

No: 168/CV-LDP/2026

Lam Dong, 16 October 2026

THE PERIODIC DISCLOSURE OF INFORMATION FOR FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In accordance with the provisions of Clause 3, Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 by the Ministry of Finance guiding the disclosure of information on the stock market, Lam Dong Pharmaceutical Joint Stock Company announces the financial statements for the 3th Quarter of the year 2026:

1. Name of the organization: LAM DONG PHARMACEUTICAL JOINT STOCK COMPANY

- Stock Code: LDP
- Address: 18 Ngo Quyen, Cam Ly Ward-Da Lat, Lam Dong Province
- Tel: 02633 817937 – 824669
- Email: info@ladophar.com Website: www.ladophar.com và www.ladophar.vn

2. Content of Disclosure of Information:

- The financial statements for the 3th Quarter of 2026 as per the provisions in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC including:

☒ Financial Statements; ☒ Consolidated Financial Statements

- Explanatory documents that must be disclosed along with the financial statements as stipulated in Clause 4, Article 14 of Circular No. 96/2020/TT-BTC including:

+ Explanation document of after-tax profit changing by 10% or more compared to the same period report last year:

☒ Yes ☐ No

This information is published on the company's electronic information page on the date of October 22, 2026, at the link www.ladophar.com

3. Report on transactions valued at 35% or more of total assets during the year: No

We hereby affirm that the information disclosed above is true and we fully as legal responsibility for the content of the disclosed information.

To:

- Hanoi Stock Exchange
- Accounting



PHAM TRUNG KIEN

LAM DONG PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 18 Ngo Quyen Street, Ward Cam Ly-Da Lat, Lam Dong Province, Vietnam

Number: 5800000047

FINANCIAL STATEMENT

As at 30 September 2026

Unit: VND

ITEMS	Code	Note	Ending balance	Beginning balance
A. CURRENT ASSETS	100		252.359.299.563	232.762.318.554
I. Cash and cash equivalents	110	4	16.962.202.768	18.426.255.940
1. Cash	111		7.962.202.768	11.426.255.940
2. Cash equivalents	112		9.000.000.000	7.000.000.000
II. Short-term financial investments	120		2.000.000.000	4.729.433.545
1. Trading securities	121			
2. Provisions for devaluation of trading securities	122			
3. Held-to-maturity investments	123	7	11.098.111.818	11.098.111.818
4. Held-to-maturity investments provision	124		(9.098.111.818)	(6.368.678.273)
5. Other short-term investments	125			
6. Provision for losses on other investments	126			
III. Short-term receivables	130		166.995.484.963	151.137.624.884
1. Short-term trade receivables	131	5	65.147.127.493	54.560.358.539
2. Short-term prepayments to suppliers	132	6	103.368.840.780	100.347.192.268
3. Short-term inter-company receivables	133		-	
4. Receivables according to the progress of construction contract	134		-	
5. Other short-term receivables	135	8	2.705.489.218	332.046.605
6. Allowance for short-term doubtful debts	136	5	(4.261.397.472)	(4.261.397.472)
7. Deficit assets for treatment	137		35.424.944	159.424.944
IV. Inventories	140	9	64.368.807.590	55.421.894.705
1. Inventories	141		64.368.807.590	55.421.894.705
2. Allowance for inventories	142			
V. Short-term biological assets	150			
1. Short-term one-time product livestock	151			
2. Seasonal crops or short-term one-time products	152			
3. Short-term biological asset loss provision	153			
VI. Other current assets	160		2.032.804.242	3.047.109.480
1. Short-term pending allocation costs	161	10	1.028.979.433	1.863.589.768
2. Deductible VAT	162		1.003.824.809	878.573.176
3. Taxes and other receivables from the State	163	16		304.946.536
4. Trading Government bonds	164			
5. Other current assets	165			

B. NON-CURRENT ASSETS	200		72.950.479.533	74.997.887.611
I. Long-term receivables	210		9.986.686.680	9.788.550.000
1. Long-term trade receivables	211		9.300.000.000	9.300.000.000
2. Long-term prepayments to suppliers	212			0
3. Working capital in affiliates	213			0
4. Long-term inter-company receivables	214			0
5. Other long-term receivables	215	8	686.686.680	488.550.000
6. Allowance for long-term doubtful debts	216			
II. Fixed assets	220		33.082.698.081	35.659.572.285
1. Tangible fixed assets	221	11	33.082.698.081	35.659.572.285
- Historical cost	222		100.883.205.570	100.414.731.718
- Accumulated depreciation	223		(67.800.507.489)	(64.755.159.433)
2. Financial leased assets	224			0
- Historical cost	225			0
- Accumulated depreciation	226			0
3. Intangible fixed assets	227	12	-	-
- Initial cost	228		1.749.133.777	1.749.133.777
- Accumulated amortization	229		(1.749.133.777)	(1.749.133.777)
III. Long-term biological assets	230			
1. Livestock for periodic production	231			
2. Long-term single-use livestock	236			
3. Seasonal crops or long-term one-time production	237			
4. Provision for long-term biological asset loss	238			
IV. Investment property	240	13	2.079.800.565	2.161.703.103
- Historical costs	241		4.170.339.679	4.170.339.679
- Accumulated depreciation	242		(2.090.539.114)	(2.008.636.576)
V. Long-term assets in process	250		3.933.076.000	2.995.038.000
- Long-term work in process	251			
- Construction-in-progress	252		3.933.076.000	2.995.038.000
VI. Long-term financial investments	260		17.737.562.953	17.737.751.946
1. Investments in subsidiaries	261	14	18.000.000.000	18.000.000.000
2. Investments in joint ventures and associates	262			0
3. Investments in other entities	263			
4. Provision for long-term investment losses in other entities	264		(262.437.047)	(262.248.054)
VII. Other non-current assets	270		6.130.655.254	6.655.272.277
1. Long-term pending allocation costs	271	10	6.130.655.254	6.655.272.277
TOTAL ASSETS	280		325.309.779.096	307.760.206.165

C. LIABILITIES	300		127.803.006.351	116.264.563.637
I. Current liabilities	310		126.033.276.351	114.484.833.637
1. Short-term trade payables	311	15	29.082.928.334	30.969.613.851
2. Short-term advances from customers	312		1.733.973.714	1.983.398.267
3. Must pay dividends, profits	313		-	
4. Taxes and other obligations to the State Budget	314	16	6.397.784.369	3.563.102.872
5. Payables to employees	315		6.227.615.733	7.341.632.071
6. Short-term accrued expenses	316	17	19.751.727.329	10.950.618.113
7. Short-term inter-company payables	317		-	0
8. Payable on progress of short-term construction contract	318		-	0
9. Short-term revenue pending allocation	319		501.600.000	134.181.816
10. Other short-term payables	320	18	3.411.697.401	2.265.919.788
11. Short-term borrowings and financial leases	321	19	58.760.755.768	56.974.181.156
12. Provisions for short-term payables	322		-	0
13. Bonus and welfare funds	323		165.193.703	302.185.703
14. Price stabilization fund	324			0
15. Trading Government bonds	325			0
II. Non-current liabilities	330		1.769.730.000	1.779.730.000
1. Long-term trade payables	331			0
2. Long-term advances from customers	332			0
3. Taxes and long-term state payments	333			
4. Long-term accrued expenses	334			0
5. Inter-company payables for working capital	335			0
6. Long-term inter-company payables	336			0
7. Long-term revenue pending allocation	337			0
8. Other long-term payables	338	18	1.769.730.000	1.779.730.000
9. Long-term borrowings and financial leases	339			
10. Convertible bonds	340			0
11. Preferred shares	341			0
12. Deferred income tax liability	342			0
13. Provisions for long-term payables	343			0
14. Science and technology development fund	344			

D. OWNER'S EQUITY	400		197.506.772.745	191.495.642.528
1. Owner's capital	411	20	187.281.670.000	187.281.670.000
- Ordinary shares carrying voting rights	411a		187.281.670.000	187.281.670.000
- Preferred shares	411b			0
2. Capital surplus	412		4.203.400.000	4.203.400.000
3. Bond conversion options	413			0
4. Other sources of capital	414			0
5. Buyback of own shares	415	20	(320.000)	(320.000)
6. Differences on asset revaluation	416		-	0
7. Foreign exchange differences	417		-	0
8. Investment and development fund	418			0
9. Other funds	419		-	0
10. Retained losses	420	20	6.022.022.745	10.892.528
- Retained losses accumulated to the end of the previous period	420a		10.892.528	10.892.528
- Retained earnings of the current period	420b		6.011.130.217	
TOTAL LIABILITIES AND OWNER'S EQUITY	440		325.309.779.096	307.760.206.165

Lam Dong, 13 October 2026

Chief Accountant/Preparer



Truong Thi Ngoc Hien

Legal representative



Phạm Trung Kien

LAM DONG PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 18 Ngo Quyen Street, Ward Cam Ly-Da Lat, Lam Dong Province, Vietnam

Number: 5800000047

INTERIM INCOME STATEMENT

For the period from 1 July 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note	Quarter 3.2026	Quarter 3.2025
1. Sales	01		75.763.579.252	59.827.525.243
2. Sales deductions	02		483.986.675	655.284.150
3. Net sales (10=01-02)	10	21	75.279.592.577	59.172.241.093
4. Cost of sales	11	22	49.248.901.269	38.018.446.956
5. Gross profit (20 = 10 - 11)	20		26.030.691.308	21.153.794.137
6. Profit/loss from sale and liquidation of investment real estate	21			
7. Financial income	22	23	197.539.582	132.400.754
8. Financial expenses	23	24	2.110.118.420	1.386.517.200
- In which: Loan interest expenses	24		1.496.759.738	1.238.856.578
9. Selling expenses	25	25	12.403.831.711	9.678.097.001
10. General and administration expenses	26	25	5.391.465.329	6.492.324.177
11. Net operating profit/(loss) [30={20+(21-22)-(24+25)}]	30		6.322.815.430	3.729.256.513
12. Other income	31	26	15.356.341	13.252.812
13. Other expenses	32	27	843.209.539	3.702.532
14. Other profit/(loss) (40= 31 - 32)	40		(827.853.198)	9.550.280
15. Total accounting profit/(loss) before tax (50 = 30 + 40)	50		5.494.962.232	3.738.806.793
16. Current income tax	51		1.245.000.000	
17. Deferred income tax	52			
18. Profit/(loss) after tax (60 = 50 -51 -52)	60		4.249.962.232	3.738.806.793
19. Basic earnings per share (*)	70		227	280
20. Diluted earnings per share (*)	71		227	280

Lam Dong, 13 October 2026

Chief Accountant/Preparer



Truong Thi Ngoc Hien

Legal representative



Phan Trung Kien

LAM DONG PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 18 Ngo Quyen Street, Ward Cam Ly-Da Lat, Lam Dong Province, Vietnam

Number: 5800000047

INTERIM INCOME STATEMENT

For the period from 1 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Note	9 months of the year 2026	9 months of the year 2025
1. Sales	01		207.732.448.870	171.017.490.682
2. Sales deductions	02		3.373.459.744	918.276.150
3. Net sales (10=01-02)	10	21	204.358.989.126	170.099.214.532
4. Cost of sales	11	22	129.851.985.741	112.189.285.756
5. Gross profit (20 = 10 - 11)	20		74.507.003.385	57.909.928.776
6. Profit/loss from sale and liquidation of investment real estate	21			
7. Financial income	22	23	507.666.068	754.721.373
8. Financial expenses	23	24	5.837.022.037	3.443.096.739
- In which: Loan interest expenses	24		4.542.037.293	2.919.408.822
9. Selling expenses	25	25	33.434.126.587	29.273.768.818
10. General and administration expenses	26	25	21.888.994.772	20.084.705.674
11. Net operating profit/(loss) [30={20 +(21-22)-(24+25)}]	30		13.854.526.057	5.863.078.918
12. Other income	31	26	2.113.674.721	121.617.158
13. Other expenses	32	27	5.759.833.206	6.469.719
14. Other profit/(loss) (40= 31 - 32)	40		(3.646.158.485)	115.147.439
15. Total accounting profit/(loss) before tax (50 = 30 + 40)	50		10.208.367.572	5.978.226.357
16. Current income tax	51		4.197.237.355	
17. Deferred income tax	52			
18. Profit/(loss) after tax (60 = 50 -51 -52)	60		6.011.130.217	5.978.226.357
19. Basic earnings per share (*)	70		321	448
20. Diluted earnings per share (*)	71		321	448

Lam Dong, 13 October 2026

Chief Accountant/Preparer


CN. Trương Thị Ngọc Hiền

Legal representative


Phạm Trung Kiên

INTERIM INCOME STATEMENT

ITEMS	Code	Quarter 3.2026	Quarter 3.2025	9 months of the year 2026	9 months of the year 2025
1. Sales	01	75.763.579.252	59.827.525.243	207.732.448.870	171.017.490.682
2. Sales deductions	02	483.986.675	655.284.150	3.373.459.744	918.276.150
3. Net sales (10=01-02)	10	75.279.592.577	59.172.241.093	204.358.989.126	170.099.214.532
4. Cost of sales	11	49.248.901.269	38.018.446.956	129.851.985.741	112.189.285.756
5. Gross profit (20 = 10 - 11)	20	26.030.691.308	21.153.794.137	74.507.003.385	57.909.928.776
6. Profit/loss from sale and liquidation of investment real estate	21	-	-	-	-
7. Financial income	22	197.539.582	132.400.754	507.666.068	754.721.373
8. Financial expenses	23	2.110.118.420	1.386.517.200	5.837.022.037	3.443.096.739
- In which: Loan interest expenses	24	1.496.759.738	1.238.856.578	4.542.037.293	2.919.408.822
9. Selling expenses	25	12.403.831.711	9.678.097.001	33.434.126.587	29.273.768.818
10. General and administration expenses	26	5.391.465.329	6.492.324.177	21.888.994.772	20.084.705.674
11. Net operating profit/(loss) [30={20+(21-22)-(24+25)}]	30	6.322.815.430	3.729.256.513	13.854.526.057	5.863.078.918
12. Other income	31	15.356.341	13.252.812	2.113.674.721	121.617.158
13. Other expenses	32	843.209.539	3.702.532	5.759.833.206	6.469.719
14. Other profit/(loss) (40= 31 - 32)	40	(827.853.198)	9.550.280	(3.646.158.485)	115.147.439
15. Total accounting profit/(loss) before tax (50 = 30 + 40)	50	5.494.962.232	3.738.806.793	10.208.367.572	5.978.226.357
16. Current income tax	51	1.245.000.000	-	4.197.237.355	-
17. Deferred income tax	52	-	-	-	-
18. Profit/(loss) after tax (60 = 50 -51 -52)	60	4.249.962.232	3.738.806.793	6.011.130.217	5.978.226.357
19. Basic earnings per share (*)	70	227	280	321	448
20. Diluted earnings per share (*)	71	227	280	321	448

Lam Dong, 13 October 2026

Chief Accountant/Preparer

[Signature]

CN. Trương Thị Ngọc Hiền

Legal representative



Phạm Trung Kiên

LAM DONG PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 18 Ngo Quyen Street, Ward Cam Ly-Da Lat, Lam Dong Province, Vietnam

Number: 5800000047

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the period from 1 July 2026 to 30 September 2026

Unit: VND

ITEMS		Code	Quarter 3.2026	Quarter 3.2025
I	Cash flows from operating activities			
1	Profit/(loss) before tax	01	5.494.962.232	3.738.806.793
2	Adjustments			
	- Depreciation of fixed assets and investment properties	02	984.747.051	1.390.529.084
	- Provisions and allowances	03	46.143	70.309
	- Exchange gain due to revaluation of monetary items in foreign currencies	04	-	-
	- (Gain)/loss from investing activities	05	(197.539.582)	-
	- Interest expenses	06	1.496.759.738	1.238.856.578
	- Others	07		
3	Operating profit/(loss) before	08	7.778.975.582	6.368.262.764
	- (Increase)/decrease of receivables	09	(13.624.306.155)	(8.953.765.276)
	- (Increase)/decrease of inventories	10	4.421.276.373	(3.342.456.779)
	- Increase/(decrease) of payables	11	5.616.051.102	6.177.102.442
	- (Increase)/decrease of prepaid expenses	12	517.615.793	898.474.989
	- (Increase)/decrease of trading securities	13	-	135.354.100
	- Interests paid	14	(746.336.869)	(1.231.945.861)
	- Corporate income tax paid	15	-	-
	- Other cash inflows	16	22.052.071	-
	- Other cash outflows	17	(6.994.000)	(34.000.000)
	Net cash flows from operating activities	20	3.978.333.897	17.026.379
II	Cash flows from investing activities			
1	Purchases and construction of fixed assets and other non-current assets	21	(361.573.821)	
2	Proceeds from disposals of fixed assets and other non-current assets	22	-	
3	Cash outflow for lending, buying debt instruments of other entities	23	-	
4	Cash recovered from lending, selling debt instruments of other entities	24	-	
5	Investments in other entities	25	-	
6	Withdrawals of investments in other entities	26	-	
7	Interest earned, dividends and profits received	27	197.539.582	
	Net cash flows from investing activities	30	(164.034.239)	-

ITEMS		Code	Quarter 3.2026	Quarter 3.2025
III	Cash flows from financing activities			
1	Proceeds from issuing stocks and capital contributions from owners	31		
2	Repayment for capital contributions and re-purchases of stocks already issued	32		
3	Proceeds from borrowings	33	18.597.463.650	26.309.008.754
4	Repayment for loan principal	34	(22.028.422.564)	(27.282.792.668)
5	Payments for financial leased assets	35		
6	Dividends and profit paid to the owners	36		
	Net cash flows from financing activities	40	(3.430.958.914)	(973.783.914)
IV	Net cash flows during the period (20+30+40)	50	383.340.744	(956.757.535)
1	Beginning cash and cash equivalents	60	16.578.862.024	16.400.777.662
	Effects of fluctuations in foreign exchange rates	61	-	-
2	Ending cash and cash equivalents (50+60+61)	70	16.962.202.768	15.444.020.127

Lam Dong, 15 October 20266

Chief Accountant/Preparer



Truong Thi Ngoc Hien

Legal representative



Phạm Trung Kien

LAM DONG PHARMACEUTICAL JOINT STOCK COMPANY

Address: No. 18 Ngo Quyen Street, Ward Cam Ly-Da Lat, Lam Dong Province, Vietnam

Number: 5800000047

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the period from 1 January 2026 to 30 September 2026

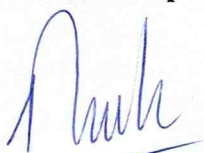
Unit: VND

ITEMS		Code	9 months of the year 2026	9 months of the year 2025
I	Cash flows from operating activities			
1	Profit/(loss) before tax	01	10.208.367.572	5.978.226.357
2	Adjustments			
	- Depreciation of fixed assets and investment properties	02	3.127.250.594	4.338.312.006
	- Provisions and allowances	03	2.729.622.538	(3.347.242.008)
	- Exchange gain due to revaluation of monetary items in foreign currencies	04	-	-
	- (Gain)/loss from investing activities	05	(464.576.998)	-
	- Interest expenses	06	4.542.037.293	2.919.408.822
	- Others	07		
3	Operating profit/(loss) before	08	20.142.700.999	9.888.705.177
	- (Increase)/decrease of receivables	09	(16.179.996.759)	(13.866.441.210)
	- (Increase)/decrease of inventories	10	(8.946.912.885)	(3.291.272.117)
	- Increase/(decrease) of payables	11	5.731.236.302	(1.784.914.946)
	- (Increase)/decrease of prepaid expenses	12	1.359.227.358	232.214.847
	- (Increase)/decrease of trading securities	13	-	5.816.240.474
	- Interests paid	14	(2.027.752.817)	(2.912.498.105)
	- Corporate income tax paid	15	(1.450.000.000)	
	- Other cash inflows	16	-	
	- Other cash outflows	17	(136.992.000)	(160.500.000)
	Net cash flows from operating activities	20	(1.508.489.802)	(6.078.465.880)
II	Cash flows from investing activities			
1	Purchases and construction of fixed assets and other non-current assets	21	(1.406.511.852)	(1.413.806.000)
2	Proceeds from disposals of fixed assets and other non- current assets	22		
3	Cash outflow for lending, buying debt instruments of other entities	23		
4	Cash recovered from lending, selling debt instruments of other entities	24		
5	Investments in other entities	25		
6	Withdrawals of investments in other entities	26		
7	Interest earned, dividends and profits received	27	464.576.998	
	Net cash flows from investing activities	30	(941.934.854)	(1.413.806.000)

ITEMS		Code	9 months of the year 2026	9 months of the year 2025
III	Cash flows from financing activities			
1	Proceeds from issuing stocks and capital contributions from owners	31		6.350.000.000
2	Repayment for capital contributions and re-purchases of stocks already issued	32		-
3	Proceeds from borrowings	33	109.171.545.135	107.390.457.434
4	Repayment for loan principal	34	(108.185.173.651)	(102.065.590.307)
5	Payments for financial leased assets	35		
6	Dividends and profit paid to the owners	36		
	Net cash flows from financing activities	40	986.371.484	11.674.867.127
IV	Net cash flows during the period (20+30+40)	50	(1.464.053.172)	4.182.595.247
1	Beginning cash and cash equivalents	60	18.426.255.940	11.261.424.880
	Effects of fluctuations in foreign exchange rates	61	-	-
2	Ending cash and cash equivalents (50+60+61)	70	16.962.202.768	15.444.020.127

Lam Dong, 15 October 20266

Chief Accountant/Preparer



Truong Thi Ngoc Hien

Legal representative



Pham Trung Kien

FINANCIAL STATEMENTS
For the period from 1 July 2026 to 30 September 2026

1. INFORMATION ABOUT THE BUSINESS

Lam Dong Pharmaceutical Joint Stock Company (Ladophar) (“Company”) is a shareholding company incorporated under the Law on Enterprise of Vietnam pursuant to the Business Registration Certificate (“Business Registration Certificate”) No. 5800000047 issued by the Department of Lam Dong Province Planning and Investment issued on January 4th 2000 and the 30th amended Business Registration Certificate on August 4th 2022.

The Company's shares are listed on the Hanoi Stock Exchange according to Decision No. 604/TB-SGDHN issued by the Hanoi Stock Exchange on June 29th 2010.

The Company's main activities in the current year are the production of oriental medicine; buying and selling drugs, medicinal materials, and medical equipment; import and export of drugs and medicinal materials.

The company's registered office is at No. 18, Ngo Quyen Street, Ward Cam Ly, Da Lat City, Lam Dong Province, Vietnam.

As at September 30, 2026, the Company invested 01 subsidiary and has 6 dependent accounting units having no legal status:

List of Subsidiaries:

- *Ladophar Herbal Beverage Company Limited*

List of dependent accounting branches:

- *Southern Branch - Lam Dong Pharmaceutical Joint Stock Company (Ladophar)*
- *Northern Branch - Lam Dong Pharmaceutical Joint Stock Company (Ladophar)*
- *Western Branch - Lam Dong Pharmaceutical Joint Stock Company (Ladophar)*
- *Branch of Lam Dong Pharmaceutical Joint Stock Company (Ladophar) in Duc Trong*
- *Branch of Lam Dong Pharmaceutical Joint Stock Company (Ladophar) in Bao Loc*

2. BASIS OF PREPARATION

2.1 Accounting standards and system

The Company's financial statements expressed in Vietnamese Dong (“VND”) are presented in accordance with the Vietnamese Corporate Accounting System and Vietnamese Accounting Standards issued by the Ministry of Finance according to:

- Circular 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance on guiding corporate accounting regime;
- Decision No. 149/2001/QD-BTC dated December 31, 2001 on promulgating four Vietnamese Accounting Standards (Phase 1)
- Decision No. 165/2002/QD-BTC dated December 31, 2002 on promulgating six Vietnamese Accounting Standards (Phase 2)
- Decision No. 234/2003/QD-BTC dated December 30, 2003 on promulgating six Vietnamese Accounting Standards (Phase 3)
- Decision No. 12/2005/QD-BTC dated February 15, 2005 on promulgating six Vietnamese Accounting Standards (Phase 4);and
- Decision No. 100/2005/QD-BTC dated December 28, 2005 on promulgating four Vietnamese Accounting Standards (Series 5).

Accordingly, the accompanying financial statements, including their utilisation are not designed for those who are not informed about Vietnam's accounting principles, procedures and practices and furthermore are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.2 *Applied accounting documentation system*

The Company's applied accounting documentation system is the computer based.

2.3 *Fiscal year*

The Company's fiscal year applicable for the preparation of its financial statements starts on 1 January and ends on 31 December.

2.4 *Accounting currency*

Financial statements are prepared in the Company's accounting currency which is VND.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 *Cash and cash equivalents*

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of not more than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of change in value.

3.2 *Inventory*

Inventories are measured at their historical costs. The cost of inventories comprise costs of purchase, costs of conversion (including raw materials, direct labor cost, other directly related cost, manufacturing general overheads allocated based on the normal operating capacity) incurred in bringing the inventories to their present location and condition

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value.

Net realisable value ("NRV") represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale

The company applies the regular declaration method to account for inventory with the value determined as follows:

Raw materials, goods and finished products	- Purchase costs according to the actual specific method.
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Production costs, unfinished business	- Direct materials and labor costs plus related manufacturing overhead costs are allocated based on the normal level of activity using the weighted average method.
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Provision for devaluation of inventory

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the balance sheet date. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in the income statement.

Increases or decreases to the provision balance are recorded into the cost of goods sold account in the income statement.

3.3 Receivables

Receivables are presented in the financial statements at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

The provision for doubtful debts represents amounts of outstanding receivables at the balance sheet date which are doubtful of being recovered. Increases or decreases to the provision balance are recorded as general and administrative expense in the income statement. When bad debts are determined as unrecoverable and accountant writes off those bad debts, the differences between the provision for doubtful receivables previously made and historical cost of receivables are included in the income statement.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use.

Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the income statement as incurred.

When tangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the income statement.

3.5 Leased assets

Determining whether an agreement is a lease depends on the nature of the agreement at its inception: whether its performance is dependent on the use of a certain asset and Whether or not the agreement includes a provision on the right to use the property.

An asset lease agreement is classified as a finance lease if, according to the asset lease contract, the lessor transfers most of the risks and benefits associated with ownership of the asset to the lessee. All other lease agreements are classified as operating leases.

In case the Company is the lessee

Rent payments under operating lease contracts are accounted for in the income statement on a straight-line basis throughout the term of the lease contract.

In case the Company is the lessor

Assets under operating lease contracts are recorded as fixed assets on the balance sheet. Initial direct costs to negotiate an operating lease agreement are recognized in the income statement when incurred.

Income from operating leases is accounted for in the income statement on a straight-line basis throughout the lease term.

3.6 Intangible fixed assets

Intangible fixed assets are recorded at cost less accumulated depreciation.

The historical cost of an intangible fixed asset includes the purchase price and costs directly related to putting the asset into intended use.

The costs of upgrading and renewing intangible fixed assets are recorded as an increase in the historical cost of the asset and other costs are accounted for in the income statement when incurred.

When intangible fixed assets are sold or liquidated, the gain or loss arising from the asset's disposal (the difference between the net proceeds from the sale of the asset and the asset's carrying value) is recognized. accounted for in the income statement.

Land use rights

Prepaid land rents for land lease contracts effective before 2003 and issued with Land Use Rights Certificates are recorded as intangible fixed assets according to the provisions of Circular No. 45/2013/TT- BTC issued by the Ministry of Finance on April 25, 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

3.7 Depreciation and amortisation

Depreciation of tangible fixed assets and amortization of intangible fixed assets are calculated using the straight-line method over the estimated useful life of each asset as follows:

Houses and structures	3 - 30 year
Machinery and equipment	3 - 20 year
Means of transport	6 - 10 year
Office equipment	3 - 05 year
Land use rights	32 - 42 year
Computer software	6 year

3.8 Investment properties

Investment real estate is stated at cost including related transaction costs less accumulated depreciation. For investment real estate held for price increase, the Company does not depreciate but determines loss due to decrease in value.

Expenses related to investment real estate that arise after initial recognition are accounted for in the remaining value of the investment real estate when the Company is likely to reap future economic benefits. above the initially assessed performance level of that investment property.

Depreciation and amortization of investment properties are charged on a straight-line basis over the estimated useful lives of the properties as follows:

Land use rights	42 year
Houses and structures	25 year

Investment property is no longer presented on the balance sheet after it has been sold or after the investment property is no longer in use and it is deemed that no future economic benefits will be obtained from its disposal. investment real estate management. The difference between the net proceeds from the sale of the asset and the carrying amount of the investment property is recognized in the income statement in the year of disposal.

The conversion from owner-occupied real estate or inventory into investment real estate is only when there is a change in use purpose such as when the owner stops using the asset and begins to lease it to another party. other operating leases or at the end of the construction phase. The transfer from investment property to owner-occupied property or inventory is only possible when there is a change in purpose of use such as cases where the owner begins to use the asset or begins to develop it. declared for sale purposes. The transfer from investment property to owner-occupied property or inventory does not change the original cost or residual value of the property at the date of conversion.

3.9 Prepaid expenses

Prepaid expenses include short-term prepaid expenses or long-term prepaid expenses on the balance sheet and are allocated over the prepayment period of the expense corresponding to the economic benefits generated. from these costs.

3.10 Borrowing costs

Borrowing costs include loan interest and other costs incurred directly related to the Company's loans and are recorded as expenses in the year when incurred.

Borrowing costs are accounted for as costs incurred during the year except for amounts capitalized as described in the next paragraph.

Borrowing costs that are directly attributable to the acquisition, construction or production of a specific asset that takes a sufficiently long period of time to get ready for its intended use or sale are capitalized as capital. price of that asset.

3.11 Payables and accruals

Accounts payable and accruals are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Company.

3.12 Foreign currency operations

Transactions arising in currencies other than the Company's accounting currency (VND) are accounted for at the actual exchange rate on the transaction date according to the following principles:

- ▶ Operations giving rise to receivables are accounted for at the buying exchange rate of the commercial bank where the Company appoints customers to pay; and
- ▶ Operations giving rise to payables are accounted for at the selling exchange rate of the commercial bank where the Company intends to transact.
- ▶ At the end of the annual accounting period, monetary items denominated in foreign currencies are revalued at the actual exchange rate at the balance sheet date according to the following principles:
- ▶ Monetary items classified as assets are revalued according to the buying rate of the commercial bank where the Company regularly has transactions; and
- ▶ Monetary items classified as liabilities are revalued at the selling exchange rate of the commercial bank where the Company regularly has transactions.

All arising exchange rate differences are accounted for in the income statement.

3.13 Treasury shares

Equity instruments repurchased by the Company (treasury shares) are recorded at cost and deducted from equity. The Company does not recognize gains (losses) on the purchase, sale, issuance or cancellation of its equity instruments.

3.14 Appropriation of net profits

Net profit after corporate income tax (excluding profits from low-cost purchases) can be distributed to shareholders after approval by the general meeting of shareholders and after setting aside reserve funds according to Charter of the Company and regulations of Vietnamese law.

The Company appropriates the following reserve funds from the Company's net profit after corporate income tax at the request of the Board of Directors and approved by shareholders at the Annual General Meeting of Shareholders

Development investment fund

This fund is set aside to serve the expansion of operations or in-depth investment of the Company.

Bonus and welfare fund

This fund is set aside to reward, encourage materially, bring common benefits and improve employee welfare, and is presented as a liability on the balance sheet.

3.15 Revenue recognition

Revenue is recognized when the Company is capable of receiving economic benefits that can be reliably determined. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Sales revenue

Revenue from the sale of goods is recognized when the significant risks and rights of ownership of the goods have passed to the buyer, usually coinciding with the delivery of the goods

Interest

Interest is recognized as it arises on an accrual basis (taking into account the yield on the asset) unless recoverability is uncertain.

Rental money

Income from property rental under operating lease contracts is accounted for in the income statement on a straight-line basis throughout the lease term.

3.16 Current income tax

Income tax assets and income tax liabilities for the current and prior years are measured at the amount expected to be recovered from or payable to the taxing authority, using applicable tax rates and tax laws. effective until the end of the annual accounting period.

Current income tax is recognized in the income statement except when it relates to items recognized directly to equity, in which case the current income tax Execution is also recorded directly into equity.

The Company may only offset current income tax assets and current income tax liabilities when the Company has a legally enforceable right to offset current income tax assets against current income tax liabilities and the Company may offset current income tax assets and current income tax liabilities. The Company intends to settle its current income tax liabilities and current income tax assets on a net basis.

3.17 Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or significantly influence the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or common significant influence. The above-mentioned related parties can be companies or individuals, including close members of their families.

4. CASH AND CASH EQUIVALENTS

	VND	
	Ending balance	Beginning balance
Cash on hand	229.057.000	146.609.000
Cash in bank	7.733.145.768	11.279.646.940
Cash equivalents	9.000.000.000	7.000.000.000
Total	16.962.202.768	18.426.255.940

5. SHORT-TERM RECEIVABLES FROM CUSTOMERS

	VND	
	Ending balance	Beginning balance
Receivable from customers		
Lam Dong General Hospital	4.535.963.440	3.530.434.111
Viet My Pharmaceutical Joint - Stock Company	2.621.365.624	0
Indico Company Limited	2.635.337.320	2.635.337.320
DP FPT Long Chau Joint Stock Company	4.319.758.818	4.004.300.796
ATG Planet Joint Stock Company	9.402.312.200	9.402.312.200
Other	40.858.856.091	33.965.964.111
Receivable from related parties	773.534.000	1.022.010.001
Total	65.147.127.493	54.560.358.539
Provision for short-term doubtful receivables	(4.261.397.472)	(4.261.397.472)
NET VALUE	60.885.730.021	50.298.961.067

6. SHORT-TERM ADVANCES TO SUPPLIERS

	VND	
	Ending balance	Beginning balance
Bao Thu Industrial Development and Investment Joint Stock Company(*)	32.500.000.000	32.500.000.000
ATG Planet Joint Stock Company	59.290.000.000	59.290.000.000
Other	6.578.840.780	2.138.549.902
Pay the relevant parties in advance	5.000.000.000	6.418.642.366
Total	103.368.840.780	100.347.192.268

(*)Represents advances for land lease contracts and project implementation

7. HELD TO MATURITY INVESTMENTS

	VND	
	Ending balance	Beginning balance
Receivables from short-term loans	9.098.111.818	9.098.111.818
6-month term deposit	2.000.000.000	2.000.000.000
Total	11.098.111.818	11.098.111.818

Short-term loan receivables represent loan amounts for:

	VND	Interest rate
Le Minh Duc	9.098.111.818	12%/year

8. OTHER RECEIVABLES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Short term		
Deposits and mortgages	230.915.568	215.484.868
Advance payment	2.372.773.480	
Other	101.800.170	116.561.737
	2.705.489.218	332.046.605
Long term		
Deposits and mortgages	686.686.680	488.550.000
	686.686.680	488.550.000
Total	3.392.175.898	820.596.605

9. INVENTORY

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Finished goods	28.569.859.958	26.723.023.794
Materials and supplies	18.736.559.336	12.048.369.363
Merchandises	12.289.299.090	13.629.006.071
Work in process	3.732.460.235	528.796.620
Tools	277.492.611	290.814.611
Goods in transit		1.982.604.981
Goods on consignment	727.724.027	217.754.242
Goods are being sent to the processing unit	35.412.333	1.525.023
Total	64.368.807.590	55.421.894.705

10. PENDING ALLOCATION COST

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Short term		
Tools	80.725.000	20.711.970
Repair expenses	189.454.822	151.493.125
Oracle Netsuite license		1.147.246.298
Other	758.799.611	544.138.375
	1.028.979.433	1.863.589.768
Long term		
Tools	500.220.949	470.296.323
Land rental	1.847.825.860	1.919.819.074
Prepaid premises rental	1.881.761.401	1.953.909.694
Initial investment in Phu Hoi Plant	1.642.201.157	2.080.410.335
Maintenance and repair expenses	258.645.887	230.836.851
Other	6.130.655.254	6.655.272.277
Total	7.159.634.687	8.518.862.045

11. TANGIBLE FIXED ASSETS

					VND
	<i>Buildings and structures</i>	<i>Machinery and equipment</i>	<i>Vehicles</i>	<i>Office equipment</i>	<i>Total</i>
Historical cost:					
Beginning balance	62.464.514.176	24.970.809.467	12.220.750.893	758.657.182	100.414.731.718
Acquisition during the period	142.385.185	408.575.031			550.960.216
Liquidation, disposal	82.486.364	-			82.486.364
Switch to investment real estate					
Ending balance	<u>62.524.412.997</u>	<u>25.379.384.498</u>	<u>12.220.750.893</u>	<u>758.657.182</u>	<u>100.883.205.570</u>
Depreciation:					
Beginning balance	(41.056.848.184)	(13.934.262.819)	(9.121.183.178)	(642.865.252)	(64.755.159.433)
Depreciation during the period	(1.502.286.708)	(1.218.482.401)	(380.162.763)	(26.902.548)	(3.127.834.420)
Liquidation, disposal	(82.486.364)	-	-	-	(82.486.364)
Switch to investment real estate					
Ending balance	<u>(42.476.648.528)</u>	<u>(15.152.745.220)</u>	<u>(9.501.345.941)</u>	<u>(669.767.800)</u>	<u>(67.800.507.489)</u>
Net book values:					
Beginning balance	<u>21.407.665.992</u>	<u>11.036.546.648</u>	<u>3.099.567.715</u>	<u>115.791.930</u>	<u>35.659.572.285</u>
Ending balance	<u>20.047.764.469</u>	<u>10.226.639.278</u>	<u>2.719.404.952</u>	<u>88.889.382</u>	<u>33.082.698.081</u>
<i>In which:</i>					
<i>The asset has been fully depreciated</i>	21.094.177.591	5.243.050.614	7.151.914.075	528.456.682	34.017.598.962

12. INTANGIBLE FIXED ASSETS

VND

	<i>Land use right</i>	<i>Computer software</i>	<i>Total</i>
Initial costs:			
Beginning balance	153.763.777	1.595.370.000	1.749.133.777
Switch to investment real estate			
Ending balance	<u>153.763.777</u>	<u>1.595.370.000</u>	<u>1.749.133.777</u>
Amortization:			
Beginning balance	(153.763.777)	(1.595.370.000)	(1.749.133.777)
Amortization during the year			
Liquidation, disposal			
Ending balance	<u>(153.763.777)</u>	<u>(1.595.370.000)</u>	<u>(1.749.133.777)</u>
Net book values:			
Beginning balance	<u>0</u>	<u>0</u>	<u>0</u>
Ending balance	<u>0</u>	<u>0</u>	<u>0</u>
<i>In which:</i>			
<i>The asset has been fully depreciated</i>	153.763.777	1.595.370.000	1.749.133.777

13. INVESTMENT PROPERTIES

			VND
	<i>Land use right</i>	<i>Building</i>	<i>Total</i>
Historical/Initial costs:			
Beginning balance	2.706.715.000	1.463.624.679	4.170.339.679
Assets converted to investment real estate			
Ending balance	<u>2.706.715.000</u>	<u>1.463.624.679</u>	<u>4.170.339.679</u>
Depreciation/Amortization:			
Beginning balance	(781.672.214)	(1.226.964.362)	(2.008.636.576)
Depreciation/Amortization during the period	(48.155.265)	(33.747.273)	(81.902.538)
Assets converted to investment real estate			
Ending balance	<u>(829.827.479)</u>	<u>(1.260.711.635)</u>	<u>(2.090.539.114)</u>
Net book values:			
Beginning balance	<u>1.925.042.786</u>	<u>236.660.317</u>	<u>2.161.703.103</u>
Ending balance	<u>1.876.887.521</u>	<u>202.913.044</u>	<u>2.079.800.565</u>
<i>In which:</i>			
<i>The asset has been fully depreciated</i>		338.715.502	338.715.502

Revenues and operating expenses related to investment real estate are presented as follows:

	VND	
	<i>Current year</i>	<i>Previous year</i>
Investment real estate rental income	728.140.203	672.499.836
Direct business operating costs of the Investment real estate generates rental income during the year	27.300.846	27.300.846

The fair value of investment real estate has not been officially evaluated and determined as at September 30, 2026. However, based on the actual rental situation and market value, the Board of General Directors The Company believes that the fair value of the investment property is greater than the carrying value on the books at the reporting date.

14. LONG-TERM INVESTMENTS

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Investments in subsidiaries		
<i>Ladophar Herbal Beverage One-Member Company Limited</i>	18.000.000.000	18.000.000.000
TỔNG CỘNG	<u>18.000.000.000</u>	<u>18.000.000.000</u>

15. SHORT-TERM TRADE PAYABLES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Branch of DHG Pharmaceutical Joint Stock Company in Binh Thuan	2.671.612.859	3.424.382.835
Branch of DP OPC Joint Stock Company in Nha Trang	3.590.877.542	4.157.437.804
Rang Dong SG Company Limited	1.981.759.300	1.322.799.660
Manh Tien Dat Manufacturing, Trading, and Service Co., Ltd	1.489.612.500	551.461.050
Other	19.349.066.133	20.651.032.502
Payables to related parties		862.500.000
Total	<u>29.082.928.334</u>	<u>30.969.613.851</u>

16. TAXES AND OTHER OBLIGATIONS

	VND			
	<i>Beginning balance</i>	<i>Amount payable</i>	<i>Amount paid</i>	<i>Ending balance</i>
VAT on local sales	3.404.446.053	8.065.371.958	7.871.970.146	3.597.847.865
Personal income tax	130.955.348	1.313.832.233	1.195.665.581	249.122.000
Corporate income tax	(304.946.536)	4.197.237.355	1.450.000.000	2.442.290.819
Other taxes	27.701.471	1.231.078.380	1.150.256.166	108.523.685
Total	<u>3.258.156.336</u>	<u>14.807.519.926</u>	<u>11.667.891.893</u>	<u>6.397.784.369</u>

17. SHORT-TERM ACCRUED EXPENSES

	VND	
	<i>Ending balance</i>	<i>Beginning balance</i>
Bond interest expenses	14.807.450.384	7.798.974.001
Remuneration to the Board of Management	912.194.612	708.194.612
Selling expenses	2.394.816.890	1.188.658.577
Annual financial statement audit costs	43.749.999	82.500.000
Land rental costs	400.700.706	
Other	1.192.814.738	1.172.290.923
Total	<u>19.751.727.329</u>	<u>10.950.618.113</u>

18. OTHER PAYABLES

VND

	<i>Ending balance</i>	<i>Beginning balance</i>
Short-term		
Dividends and profit payable	89.663.784	89.663.784
Trade Union's expenditure	175.107.400	58.930.000
Insurance contributions payable	537.845.647	
Other short-term payables	2.609.080.570	2.117.326.004
	3.411.697.401	2.265.919.788
Long-term		
Receipt of deposits and mortgages	546.500.000	556.500.000
Other long-term payables	1.223.230.000	1.223.230.000
	1.769.730.000	1.779.730.000
Total	5.181.427.401	4.045.649.788

19. BORROWINGS

	VND			
	<i>Beginning balance</i>	<i>Increase during the period</i>	<i>Amount repaid during the period</i>	<i>Ending balance</i>
Short-term borrowings				
Loan	30.464.181.156	109.171.545.135	107.185.173.651	32.450.552.640
Other	26.510.000.000	800.203.128	1.000.000.000	26.310.203.128
Short-term ordinary bonds	<u>56.974.181.156</u>	<u>109.971.748.263</u>	<u>108.185.173.651</u>	<u>58.760.755.768</u>
Long-term borrowings				
Loan	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>56.974.181.156</u>	<u>109.971.748.263</u>	<u>108.185.173.651</u>	<u>58.760.755.768</u>

19.1 Short-term borrowings

	<i>Ending balance</i>	<i>Due date</i>	<i>Interest rate</i>	<i>Purpose</i>	<i>This loan is secured</i>
	VND		%/year		
BIDV – Northern An Giang Branch	<u>32.450.552.640</u>	From 01/07/2024 to 30/06/2025	6 – 9,5	Additional capital mobile	Mortgaging the land use right
Short-term ordinary bonds	<u>26.310.203.128</u>	From 18/04/2022 to 18/04/2023	12	Increase the scale of operating capital and/or implement programs and projects	

20. OWNER' EQUITY

	VND					
	<i>Capital</i>	<i>Capital surplus</i>	<i>Treasury stocks</i>	<i>Investment and development fund</i>	<i>Retained earnings</i>	<i>Total</i>
Previous year:						
Beginning balance	187.281.670.000		(320.000)	24.348.384.362	(52.095.238.127)	159.534.496.235
Transferring the development investment fund to retained earnings				(24.348.384.362)		(24.348.384.362)
Retained losses accumulated to the end of the previous period					52.106.130.655	52.106.130.655
Private placement of shares		4.203.400.000				4.203.400.000
Ending balance	<u>187.281.670.000</u>	<u>4.203.400.000</u>	<u>(320.000)</u>	<u>0</u>	<u>10.892.528</u>	<u>191.495.642.528</u>
Current year:						
Beginning balance	187.281.670.000	4.203.400.000	(320.000)	0	10.892.528	191.495.642.528
Arising during the period	-			-	6.011.130.217	6.011.130.217
Profit/(loss)	<u>187.281.670.000</u>	<u>4.203.400.000</u>	<u>(320.000)</u>	<u>0</u>	<u>6.022.022.745</u>	<u>197.506.772.745</u>

21. REVENUE

VND

	<i>Current year</i>	<i>Previous year</i>
Revenue	75.763.579.252	59.827.525.243
<i>Sales of merchandises</i>	29.661.381.486	18.284.645.697
<i>Sales of finished goods</i>	45.374.057.563	40.870.379.710
<i>Rendering of service</i>	728.140.203	672.499.836
	(483.986.675)	(655.284.150)
Deductions		
<i>Sales of merchandises</i>	(93.852.236)	(159.441.622)
<i>Sales of finished goods</i>	(390.134.439)	(495.842.528)
Net revenue	75.279.592.577	59.172.241.093
<i>In which:</i>		
<i>Sales of merchandises</i>	29.567.529.250	18.125.204.075
<i>Sales of finished goods</i>	44.983.923.124	40.374.537.182
<i>Rendering of service</i>	728.140.203	672.499.836

22. COST OF GOODS SOLD AND SERVICES RENDERED

VND

	<i>Current year</i>	<i>Previous year</i>
Costs of merchandises sold	27.738.463.470	17.140.433.345
Costs of finished goods sold	21.483.136.953	20.850.712.765
Costs of services rendered	27.300.846	27.300.846
Total	49.248.901.269	38.018.446.956

23. FINANCIAL INCOMES

VND

	<i>Current year</i>	<i>Previous year</i>
Bank deposit interests	197.539.582	125.652.007
Other		6.748.747
Total	197.539.582	132.400.754

24. FINANCIAL EXPENSES

VND

	<i>Current year</i>	<i>Previous year</i>
Loan interest expenses	746.336.869	512.635.578
Bond interests	750.422.869	726.221.000
Payment discount	612.672.539	125.499.491
Provision for investment losses	46.143	70.309
Other	640.000	22.090.822
Total	2.110.118.420	1.386.517.200

25. SELLING EXPENSES & GENERAL AND ADMINISTRATION EXPENSES

VND

	<i>Current year</i>	<i>Previous year</i>
Selling expenses		
Expenses for employees	5.345.783.876	4.958.329.957
Marketing and advertising costs	1.429.589.782	838.653.821
Rental costs	858.346.941	616.754.834
Depreciation/(amortization) of fixed assets	85.469.448	97.909.656
Selling expenses	3.367.577.766	1.856.322.053
External services rendered	1.020.257.448	892.741.274
Other expenses	296.806.450	417.385.406
	12.403.831.711	9.678.097.001
General and administration expenses		
Expenses for employees	2.704.043.058	2.717.568.660
Rental costs	406.444.242	297.710.292
Depreciation/(amortization) of fixed assets	94.355.574	116.889.660
External services rendered	1.156.913.740	2.582.506.030
Other expenses	1.029.708.715	777.649.535
	5.391.465.329	6.492.324.177
Total	17.795.297.040	16.170.421.178

26. OTHER INCOME

VND

	<i>Current year</i>	<i>Previous year</i>
Promotional goods	15.107.786	7.391.415
Other income	248.555	5.861.397
Total	15.356.341	13.252.812

27. OTHER EXPENSES

VND

	<i>Current year</i>	<i>Previous year</i>
Fines	843.057.894	3.508.601
Other expenses	151.645	193.931
Total	843.209.539	3.702.532

28. OTHER DISCLOSURES

Receivables from related parties & Payables to related parties

28.1 *Receivables from related parties:*

<i>Related parties</i>	<i>Relationship</i>	<i>Transactions</i>	<i>VND</i>	
			<i>Ending balance</i>	<i>Beginning balance</i>
APG ECO Joint Stock Company	Company having the same key managers	Sales	765.110.000	1.022.010.001
DK PCF International Trading Joint Stock Company	Company having the same key managers	Buy	0	1.418.642.366
APC Holdings Joint Stock Company	Major shareholder	Buy	5.008.424.000	5.000.000.000

28.2 *Remuneration of the key management personnel and the Supervisory Board* *VND*

	<i>Current year</i>	<i>Previous year</i>
Salaries, bonuses and remuneration	899.397.054	1.128.128.307

29. OFF-BALANCE SHEET ITEMS

	<i>USD</i>	
	<i>Ending balance</i>	<i>Beginning balance</i>
Foreign currency	<u>3.843,97</u>	<u>1.651,74</u>

Chief Accountant/Preparer



Truong Thi Ngoc Hien

Lam Dong, 15 October 2026

Legal representative



Phạm Trung Kien

No: **167**/CV-LDP/2026
 (Re: *Explanation of changes
 in Profit after tax*)

Lam Dong, 16th October, 2026

To: - THE STATE SECURITIES COMMISSION OF VIET NAM (SSC)
 - HANOI STOCK EXCHANGE (HNX)
 - INVESTORS

Lam Dong Pharmaceutical Joint Stock Company (Ladophar) provides an explanation regarding the changes in Profit after tax of the Income Statement: Profit after corporate income tax in the business performance report of the reporting period changes by 10% or more compared to the same period last year, as follows: Unit: VND

Indicators	Quarter 3.2026	Quarter 3.2025	Change
Separate Interim Financial Statements			
Total profit before tax	5.494.962.232	3.738.806.793	147%
Current income tax	1.245.000.000		
Profit after tax	4.249.962.232	3.738.806.793	114%
Consolidated Interim Income Statement			
Total profit before tax	5.494.962.232	3.738.806.793	147%
Current income tax	1.245.000.000		
Profit after tax	4.249.962.232	3.738.806.793	114%

The Company's profit after corporate income tax for the third quarter of 2026 increased compared to the same period in 2025, primarily due to the following reasons:

- + Total revenue from the sale of goods and services increased by VND 16 billion, representing a 27% increase compared with the same period last year. Specifically, revenue from manufactured goods increased by VND 4,6 billion, and revenue from trading goods increased by VND 11,5 billion. As a result, gross profit increased by VND 4,8 billion, equivalent to a 23% increase year – on - year.
- + Total operating expenses increased by VND 3 billion, or 18% compared with the same period last year, mainly due to an increase in selling expenses, interest expenses on overdue bond payments...
- + Consequently, profit before tax for the second quarter reached VND 5,5 billion, an increase of VND 1,7 billion, or 47%, compared with the corresponding period of the previous year.
- + However, beginning in 2026, the Company no longer had tax losses available for carryforward and, therefore, became subject to corporate income tax on its operating profits. As a result, profit after tax for the third quarter reached 4.2 billion, representing 114% of the figure from the same period last year.

Lam Dong Pharmaceutical Joint Stock Company (Ladophar) hereby certifies that the information disclosed above is true and accurate and accepts full legal responsibility for the contents of this disclosure.

Recipients

- As above
- Archived: Accounting Department

LEGAL REPRESENTATIVE



Phạm Trung Kiên