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STATEMENT OF THE USE OF CAPITAL FROM THE ISSUANCE OF 1.530.377 SHARES UNDER THE EMPLOYEE STOCK OPTION PROGRAM (ESOP)

AGIMEXPHARM PHARMACEUTICAL JOINT STOCK COMPANY

CÔNG TY CP DƯỢC PHẨM AGIMEXPHARM

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GENERAL INFORMATION

Corporate information

Agimexpharm Pharmaceutical Joint Stock Company (hereinafter referred to as "the Company") is a joint stock company, which has been operating under Business Registration Certificate No. 1600699279, initially registered on 03 June 2004 and amended for the 22nd time on 21 June 2026 by the An Giang Province Department of Finance.

Principal business activities of the Company are to manufacture medicines, pharmaceutical chemicals and pharmaceutical materials; trade optical, medical, dental and hospital equipment; trade medicines and pharmaceutical products; trade nutritious food; manufacture and trade cosmetics; trade materials and ancillary materials, pharmaceutical chemicals for pharmaceutical production; trade vaccines and medical biological products; manufacture bottled and jarred drinking water (the Company must comply with the Law on food safety and hygiene during operation course); manufacture dietary supplements; manufacture, trade and process essential oil from herbs; manufacture and trade food, nutritious food and dietary supplements.

Head office

- Address : No. 27 Nguyen Thai Hoc, Long Xuyen Ward, An Giang Province, Vietnam
- Tel. : (0296) 385 6961–385 6964
- Fax : (0296) 385 7301

The company has the following affiliates:

Affiliate	Address
Branch of Agimexpharm Pharmaceutical Joint Stock Company	No. 49-51-53, Street No. 3A, An Lac Ward, Ho Chi Minh City
Branch of Agimexpharm Pharmaceutical Joint Stock Company	No. 42 Nguyen Sinh Sac Street, Hoa Khanh Ward, Da Nang City
Branch of Agimexpharm Pharmaceutical Joint Stock Company - Agimexpharm Pharmaceutical Manufacturing Factory	No. 66 Vu Trong Phung Street, Thanh An Cluster, My Thoi Ward, An Giang Province
Branch of Agimexpharm Pharmaceutical Joint Stock Company – Binh Hoa Factory	Lot C4, Binh Hoa Industrial Park, Binh Hoa Commune, An Giang Province
Agimexpharm Pharmaceutical Joint Stock Company – Tay Nguyen Branch	No. 184/84 Giai Phong Street, Buon Ma Thuot Ward, Dak Lak Province
Branch of Agimexpharm Pharmaceutical Joint Stock Company	No. 46, Lane 105, Lang Ha Street, Dong Da Ward, Hanoi City

Board of Directors

The Board of Directors during the period and up to the date of this report includes:

Full name	Position	
Ms. Pham Thi Bich Thuy	Chairwoman	Reappointed on 08 April 2023
Mr. Nguyen Van Kha	Vice Chairman	Reappointed on 08 April 2023
Ms. Tran Thi Dao	Member	Reappointed on 08 April 2023
Mr. Nguyen Quoc Dinh	Member	Reappointed on 08 April 2023
Mr. Pham Uyen Nguyen	Member	Reappointed on 08 April 2023
Mr. Huynh Hoang Ha	Member	Appointed on 08 April 2023

The Supervisory Board

The Supervisory Board during the period and up to the date of this report includes:

Full name	Position	
Ms. Tran Thi Thanh Hang	Head of the Board	Reappointed on 08 April 2023
Ms. Nguyen Hong Ngoc	Member	Reappointed on 08 April 2023
Ms. Nguyen Thi An	Member	Appointed on 27 March 2026
Ms. Pham Hai Yen	Member	Appointed on 08 April 2023 Resigned on 27 March 2026

Board of Management

The Board of Management during the period and up to the date of this report includes:

Full name	Position	
Mr. Nguyen Van Kha	General Director	Reappointed on 08 April 2023
Ms. Pham Thi Bich Thuy	Deputy General Director	Appointed on 02 January 2018
Mr. Lam Tri Hien	Deputy General Director	Appointed on 22 February 2019
Mr. Vu Minh Tuan	Deputy General Director	Appointed on 01 October 2019
Mr. Huynh Hoang Ha	Deputy General Director	Appointed on 01 January 2021
Mr. Le Van Mac	Deputy General Director	Appointed on 25 May 2026

Legal Representative

The Company's legal representative during the period and up to the date of this report is Mr. Nguyen Van Kha – General Director (reappointed on 08 April 2023).

Auditors

A&C Auditing and Consulting Co., Ltd. has been appointed as the Company's auditor.

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Agimexpharm Pharmaceutical Joint Stock Company (hereinafter referred to as the "Company") presents this statement together with the Report on the utilization of proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP).

Responsibility of the Board of Management

The Board of Management is responsible for the preparation of the Report on the utilization of proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP), which gives a true and fair view of the Company's use of proceeds.

The Board of Management is responsible for ensuring that proper accounting books are maintained to reasonably reflect the use of proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP) and for ensuring that the Report on the utilization of proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP) has been properly prepared and gives a true and fair view, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and the basis of preparation of the Report on the utilization of capital.

Statement of the Board of Management

In the opinion of the Board of Management, the Report on the utilization of capital gives a true and fair view of the Company's use of proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP), in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the preparation and presentation of the Report on the utilization of capital.

For and on behalf of the Board of Management

CÔNG TY CP DƯỢC PHẨM AGIMEXPHARM

Nguyen Van Kha
General Director

Date: 11 September 2026

A&C AUDITING AND CONSULTING CO., LTD.

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No. 4.0309/26/TC-AC

INDEPENDENT AUDITOR'S REPORT

ON THE REPORT ON THE UTILIZATION OF PROCEEDS FROM THE ISSUANCE OF 1.530.377 SHARES UNDER THE EMPLOYEE STOCK OPTION PROGRAM (ESOP) OF AGIMEXPHARM PHARMACEUTICAL JOINT STOCK COMPANY

To: THE SHAREHOLDERS, THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT AGIMEXPHARM PHARMACEUTICAL JOINT STOCK COMPANY

We have audited the Report on the utilization of proceeds from the Issuance of 1.530.377 shares under the employee stock option program (ESOP) of Agimexpharm Pharmaceutical Joint Stock Company (hereinafter referred to as the "Company"), which was prepared on 11 September 2026, from page 07 to page 10.

Responsibility of the Board of Management

The Company's Board of Management is responsible for the preparation, true and fair presentation of the Company's Report on the utilization of proceeds from the Share Issuance in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System and relevant statutory requirements applicable to the recognition of the Report on the utilization of proceeds from the share issuance, and for such internal control as the Board of Management determines necessary to enable the preparation and presentation of the Report on the utilization of proceeds from the share issuance to be free from material misstatement due to fraud or error.

Responsibility of Auditors

Our responsibility is to express an opinion on the Report on the utilization of proceeds from the share issuance based on our audit. We conducted our audit in accordance with the Vietnamese Standards on Auditing. Those standards require that we comply with ethical standards and requirements and plan and perform the audit to obtain reasonable assurance about whether the Company's Report on the utilization of proceeds from the share issuance is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report on the utilization of proceeds from the share issuance. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Report on the utilization of proceeds from the share issuance, whether due to fraud or error. In making those risk assessments, the auditor considers the Company's internal control relevant to the preparation and true and fair presentation of the Report on the utilization of proceeds from the share issuance in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies applied and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the Report on the utilization of proceeds from the share issuance.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion of Auditors

In our opinion, the accompanying Report on the utilization of proceeds from the share issuance gives a true and fair view, in all material respects, of the use of proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP) of Agimexpharm Pharmaceutical Joint Stock Company, in accordance with the Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting Syst relevant statutory requirements applicable to the preparation and presentation of the Report on the utilization of proceeds.

Emphasis of Matter

Without qualifying our opinion above, we draw readers' attention to Note No. II.3 of the Notes to the Report on the utilization of proceeds from the Share Issuance for the increase in charter capital, which states that this Report is prepared solely for the purpose of reporting to the State regulatory authorities in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on disclosure of information on the securities market and, therefore, should not be used for any other purpose or distributed to any other party. Furthermore, this Report relates only to the utilization of proceeds from the share issuance for the increase in the Company's charter capital and does not relate to the entire Financial Statements of Agimexpharm Pharmaceutical Joint Stock Company.

A&C Auditing and Consulting Co.. Ltd.
Southwest Branch

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN A&C CHI NHÁNH TÂY NAM BỘ

Nguyen Huu Danh – Partner	**Nguyen Huu Nghi – Auditor**
Audit Practice Registration Certificate No. 1242-2023-008-1	*Audit Practice Registration Certificate No. 3132-2025-008-1*
Authorized Signatory	

Can Tho City, 11 September 2026

REPORT ON THE UTILIZATION OF PROCEEDS FROM THE ISSUANCE OF 1.530.377 SHARES UNDER THE COMPANY'S EMPLOYEE STOCK OPTION PROGRAM

1. Overview of the share issuance to increase charter capital

No.	Content	Information
1	Name of shares issued	: Shares of Agimexpharm Pharmaceutical Joint-Stock Company
2	Type of shares	: Common shares
3	Par value	: VND 10.000/share
4	Number of shares expected to be issued	: 1.530.377 shares
5	Total expected proceeds	: VND 27.546.786.000
6	Issuance method	: under the employee stock option program (ESOP)
7	Expected issuance period	: During quarters II – IV of 2026. The General Meeting of Shareholders authorizes the Board of Directors to select an appropriate time for the issuance to ensure the interests of shareholders and compliance with applicable laws and regulations.
8	Total number of shares sold	: 1.530.377 shares

2. Proceeds from the share issuance

	Value
Number of shares	1.530.377
Issuance price (VND/share)	18.000
Amount (VND)	**27.546.786.000**
In which:	
- Owner's capital (VND)	*15.303.770.000*
- Share premium (VND)	*12.166.016.000*
Directly attributable costs of share issuance (VND)	**77.000.000**

3. Report on the utilization of proceeds in accordance with the utilization of proceeds plan under the issuance plan

Pursuant to Resolution No. 01/NQ-AGP.ĐHĐCĐ dated 27 March 2026 of the General Meeting of Shareholders of Agimexpharm Pharmaceutical Joint-Stock Company approving the plan for issuance of shares under the Company's Employee stock option program (ESOP).

Pursuant to Resolution No. 13/NQ-AGP.HĐQT dated 09 June 2026 of the Board of Directors of Agimexpharm Pharmaceutical Joint Stock Company approving the results of the exercise of share purchase rights by employees in the share issuance under the Company's Employee Stock Option Program (ESOP).

Pursuant to Report No. 07/BC-AGP dated 10 June 2026 on the Results of the share issuance under the employee stock option program of Agimexpharm Pharmaceutical Joint Stock Company submitted to the State Securities Commission of Vietnam.

Based on the actual business operations, the proceeds from the issuance of 1.530.377 shares under the employee stock option program (ESOP) were utilized by the Company as of 30 June 2026 as follows:

No.	Content	Expected amount as per the plan (VND)	Amount used (VND)
1	All proceeds from the issuance will be used to supplement the Company's working capital for its business operations.	27.546.786.000	27.546.786.000
	Total	**27.546.786.000**	**27.546.786.000**

Approved on 11 September 2026

Preparer	Acting Chief Accountant	General Director
Do Thi Kim Len	Pham Do Phuong Thao	Nguyen Van Kha

M.S.D.N: 1600699279 CÔNG TY CP DƯỢC PHẨM AGIMEXPHARM T.P LONG XUYÊN T.AN GIANG

NOTES TO THE

REPORT ON THE UTILIZATION OF PROCEEDS FROM THE ISSUANCE OF 1.530.377 SHARES UNDER THE COMPANY'S EMPLOYEE STOCK OPTION PROGRAM

I. GENERAL INFORMATION

1. Ownership form

Agimexpharm Pharmaceutical Joint-Stock Company (hereinafter referred to as "the Company") is a joint stock company.

2. Business fields

The Company's business fields are industrial production and trading.

3. Principal business activities

Principal business activities of the Company are to manufacture medicines, pharmaceutical chemicals and pharmaceutical materials; trade optical, medical, dental and hospital equipment; trade medicines and pharmaceutical products; trade nutritious food; manufacture and trade cosmetics; trade materials and ancillary materials, pharmaceutical chemicals for pharmaceutical production; trade vaccines and medical biological products; manufacture bottled and jarred drinking water (the Company must comply with the Law on food safety and hygiene during operation course); manufacture dietary supplements; manufacture, trade and process essential oil from herbs; manufacture and trade food, nutritious food and dietary supplements.

4. Normal operating cycle

The normal operating cycle of the Company is within 12 months.

5. Structure of the Company

Affiliates that are not legal entities

Affiliates	Address
Branch of Agimexpharm Pharmaceutical Joint-Stock Company	No. 49-51-53, Street No. 3A, An Lac Ward, Ho Chi Minh City
Branch of Agimexpharm Pharmaceutical Joint-Stock Company	No. 42 Nguyen Sinh Sac Street, Hoa Khanh Ward, Da Nang City
Branch of Agimexpharm Pharmaceutical Joint-Stock Company – Agimexpharm Pharmaceutical Manufacturing Factory	No. 66 Vu Trong Phung Street, Thanh An Cluster, My Thoi Ward, An Giang Province
Branch of Agimexpharm Pharmaceutical Joint-Stock Company – Binh Hoa Factory	Lot C4, Binh Hoa Industrial Park, Binh Hoa Commune, An Giang Province
Agimexpharm Pharmaceutical Joint-Stock Company – Tay Nguyen Branch	No. 184/84 Giai Phong Street, Buon Ma Thuot Ward, Dak Lak Province
Branch of Agimexpharm Pharmaceutical Joint-Stock Company	No. 46, Lane 105, Lang Ha Street, Dong Da Ward, Hanoi City

II. ACCOUNTING CONVENTION FOR THE REPORT ON THE UTILIZATION OF PROCEEDS FROM THE ISSUANCE OF 1.530.377 SHARES UNDER THE COMPANY'S EMPLOYEE STOCK OPTION PROGRAM

1. Accounting convention for the Report on the utilization of proceeds

The accompanying Report on the utilization of proceeds from the issuance of 1.530.377 shares under the Company's Employee Stock Option Program (ESOP) is prepared in Vietnamese Dong (VND), using the historical cost basis, in conformity with the applicable Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements on the preparation and presentation of the Report on the utilization of proceeds.

The Report on the utilization of proceeds is prepared on the basis of actual cash receipts and disbursements and constitutes a part of the Company's total cash inflows and outflows.

2. Reporting period

The Report on the utilization of proceeds is prepared in respect of the use of proceeds from the issuance of 1.530.377 shares under the Company's employee stock option program (ESOP).

3. Reporting purposes

The Company's Report on the utilization of proceeds from the issuance of 1.530.377 shares under the Company's employee stock option program (ESOP) is intended solely for reporting the use of proceeds in accordance with the use-of-proceeds plan approved by the General Meeting of Shareholders of Agimexpharm Pharmaceutical Joint-Stock Company under Resolution No. 01/NQ-AGP.ĐHĐCĐ dated 27 March 2026 and does not extend to the Company's Financial Statements in their entirety.

This Report on the Use of Proceeds has been prepared to assist Agimexpharm Pharmaceutical Joint-Stock Company in complying with the requirements of the State regulatory authorities. Therefore, this Report may not be appropriate for any other purposes.

Approved on 11 September 2026

Preparer	Acting Chief Accountant	General Director
		M.S.D.N: 1600699279 CÔNG TY CP DƯỢC PHẨM AGIMEXPHARM T.P LONG XUYÊN-T.AN GIANG
Do Thi Kim Len	**Pham Do Phuong Thao**	**Nguyen Van Kha**

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for tomorrow

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