22.	Basic earnings per share	70		73	50	445	210

Ha Noi, October 29th, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

INTERIM CONSOLIDATED INCOME STATEMENT

(According to the direct method)

Third quarter of 2026

Targets	Code	Notes	Third quarter of 2026 VND	Third quarter of 2025 VND
I. Cash flow from business activities				
1 Cash receipts from sales, services and other revenues	01		747.743.941.669	351.508.635.807
2 Payments to suppliers of goods and services	02		(697.719.463.409)	(445.900.089.367)
3 Payments to employees	03		(9.726.609.428)	(14.699.112.243)
4 Payments for interest	04		(6.673.989.361)	(2.447.774.933)
5 Payments for corporate income tax	05		(150.000.000)	(327.523.857)
6 Other cash receipts from operating activities	06		14.145.428.641	9.972.944.432
7 Other expenses for business activities	07		51.782.558.228	(28.889.429.657)
Net cash flow from business activities	***20***		***99.401.866.340***	***(130.782.349.818)***
II Cash flow from investing activities				
3 Expenses for lending and purchasing debt instruments of other entities	23		(2.100.000.000)	(3.240.000.000)
4 Proceeds from lending and reselling debt instruments of	24		-	2.960.400.000
7 shared	27		134.933.979	938.131.357
Net cash flow from investing activities	***30***		***(1.965.066.021)***	***658.531.357***
III Cash flow from financing activities				
3 Received short-term and long-term loans	33		184.141.628.519	169.324.665.846
4 Repayment of loan principal	34		(206.294.157.768)	(95.553.005.383)
6 Dividends and profits paid to owners	36		-	(900.000.000)
Net cash flow from financing activitie	40		**(22.152.529.249)**	**72.871.660.463**
Net cash flow during the period (50=20+30+40)	50		**75.284.271.070**	**(57.252.157.998)**
Cash and cash equivalents at the beginning of the period	60	**5.1**	**55.787.169.227**	**82.244.747.403**
Cash and cash equivalents at the end of the period (50+60+	70	**5.2**	**131.071.440.297**	**24.992.589.405**

Ha Noi, October 29th, 2026

Prepared by	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

M.S.D.N: 0100109191 - C.T.C.P - CÔNG TY CỔ PHẦN ARMEPHACO - P. PHÚC LỢI - TP. HÀ NỘI

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Third quarter of 2026

1. COMPANY INFORMATION

1.1. Structure of ownership

Armephaco Joint Stock Company (hereinafter referred to as the "the Company") formerly known as Military Pharmaceutical and Medical Equipment Company was established under Decision No. 1436/QD-CP dated 12/8/1996 of the Ministry of Defence and operated under the Business Registration Certificate No. 110974 dated 21/8/1996 issued by Hanoi Department of Planning and Investment. The Company was converted into a Joint Stock Company in accordance with Decision No. 1183/QĐ-BQP dated 15th April 2010 issued by the Ministry of National Defence. The Company operates under the Enterprise Registration Certificate for Joint Stock Company No. 0100109191 initially issued by the Hanoi Department of Planning and Investment (now the Business Registration and Corporate Finance Division - Hanoi Department of Finance) on 23rd June 2010. The Enterprise Registration Certificate has been amended several times, with the 20th amendment dated 19th August 2025 to update the administrative boundaries.

The charter capital according to the 20th amended Business Registration Certificate dated August 19, 2025 of the Company is VND 130,000,000,000 (In words: One hundred and thirty billion VND).

Company's Name: ARMEPHACO JOINT STOCK COMPANY.

The Company's Name in English: ARMEPHACO JOINT STOCK COMPANY.

The Company's stock is currently listed on the UpCOM with the code AMP.

The Company's registered office is located at: No. 118, Vu Xuan Thieu Street, Phuc Loi Ward, Hanoi City, Vietnam

1.2. Scope of business

The company operates in the field of manufacturing, trading of medicament, medical equipment and commercial services.

- Wholesale of machinery, equipment and other machine spare parts – details: Wholesale of medical machinery and equipment; Wholesale of electrical machinery, equipment, electrical materials (generators, electric motors, wires and other equipment used in electrical circuits); Wholesale of machinery, equipment and other machine parts that have not been classified anywhere;
- Producing other chemical products that have not been classified anywhere (except those prohibited by the State);
- Installation of electrical systems; Installation of heating, drainage, heating and air conditioning systems;
- Other specialized wholesalers that have not been categorized; Detail:
- Wholesale of other chemicals (except those used in agriculture); Other specialized wholesalers have not been classified anywhere (except for those prohibited by the State); Trading in chemicals (except chemicals prohibited by the State);
- Water extraction, treatment and supply; Repair of electrical equipment; Installation of industrial machinery and equipment;
- Building houses of all kinds; Sewerage and wastewater treatment;
- Wholesale of solid, liquid, gaseous fuels and related products;
- Installation of other construction systems; Other specialized construction activities;
- Wholesale of other household utensils. Details: Wholesale of other household utensils; Drug wholesalers;
- Trading in real estate, land use rights belonging to owners, users or renters. Details: Real estate business;
- Vocational education; Warehousing and storage of goods; Freight transport by road;
- The remaining business support services have not been categorized. Details: Import and export of trading company items;
- Other Health Activities that have not been categorized. Details: Enterprises providing drug storage services; Enterprises providing drug testing services;
- Retail sale of medicines, medical instruments, cosmetics and hygiene items in specialized stores. Details: Retail sale of medical supplies, cosmetics and hygiene items in specialized stores; (For conditional business lines, enterprises only do business when they meet the conditions prescribed by law).

Main activities of the Company during the period: Trading, medical devices and commercial services.

1.3. Normal operating cycle

The Company's normal operating cycle is 12 months.

1.4. Statement of information comparability on the Interim separate financial statements

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime, which replaces the Corporate Accounting Regime promulgated under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

On April 20, 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC, which amends and supplements certain provisions of Circular No. 202/2014/TT-BTC dated December 22, 2014, regarding guidelines for preparing and presenting consolidated financial statements. Circular 43 took effect on the date of issuance and applies to the preparation and presentation of consolidated financial statements for fiscal years beginning on or after January 1, 2026.

The Company has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026 and Circular No. 43/2026/TT-BTC since 20/04/2026 . In cases where the application of this Circular results in changes in the presentation of the financial statements, the Company will restate or reclassify the comparative figures in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in the interim separate financial statements are comparable as they have been calculated and presented consistently.

1.5. The Company structure

Dependent units as at 30/09/2026:

Unit name	Address
ARMEPHACO Joint Stock Company Branch - 150 Pharmaceutical Enterprise	112 Tran Hung Dao, Ben Thanh Ward, Ho Chi Minh City
Branch in Ho Chi Minh City	112 Tran Hung Dao, Ben Thanh Ward, Ho Chi Minh City
Branch in Can Tho City	D2-11 No.1 Street , Nam Long Residential area, Cai Rang Ward, Can Tho City
Representative Office in Da Nang City	No. 31 Bui Cong Tru, Xuan Hoa Ward, Da Nang City

As at 30/09/2026, the Company has dependent units as follows:

Company name	Address	Capital contribution ratio	Voting Ratio	Benefit ratio	Major business lines
120 ARMEPHACO ONE MEMBER COMPANY LIMITED	Ha Noi	100%	100%	100%	Production of medicines, medicinal chemicals and medicinal herbs
130 ARMEPHACO MEDICAL EQUIPMENT ONE MEMBER LIMITED COMPANY	Ha Noi	100%	100%	100%	Manufacture of medical, dental, orthopaedic and rehabilitation equipment and instruments
150 COPHAVINA PHARMACEUTICAL ONE MEMBER COMPANY LIMITED	TP HCM	100%	100%	100%	Production of medicines, medicinal chemicals and medicinal herbs
Vinahankook Medical Supplies Co., JSC	Ha Noi	32,3%	32,3%	32,3%	Production of 1-time use syringes

1.6. Number of employees at the end of the period

The total number of the Company's employees as at 30/09/2026 is 291 employees (As at 31/12/2025 is 255 employees).

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1. Fiscal years

The Company's fiscal year begins on 1st January and ends on 31st December of solar year.

2.2. ACCOUNTING STANDARDS AND SYSTEM

The accompanying separate financial statements are expressed in Vietnam Dong (VND).

3. Applicable Accounting Standards and Regimes

3.1. Accounting System

The Company applies the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 issued by the Minister of Finance.

3.2. Statements for the compliance with Accounting Standards and System

The Company ensures to follow all the requirements of the Vietnamese Accounting Standards and System, which were issued to guide the preparation and presentation of the Interim Separate Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1. Basis of preparation of the Interim separate financial statements

The attached Consolidated financial statements for the period ended 30/09/2026 are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of interim consolidated financial statements.

The Company's interim consolidated financial statements are prepared in accordance with Circular No. 202/2014/TT-BTC dated 22/12/2014 and Circular No. 43/2026/TT-BTC dated 20/4/2026, amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC issued by the Ministry of Finance, providing guidance on the preparation and presentation of consolidated financial statements, specifically as follows:

The interim consolidated financial statements comprise the interim financial statements of the Company and of entities controlled by the Company (its subsidiaries) prepared as at June 30 each year. Control is achieved when the Company has the power to govern the financial and operating policies of investees so as to obtain benefits from their activities.

The results of operations of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the date of acquisition or to the date of disposal of these subsidiaries.

If necessary, the financial statements of subsidiaries are adjusted to ensure that the accounting policies applied by the Company and its subsidiaries are consistent.

All intra-company transactions and balances between companies within the Company are eliminated on interim consolidation.

Non-controlling interests in the net assets of consolidated subsidiaries are presented as a separate component, distinct from the shareholders' equity of the parent company. Non-controlling interests comprise the amount of those interests at the date of the initial business consolidation and the non-controlling interests' share of changes in total equity since the date of the business consolidation. Losses incurred by a subsidiary are allocated in proportion to the ownership interests of non-controlling shareholders, even if such losses exceed the non-controlling interests' share of the subsidiary's net assets.

The interim consolidated financial statements for the period ended 30/09/2026 are consolidated based on the interim separate financial statements for the financial period ended 30/09/2026 of the parent company and its subsidiaries.

4.2. Accounting for operations arising in foreign currency

Operations arising in foreign currency are converted according to the exchange rate applicable at the time the business arises, the exchange rate difference arising from these operations is recognized as income and financial expenses in the interim separate financial statements.

Re-evaluation of foreign currency-based monetary items at the time of preparation of the Interim Separate Financial Statements

(i) Cash funds of foreign currency origin classified as liabilities (Payable to sellers, borrowers,..): Reassessed according to the selling rate of Joint Stock Commercial Bank with which the Company regularly transacts at 30/09/2026.

Exchange rate differences arising from the revaluation are incorporated into Financial Revenues or expenses at the time of preparation of the Interim Separate Financial Statements.

4.3. Accounting estimates

The preparation of the Interim Separate financial statements in conformity with Vietnamese Accounting Standards requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent assets and liabilities at the date of the Interim Separate Financial Statements and the reported amounts of revenues and expenses during the period. Actual results may differ from those estimates and assumptions.

4.4. Accounting principles

Cash and cash equivalents

Cash comprises cash on hand, bank deposits.

Cash equivalents comprise short-term deposits and highly liquid investments with an original maturity of less than 3 months that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.

Financial investments

Investments in subsidiaries, associates and other investments

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures over which the Company has significant influence are presented using the cost method in the separate financial statements.

Profit distributions that Company received from the accumulated profits of the subsidiaries after the Company obtains control right are recognized in income statement. Other distributions are considered a recovery of investment and are deducted to the investment value.

Investments in Subsidiaries, Joint Ventures, Associates and other investments are presented in the balance sheet at original cost less provisions for impairment (if any).

Other investments are recorded at cost, including purchase price plus directly attributable acquisition costs. After the initial recognition, these investments are measured at cost less allowance for diminution in value of investments.

Allowance for loss of investments

Provisions for devaluation of investments in subsidiaries, joint ventures, associates and equity instruments of other entities are made when there is solid evidence showing a decline in the value of these investments at the end of the accounting period.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

Inventories

Inventories is determined on the basis of cost price, in case the original price of inventories is higher than the net realizable value, it must be calculated according to the net realizable value. Inventories cost includes direct material costs, direct labor costs, and overhead production costs, if any, to obtain inventory at its current location and state. The net realizable value is determined by the estimated sales price minus the costs to complete and the marketing, sales, and distribution costs incurred. Inventories is accounted for by the nominal method.

The Company's allowance for impairment of inventories is made when there is reliable evidence of impairment of the net realizable value compared to the history cost of inventories.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at history cost less accumulated depreciation. Historical costs of tangible fixed assets include all the expenses paid by the Company to bring the asset to its working condition for its intended use.

Tangible fixed assets are depreciated using straight line method over their estimated useful lives. Details are as follows:

Category of fixed asset	*Years*
Buildings, structures	10 - 25
Machinery and equipment	06 - 20
Motor vehicles	06 - 08
Office equipment	05 - 08

When a tangible fixed asset is sold or disposed, its historical cost and accumulated depreciation are written off, then any gain or loss arising from such disposal is included in the income or the expenses during the year..

Intangible fixed assets and Amortization

Intangible fixed assets are reflected at cost, are stated at history cost less accumulated amortization.

Accounting software is amortized over 8 years.

Deferred expenses

Deferred expenses comprise costs actually incurred that relate to the business activities of multiple accounting periods and are allocated to subsequent periods.

Deferred expenses: are initially recognized at cost and classified as current or non-current based on their allocation period.

Long-term deferred expenses related to tools and equipment are recognized at cost and amortized on a straight-line basis over 2 to 3 years.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

• Trade payables: reflect payables of commercial nature arising from the purchase of goods, services, or assets, payables for import through trustees of which the seller is an independent entity with the Company (including payables between the parent company and its subsidiaries, associates). This payable includes amounts payable upon import through the trustee (in a trust import transaction).

• Other payables: reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

Dividends and profit payable

Dividends are recognised as a liability on the record date in accordance with the Resolution of the Company's Board of Directors approving the payment of cash dividends and the notification of the record date issued by the Vietnam Securities Depository and Clearing Corporation.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Owners' equity

Capital is recorded according to the actual amounts invested by owners.

Undistributed profit is determined on the basis of business results after corporate income tax and the distribution of profits of the Company.

Profit after corporate income tax is distributed to shareholders after being approved by the General Meeting of Shareholders at the Company's Annual General Meeting and after having set aside reserve funds in accordance with the Company's Charter.

Dividends are declared and paid based on the estimated amount of profit achieved. Dividends are officially announced and paid in the next year from undistributed profits based on the approval of the General Meeting of Shareholders at the Company's Annual General Meeting.

Revenue and other income

The Company's revenue includes revenue from sales of goods, revenue from services.

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Costs related to transactions can be determined.

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- Identify the completed work as at the balance sheet date; and
- Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

Revenue from interest income, dividends and profits received and other income:

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Revenue deductions

Revenue deductions includes:

• Returned goods: due to violation of commitments, economic contracts, low quality or incorrect types and specifications. In case goods sold or services provided in the previous period but sales discounts, sales allowances, sales returns incur in the following period, the Company recognises as the following principles:

• If incurred before issuance of financial statements: reducing revenue in the financial statements of the reporting period.

• If incurred after issuance of financial statements: reducing revenue of the occurrence period.

Cost of goods sold

Includes the cost price of products, goods and services provided during the year (including depreciation expenses; repair costs;...,) recognized in accordance with revenue for the year.

Financial expenses

- Borrowing expenses: Monthly recognition based on the loan, loan interest rate and actual number of loan days.

- Exchange rate loss expense: Recognized when there is a difference between the actual transaction rate and the bookkeeping rate and when there is a loss when re-evaluating foreign currency-based currency items.

Current corporate income tax expense

Corporate income tax expenses (or corporate income tax income): is total current and deferred income tax expenses (or total current and deferred tax) in determining profit or loss of a period.

• Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

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

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered 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 Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A business segment is a distinguishable component of the Company that is engaged in manufacturing or providing products or related services (by business segment) or in providing products or services within a particular economic environment (geographical area) which is subject to risks and returns that are different from those of other segments. The Board of General Directors believes that the main activities of the Company are manufacturing and trading drugs, medical equipment and commercial services, not organized into separate divisions and operating only in the territory of Vietnam. Therefore, the Company does not prepare a Divisional Report.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/09/2026	01/01/2026
	VND	VND
Cash in hand	1.002.552.845	1.258.178.178
Bank deposits	130.068.887.452	85.165.397.428
Cash equivalents		70.000.000
Total	**131.071.440.297**	**86.493.575.606**

(*) Details of bank depotits:

	30/09/2026	01/01/2026
	VND	VND
Tien Phong Commercial Joint Stock Bank - Thang Long Branch	64.706.272.934	55.369.677.331
Joint Stock Commercial Bank of Investmant and Development of Viet Nam - Thanh Do Branch	2.948.718.085	555.866.077
Vietnam Prosperity Joint Stock Commercial Bank - Van Phuc Branch	42.855.953.275	48.572.339
Others	19.557.943.158	29.191.281.681
	130.068.887.452	**85.165.397.428**

5.2 Financial investments

	30/09/2026		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**755.649.339.772**	**(4.208.406.759)**	**622.323.515.407**	**(5.049.847.541)**
Viet Nam DNT Medical Joint Stock Company	0	-	19.607.739.531	-
TFA Technology Joint Stock Company	32.167.037.123	-	32.167.037.123	-
36.66 Joint Stock Company	23.637.947.637	-	3.601.341.607	-
Cu Lao Minh Regional General Hospital	-	-	13.755.000.000	-
Kashima Company Limited	22.235.396.508	-	22.235.396.508	-
ETC Technology Systems Joint Stock Company	57.454.784.838	-	-	-
Hai Phong Department of Health	0	-	-	-
Others	620.154.173.666	(4.208.406.759)	530.957.000.638	(5.049.847.541)
Total	**755.649.339.772**	**(4.208.406.759)**	**55.376.118.261**	**(5.049.847.541)**
In which: Receivables form related parties *(Details in Note 7.1)*	-	-	-	-

5.3 Prepayments to supplier

	30/09/2026		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Ngắn hạn	**427.853.120.132**	-	**227.170.028.640**	-
TFA Technology Joint Stock Company	20.690.981.187	-	20.690.981.187	-
Bac Binh Pharmaceutical Company Limited	26.995.659.047	-	3.517.924.508	-
Long Giang Pharmaceutical Company Limited	25.238.896.718	-	995.609.344	-
QV Medical Equipment Company Limitted	17.095.519.566	-	17.095.519.566	-
G5 Hoang Gia Company Limited	14.847.080.961	-	14.847.080.961	-
Viet Lien Technology Company Limited	-	-	14.138.141.500	-
ABG Viet Nam Investment and Development Joint Stock Company	54.726.652.000	-	25.340.000.000	-
Viet Lien DSL Investment and Pharmaceutical Joint Stock Company	18.582.702.237	-	4.461.343.000	-
Liworldco Joint Stock Company	24.364.460.000	-	10.685.070.000	-
Vinatech Joint Stock Company	38.832.600.000	-	-	-
EOC Viet Nam Pharamaceutical Company Limited	35.355.500.000	-	258.000.000	-
Nam Tien Medical Equipment Company Limited	17.206.328.003	-	250.010.000	-
VRT Pharmaceutical One Member Company Limited	30.632.642.220	-	30.689.930.220	-
Others	103.284.098.193	-	84.200.418.354	-
Total	**427.853.120.132**	-	**227.170.028.640**	-
In which: Receivables form related parties *(Details in Note 7.1)*	-	-	-	-

5.4 Other receivables

	30/09/2026		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**35.790.107.775**	**-25.800.267**	**15.540.182.219**	**(25.800.267)**
Advances (*)	16.153.266.151	(25.800.267)	10.974.951.834	(25.800.267)
Deposits	17.168.021.452	-	3.468.585.751	-
Other receivables	2.468.820.172	-	1.096.644.634	-
Others	*2.468.820.172*	-	*1.096.644.634*	-
Long-term	**1.864.147.040**	-	**1.864.147.040**	-
Deposits	1.864.147.040	-	1.864.147.040	-
Total	**37.654.254.815**	**(25.800.267)**	**17.404.329.259**	**(25.800.267)**

5.5 Bad debts

	30/09/2026		01/01/2026 (VND)	
	Original value	Recoverable amount	Original value	Recoverable amount
Total value of receivables, loans that are overdue or not pass due but hardly recoverable	4.944.210.308	-	5.075.647.808	-

In which:	Overdue from 06 months to 01 year	Overdue from 01 year to 02 years	Overdue from 02 years to 03 years	Overdue for more than 3 years
Hai Thanh Inox Production Trading Service Company Limited				1.472.500.000
Bach Yen Pharmaceutical Company Limited				506.804.517
Hai Dang Phamacy Limited Company				353.651.967
Viet Hai Trading and Technical Services Company Limited				286.716.981
Hai Hoang Import Export and Equipment Company Limited				122.490.501
Le Dinh Chien				445.730.704
Mai Thanh Pharmaceutical Company Limited				117.007.180
Others				1.639.308.458
Totai				**4.944.210.308**

5.6 Hàng tồn kho

	30/09/2026		01/01/2026 (VND)	
	Original value	Allowances	Original value	Allowances
Raw materials	99.929.703.017	(1.066.660.836)	72.500.601.371	(1.066.660.836)
Tools and supplies	874.045.322		556.882.221	
Work in progress	7.512.630.962		20.459.972.200	
Products	27.815.112.200	(64.903.977)	19.731.223.397	(64.903.977)
Goods	245.285.573.375	(40.110.289)	294.495.087.387	(40.110.289)
Cộng	**381.417.064.876**	**(1.171.675.102)**	**407.743.766.576**	**(1.171.675.102)**

5.8 Intangible fixed assets

Đơn vị tính: VND

	Management software	Others	Total
HISTORY COST			
As at 01/01/2026	**1.382.909.325**	**106.560.000**	**1.489.469.325**
Increase	-	-	-
Purchase	-	-	-
Decrease	**99.600.000**	-	**99.600.000**
Disposal	99.600.000	-	99.600.000
As at 30/09/2026	**1.283.309.325**	**106.560.000**	**1.389.869.325**
ACCUMULATED AMORTIZATION	-	-	-
As at 01/01/2026	**1.328.204.735**	**106.560.000**	**1.434.764.735**
Increase	**41.094.126**	-	**41.094.126**
Amortization	41.094.126	-	41.094.126
Decrease	**99.600.000**	-	**99.600.000**
Disposal	99.600.000	-	99.600.000
As at 30/09/2026	**1.269.698.861**	**106.560.000**	**1.376.258.861**
NET BOOK VALUE	**41.094.126**	-	-
As at 01/01/2026	**54.704.590**	-	**54.704.590**
As at 30/09/2026	**13.610.464**	-	**13.610.464**

History cost of intangible fixed assets which are fully amortized but still in use as at 30/09/2026 is VND 1,020,285,000 (As at 01/01/2026 is VND 1,020,285,000).

List of intangible fixed assets existing during the period with a value representing 10% or more of total intangible fixed assets:

TT	Assets	30/09/2026 (VND) History Cost	Accumulated Amortization	01/01/2026 (VND) Nguyên giá	Accumulated Amortization	Net Book Value
1	Financial Accounting and Warehouse Management Software System	913.725.000	-	913.725.000	913.725.000	-
2	Base Software	10.560.000	-	10.560.000	10.560.000	-
	Total	**924.285.000**			**924.285.000**	

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5.9 Long-term finalcial investments

a. Long-term finalcial investments

	Ratio		30/09/2026 (VND)		01/01/2026 (VND)	
	Equity owned	Voting rights	Original cost	Carrying amount under the equity method	Original cost	Carrying amount under the equity method
Investments in joint ventures and associates	100%	100%	**17.765.940.000**	**877.584.667**	**17.765.940.000**	**877.584.667**
Vinahankook Medical Supplies Joint Stock Company	32,3%	32,3%	17.765.940.000	877.584.667	17.765.940.000	877.584.667
Total			**17.765.940.000**	**877.584.667**	**17.765.940.000**	**877.584.667**

	Ratio		30/09/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Investments in other entities			**22.000.000**		**(22.000.000)**	22.000.000	-	**(22.000.000)**
Comtoir Pharmaceutique Du Viet Nam	10%	10%	22.000.000	-	(22.000.000)	22.000.000	-	(22.000.000)
Cộng			**22.000.000**	-	**(22.000.000)**	**22.000.000**	-	**(22.000.000)**

Transactions between the Company and its subsidiaries and associates during the year are presented in Note 7.2

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b. Investments held to maturity

	30/09/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-tem	**47.062.669.260**	**47.062.669.260**	-	**31.580.466.574**	**31.580.466.574**	-
Term deposits	***46.777.646.575***	***46.777.646.575***	-	***31.000.000.000***	***31.000.000.000***	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	24.702.000.000	24.702.000.000	-	16.000.000.000	16.000.000.000	-
Accued interest on term deposits	***285.022.685***	***285.022.685***	-	***580.466.574***	***580.466.574***	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	95.921.096	95.921.096	-	430.816.438	430.816.438	-
Long-term	**5.500.531.051**	**5.582.793.731**	-	**5.247.767.913**	**5.247.767.913**	-
Term deposits	***5.370.286.259***	***5.370.286.259***	-	***5.136.518.630***	***5.136.518.630***	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	5.370.286.259	5.370.286.259	-	5.136.518.630	5.136.518.630	-
Accued interest on term deposits	**130.244.792**	**212.507.472**	-	**111.249.283**	**111.249.283**	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	130.244.792	212.507.472	-	111.249.283	111.249.283	-
Total	**52.563.200.311**	**52.857.970.463**	-	**36.828.234.487**	**36.828.234.487**	-

(*) Term deposits at a commercial bank with maturities of 12 to 13 months and interest rates ranging from 4.2% to 4.7% per annum.

5.10 Deferred expenses

	30/09/2026	01/01/2026
	VND	VND
Short-term	**1.577.585.598**	**1.771.884.123**
Tools, equipment	1.577.585.598	1.771.884.123
Long-term	**5.365.585.699**	**6.707.125.005**
Others	5.365.585.699	6.707.125.005
Total	**6.943.171.297**	**8.479.009.128**

5.11 Trade payables

	30/09/2026	01/01/2026
	VND	VND
Short-term	**458.591.339.842**	**406.088.916.192**
RV Healthcare Pte Ltd	8.881.365.960	17.026.245.960
Richwell Trading Private Limited	74.040.663.500	74.040.663.500
PHARMASCIENCE INC	20.705.934.946	5.581.340.680
Kim Huu Technology Service Trading Company Limited	-	13.399.153.600
Usm Healthcare Medical Devices Factory Joint Stock Company	20.389.236.933	19.299.746.356
T&T Viet Nam Pharmaceutical Joint Stock Company	14.375.218.305	14.375.218.305
Amec Holdings Company Limited	17.777.365.000	17.777.365.000
Novatechnic Company Limited	31.634.992.200	-
Anh Khoa Co.Ltd	22.947.208.000	-
Microtech Plus INC	60.055.627.170	-
Vinh Khang Medical Equipment Joint Stock Company	15.141.000.000	-
Others	228.675.488.589	244.589.182.791
Total	**514.624.100.603**	**406.088.916.192**

5.12 Prepayments from customers

	30/09/2026	01/01/2026
	VND	VND
Short-term	**559.475.926.568**	**206.596.031.433**
Hanoi Construction Corporation - Jsc	16.132.636.500	16.132.636.500
Vietnam Rubber Technology Co., Ltd	139.938.465.474	17.586.254.893
Eromed Joint Stock Company	0	13.806.733.000
Liworldco Joint Stock Company	0	24.575.000.000
Project Management Board for Investment and Construction of Civil and Industrial Works	136.929.667.000	17.644.000.000
Airports Corporation of Viet Nam	33.185.303.400	33.185.303.400
Police Department for Investigation of Drug-related Crimes	0	32.515.150.220
Nam Tien Medical Equipment Company Limited	26.469.822.501	5.252.250.001
Others	206.820.031.693	45.898.703.419
Total	**559.475.926.568**	**206.596.031.433**

5.13 Taxes payables and receivables from the State Budget

	01/01/2026 VND	Số phải nộp trong kỳ VND	Số đã nộp trong kỳ VND	30/09/2026 VND
Payables	**2.625.908.336**	**275.874.554**	**422.764.107**	**37.289.261**
Short-term	2.625.908.336	275.874.554	422.764.107	37.289.261
VAT	300.656.567			-
Import-export tax	0	3.527.550	0	-
Corporate income tax	1.655.671.738		0	1.655.671.738
Personal income tax	669.580.031	272.347.004	422.764.107	246.815.924
Others			-	-
Receivables		**9.129.472.617**	**9.137.732.178**	-
Short-term		***9.129.472.617***	***9.137.732.178***	-
VAT	30.258.048	9.140.963.142	9.137.732.178	27.027.084
	0			-

5.14 Other payables

	30/09/2026 VND	01/01/2026 VND
Short-term	**24.101.502.918**	**8.594.302.148**
Interest expenses	21.441.207.256	7.821.725.585
Others	2.660.295.662	772.576.563
Total	**24.101.502.918**	**8.594.302.148**

5.15 Other payables

	30/09/2026 VND	01/01/2026 VND
Short-term	**95.406.476.335**	**88.610.159.710**
Trade Union fees	3.491.614.246	3.144.240.429
Social insurance	926.568.396	230.339.256
Short-term deposits received	68.300.000	240.836.000
Other payables	90.919.993.693	84.994.744.025
The land lease payment to the Ministry of Defense (*)	58.453.359.500	55.955.367.997
Han Viet Technical Services and Trading Company Limited	7.731.633.352	7.731.633.352
Novaphar Pharmaceutical Joint Stock Company	-	10.285.000.000
Others	24.735.000.841	11.022.742.676
Total	**95.406.476.335**	**88.610.159.710**

(*) Land rent payable to the Ministry of Defence according to Land Lease Contract No. 3258/HD-BQP dated October 2011 on the lease of 14,176 m2 of land in Ngoc Hoi Commune, Hanoi City; Land Lease Contract No. 3259/HD-BQP dated October 2011 on the lease of 15,276 m2 of land at 118B Vu Xuan Thieu, Phuc Loi Ward, Hanoi City; Land Lease Contract No. 3260/HD-BQP dated October 2011 on the lease of 11,000 m2 of land at 118A Vu Xuan Thieu, Phuc Loi Ward, Hanoi City; Contract 3261/HD-BQP on the lease of 1,266.5 m2 of land at No. 8 Tang Bat Ho, Hai Ba Trung Ward, Hanoi City.

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5.16 Borrowings and finance lease liabilities

	30/09/2026 (VND)		During in the year (VND)		01/01/2026 (VND)	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable amount
Short-term borrowings	**258.377.702.045**	**258.377.702.045**	**359.523.106.985**	**323.467.119.612**	**222.321.714.672**	**222.321.714.672**
Sai Gon - Ha Noi Commercial Joint Stock Bank (1)	122.715.741.608	122.715.741.608	166.297.478.038	114.619.861.930	71.038.125.500	71.038.125.500
Joint Stock Commercial Bank for Investment and Development of Vietnam -Thanh Do Branch (2)	25.887.859.982	25.887.859.982	50.355.793.382	77.799.436.383	53.331.502.983	53.331.502.983
Tien Phong Commercial Joint Stock Bank - Thang Long Branch (3)	135.661.960.437	135.661.960.437	193.225.628.947	208.847.257.682	151.283.589.172	151.283.589.172
Vietnam Prosperity Joint Stock Commercial Bank - Van Phuc Branch (4)	53.592.431.438	53.592.431.438	81.320.367.540	37.474.295.232	9.746.359.130	9.746.359.130
An Huy Trade And Investment Joint Stock Company (5)	203.000.000.000	203.000.000.000	-	-	203.000.000.000	203.000.000.000
Viet Nam Joint Stock Commercial Bank for Industry and Trade - Ha Noi Branch (6)	60.389.317.905	60.389.317.905	115.928.890.505	111.692.905.293	56.153.332.693	56.153.332.693
Military Commercial Joint Stock Bank - So Giao Dich 2 Branch (7)	29.858.373.524	29.858.373.524	51.486.795.666	38.718.793.626	17.090.371.484	17.090.371.484
Joint Stock Commercial Bank for Investment and Development of Vietnam -Ha Tinh Branch (8)	19.950.382.030	19.950.382.030	39.936.110.835	19.985.728.805	-	-
Others (9)	19.772.670.615	19.772.670.615	650.000.000	8.606.021.385	27.728.692.000	27.728.692.000
Total	**670.828.737.539**	**670.828.737.539**	**699.201.064.913**	**617.744.300.336**	**589.371.972.962**	**589.371.972.962**
In which: Borrowings from related parties Details in Note 7.1	**-**	**-**	**-**	***9.000.000.000***	***9.000.000.000***	***9.000.000.000***

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Third quarter of 2026

(continues)

<1> Credit limit contract No. 0262/2025/HDHM-PN/SHB.110100 with Saigon - Hanoi Commercial Joint Stock Bank dated June 10, 2025 with a credit limit value of VND 250 billion. Purpose of use: Loan purpose, L/C issuance purpose, guarantee purpose, discount purpose; credit limit maintenance period is 12 months; loan interest rate is specified for each debt acknowledgment contract but maximum 9 months, late payment interest is maximum equal to 50% of the loan interest rate within the term but not exceeding 10%/year. Security measures: specifically according to Article 4. Security measures in the contract.

<2> Credit limit contract No. 01/2026/1758456/HDTD with Vietnam Joint Stock Commercial Bank for Investment and Development – Thanh Do Branch dated 16/03/2026 with a credit limit of VND 53,331,000,000. The limit includes all outstanding short-term loans, guarantees and L/Cs carried forward from specific agreements under Credit Facility Agreement No. 01/2024/1758456/HDTD dated 05/12/2024. Purpose of use: Supplementing working capital, guarantee, issuing L/C. Limit granting period: from the date of signing the credit limit contract to 30/06/2026. The maximum loan term is 9 months. Interest rates are determined under individual credit agreements. Collateral: security agreements (Pledges/mortgages/guarantees/deposits).

<3> Credit Facility Agreement No. 80/2026/HDTD/TLG with Tien Phong Commercial Joint Stock Bank dated 28/05/2026, with a total credit limit of up to VND 650 billion, comprising a loan limit of VND 200 billion, an L/C limit of VND 300 billion and a guarantee limit of VND 600 billion. The credit limit includes outstanding balances under Credit Facility Agreement No. 98/2025/HDTD/TLG dated 27/05/2025. Limit granting period: 12 months from the signing date. Purpose of use: supplement working capital for pharmaceutical and medical equipment business activities. Interest rates are determined under each drawdown notice. Collateral: security agreements, including: Security Agreements No. 85/2019/HDBD/TLG/01 dated 13/03/2019; No. 41/2026/HDBD/TLG dated 09/02/2026; No. 80/2026/HDBD/TLG dated 31/03/2026; No. 104/2026/HDBD/TLG dated 13/04/2026; No. 52/2026/HDBD/TLG dated 03/03/2026; No. 59/2026/HDBD/TLG dated 09/03/2026; No. 48/2026/HDBD/TLG dated 11/02/2026; No. 75/2026/HDBD/TLG dated 31/03/2026; and No. 64/2026/HDBD/TLG dated 10/03/2026.

<4> Credit Facility Agreement No. CLC-59635-01 with Vietnam Prosperity Joint Stock Commercial Bank – Dong Do Branch dated 30/10/2025, with a credit limit of VND 200 billion. Purpose of use: Supplementing working capital and issuing guarantees for pharmaceutical and medical equipment trading activities. Limit granting period: 12 months. Interest rates are specified in each loan agreement, with a maximum loan term of 9 months. Security: provided as specified in Article 4 of the Agreement.

<5> Loan Agreement No. 2511/2025/ANHUY-PHACO with An Huy Trading Business and Investment Joint Stock Company dated 25/11/2025, for a loan amount of VND 203 billion. The loan is provided for business and investment purposes, with a maximum term of 12 months from the date of disbursement and an interest rate of 9%/year.

<6> Loan Facility Agreement No. 01/2025/CTD/VCBHN-120.ARME dated 29 September 2025 between 120 ARMEPHACO One Member Company Limited and Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch. The credit limit is VND 30,000,000,000. The facility is used to finance lawful, reasonable and valid short-term credit needs for the customer's business and production activities, excluding short-term financing needs for fixed asset investments. The loan term is 12 months from the signing date, but not later than 19 October 2026. The lending interest rate is specified in each loan agreement. Security comprises a pledge over a term deposit contract with Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch, specifically Term Deposit Contract No. 01/2025/HDTG/VCBHN-120ARMEPHACO, with a value of VND 3,000,000,000, bearing interest at 5.1% per annum and having a term of 12 months.
Loan Facility Agreement No. 01/2025/CTD/VCBHN-COPHAVINA dated 8 October 2025 between 150 Cophavina Pharmaceutical One Member Company Limited and Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch. The credit limit is VND 35,000,000,000. The facility is used to finance lawful, reasonable and valid short-term credit needs for the customer's business and production activities, excluding short-term financing needs for fixed asset investments. The loan term is 12 months from the signing date, but not later than 3 November 2026. The lending interest rate is specified in each loan agreement. Security comprises term deposit contracts with Joint Stock Commercial Bank for Foreign Trade of Vietnam – Hanoi Branch, specifically:
+ Term Deposit Contract No. 01/HĐTG/2022/VCBHN-150.COPHAVINA, with a value of VND 2,000,000,000, bearing interest at 4.1% per annum and having a term of 12 months;
+ Term Deposit Contract No. 02/HĐTG/2022/VCBHN-150.COPHAVINA, with a value of VND 2,000,000,000, bearing interest at 4.1% per annum and having a term of 12 months; and
+ Inventories and receivables under Contract No. 01/2022/HĐTC/HTK-KPT/VCBHN-COPHAVINA dated 10 June 2022.

<7> Loan Facility Agreement No. 359957.25.103.7161801.TD dated 12 December 2025 between 150 Cophavina Pharmaceutical One Member Company Limited and Military Commercial Joint Stock Bank – Transaction Office 2. The total credit limit is VND 50,000,000,000, comprising a loan limit of VND 30,000,000,000, a payment guarantee limit of VND 4,000,000,000, a non-payment guarantee limit (including bid bonds, performance guarantees, advance payment guarantees and warranty guarantees) of VND 20,000,000,000, and an L/C issuance limit (excluding export L/Cs) of VND 10,000,000,000. The facility is used to finance the customer's pharmaceutical and medical supplies production and business activities. The facility is available from the signing date until 26 November 2026. The lending interest rate is specified in each loan agreement. The borrower pledges a 12-month term deposit with Military Commercial Joint Stock Bank – Transaction Office 2, with a value of VND 4,000,000,000 and an interest rate of 4.1% per annum.

<8> Credit Facility Agreement No. 01/2026/4571858/HĐTD dated 12 February 2026 between Joint Stock Commercial Bank for Investment and Development of Vietnam and 120 Armephaco One Member Company Limited. The credit limit is VND 20,000,000,000. The facility is used to supplement working capital, issue guarantees and L/Cs, with a term of 12 months from the signing date. Security is provided under the relevant pledge, mortgage, guarantee, deposit, escrow and other security agreements. Interest rates are specified in each loan agreement.

<9> Loan agreements with individuals with terms ranging from 3 months to 1 year and interest rates ranging from 8.5% to 12% per annum.

<10> Two finance lease agreements between Chailease International Leasing Company Limited – Hanoi Branch and 120 Armephaco One Member Company Limited:
- Agreement No. C260123412 dated 30 January 2026, for the lease of a high-performance liquid chromatography (HPLC) system, an automatic film-coating machine (150 kg), an automatic blister packing machine and a multifunctional grinder. Total asset value: VND 3,995,971,885; lease value: VND 2,797,180,319; lease term: 30 months; deposit/security deposit: VND 199,789,594; interest rate: floating rate as specified in the agreement.
- Agreement No. C260148012 dated 28 April 2026, for the lease of a high-performance liquid chromatography (HPLC) system. Total asset value: VND 1,674,000,000; lease value: VND 1,171,800,000; lease term: 30 months; deposit/security deposit: VND 83,700,000; interest rate: floating rate as specified in the agreement.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.17 Owners' equity

a. Changes of owners' equity

Unit of calculation: VND

	Share capital	Other capital	Development and Investment Fund	Retained profits	Fund for Construction	Total
As at 01/01/2025	**130.000.000.000**	**-**	**18.691.061.355**	**51.770.064.751**	**300.000.000**	**200.761.126.106**
Profit in the previous year	-	-	-	4.749.583.332	-	**4.749.583.332**
Balance transfer in accordance with Circular No. 99/2025/TT-BTC	-	346.794.237	-	-	(300.000.000)	**46.794.237**
As at 01/01/2026	**130.000.000.000**	**346.794.237**	**18.691.061.355**	**56.519.648.083**	**-**	**205.557.503.675**
Profit in this year	-	-	-	**5.791.392.325**	-	**5.791.392.325**
As at 30/09/2026	**130.000.000.000**	**346.794.237**	**18.691.061.355**	**62.311.040.408**	**-**	**211.348.896.000**

b. Changes of owners' equity

	30/09/2026 VND	01/01/2026 VND
Department of Defense	37.700.000.000	37.700.000.000
Mrs. Nguyen Thi Huong	11.208.330.000	11.208.330.000
Viet Leader Asset Investment Company Limited	30.303.780.000	30.303.780.000
Mr. Pham Cong Doan	30.000.000.000	30.000.000.000
Capital contribution from other shareholders	20.787.890.000	20.787.890.000
Total	**130.000.000.000**	**130.000.000.000**

c. Capital transactions with shareholders

	30/09/2026 VND	01/01/2026 VND
Shareholders' capital		
Opening balance	130.000.000.000	130.000.000.000
Increased during the year	-	-
Decreased during the year	-	-
Closing balance	130.000.000.000	130.000.000.000

d. Shares

	30/09/2026 Shares	01/01/2026 Shares
Quantity of registered shares	**130.000.000**	**130.000.000**
Quantity of issued shares	**130.000.000**	**130.000.000**
Common shares	130.000.000	130.000.000
Quantity of repurchased shares	-	-
Common shares	-	-
Số lượng cổ phiếu đang lưu hành	130.000.000	130.000.000
Common shares	130.000.000	130.000.000
Par value of outstanding shares (VND/ share)	10.000	10.000

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SEPARATE INCOME STATEMENT

6.1 Revenue from sales of goods and provision of services

	Third quarter of 2026 VND	Third quarter of 2025 VND
Revenue from sales of goods	442.382.839.664	268.594.003.894
Revenue from provision of services	4.565.683.187	3.693.168.423
Total	**446.948.522.851**	**272.287.172.317**

6.2 Cost of goods sold

	Third quarter of 2026 VND	Third quarter of 2025 VND
Cost of goods sold	421.748.529.696	254.336.700.905
Total	**421.748.529.696**	**254.336.700.905**

6.3 Financial income

	Third quarter of 2026 VND	Third quarter of 2025 VND
Interest income from deposits	542.057.403	129.391.789
Gains on realized exchange rate differences	36.753.404	11.512.240
	578.810.807	**140.904.029**

6.4 Financial expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND
Interest expenses	6.673.989.361	2.447.774.933
Losses on foreign exchage rates arising in the year	1.311.019.024	1.859.215.768
	7.985.008.385	**4.306.990.701**

In which:

Financial income with related parties:
(Details in Note 7.1) - -

6.5 Selling expenses and General administrative expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND
Selling expenses	**7.722.400.108**	**4.072.839.708**
Employee expenses	2.842.333.030	2.064.952.086
Materials expenses	108.283.704	136.110.950
Office supplies expenses	25.551.407	34.194.959
Chi phí khấu hao TSCĐ	-	-
Chi phí/(hoàn nhập) bảo hành	-	-
Outsourcing expenses	3.418.535.519	1.765.446.731
Other cash expenses	1.327.696.448	72.134.982
General administrative expenses	**10.830.988.462**	**10.301.387.660**
Employee expenses	5.537.928.002	4.098.253.862
Materials expenses	680.122.145	391.625.785
Office supplies expenses	383.557.576	74.225.050
Amortization and Depreciation expenses	683.177.373	393.878.550
Charges and fee	(355.645.594)	1.445.206.034
Chi phí/(hoàn nhập) dự phòng	(70.000.000)	158.965.640
Outsourcing expenses	2.696.904.705	2.844.805.986
Other cash expense	1.274.944.255	894.426.753
Total	**18.553.388.570**	**14.374.227.368**

6.6 Other income/ Other expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND
Other income	**1.885.290**	**77.130.160**
Others	1.885.290	77.130.160
Total	**1.885.290**	**77.130.160**
Other expenses	**79.475.537**	**515.442.756**
Late payment penalty, administrative violation		748.234.673
Contributions to the construction of charitable houses	320.000.000	-
Others	(240.524.463)	(232.791.917)
Total	**79.475.537**	**515.442.756**
Other profits	**(77.590.247)**	**(438.312.596)**

6.7 Current corporate income tax expense

	Third quarter of 2026 VND	Third quarter of 2025 VND
Current corporate income tax expense	632.192.190	218.162.770
Current corporate income tax expense	**632.192.190**	**218.162.770**

6.8 Basic earnings per share

	Third quarter of 2026 VND	Third quarter of 2025 VND
Profit/(Loss) after corporate income tax	**943.531.430**	**652.740.803**
Increase adjustment	-	-
Decrease adjustment	-	-
Profits/(Loss) attributable to shareholders holding common shares (VND)	**943.531.430**	**652.740.803**
Weighted average number of common shares outstanding for the period (shares	13.000.000	13.000.000
Basic earnings per share (VND/share)	**73**	**50**

6.9 Production and business expenses by factors

	Third quarter of 2026 VND	Third quarter of 2025 VND
Raw material expenses	51.689.441.485	40.608.580.966
Employee expenses	10.885.578.538	10.688.947.523
Amortization and Depreciation expenses	1.674.538.545	1.737.316.444
(Reversal)/Increase in allowances	-	158.965.640
Outsourcing expenses	6.115.646.650	5.862.512.403
Other cash expenses	2.620.640.703	2.436.051.547
Total	**72.985.845.921**	**61.492.374.523**

7. OTHER INFORMATION

7.1 Information of related parties

List of Related parties:

Related parties	Relations
Vinahankook Medical Supplies Co., Jsc	Associates
Members of the Board of Directors, the Executive Board, the Supervisory Board involved in managing the Corporation during the year and their close family members	Significant influence

In the period, the Company has transactions with related parties as follow

Remuneration for Boards of Management, Supervisors and General Directors

Related parties	Nature of transaction	Third quarter of 2026 VND	Third quarter of 2025 VND
Remuneration for Board of Management and Supervisors	Salary and remuneration	601.440.922	569.900.598
Income of the Board of General Directors, Chief accountant and other managers	Salary	392.940.598	412.182.167

In which:

Remuneration for Board of Management

Full name	Position	Third quarter of 2026 VND	Third quarter of 2025 VND
Mr.Pham Cong Doan	Chairman	204.750.000	222.428.571
Mrs. Nguyen Thi Huong	Member (Dismissed from 26/10/2026)	39.999.999	39.999.999
Mrs. Vu Thi Cam Trang	Member	39.999.999	39.999.999

Remuneration for Board of Supervisors

Full name	Position	Third quarter of 2026 VND	Third quarter of 2025 VND
Mrs. Nguyen Thi Huong	Head of the Board	90.190.600	89.753.600
Mr. Le Manh Hien	Member	9.000.000	9.999.999
Mr. Nguyen Anh Tuan	Member	9.000.000	9.999.999

Remuneration for Board of General Directors and others

Full name	Chức danh	Third quarter of 2026 VND	Third quarter of 2025 VND
Mr. Duong Dinh Son	General Director	242.523.900	227.378.001
Mrs. Nguyen Thi Huong	Deputy General Director (Dismissed from 01/09/2026)	89.790.560	89.725.040
Mr. Le Quoc Hung	Deputy General Director (Appointment from 01/09/2026)	48.375.862	-
Mr. Tong Van Bien	Magager of Business Development	-	37.500.000
Mr. Bui Xuan Binh	Chief Accountant	125.121.000	125.121.000
Mrs. Ngo Thi Mai Huong	Secretary of the Board of Management-Information Disclosure Officer	95.629.600	90.176.557

Comparative figures

The comparative information presented in the Interim Statement of Financial Position and the related notes has been derived from the Company's consolidated financial statements for the year ended at 31/12/2025, which were audited by CPA VIETNAM Auditing Company Limited – a member of the International Accounting Firm INPACT.

The comparative information presented in the Interim Statement of Income, the Interim Statement of Cash Flows, and the related notes has been taken from the Company's interim consolidated financial statements for the accounting period ended 30/09/2025, working for one's own company

The Company has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 and No. 43/2026/TT-BTC issued by the Minister of Finance. Accordingly, the Company has restated certain opening balances presented in the Statement of Financial Position as follows:

Items	Code	As at 31/12/2025 (Stated amount) VND	As at 01/01/2026 (Re-stated amount)	Differences VND
Short-term financial investments	**120**	**31.000.000.000**	**31.580.466.574**	**(580.466.574)**
Short-term held-to-maturity investments	123	31.000.000.000	31.580.466.574	(580.466.574)
Short-term receivables	**130**	**860.649.794.315**	**859.958.078.458**	**691.715.857**
Other short-term receivables	136	16.231.898.076	15.540.182.219	691.715.857
Long-term investments	**260**	**131.402.458.630**	**131.513.707.913**	**(111.249.283)**
Held-to-maturity investments	255	5.136.518.630	5.247.767.913	(111.249.283)
Total assets	**280**	**1.516.665.543.461**	**1.516.665.543.461**	**-**
Short-term liabilities		**1.310.173.587.786**	1.310.173.587.786	-
Dividend, Profit payables	313	-	877.584.667	(877.584.667)
Other short-term payments	320	89.487.744.377	88.610.159.710	877.584.667
Total Liabilities and Owners' Equity		**1.516.665.543.461**	**1.516.665.543.461**	**-**

Hanoi, October 29th, 2026

Preparer	Chief Accountant	General Director
Nguyen Thi Huyen	Bui Xuan Binh	Duong Dinh Son

M.S.D.N: 0100109191 - C.T.C.P - CÔNG TY CỔ PHẦN ARMEPHACO - P. PHÚC LỢI - TP. HÀ NỘI