CÔNG TY CỔ PHẦN ARMEPHACO

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ARMEPHACO JOINT STOCK COMPANY
REVIEWED INTERIM SEPARATE FINANCIAL STATEMENT

Third quarter of 2026

HA NOI, OCTPBER 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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INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As of September 30th, 2026

Unit of calculation: VND

	ASSETS	Code	Notes	30/09/2026	01/01/2026
A	**CURRENT ASSETS (100=110+120+130+140+150+160)**	**100**		**1.605.066.310.346**	**1.169.913.746.475**
I	**Cash and cash equivalents**	**110**	5.1	***115.223.734.150***	***62.130.634.459***
1	Cash	111		115.223.734.150	62.130.634.459
II	**Short-term financial investment**	**120**	5.9	***16.861.101.589***	***16.430.816.438***
3	Short-term held to maturity investments	123		16.861.101.589	16.430.816.438
III	**Short-term receivables**	**130**		***1.223.637.382.519***	***771.255.243.244***
1	Short-term receivables from customers	131	5.2	685.096.457.249	529.369.783.468
2	Short-term repayments to suppliers	132	5.3	501.811.014.637	210.625.634.656
5	Other short-term receivables	135	5.4	37.912.648.047	32.442.562.534
6.	Short-term allowances for doubtful debts	136	5.5	(1.182.737.414)	(1.182.737.414)
IV	**Inventories**	**140**	5.6	***240.601.741.114***	***305.541.120.760***
1	Inventories	141		240.601.741.114	305.541.120.760
VI	**Other current assets**	**160**		***8.742.350.974***	***14.555.931.574***
1	Short-term deferred expenses	161	5.10	11.250.000	30.080.689
2	Deductible value added tax	162		8.687.736.514	14.525.850.885
3	Taxes and other receivables from the government budget	163	5.13	43.364.460	-
B	**LONG-TERM ASSETS**	**200**		**146.970.428.485**	**148.512.915.190**
I	**Long-term receivables**	**210**		***1.864.147.040***	***1.864.147.040***
5	Other long-term receivables	215	5.4	1.864.147.040	1.864.147.040
II	**Fixed assets**	**220**		***12.735.227.680***	***14.377.750.653***
1	Tangible fixed assets	221	5.7	12.735.227.680	14.377.750.653
-	*Historical cost*	222		*43.544.429.592*	*43.544.429.592*
-	*Accumulated depreciation value (*)*	223		*(30.809.201.912)*	*(29.166.678.939)*
3	Intangible fixed assets	227	5.8	-	-
-	*Historical cost*	228		*1.020.285.000*	*1.020.285.000*
-	*Accumulated depreciation value*	229		*(1.020.285.000)*	*(1.020.285.000)*
V	**Long-term assets in progress**	**250**		***122.395.370***	-
2	Construction in progress	252		122.395.370	-
VI	**Long-term investments**	**260**	5.9	***131.766.471.051***	***131.513.707.913***
1	Investment in subsidiaries	261		108.500.000.000	108.500.000.000
2	Investments in joint ventures and associates	262		17.765.940.000	17.765.940.000
3	Investments in equity of other entities	263		22.000.000	22.000.000
4	Allowance for impairment of long-term investments in other entities	264		(22.000.000)	(22.000.000)
5	Long-term held to maturity investments	265		5.500.531.051	5.247.767.913
VII	**Other long-term assets**	**270**		**482.187.344**	**757.309.584**
1.	Long-term deferred expenses	271	5.10	482.187.344	757.309.584
	TOTAL ASSETS (280=100+200)	**280**		**1.752.036.738.831**	**1.318.426.661.665**

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

Form B 02 - DN
Issued under Circular No. 99/2025/TT- BTC Octorber 27, 2025 of the Ministry of Finace)

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As of September 30th, 2026

(continues)

	EQUITY	Code	Notes	30/09/2026	01/01/2026
C	**LIABILITIES (300=310+330)**	**300**		**1.564.873.426.842**	**1.135.255.268.549**
I	**Short-term liabilities**	**310**		***1.563.938.974.842***	***1.134.320.816.549***
1	Short-term trade payables	311	5.11	400.768.412.617	340.238.187.805
2	Short-term prepayments from customers	312	5.12	529.960.346.724	185.431.344.986
4	Taxes and other payables to government budget	314	5.13	544.279.488	627.412.418
5	Payables to employees	315		1.720.557.329	1.602.027.659
6	Short-term accrued expenses	316	5.14	21.441.207.256	7.821.725.585
10	Other short-term payments	320	5.15	94.303.860.973	95.057.194.154
11	Short-term borrowings and finance lease liabilitie	321	5.16	514.300.266.182	502.642.879.669
13	Bonus and welfare fund	323		22.459.606	22.459.606
II	**Long-term liabilities**	**330**		***934.452.000***	***934.452.000***
8	Other long-term payables	338	5.15	934.452.000	934.452.000
D	**OWNER'S EQUITY (400=410+430)**	**400**		**187.163.311.989**	**183.171.393.116**
I	**Owner's equity**	410	-	***187.163.311.989***	***183.171.393.116***
1	Capital contributed by the owner	411		130.000.000.000	130.000.000.000
	- Ordinary shares with voting rights	411a		*130.000.000.000*	*130.000.000.000*
4	Other capital	414		346.794.237	346.794.237
8	Development and investment funds	418		18.691.061.355	18.691.061.355
10	Undistributed profit after tax	420		38.125.456.397	34.133.537.524
	- Undistributed profit after tax brought forward	420a		*37.577.589.421*	*31.249.523.236*
	- Undistributed profit after tax for the current year	420b		*547.866.976*	*2.884.014.288*
TOTAL CAPITAL RESOURCES (440=300+400)		**440**		**1.752.036.738.831**	**1.318.426.661.665**

Hanoi, October 29th, 2026

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

Form B02a - DN
Issued under Circular No 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

INTERIM SEPARATE INCOME STATEMENT

Third quarter of 2026

Unit of calculation: VND

	CHỈ TIÊU	Code	Note	Third quarter of 2026	Third quarter of 2025	Cumulative 9 months 2026	Cumulative 9 months 2025
1	Revenues from sales and services rendered	01	6.1	317.852.378.590	176.478.584.629	917.681.456.093	591.980.260.942
2	Revenue deductions	02		-	-	-	-
3	Net revenues from sales and services rendered (10=01-02)	10		317.852.378.590	176.478.584.629	917.681.456.093	591.980.260.942
4	Costs of goods sold	11	6.2	309.806.589.542	167.720.656.186	889.188.567.481	568.425.248.580
5	**Gross revenues from sales and services rendered (20=10-11)**	**20**		**8.045.789.048**	**8.757.928.443**	**28.492.888.612**	**23.555.012.362**
6	Gains and losses from disposal of investment property	21				-	-
7	Financial income	22	6.3	5.059.965.292	2.497.401.098	-	-
8	Financial expenses	23	6.4	4.438.106.997	3.341.167.004	13.833.984.485	9.650.607.946
	In which: interest expenses	*24*		*3.137.644.537*	*1.586.265.236*	11.528.607.062	7.485.866.167
9	Selling expenses	25	6.5	4.835.592.517	2.594.632.552	*9.299.942.925*	*4.206.938.515*
10	General administrative expenses	26	6.5	3.282.329.862	4.947.290.770	13.356.562.640	9.047.545.246
11	**Net profits from operating activities {30=20+(21-22)-(24+25)}**	**30**		**549.724.964**	**372.239.215**	13.559.408.037	13.363.864.515
12	Other income	31	6.6	1.876.436	4.500.971	**3.882.295.358**	**3.308.344.380**
13	Other expenses	32	6.6	3.734.424	8.858.203	-	-
14	**Other profits (40 = 31-32)**	**40**	**6.6**	**(1.857.988)**	**(4.357.232)**	445.968.199	14.555.075
15	**Total net profit before tax (50=30+40)**	**50**		**547.866.976**	**367.881.983**	336.344.684	759.829.097
16	Current corporate income tax expenses	51	6.7	-	-	**109.623.515**	**(745.274.022)**
17	Deferred corporate income tax expenses	52		-	-	**3.991.918.873**	**2.563.070.358**
18	**Profits after corporate income tax (60=50-51-52)**	**60**		**547.866.976**	**367.881.983**	-	-
						-	654.220.045
						-	-
						3.991.918.873	**1.908.850.313**
						-	-

Ha Noi, October 29th, 2026

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

M.S.D.N: 0100109106 C.T.C.P. CÔNG TY CỔ PHẦN ARMEPHACO P. PHÚC LỢI - TP. HÀ NỘI

INTERIM SEPARATE CASH FLOW STATEMENT

(According to the direct method)
Third quarter of 2026

Unit of calculation: VND

Targets	Code	Notes	Third quarter of 2026	Third quarter of 2025
I Cash flow from business activities				
1 Cash receipts from sales, services and other revenues	01		661.279.042.923	201.589.159.559
2 Payments to suppliers of goods and services	02		(533.178.450.579)	(329.996.949.456)
3 Payments to employees	03		(2.868.345.120)	(2.937.339.330)
4 Payments for interest	04		(3.137.644.537)	(1.586.265.236)
6 Other cash receipts from operating activities	06		6.374.003.023	4.604.437.726
7 Other expenses for business activities	07		(23.277.096.270)	(6.698.579.721)
Net cash flow from business activities	***20***		***105.191.509.440***	***(135.025.536.458)***
II Cash flow from investing activities				
7. Proceeds from interest on loans, dividends and profits shared	27		11.159.694	2.301.240
Net cash flow from investing activities	***30***		***11.159.694***	***2.301.240***
III Cash flow from financing activities				
3 Received short-term and long-term loans	33		91.430.770.860	139.246.444.642
4 Repayment of loan principal	34		(112.872.646.482)	(59.751.233.973)
Net cash flow from financing activitie	***40***		**(21.441.875.622)**	**79.495.210.669**
Net cash flow during the period (50=20+30+40)	**50**		**83.760.793.512**	**(55.528.024.549)**
Cash and cash equivalents at the beginning of the period	**60**		**31.462.940.638**	**73.847.214.497**
Impact of foreign exchange rate changes on foreign currency	61			
Cash and cash equivalents at the end of the period (50+6	**70**	**V.1.**	**115.223.734.150**	**18.319.189.948**

Hanoi, October 29th, 2026

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

CÔNG TY CỔ PHẦN ARMEPHACO

NOTES TO THE INTERIM SEPARATE 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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.

The Company has applied the Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC since 01/01/2026. 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 and production of medical instruments

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 48 employees (As at 31/12/2025 is 46 employees).

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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.

The accompanying separate financial statements are prepared for the period ended 30/09/2026.

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 Separate 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 separate financial statements for the period ended 30/09/2026.

The Company's interim separate financial statements are prepared on the basis of Separate the financial statements of the affiliated units and the financial statements of the Company's Office. Transactions and balances between the Company's Office and the affiliated units and between the affiliated units with each other have been eliminated when presenting the Company's interim separate financial statements.

The interim separate financial statements do not include the financial statements of the subsidiaries. Users of the interim separate financial statements should read them together with the Company's Separate financial statements for the period ended 30/09/2026 in order to have complete information on the financial position as well as the results of operations and cash flows of the Company during the period.

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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.

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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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

5.1 Cash and cash equivalents

	30/09/2026 VND	01/01/2026 VND
Cash in hand	346.962.287	262.541.293
Bank deposits	114.876.771.863	61.868.093.166
Total	**115.223.734.150**	**62.130.634.459**

(*) Details of bank depotits:

	30/09/2026 VND	01/01/2026 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	2.948.718.085	555.866.077
Vietnam Prosperity Joint Stock Commercial Bank - Van Phuc Branch	42.855.953.275	48.572.339
Others	4.365.827.569	5.893.977.419
	114.876.771.863	**61.868.093.166**

5.2 Financial investments

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Short-term	**685.096.457.249**	**(1.182.737.414)**	**529.369.783.468**	**(1.182.737.414)**
Viet Nam DNT Medical Joint Stock Company	10.067.772.618	-	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	0	-	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	539.533.518.525	(1.182.737.414)	438.003.268.699	(1.182.737.414)
Total	**685.096.457.249**	**(1.182.737.414)**	**55.376.118.261**	**(1.182.737.414)**
In which: Receivables form related parties *(Details in Note 7.1)*	-	-	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.3 Prepayments to supplier

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	Allowances	Book value	Allowances
Ngắn hạn	**501.811.014.637**	-	**210.625.634.656**	-
TFA Technology Joint Stock Company	20.690.981.187	-	20.690.981.187	-
Bac Binh Pharmaceutical Company Limited	-	-	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	39.053.281.680	-	25.340.000.000	-
Viet Lien DSL Investment and Pharmaceutical Joint	-	-	4.461.343.000	-
Liworldco Joint Stock Company	-	-	10.685.070.000	-
Vinatech Joint Stock Company	38.832.600.000	-	-	-
EOC Viet Nam Pharamaceutical	35.355.500.000	-	258.000.000	-
Nam Tien Medical Equipment Company Limited	16.984.328.002	-	250.010.000	-
VRT Pharmaceutical One Member Company Limited	30.547.214.799	-	30.689.930.220	-
Others	263.165.611.724	-	67.656.024.370	-
Total	**501.811.014.637**	-	**210.625.634.656**	-
In which: Receivables form related parties				
(Details in Note 7.1)	-	-	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.4 Other receivables

	30/09/2026 (VND)		01/01/2026 (VND)	
	Book value	**Allowances**	**Book value**	**Allowances**
Short-term	**37.912.648.047**	-	-	**32.442.562.534**
Advances (8)	12.311.642.319			10.032.340.547
Deposits	6.033.183.159			2.024.315.663
Others receivables	19.567.822.569			20.385.906.324
Vinahankook Medical Supplies Co., Jsc	*5.947.744.675*			*6.373.911.618*
120 Armephaco One Member Company Limited	*6.222.953.199*			*3.054.418.194*
130 Armephaco Medical Equipment One Member Limited Company	*4.664.967.246*			*3.443.899.348*
150 Cophavina Pharmaceutical One Member Company Limited	*1.509.639.202*			*7.092.225.179*
Others	*1.222.518.247*			*421.451.985*
Long-term	**1.864.147.040**	-	-	**1.864.147.040**
Deposits	1.864.147.040			1.864.147.040
Total	**39.776.795.087**	-	-	**34.306.709.574**
In which: Receivables form related parties	***18.345.304.322***	-	-	***19.964.454.339***

5.5 Bad debts

	30/09/2026 (VND)		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	1.182.737.414		1.182.737.414	

In which:	**Overdue from 06 months to 01 year**	**Overdue from 1 year to 2 years**	**Overdue from 2 years to 3 years**	**Overdue for more than 3 years**
Viet Hai Trading and Technical Services Company Limited				286.716.981
Hai Hoang Import Export and Equipment Company Limited				122.490.504
Nguyen Van Luan - Branch of Medical Equipment Technical Center				77.693.846
Mai Thanh Pharmaceutical Company Limited				117.007.180
Others				578.828.903
Total	-	-	-	**1.182.737.414**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.6 Inventories

	30/09/2026 (VND)		01/01/2026 (VND)	
	Original value	**Allowances**	**Original value**	**Allowances**
Raw materials	1.709.209.445	-	1.709.209.445	-
Work in progress	1.358.999.133	-	12.762.092.305	-
Goods	237.533.532.536	-	291.069.819.010	-
Total	**240.601.741.114**	-	**305.541.120.760**	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS
Third quarter of 2026

Unit of calculation: VND

5.7 Tangible fixed asset

Targets	Buildings, architectural objects	Machinery and equipment	Means of transport	Management equipment and tools	Total
HISTORY COST					
As at 01/01/2026	**26.994.352.562**	**14.546.387.539**	**1.076.509.255**	**927.180.236**	**43.544.429.592**
Increase	-	-	-	-	-
Decrease	-	-	-	-	-
As at 30/09/2026	**26.994.352.562**	**14.546.387.539**	**1.076.509.255**	**927.180.236**	**43.544.429.592**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**12.813.457.060**	**14.349.532.388**	**1.076.509.255**	**927.180.236**	**29.166.678.939**
Depreciation during the year	1.449.712.562	192.810.411	-	-	1.642.522.973
Increase	-	-	-	-	-
Decrease	-	-	-	-	-
Other decreases (*)	-	-	-	-	-
As at 30/09/2026	**14.263.169.622**	**14.542.342.799**	**1.076.509.255**	**927.180.236**	**30.809.201.912**
NET BOOK VALUE					
As of 01/01/2026	**14.180.895.502**	**196.855.151**	-	-	**14.377.750.653**
As of 30/09/2026	**12.731.182.940**	**4.044.740**	-	-	**12.735.227.680**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026
(continues)

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

TT	Assets	30/09/2026			01/01/2026		
		History Cost	Accumulated Depreciation	Net Book Value	History Cost	Accumulated Depreciation	Net Book Value
1	Company Administration Building – 118 VXT	5.004.023.742	3.481.302.884	1.522.720.858	5.004.023.742	3.331.593.461	1.522.720.858
2	Renovation and Upgrading of the Office Building and Premises at 118 Vu Xuan Thieu (2024–2025)	5.107.032.400	1.038.196.723	4.068.835.677	5.107.032.400	274.240.644	4.068.835.677
3	597.4 m² GSP-WHO Standard Warehouse	7.523.861.962	4.045.364.163	3.478.497.799	7.523.861.962	3.763.992.336	3.478.497.799
4	4008 Hemodialysis Machine	4.500.000.000	4.500.000.000	-	4.500.000.000	4.500.000.000	-
	Total	**22.134.918.104**	**13.064.863.770**	**9.070.054.334**	**22.134.918.104**	**11.869.826.441**	**9.070.054.334**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.8 Intangible fixed assets

Đơn vị tính: VND

	Management software	Others	Total
HISTORY COST			
As at 01/01/2026	**913.725.000**	**106.560.000**	**1.020.285.000**
Increase	-	-	-
Purchase	-	-	-
Decrease	-	-	-
As at 30/09/2026	**913.725.000**	**106.560.000**	**1.020.285.000**
ACCUMULATED AMORTIZATION			
As at 01/01/2026	**913.725.000**	**106.560.000**	**1.020.285.000**
Increase		-	-
Amortization		-	-
Decrease		-	-
As at 30/09/2026	**913.725.000**	**106.560.000**	**1.020.285.000**
NET BOOK VALUE	-		
As at 01/01/2026	-	-	-
As at 30/09/2026	-	-	-

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:

		30/09/2026 (VND)		01/01/2026 (VND)		
TT	**Assets**	**History Cost**	**Accumulated Amortization**	**History Cost**	**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**	**0**	**924.285.000**	**924.285.000**	

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.9 Finalcial investments

a. Long-term investments

	Ratio		30/09/2026 (VND)			01/01/2026 (VND)		
	Equity owned	Voting rights	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
a- Investment in subsidiaries			**108.500.000.000**	-	-	**108.500.000.000**	-	-
120 Arrmephaco One Member Company Limited	100%	100%	45.000.000.000	-		45.000.000.000		
130 Armephaco Medical Equipment One Member Ltd. Co.	100%	100%	18.500.000.000	-		18.500.000.000		
150 Cophavina Pharmaceutical One Member Company Limited	100%	100%	45.000.000.000	-		45.000.000.000		
b - Investment in joint ventures and associates	100%	100%	**17.765.940.000**	-	-	**17.765.940.000**	-	-
Vinahankook Medical Supplies Co., JSC	32,3%	32,3%	17.765.940.000	-		17.765.940.000		
c- Other long-term investments			**22.000.000**		**(22.000.000)**	22.000.000	-	**(22.000.000)**
Vietnam Pharmaceutical Joint Stock Company (CPV)	10%	10%	22.000.000	-	(22.000.000)	22.000.000		(22.000.000)
Total			**126.287.940.000**	-	**(22.000.000)**	**126.287.940.000**	-	**(22.000.000)**

Transactions between the Company and its subsidiaries and associates during the year are presented in Note 7.1

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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	**16.861.101.589**	**16.861.101.589**	-	**16.430.816.438**	**16.430.816.438**	-
Term deposits	***16.672.000.000***	***16.672.000.000***	-	***16.000.000.000***	***16.000.000.000***	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	16.672.000.000	16.672.000.000	-	16.000.000.000	16.000.000.000	-
Accued interest on term deposits	***189.101.589***	***189.101.589***	-	***430.816.438***	***430.816.438***	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	189.101.589	189.101.589	-	430.816.438	430.816.438	-
Long-term	**5.500.531.051**	**5.500.531.051**	-	**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**	**130.244.792**	-	**111.249.283**	**111.249.283**	-
Joint Stock Commercial Bank for Investment and Development of Viet Nam - Thanh Do Branch	130.244.792	130.244.792	-	111.249.283	111.249.283	-
Total	**22.361.632.640**	**22.361.632.640**	-	**21.678.584.351**	**21.678.584.351**	-

(*): Term deposits at a commercial bank with maturities of 12 to 13 months and interest rates ranging from 4.5% to 7% per annum.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.10 Deferred expenses

	30/09/2026 VND	01/01/2026 VND
Short-term	**11.250.000**	**30.080.689**
Tools, equipment	11.250.000	30.080.689
Long-term	**482.187.344**	**757.309.584**
Others	482.187.344	757.309.584
Total	**493.437.344**	**787.390.273**

5.11 Trade payables

	30/09/2026 VND	01/01/2026 VND
Short-term	**400.768.412.617**	**340.238.187.805**
RV Healthcare Pte Ltd	566.244.360	17.026.245.960
Richwell Trading Private Limited	74.040.663.500	74.040.663.500
PHARMASCIENCE INC	10.179.464.266	5.581.340.680
Kim Huu Technology Service Trading Company Limited	0	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
Microtech Plus INC	60.055.627.170	-
Others	203.384.593.083	178.738.454.404
Total	**400.768.412.617**	**340.238.187.805**

5.12 Prepayments from customers

	30/09/2026 VND	01/01/2026 VND
Short-term	**529.960.346.724**	**185.431.344.986**
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	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	177.304.451.849	24.734.016.972
Total	**529.960.346.724**	**185.431.344.986**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

5.13 Taxes payables and receivables from the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/09/2026 VND
Payables	**627.412.418**	**275.874.554**	**426.291.657**	**476.995.315**
Short-term	627.412.418	275.874.554	426.291.657	476.995.315
Import-export tax		3.527.550	3.527.550	-
Corporate income tax			0	-
Personal income tax	627.412.418	272.347.004	422.764.107	476.995.315
Others			-	-
Receivables		**9.129.472.617**	**9.137.732.178**	**9.129.472.617**
Short-term		***9.129.472.617***	***9.137.732.178***	***9.129.472.617***
VAT		9.129.472.617	9.137.732.178	8.259.561

5.14 Other payables

	30/09/2026 VND	01/01/2026 VND
Short-term	**22.459.606**	**22.459.606**
Interest expenses	21.441.207.256	7.821.725.585
Total	**21.441.207.256**	**7.821.725.585**

5.15 Other payables

	30/09/2026 VND	01/01/2026 VND
Short-term	**94.303.860.973**	**95.057.194.154**
Trade Union fees	2.785.175.690	2.553.850.176
Social insurance	245.733.628	226.659.256
Short-term deposits received	24.300.000	24.300.000
Other payables	91.248.651.655	92.252.384.722
Other payables	58.453.359.500	55.955.367.997
The land lease payment to the Ministry of Defense (*)	5.419.502.770	6.970.989.204
150 Cophavina Pharmaceutical One Member Company Limited	5.427.165.482	-
120 Armephaco Pharmaceutical One Member Company Limited	7.731.633.352	7.731.633.352
Han Viet Technical Services and Trading Company Limited	-	10.285.000.000
Novaphar Pharmaceutical Joint Stock Company	14.216.990.551	11.309.394.169
Long-term	**934.452.000**	**934.452.000**
Long-term deposits received	934.452.000	934.452.000
Other	**95.238.312.973**	**95.991.646.154**

(*) 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.

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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	**514.300.266.182**	**514.300.266.182**	**432.857.850.054**	**421.200.463.541**	**502.642.879.669**	**502.642.879.669**
Sai Gon - Ha Noi Commercial Joint Stock Bank (1)	97.949.905.560	97.949.905.560	117.499.832.585	83.941.204.257	64.391.277.232	64.391.277.232
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)	134.515.831.600	134.515.831.600	192.474.268.947	207.420.626.719	149.462.189.372	149.462.189.372
Vietnam Prosperity Joint Stock Commercial Bank - Van Phuc Branch (4)	43.927.977.040	43.927.977.040	72.527.955.140	36.819.196.182	8.219.218.082	8.219.218.082
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
Others (6)	9.018.692.000	9.018.692.000	-	15.220.000.000	24.238.692.000	24.238.692.000
Total	**514.300.266.182**	**514.300.266.182**	**432.857.850.054**	**421.200.463.541**	**502.642.879.669**	**502.642.879.669**
In which: Borrowings from related parties Details in Note 7.1	-	-	-	***9.000.000.000***	***9.000.000.000***	***9.000.000.000***

ARMEPHACO JOINT STOCK COMPANY

Address: No. 118 Vu Xuan Thieu - Phuc Loi Ward – Hanoi City

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

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 agreements with individuals with a term of one year and an interest rate of 10%/year.

NOTES TO THE INTERIM SEPARATE 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**	**31.249.523.236**	**300.000.000**	**180.240.584.591**
Profit in the previous year	-	-	-	2.884.014.288	-	**2.884.014.288**
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**	**34.133.537.524**	**-**	**183.171.393.116**
Profit in this year	-		-	**(34.133.537.524)**	-	**(34.133.537.524)**
As at 30/09/2026	**130.000.000.000**	**346.794.237**	**18.691.061.355**	**-**	**-**	**149.037.855.592**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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 and appropriation of profits and dividends

	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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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	315.922.241.221	175.983.536.208
Revenue from provision of services	1.930.137.369	495.048.421
Total	**317.852.378.590**	**176.478.584.629**

6.2 Cost of goods sold

	Third quarter of 2026 VND	Third quarter of 2025 VND
Cost of goods sold	309.806.589.542	176.478.584.629
Total	**309.806.589.542**	**176.478.584.629**

6.3 Financial income

	Third quarter of 2026 VND	Third quarter of 2025 VND
Interest income from deposits	255.845.136	2.301.240
Gains on disposal of securities	4.767.367.344	2.486.850.658
Gains on realized exchange rate differences	36.752.812,0	8.249.200
	5.059.965.292	**2.497.401.098**
In which:		
Financial income with related parties: (Details in Note 7.1)	***4.767.367.344***	***2.486.850.658***

6.4 Financial expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND
Interest expenses	3.137.644.537	1.586.265.236
Losses on foreign exchage rates arising in the year	1.300.462.460	1.754.901.768
	4.438.106.997	**3.341.167.004**
In which:		
Financial income with related parties: (Details in Note 7.1)	-	-

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

6.5 Selling expenses and General administrative expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND
Selling expenses	**4.835.592.517**	**2.594.632.552**
Employee expenses	1.699.023.426	1.120.206.938
Materials expenses	22.369.437	5.555.556
Office supplies expenses	0	2.575.000
Outsourcing expenses	3.039.006.084	1.405.306.770
Other cash expenses	75.193.570	60.988.288
General administrative expenses	**3.282.329.862**	**4.947.290.770**
Employee expenses	1.890.566.914	1.828.035.498
Materials expenses	295.427.532	226.388.931
Office supplies expenses	1.998.148	-
Amortization and Depreciation expenses	482.655.249	353.531.993
Charges and fee	(302.939.410)	958.167.320
Outsourcing expenses	699.847.978	1.391.930.982
Other cash expense	214.773.451	189.236.046
Total	**8.117.922.379**	**7.541.923.322**

6.6 Other income/ Other expenses

	Third quarter of 2026 VND	Third quarter of 2025 VND
Other income		
Others	1.876.436	4.500.971
Total	**1.876.436**	**4.500.971**
Other expenses		
Late payment penalty, administrative violation	3.272.567	4.814.272
Others	461.857	4.043.931
Total	**3.734.424**	**8.858.203**
Other profits	**(1.857.988)**	**(4.357.232)**

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

6.7 Current corporate income tax expense

	Third quarter of 2026 VND	Third quarter of 2025 VND
Total net profit before tax	**547.866.976**	**367.881.983**
- Increase adjustment	3.734.424	0
+ Late payment penalties for social insurance and taxes, and other expenses	*3.272.567*	*0*
+ Others	*461.857*	*0*
- Decrease adjustment	4.767.367.344	2.486.850.658
Dividends received	*4.767.367.344*	*2.486.850.658*
Taxable income	(4.215.765.944)	(2.118.968.675)
Corporate income tax rate	20%	20%
Corporate income tax payable	-	-
Collect corporate income tax from previous years	-	-
Current corporate income tax expense	-	-

6.8 Production and business expenses by factors

	Third quarter of 2026 VND	Third quarter of 2025 VND
Raw material expenses	709.711.302	774.919.679
Employee expenses	3.589.590.340	2.948.242.436
Amortization and Depreciation expenses	482.655.249	353.531.993
Outsourcing expenses	3.888.244.062	2.797.237.752
Other cash expenses	289.967.021	1.208.391.654
Total	**8.960.167.974**	**8.082.323.514**

7. OTHER INFORMATION

7.1 Information of related parties

List of Related parties:

Related parties	Relations
120 Armephaco One Member Company Limited	Subsidiaries
130 Armephaco Medical Equipment One Member Limited Company	Subsidiaries
150 Cophavina Pharmaceutical One Member Company Limited	Subsidiaries
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 follows:

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

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	379.607.265	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)	26.666.666	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

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

*** Transactions with related parties**

	Reltations	Third quarter of 2026 VND	Third quarter of 2025 VND
Financial income		**4.767.367.344**	**2.486.850.658**
Vinahankook Medical Supplies Co., Jsc	Associates	2.242.098.573	1.614.199.977
120 Armephaco One Member Company Limited	Subsidiaries	1.581.662.844	341.483.164
130 Armephaco Medical Equipment One Member Limited Company	Subsidiaries	668.540.562	98.793.681
150 Cophavina Pharmaceutical One Member Company Limited	Subsidiaries	275.065.365	432.373.836
Accurals		**3.000.000.000**	
120 Armephaco One Member Company Limited	Subsidiaries	3.000.000.000	

*** Related party balance**

	Reltations	30/09/2026 VND	01/01/2026 VND
Other receivables		**18.345.304.322**	**19.964.454.339**
Vinahankook Medical Supplies Co., Jsc	Associates	5.947.744.675	6.373.911.618
120 Armephaco One Member Company Limited	Subsidiaries	6.222.953.199	3.054.418.194
130 Armephaco Medical Equipment One Member Limited Company	Subsidiaries	4.664.967.246	3.443.899.348
150 Cophavina Pharmaceutical One Member Company Limited	Subsidiaries	1.509.639.202	7.092.225.179
Other payables		**10.915.311.131**	**7.532.535.459**
120 Armephaco One Member Company Limited	Subsidiaries	5.427.165.482	144.196.150
130 Armephaco Medical Equipment One Member Limited Company	Subsidiaries	68.642.879	417.350.105
150 Cophavina Pharmaceutical One Member Company Limited	Subsidiaries	5.419.502.770	6.970.989.204
Short-term borrowings and finance lease liabilities		**-**	**9.000.000.000**
120 Armephaco One Member Company Limited	Subsidiaries	-	9.000.000.000

7.2 Comparative figures

The comparative information presented in the Interim Statement of Financial Position and the related notes has been derived from the Company's separate 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 separate financial statements for the accounting period ended 30/09/2025, working for one's own company

NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

Third quarter of 2026

(continues)

The Company has applied the accounting regime promulgated under Circular No. 99/2025/TT-BTC dated 27/10/2025 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) VND	Differences VND
Short-term financial investments	**120**	**16.000.000.000**	**16.430.816.438**	**(430.816.438)**
Short-term held-to-maturity investments	123	16.000.000.000	16.430.816.438	(430.816.438)
Short-term receivables	**130**	**771.797.308.965**	**771.255.243.244**	**542.065.721**
Other short-term receivables	136	32.984.628.255	32.442.562.534	542.065.721
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**	**1.318.426.661.665**	**1.318.426.661.665**	**-**
Short-term liabilities		**1.134.320.816.549**	1.134.320.816.549	-
Dividend, Profit payables	313		877.584.667	(877.584.667)
Other short-term payments	320	95.934.778.821	95.057.194.154	877.584.667
Total Liabilities and Owners' Equity		**1.318.426.661.665**	**1.318.426.661.665**	**-**

Hanoi, October 29th, 2026

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