



Vietnam Pharmaceutical Corporation

Consolidated Interim Financial Statements for the third quarter and the nine-month period ended 30 September 2026

**TỔNG
CÔNG TY
DƯỢC VIỆT
NAM - CTCP**

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phố Hà Nội, Việt Nam",
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Vietnam Pharmaceutical Corporation Corporate Information

Enterprise Registration

Certificate No.

0100109385

8 December 2016

The Corporation's Enterprise Registration Certificate has been amended several times, the most recent of which is Joint-stock-company Enterprise Registration Certificate No. 0100109385 dated 16 September 2025. The Enterprise Registration Certificate and its amendments were issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance).

Board of Management

Mr. Nguyen The Ngan	Chairman <i>(from 23/4/2026)</i>
Mr. Dinh Xuan Han	Chairman <i>(until 23/4/2026)</i>
Mr. Nguyen Tien Dung	Vice Chairman <i>(until 23/4/2026)</i>
Ms. Han Thi Khanh Vinh	Member
Ms. Nguyen Thanh Hoa	Member <i>(from 23/4/2026)</i>
Mr. Hoang Le Son	Member <i>(from 23/4/2026)</i>
Mr. Tran Van Hai	Member <i>(until 23/4/2026)</i>
Mr. Do Manh Cuong	Independent Member

Audit Committee

Mr. Do Manh Cuong	Head
Ms. Nguyen Thanh Hoa	Member <i>(from 23/4/2026)</i>
Mr. Nguyen Tien Dung	Member <i>(until 23/4/2026)</i>

Internal Audit

Mr. Bui Tien Thao	Head
Ms. Nguyen Thi Thuy	Deputy Head
Mr. Phi Ngoc Tu	Member

Legal Representative

Ms. Han Thi Khanh Vinh	General Director
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Board of General Directors

Ms. Han Thi Khanh Vinh	General Director
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Registered Office

12 Ngo Tat To
Van Mieu - Quoc Tu Giam Ward
Hanoi, Vietnam

Vietnam Pharmaceutical Corporation

Statement of the Board of General Directors

The Board of General Directors of Vietnam Pharmaceutical Corporation (“the Corporation”) presents this statement and the accompanying consolidated interim financial statements of the Corporation and its subsidiaries for the nine-month period ended 30 September 2026.

The Corporation’s Board of General Directors is responsible for the preparation and true and fair presentation of the consolidated interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Corporation’s Board of General Directors:

- (a) the consolidated interim financial statements set out on pages 3 to 60 give a true and fair view of the consolidated financial position of the Corporation and its subsidiaries as at 30 September 2026, and of their consolidated results of operations and their consolidated cash flows for the nine-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there is no reason to believe that the Corporation and its subsidiaries will not be able to pay their debts as and when they fall due.

The Board of General Directors has, on the date of this statement, authorised the accompanying consolidated interim financial statements for issue.

On behalf of the Board of General Directors



Han Thi Khanh Vinh
General Director

Hanoi, 23 October 2026

Vietnam Pharmaceutical Corporation
Consolidated statement of financial position as at 30 September 2026

Form B 01 - DN/HN
*(Issued under Circular No. 43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)*

	Code	Note	30/9/2026 VND	1/1/2026 VND (Restated)
ASSETS				
CURRENT ASSETS	100		4,886,621,724,327	4,700,548,966,383
Cash and cash equivalents	110	9	161,433,298,957	90,825,793,846
Cash	111		140,240,086,354	42,925,793,846
Cash equivalents	112		21,193,212,603	47,900,000,000
Short-term investments	120		961,280,243,001	651,138,730,797
Held-to-maturity investments	123	10(a)	961,280,243,001	651,138,730,797
Short-term receivables	130		1,900,239,490,822	1,908,692,559,995
Accounts receivable from customers	131	11	1,839,298,324,768	1,844,427,761,462
Advances to suppliers	132	12	66,552,100,320	23,923,451,679
Other receivables	135	13	64,258,451,904	99,601,869,005
Allowance for doubtful debts	136	14	(69,869,386,170)	(59,260,522,151)
Inventories	140	15	1,825,397,666,965	2,003,137,320,518
Inventories	141		1,829,683,963,623	2,015,841,959,957
Allowance for inventories	142		(4,286,296,658)	(12,704,639,439)
Other current assets	160		38,271,024,582	46,754,561,227
Short-term deferred expenses	161		2,637,852,797	1,970,228,470
Deductible value added tax	162		23,377,495,145	36,986,406,177
Tax and other receivables from the State	163	24	4,155,676,640	7,297,540,490
Other current assets	165		8,100,000,000	500,386,090

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation

Consolidated statement of financial position as at 30 September 2026 (continued)

Form B 01 - DN/HN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)*

	Code	Note	30/9/2026 VND	1/1/2026 VND (Restated)
LONG-TERM ASSETS	200		2,713,690,898,094	2,942,628,272,225
Accounts receivable - long-term	210		1,448,205,211	1,402,147,510
Other long-term receivables	215		1,448,205,211	1,402,147,510
Fixed assets	220		257,158,386,021	267,648,302,707
Tangible fixed assets	221	17	153,364,631,340	163,916,255,352
Cost	222		521,679,626,128	514,211,409,778
Accumulated depreciation	223		(368,314,994,788)	(350,295,154,426)
Intangible fixed assets	227	18	103,793,754,681	103,732,047,355
Cost	228		131,426,749,845	128,887,069,845
Accumulated amortisation	229		(27,632,995,164)	(25,155,022,490)
Investment property	240	19	34,005,434,486	34,779,306,191
Cost	241		45,821,328,558	45,821,328,558
Accumulated depreciation	242		(11,815,894,072)	(11,042,022,367)
Long-term work in progress	250		1,557,906,395	4,053,919,259
Construction in progress	252		1,557,906,395	4,053,919,259
Long-term financial investments	260	10	2,387,487,858,347	2,602,522,694,840
Investments in associates	262		1,822,142,070,753	2,032,899,478,459
Equity investments in other entities	263		712,123,105,837	697,823,455,837
Allowance for impairment of long-term financial investments	264		(146,777,318,243)	(140,200,239,456)
Held-to-maturity investments	265		-	12,000,000,000
Other long-term assets	270		32,033,107,634	32,221,901,718
Long-term deferred expenses	271	20	30,729,362,799	29,693,176,746
Deferred tax assets	272	39(d)	1,303,744,835	2,528,724,972
TOTAL ASSETS	280		7,600,312,622,421	7,643,177,238,608

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation

Consolidated statement of financial position as at 30 September 2026 (continued)

Form B 01 - DN/HN

*(Issued under Circular No. 43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)*

	Code	Note	30/9/2026 VND	1/1/2026 VND (Restated)
RESOURCES				
LIABILITIES	300		3,424,307,709,037	3,620,798,780,130
Current liabilities	310		3,391,917,774,238	3,589,102,670,962
Accounts payable to suppliers	311	21	1,665,485,617,907	1,850,633,356,610
Advances from customers	312	22	131,276,336,055	39,419,574,691
Dividends payable	313	23	18,503,794,976	2,693,197,477
Taxes and others payable to the State - short-term	314	24	38,049,783,563	23,524,530,412
Payables to employees	315		17,033,498,734	32,638,709,616
Accrued expenses	316	25	10,886,048,875	12,234,035,829
Deferred revenue - short-term	319		3,140,443,560	2,502,062,275
Other payables - short-term	320	26	21,670,879,791	14,728,316,731
Short-term borrowings	321	27(a)	1,448,117,735,804	1,587,760,969,107
Provisions - short-term	322		-	1,092,549,250
Bonus and welfare fund	323	28	37,753,634,973	21,875,368,964
Non-current liabilities	330		32,389,934,799	31,696,109,168
Long-term trade payables	331		1,612,000,000	-
Long-term deferred revenues	337		111,699,022	148,931,932
Other payables - long-term	338		1,168,000,000	1,750,000,000
Long-term borrowings	339	27(b)	29,498,235,777	29,797,177,236

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation

Consolidated statement of financial position as at 30 September 2026 (continued)

Form B 01 - DN/HN

(Issued under Circular No. 43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)

	Code	Note	30/9/2026 VND	1/1/2026 VND (Restated)
OWNERS' EQUITY	400	29	4,176,004,913,384	4,022,378,458,478
Share capital	411	30	2,370,000,000,000	2,370,000,000,000
- Ordinary shares with voting rights	411a		2,370,000,000,000	2,370,000,000,000
Other capital	414		57,597,010,408	57,597,010,408
Differences upon asset revaluation	416		(366,766,560,611)	(366,766,560,611)
Investment and development fund	418		418,846,487,415	417,701,058,585
Other equity funds	419		982,723,327	982,723,327
Retained profits	420		1,389,996,222,863	1,254,504,736,105
- Retained profits brought forward	420a		998,022,555,633	518,837,431,212
- Retained profit for the current period/year	420b		391,973,667,230	735,667,304,894
Non-controlling interests	429		305,349,029,982	288,359,490,664
TOTAL RESOURCES	440		7,600,312,622,421	7,643,177,238,608

23 October 2026

Preparer



Nguyen Thi Hang

Chief Accountant



Lu Thi Khanh Tran

Legal Representative



Han Thi Khanh Vinh
General Director

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation
Consolidated statement of income for the nine-month period ended 30 September
2026

Form B 02 - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

	Code	Note	The third quarter ended 30/9/2026 VND	30/9/2025 VND	Nine-month period ended 30/9/2026 VND	30/9/2025 VND (Restated)
Revenue from sales of goods and provision of services	01	32	1,424,013,139,097	1,333,191,617,694	4,117,955,710,715	3,984,334,110,397
Revenue deductions	02	32	2,300,715,011	6,245,658,760	23,014,843,159	13,675,358,699
Net revenue from sales of goods and provision of services	10	3	1,421,712,424,086	1,326,945,958,934	4,094,940,867,556	3,970,658,751,698
Cost of sales	11	33	1,256,960,887,676	1,201,058,776,724	3,619,040,710,614	3,566,789,217,817
Gross profit from sales of goods and provision of services	20		164,751,536,410	125,887,182,210	475,900,156,942	403,869,533,881
Financial income	22	34	51,078,039,778	38,795,035,471	103,383,505,342	230,121,164,789
Financial expenses	23	35	44,129,286,814	28,011,759,948	90,652,939,839	82,807,503,079
<i>In which: Borrowing costs</i>	24		28,395,893,467	16,814,158,028	80,312,636,434	47,581,417,299
Selling expenses	25	36	71,850,383,665	66,571,653,157	204,061,519,703	191,691,157,478
General and administration expenses	26	37	25,184,225,809	31,205,434,128	80,503,124,332	91,311,742,514
Share of profit in associates	27	10(b)	64,530,162,835	29,346,562,502	274,536,899,137	52,683,576,309
Net operating profit	30		139,195,842,735	68,239,932,950	478,602,977,547	320,863,871,908
Other income	31		880,952,579	40,146,532,638	1,618,801,660	44,579,704,973
Other expenses	32		272,898,574	328,194,094	5,773,197,373	5,511,935,967
Results of other activities	40		608,054,005	39,818,338,544	(4,154,395,713)	39,067,769,006
Accounting profit before tax	50		139,803,896,740	108,058,271,494	474,448,581,834	359,931,640,914
Income tax expense - current	51	39	10,944,267,669	10,506,997,159	34,736,780,354	28,715,192,484
Income tax expense	52	39	920,317,551	5,283,390,243	1,224,980,137	3,898,590,243
Net profit after tax	60		127,939,311,520	92,267,884,092	438,486,821,343	327,317,858,187
Owners of the Company	61		109,402,938,157	72,563,400,869	391,973,667,230	285,173,568,236
Non-controlling interest	62		18,536,373,363	19,704,483,223	46,513,154,113	42,144,289,951
Basic earnings per share	70	40			1,605	1,146

23 October 2026

Preparer

Nguyen Thi Hang

Chief Accountant

Lu Thi Khanh Tran

Legal Representative



Han Thi Khanh Vinh
General Director

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation
Consolidated statement of cash flows for the nine-month period ended 30 September
2026 (Indirect method)

Form B 03 - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

	Code	Note	Nine-month period ended	
			30/9/2026	30/9/2025
			VND	VND
				(Restated)
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		474,448,581,834	359,931,640,914
Adjustments for				
Depreciation and amortisation	02		22,037,619,445	21,591,697,587
Allowances and provisions	03		8,468,270,068	(6,523,940,975)
Exchange losses arising from revaluation of monetary items	04		(6,502,749,600)	1,030,382,831
Profits from investing, financing activities	05		(111,392,044,096)	(235,636,116,747)
Borrowing costs	06		80,312,636,434	47,581,417,299
Operating profit before changes in working capital	08		467,372,314,085	187,975,080,909
Increase/decrease in receivables	09		(212,410,039,428)	(98,343,503,602)
Increase/decrease in inventories	10		185,368,777,041	(212,077,149,999)
Increase/decrease in payables and other liabilities	11		(97,615,770,429)	56,145,663,496
Increase/decrease in deferred expenses	12		(2,469,745,084)	1,832,423,673
Borrowing costs paid	14		(76,869,525,974)	(48,298,283,872)
Income tax paid	15		(28,611,554,603)	(50,683,012,952)
Other payments for operating activities	17		(8,835,613,337)	(5,124,742,339)
Net cash flows from operating activities	20		225,928,842,271	(168,573,524,686)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets and other long-term assets	21		(8,119,306,458)	(9,892,211,723)
Proceeds from disposals of fixed assets and other long-term assets	22		2,222,222	758,826,598
Payments for purchase of debt instruments of other entities	23		(1,197,688,986,300)	(634,500,000,000)
Receipts from sales of debt instruments of other entities	24		898,180,000,000	768,710,000,000
Payments for investment in other entities	25		(14,299,650,000)	-
Collections on investments in other entities	26		213,863,135,485	27,324,114,505
Receipts of interests and dividends	27		329,158,775,372	290,031,707,048
Net cash flows from investing activities	30		221,096,190,321	442,432,436,428

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation
Consolidated statement of cash flows for the nine-month period ended 30 September
2026 (Indirect method - continued)

Form B 03 - DN/HN
(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

	Code	Note	Nine-month period ended	
			30/9/2026	30/9/2025
			VND	VND
				(Restated)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		3,271,619,432,283	3,304,068,811,212
Payments to settle loan principals	34		(3,411,561,607,045)	(3,060,632,739,939)
Payments of dividends	36		(242,941,277,501)	(253,155,926,489)
Net cash flows from financing activities	40		(382,883,452,263)	(9,719,855,216)
Net cash flows during the period	50		64,141,580,329	264,139,056,526
Cash and cash equivalents at the beginning of the period	60		90,825,793,846	289,066,457,419
Effect of exchange rate fluctuations on cash and cash equivalents	61		6,465,924,782	(3,888,186,854)
Cash and cash equivalents at the end of the period	70	9	161,433,298,957	549,317,327,091

23 October 2026

Preparer



Nguyen Thi Hang

Chief Accountant



Lu Thi Khanh Tran

Legal Representative



Hạn Thị Khanh Vinh
General Director

The accompanying notes are an integral part of these consolidated interim financial statements

Vietnam Pharmaceutical Corporation
Notes to the consolidated interim financial statements for the nine-month period
ended 30 September 2026

Form B 09 - DN
(Issued under Circular No. 43/2026/TT-BTC
dated 20/4/2026 of the Ministry of Finance)

These notes form an integral part of and should be read in conjunction with the accompanying consolidated interim financial statements.

1. Reporting entity

(a) Ownership structure

Vietnam Pharmaceutical Corporation (“the Corporation”) was transformed from a state owned one-member limited liability company to a joint stock company from 8 December 2016 under the Enterprise Registration Certificate for joint stock company No. 0100109385 issued by Hanoi Department of Planning and Investment (now known as Hanoi Department of Finance), with the 8th amendment dated 16 September 2025 as the latest.

The consolidated interim financial statements of the Corporation for the nine-month ended 30 September 2026 comprise the Corporation and its subsidiaries and their interest in associates.

(b) Principal activities

The principal activities of the Corporation and its subsidiaries are:

- Wholesale of perfume, cosmetics and hygiene products (except cosmetics which are harmful to people's health);
- Manufacture of drugs, pharmaceutical chemical products, medicines;
- Provision of drugs preservation service, drugs import-export service, import-export of products which the Corporation and its subsidiaries trade; testing of drugs, cosmetics and functional foods;
- Provision of technology transfer services;
- Manufacture of functional foods, food additives, sterilization substances for human;
- Trade of chemicals (except chemicals prohibited by the Government);
- Manufacture of cosmetics, soaps, detergents, polishes and hygiene products (except cosmetics which are harmful to people's health);
- Retail of drugs, medical instruments, cosmetics and hygiene products in specialised shops;
- Trade of real estate, land use rights of land owners, land users or land lease;
- Advertising activities (except tobacco advertising);
- Printing and related services;
- Vocational training;
- Passenger transportation under contracts, tourist transportation by cars, cargo transportation by cars;
- Wholesale of medical machines and equipment;
- Manufacture of wrinkled papers, wrinkled boards, and packing from papers and boards; and
- Manufacture of medical, dental, orthopaedic and rehabilitation equipment and instruments.

(c) Normal operating cycle

The normal operating cycle of the Corporation and its subsidiaries is generally within 12 months.

Vietnam Pharmaceutical Corporation

Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

Form B 09 - DN

(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

(d) Corporation structure

At 30 September 2026 and 1 January 2026, the Corporation had 3 subsidiaries as follows:

	Address	Principal activities	30/9/2026 và 1/1/2026		
			% of ownership (*)	% of voting rights	% of equity owned and interest
Codupha Central Pharmaceutical Joint Stock Company (“CDP”)	262L Le Van Sy Street, Nhieu Loc Ward, Ho Chi Minh City	Trading, import and export of pharmaceuticals, medical instruments and equipment, and cosmetics	66.35%	66.57%	66.57%
Central Pharmaceutical CPC1 Joint Stock Company	87 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi City	Wholesale and retail trading of medicines, medical instruments, cosmetics and sanitary products	65.41%	65.41%	65.41%
Central Pharmaceutical Joint Stock Company N.3	115 Ngo Gia Tu Street, Hai Chau Ward, Da Nang City	Manufacturing and trading of pharmaceuticals, pharmaceutical packaging, nutritional products, medical machinery and equipment, and processing of medicinal materials	65.00%	66.81%	66.81%

As at 30 September 2026 and 1 January 2026, the Corporation and its subsidiaries had 9 associates as listed in Note 10(b).

As at 30 September 2026, the Corporation and its subsidiaries had 794 employees (1/1/2026: 824 employees).

(*) The % of ownership is calculated by dividing the number of shares held by the Corporation by the total issued ordinary shares of the investee.

Vietnam Pharmaceutical Corporation

Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

Form B 09 - DN

(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

2. Basis of preparation

(a) Statement of compliance

These consolidated interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The consolidated interim financial statements, except for the consolidated statement of cash flows, are prepared on the accrual basis using the historical cost concept. The consolidated statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Corporation and its subsidiaries is from 1 January to 31 December.

(d) Accounting and presentation currency

The Corporation's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

On 20 April 2026, the Ministry of Finance issued Circular No. 43/2026/TT-BTC ("Circular 43"), which amends and supplements certain articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 on the guidance for preparation and presentation of consolidated financial statements. Circular 43 is effective from the date issuance and applicable to the preparation and presentation of consolidated financial statements for fiscal years beginning on or after 1 January 2026.

Vietnam Pharmaceutical Corporation

Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

Form B 09 - DN

(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

The Corporation and its subsidiaries have adopted the applicable requirements of Circular 99 and Circular 43 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Corporation's accounting policies and their effects on the consolidated financial statements, if any, are disclosed in the following notes to the financial statements:

- Foreign currency transactions (Note 4(b)(i));
- Held-to-maturity investments (Note 4(d)(i));
- Investment in other entities (Note 4(d)(ii));
- Accounts receivable (Note 4(e)); and
- Dividends payable (Note 4(m)).

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Corporation and its subsidiaries in the preparation of these consolidated interim financial statements.

Except for the significant changes in accounting policies as described in Note 3, the accounting policies that have been adopted by the Corporation and its subsidiaries in the preparation of these consolidated interim financial statements are consistent with those adopted in the preparation of the latest annual consolidated interim financial statements.

(a) Basis of consolidation

(i) Subsidiaries

Subsidiaries are entities controlled by the Corporation. The financial statements of the subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases.

(ii) Non-controlling interests

Non-controlling interests ("NCI") are measured at their proportionate share of the acquiree's identifiable net assets at date of acquisition.

Changes in the Corporation's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners. The difference between the change in the Corporation's share of net assets of the subsidiary and any consideration paid or received is recorded directly in retained profits under equity.

(iii) Loss of control

When the Corporation loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in the consolidated statement of income. Any interest retained in the former subsidiary when control is lost is stated at the carrying amount of the retained investment in the separate financial statements adjusted for appropriate shares of changes in equity of the investee since the acquisition date, if significant influence in the investee is maintained, or otherwise stated at cost.

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Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

(iv) Associates

Associates are those entities in which the Corporation and its subsidiaries have significant influence, but not control, over the financial and operating policies.

Associates are accounted for using the equity method. They are initially recognised at cost, which includes transaction costs. Subsequent to initial recognition, the consolidated financial statements include the Corporation's and its subsidiaries' share of the profit or loss of the associate, after adjustments to align the accounting policies with those of the Corporation and its subsidiaries, from the date that significant influence or joint control commences until the date that significant influence or joint control ceases. The carrying amount of investments in equity accounted investees is also adjusted for the alterations in the investor's proportionate interest in the associates arising from changes in the investee's equity that have not been included in the statement of income (such as revaluation of fixed assets, or foreign exchange translation differences, etc.).

When the Corporation's and its subsidiaries' share of losses exceeds its interest in an associate, the carrying amount of that interest (including any long-term investments) is reduced to nil and the recognition of further losses is discontinued except to the extent that the Corporation and its subsidiaries have an obligation or have made payments on behalf of the associate.

(v) Transactions eliminated on consolidation

Intra-group transactions, balances, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated interim financial statements. Unrealised gains and losses arising from transactions with associates are eliminated against the investment to the extent of the Corporation's interest in the associate.

(vi) Business combination

Business combinations are accounted for using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Corporation. Control exists when the Corporation has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account.

(b) Foreign currency

(i) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND, except for demand deposits, are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Corporation or its subsidiaries most frequently conduct transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Corporation or its subsidiaries maintains the demand deposit accounts.

All foreign exchange differences are recorded in the consolidated statement of income.

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Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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(ii) Foreign operations

All exchange differences arising from the translation of the financial statements of foreign operations for consolidation purposes are recognised under the caption “Foreign exchange differences” in equity and are reclassified to the consolidated statement of income upon disposal of the investment.

(c) Cash and cash equivalents

Cash comprises cash balances and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(d) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Corporation’s and its subsidiaries’ management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

(ii) Investments in other entities

Investments in other entities comprises investments in equity instruments of other entities that the Corporation and its subsidiaries do not have control, joint control or significant influence over the investees.

Investments in other entities arising during the pre-equitisation period are recognised at the approved revaluated amounts when the Corporation was officially transformed to a joint stock company on 8 December 2016. The revaluated amounts are considered as the initial cost of the investments when the Corporation was transformed to a joint stock company. Subsequent to initial recognition, these investments are measured at cost less allowance for diminution in the value of investments. Shares of dividend or profit arising during the pre-equitisation period are deducted from the costs of the investments.

Investments in other entities arising during the post-equitisation period are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment: (i) if the investee has suffered a loss which may cause the Corporation and its subsidiaries to lose its invested capital, unless there is evidence that the value of the investment has not been diminished; or (ii) when there is reliable evidence of the diminution in value of those investments at the end of the accounting period. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment’s carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***(e) Accounts receivable**

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is assessed on a case-by-case basis based on available evidence as at the end of the accounting period regarding recoverability, and based on ageing analysis and the specific provisioning rates set out below:

	Allowance Percentage
Past due 6 months - 1 year	30%
Past due 1 - 2 years	50%
Past due 2 - 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

(f) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis, except for goods purchased for sale under specific customer orders, which are measured using the specific identification method, and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and an appropriate allocation of manufacturing overheads based on normal operating capacity. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

Vietnam Pharmaceutical Corporation

Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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(g) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use and adjustments arising from the revaluation of assets upon the Corporation's and its subsidiaries' equitisation as approved by the relevant authorities. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the consolidated statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ buildings and structures	5 - 59 years
▪ office equipment	2 - 12 years
▪ motor vehicles	4 - 10 years
▪ machinery and equipment	2 - 12 years
▪ other fixed assets	2 - 4 years

(h) Intangible fixed assets

(i) Land use rights

Land use rights are stated at cost less accumulated amortisation. The initial cost of land use rights comprises the purchase price and any directly attributable costs incurred in connection with obtaining the land use rights. Amortisation is computed on a straight-line basis over a period ranging from 30 to 50 years for land use rights with a definite term. Land use rights with an indefinite term are not amortised.

(ii) Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 3 - 10 years.

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Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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(i) Investment property held to earn rental

Cost

Investment property held to earn rental is stated at cost less accumulated depreciation. The initial cost of an investment property held to earn rental comprises its purchase price, cost of land use rights and any directly attributable expenditures of bringing the property to the condition necessary for it to be capable of operating in the manner intended by the Board of General Directors and adjustments due to revaluation of assets approved by the relevant authorities upon equitisation of the Corporation and its subsidiaries. Expenditure incurred after the investment property held to earn rental has been put into operation, such as repairs and maintenance, is charged to the consolidated statement of income in the period in which the expenditure is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in future economic benefits in excess of the originally assessed standard of performance of the existing investment property held to earn rental, the expenditure is capitalised as an additional cost of the investment property.

Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of investment property. The estimated useful lives are as follows:

- buildings and structures 9 - 46 years

(j) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

(k) Long-term deferred expenses

(i) Prepaid land costs

Prepaid land costs comprise prepaid land lease rentals, including those for which the subsidiaries obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the consolidated statement of income on a straight-line basis over the term of the lease of 33 to 45 years.

(ii) Tools and instruments

Tools and instruments include assets held for use by the Corporation and its subsidiaries in the normal course of business whose costs of individual items are less than VND30 million and, therefore, not qualified for recognition as fixed assets under prevailing regulation. Cost of tools and instruments are amortised on a straight-line basis over a period ranging from over 1 year to 3 years.

Vietnam Pharmaceutical Corporation

Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

Form B 09 - DN

(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)

(l) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

(m) Dividends payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Corporation and its subsidiaries resolved to distribute dividends to shareholders.

(n) Share capital

(i) Ordinary shares

Ordinary shares are recognised at issuance price less incremental costs directly attributable to the issue of shares, net of tax effects. Such costs are recognised as a deduction from share premium.

(ii) Differences upon assets revaluation

For the purpose of determining the enterprise value upon equitisation, the Corporation revalued its investments in subsidiaries and associates and, based on the valuation results approved by the competent State authorities, recognised such investments at their revalued amounts.

For the purpose of preparing the consolidated financial statements, the difference between the revalued amounts of investments in subsidiaries and associates and their carrying amounts before the revaluation for equitisation purposes is recognised by the Corporation in “Differences upon asset revaluation” in the consolidated statement of financial position. Dividends and profit distributions declared before the date on which the Corporation was officially converted into a joint stock company, relating to the pre-equitisation period, are recognised as an increase in “Differences upon asset revaluation”.

(o) Taxation

Income tax on the consolidated profit for the period comprises current and deferred tax. Income tax is recognised in the consolidated statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

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A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

(p) Revenue and other incomes

(i) Goods sold

Revenue from the sale of goods is recognised in the consolidated statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

(ii) Services rendered

Revenue from services rendered is recognised in the consolidated statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Rental income

Rental income from leased property is recognised in the consolidated statement of income on a straight-line basis over the term of the lease. Lease incentives granted are recognised as an integral part of the total rental income, over the term of the lease.

(iv) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikelihood of recovery.

(v) Dividend income

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Dividend income from shares that have not been registered with VSDC is recognised when the right to receive dividend is established. Share dividends are not recognised as income. Dividends received which are attributable to the period before investment acquisition date or before the date the Corporation and its subsidiaries was officially transformed to a joint stock company are deducted from the carrying amount of the investment.

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(q) Leases

(i) *The Corporation and its subsidiaries as a lessee*

Lease payments

Payments made under operating leases are recognised in the consolidated statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the consolidated statement of income as an integral part of the total lease expense, over the term of the lease.

(ii) *The Corporation and its subsidiaries as a lessor*

Assets under operating leases are recognised as investment property held to earn rental in the consolidated statement of financial position. Initial direct costs incurred in negotiating an operating lease are recognised in the consolidated statement of income as incurred.

Rental income from operating leases is recognised in the consolidated statement of income on a straight-line basis over the lease term.

(r) Production and business expenses

Expenses shall be recognised in the consolidated statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the statement of income on a systematic or proportional basis.

(s) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalised as part of the cost of the assets concerned.

(t) Earnings per share

The Corporation presents basic and diluted earnings per share ("EPS") for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders (after deducting any amounts appropriated to bonus and welfare funds for the accounting period) of the Corporation by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting both the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding to reflect the effect of all dilutive potential ordinary shares, including convertible bonds and share options. During the period, the Corporation had no potential ordinary shares and therefore did not present diluted EPS.

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Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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(u) Segment reporting

A segment is a distinguishable component of the Corporation and its subsidiaries that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Board of General Directors of the Corporation believes that the Corporation and its subsidiaries are currently engaged principally in the manufacture and trading of pharmaceutical products and in managing investments in entities operating in the pharmaceutical manufacturing and trading industry. In addition, the business activities of the Corporation and its subsidiaries are predominantly conducted within Vietnam.

(v) Related parties

Parties are considered to be related to the Corporation and its subsidiaries if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Corporation and its subsidiaries and the other party are subject to common control. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

(w) Comparative information

Comparative information in these consolidated interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period/year are included as an integral part of the current period financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these consolidated interim financial statements is not intended to present the Corporation's and its subsidiaries' consolidated financial position, results of operation or cash flows for the prior period.

5. Seasonality of operations

The Corporation and its subsidiaries do not have any seasonal business segments that may affect their consolidated operating results for the nine-month period ended 30 September 2026.

6. Changes in accounting estimates

In preparing the consolidated annual and interim financial statements, the Board of General Directors has made several accounting estimates. Actual results may differ from these estimates. During the nine-month period ended 30 September 2026, there were not any significant changes in accounting estimates since the latest accounting period ended that may affect these consolidated interim financial statements.

7. Unusual items

The Corporation and its subsidiaries do not have any unusual items which may affect their consolidated interim financial statements for the nine-month period ended 30 September 2026.

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***8. Changes in the composition of the Corporation and its subsidiaries**

There were no significant changes in the composition of the Corporation and its subsidiaries during the nine-month period ended 30 September 2026.

9. Cash and cash equivalents

	30/9/2026 VND	1/1/2026 VND
Cash on hand	3,852,502,455	1,486,611,288
Military Commercial Joint Stock Bank	47,820,746,074	5,066,327,815
Vietnam Joint Stock Commercial Bank for Industry and Trade	9,715,829,232	4,000,205,485
Vietnam International Commercial Joint Stock Bank	41,931,554,962	5,529,317,164
Joint Stock Commercial Bank for Investment and Development of Vietnam	10,105,732,035	-
Other banks	26,813,721,596	26,843,332,094
	136,387,583,899	41,439,182,558
Cash equivalents (*)	21,193,212,603	47,900,000,000
	161,433,298,957	90,825,793,846

(*) These represent deposits with original terms not exceeding three months, as detailed below:

	30/09/2026		1/1/2026	
	Interest rate	VND	Interest rate	VND
Term deposits with original maturities of no more than three months at:				
Vietnam Joint Stock Commercial Bank for Industry and Trade	0.20%	800,007,123	0.20%	1,500,000,000
Military Commercial Joint Stock Bank	7.80%	20,393,205,480	-	-
Vietnam Maritime Commercial Joint Stock Bank	-	-	4.75%-7.7%	38,400,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam	-	-	4.50%	5,000,000,000
Vietnam Bank for Agriculture and Rural Development	-	-	7.70%	3,000,000,000
		21,193,212,603		47,900,000,000

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10. Investments

(a) Held-to-maturity investments

	Amortised cost and recoverable amount	
	30/9/2026	1/1/2026
	VND	VND
		(Reclassified)
Term deposits	961,280,243,001	663,138,730,797
<i>Of which:</i>		
- Current (*)	961,280,243,001	651,138,730,797
- Non-current	-	12,000,000,000

(*) Held-to-maturity investments - short-term comprise cost and interest receivable of deposits with original terms from over 6 months to 12 months, as detailed below:

	Term	30/9/2026 Interest rate	VND	Term	1/1/2026 Interest rate	VND
						(Reclassified)
Contract 1	6 months	8.3%	94,217,423,699			-
Contract 2	6 months	8.14%	100,778,374,247			-
Contract 3	6 months	8.3%	142,619,783,562			-
Contract 4	12 months	9.0%	210,415,109,589	6 months	6.4%	140,662,621,151
Other contracts	6-12 months	5.0% - 9.3%	413,249,551,905	6-12 months	4.75% - 9.0%	510,476,109,646
Held-to-maturity investments - short-term			961,280,243,001	651,138,730,797		

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(b) Equity investments in associates

Associates	Address	Principal activities	Number of shares owned	30/9/2026 and 1/1/2026		
				% of ownership (*)	% of voting rights	% of interest
Vietnam Medical Products Import Export Joint Stock Company	138 Giang Vo, Giang Vo Ward, Hanoi	Trading, importing-exporting pharmaceutical products (raw materials and finished goods) and chemicals	825,000	41.15%	41.15%	41.15%
Sanofi Vietnam Shareholding Company	Lot I-8-2, D8 Road, Saigon Hi-tech Park, Tang Nhon Phu Ward, Ho Chi Minh City	Manufacturing, researching and developing pharmaceutical, cosmetic and functional foods	42,000,000	30.00%	30.00%	30.00%
Sanofi-Synthelabo Vietnam Pharmaceutical Shareholding Company	15 th floor, Tower 2, The Nexus Tower, 3A-3B Ton Duc Thang Street, Sai Gon Ward, Ho Chi Minh City	Producing drugs, pharmaceutical chemistry and materials	232,408	30.00%	30.00%	30.00%
No. 25 Central Pharmaceutical Joint Stock Company	448B Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City	Producing drugs, pharmaceutical chemistry and materials	3,780,000	28.43%	28.43%	28.43%
Danapha Pharmaceutical Joint Stock Company	253 Dung Si Thanh Khe, Thanh Khe Ward, Da Nang City	Producing drugs, pharmaceutical chemistry and materials	5,538,167	26.45%	26.45%	26.45%
Davina Pharmaceutical Joint Stock Company	253 Dung Si Thanh Khe, Thanh Khe Ward, Da Nang City	Producing drugs, pharmaceutical chemistry and materials	450,000	25.00%	25.00%	25.00%
Central Pharmaceutical Joint Stock Company No3	16 Le Dai Hanh, Hong Bang Ward, Hai Phong City	Producing drugs, pharmaceutical chemistry and materials	4,746,087	22.07%	22.07%	22.07%
Imexpharm Corporation	No 4, 30/4 Street, Cao Lanh Ward Dong Than Province	Manufacturing and trading, importing exporting pharmaceutical products, medical machineries and equipment, pharmaceutical packages	33,948,992	22.04%	22.04%	22.04%
Alfresa Codupha Vietnam Healthcare Company Limited	262L Le Van Sy Street, Nhieu Loc Ward, Ho Chi Minh City	Wholesale of pharmaceuticals and medicinal materials	-	30.00%	30.00%	19.97%

(*) The % of ownership is calculated by dividing the number of shares held by the Corporation and its subsidiaries by the total issued ordinary shares of the investee.

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Carrying amount and fair value of these associates as at 30 September 2026 and 1 January 2026 as follows:

		30/9/2026		1/1/2026	
		Carrying amount of equity-accounted investments VND	Fair value VND	Carrying amount of equity-accounted investments VND	Fair value VND
Vietnam Medical Products Import - Export Joint Stock Company		17,001,630,376	(**)	17,259,025,266	(**)
Sanofi Vietnam Shareholding Company		790,545,669,431	(**)	1,070,346,307,643	(**)
Sanofi-Synthelabo Vietnam Pharmaceutical Shareholding Company		28,254,802,468	(**)	28,422,881,893	(**)
Central Pharmaceutical Joint Stock Company No.25	(i) (ii)	45,628,184,081	19,656,000,000	44,757,744,543	37,800,000,000
Danapha Pharmaceutical Joint Stock Company		256,192,242,123	(**)	224,981,242,123	202,696,912,200
Davina Pharmaceutical Joint Stock Company		-	(**)	-	(**)
Central Pharmaceutical Joint Stock Company No.3	(i)	146,438,137,069	288,087,480,900	134,757,629,509	250,593,393,600
Imexpharm Corporation	(i)	534,560,996,540	1,228,953,510,400	508,437,675,174	1,782,322,080,000
Alfresa Codupha Healthcare Vietnam Co., Ltd.		3,520,408,664	(**)	3,936,972,308	(**)
		<u>1,822,142,070,753</u>		<u>2,032,899,478,459</u>	

- (i) The fair value of these investments was determined by reference to the prices of these companies' shares on the stock exchanges or on the market for unlisted public companies.
- (ii) The Corporation and its subsidiaries did not make allowance for impairment of its investment in No 25 Central Pharmaceutical Joint Stock Company, although the fair value of the investment is lower than its cost, because No 25 Central Pharmaceutical Joint Stock Company did not incur any accumulated losses in its financial statements.
- (**) The Corporation and its subsidiaries have not determined fair values of these investments for disclosure in the consolidated interim financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for Enterprises. The fair values of these financial investments may differ from their carrying amounts.

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)*

Movements in investments in associates during the period were as follows:

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Opening balance	2,032,899,478,459	987,874,650,144
Share of profit in associates	274,536,899,137	52,683,576,309
Dividends received during the period	(270,975,607,715)	(107,062,593,225)
Dividends relating to the period prior to the acquisition of investments (***)	(213,863,135,485)	(21,633,883,775)
Changes arising from other movements in the equity of associates	(455,563,643)	-
	<u>1,822,142,070,753</u>	<u>911,861,749,453</u>

- (***) During the period, the Corporation received dividends amounting to VND 444,000 million from Sanofi Vietnam Shareholding Company, of which VND 213,863 million related to the period prior to the Corporation increasing its ownership interest in the investee from 15% to 30%. Accordingly, dividends amounting to VND 213,863 million and other expense amounting to VND 39 million were determined to represent a recovery of investment cost and were deducted from the carrying amount of the investment.

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(c) Equity investments in other entities

		30/9/2026			1/1/2026		
	Equity interest (**)	Cost VND	Allowance VND	Fair value VND	Cost VND	Allowance VND	Fair value VND
Mekophar Chemical Pharmaceutical Joint Stock Company (i)	18.40%	200,503,651,417	(76,689,786,876)	123,813,864,541	200,503,651,417	(81,918,274,717)	118,585,376,700
Pharmaceutical Packaging Joint Stock Company	15.00%	11,370,153,435	-	(*)	11,370,153,435	-	(*)
Vidipha Central Pharmaceutical Joint Stock Company (i)	14.36%	89,927,976,988	-	188,224,218,200	75,628,326,988	-	184,308,166,000
OPC Pharmaceutical Joint Stock Company (i)	13.41%	139,411,862,876	-	199,907,499,700	139,411,862,876	-	206,063,664,000
Mediplantex National Pharmaceutical Joint Stock Company	11.50%	29,455,746,106	-	39,124,039,135	29,455,746,106	-	33,546,250,000
Vimedimex Medi-Pharma Joint Stock Company (i)	10.23%	46,022,915,860	(24,695,170,360)	21,327,745,500	46,022,915,860	(19,955,671,360)	26,067,244,500
National Phytopharma Joint Stock Company	9.90%	37,739,465,978	-	(*)	37,739,465,978	-	(*)
Medipharco Pharmaceutical Joint Stock Company (i)	9.10%	9,231,455,589	-	10,227,271,740	9,231,455,589	-	9,499,014,000
Vietnam Chemico-Pharmaceutical Joint Stock Company	7.76%	5,107,203,820	-	(*)	5,107,203,820	-	(*)
Central Pharmaceutical Joint Stock Company No.2	6.78%	11,861,708,288	(7,732,754,864)	4,128,953,424	11,861,708,288	(7,116,720,303)	4,744,987,985
Yen Bai Pharmaceutical Joint Stock Company	5.73%	3,466,940,866	-	(*)	3,466,940,866	-	(*)
Pharbaco Central Pharmaceutical Joint Stock Company No.1 (i)	5.18%	69,305,080,876	(37,659,606,143)	31,645,474,733	69,305,080,876	(31,209,573,076)	38,095,507,800
Hanoi CPC1 Pharmaceutical Joint Stock Company (i)	10.75%	27,776,985,675	-	404,666,565,500	27,776,985,675	-	618,133,178,800
Tuyen Quang Pharmaceutical and Trading Services Joint Stock Company	0.81%	670,269,026	-	(*)	670,269,026	-	(*)
Ha Tinh Pharmaceutical Joint Stock Company (i)	0.65%	971,029,662	-	2,625,397,500	971,029,662	-	2,545,537,500
TV. Pharm Pharmaceutical Joint Stock Company	0.10%	300,659,375	-	(*)	300,659,375	-	(*)
Indochina Urban Development Joint Stock Company	2.53%	6,017,000,000	-	(*)	6,017,000,000	-	(*)
Kingdom Indochina Joint Stock Company	2.44%	22,983,000,000	-	(*)	22,983,000,000	-	(*)
		<u>712,123,105,837</u>	<u>(146,777,318,243)</u>		<u>697,823,455,837</u>	<u>(140,200,239,456)</u>	

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- (i) The fair value of these investments was determined by reference to the prices of these companies' shares on the stock exchanges or on the market for unlisted public companies.
- (*) The Corporation and its subsidiaries has not determined fair values of these investments for disclosure in the consolidated interim financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for Enterprises. The fair values of these financial investments may differ from their carrying amounts.
- (**) The % of ownership is calculated by dividing the number of shares held by the Corporation and its subsidiaries by the total issued ordinary shares of the investee.

11. Accounts receivable from customers

	30/9/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
An Vuong Pharmaceutical Company Limited	21,515,820,483	-	165,274,139,100	-
Khun Thang Pharmaceutical Company Limited	51,884,254,475	-	92,080,485,250	-
Other customers	1,765,898,249,810	(64,478,089,128)	1,587,073,137,112	(54,369,298,107)
	1,839,298,324,768	(64,478,089,128)	1,844,427,761,462	(54,369,298,107)

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12. Short-term prepayments to suppliers

	30/9/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
KALCEKS Joint Stock Company	2,171,542,500	-	3,428,774,400	-
Y.S.P INDUSTRIES (M) SDN. BHD	-	-	3,819,076,807	-
Noah Legend Company Limited	3,766,670,666	-	3,361,370,685	-
EGIS Pharmaceutical PLC	-	-	2,833,649,424	-
Hai Tien Medical Investment Trading Company Limited	18,136,281,243	-	-	-
Windlas Biotech Limited	12,162,838,556	-	-	-
Other prepayments	30,314,767,355	-	10,480,580,363	(216,106,684)
	<u>66,552,100,320</u>	<u>-</u>	<u>23,923,451,679</u>	<u>(216,106,684)</u>

13. Other short-term receivables

	30/9/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Dividend receivables	6,306,212,000	-	-	-
Advances	4,050,031,280	-	1,636,003,372	-
Receivables from entrusted imports	3,658,997,385	-	1,659,798,876	-
Receivables from sales support	15,626,997,366	-	42,671,139,499	-
Deposit	3,857,100,337	-	5,158,397,051	-
Receivables from damaged goods destruction support	8,265,602,513	-	12,292,638,682	-
Receivables from early payment discounts	6,725,614,989	-	-	-
Other short-term receivables	15,767,896,034	(5,391,297,042)	36,183,891,525	(4,675,117,360)
	<u>64,258,451,904</u>	<u>(5,391,297,042)</u>	<u>99,601,869,005</u>	<u>(4,675,117,360)</u>

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14. Bad and doubtful debts

	Overdue days	30/9/2026			Overdue days	1/1/2026		
		Cost VND	Allowance VND	Recoverable amount VND		Cost VND	Allowance VND	Recoverable amount VND
Mi Nguyen Pharmaceutical Trading Company Limited	37-64 months	20,441,836,178	(20,441,836,178)	-	28-55 months	20,441,836,178	(20,441,836,178)	-
Asia Medical Food Company Limited	19-23months	15,014,018,716	(15,014,018,716)	-	9-14 months	18,008,018,716	(6,624,312,090)	11,383,706,626
Gravitas Joint Stock Company	12-17 months	11,312,827,360	(5,318,803,375)	5,994,023,985	3-8 months	11,312,827,360	(2,887,432,751)	8,425,394,609
Kim Chau Pharmaceutical Company Limited	Over 51 months	4,086,849,776	(4,086,849,776)	-	Over 48 months	4,086,849,776	(4,086,849,776)	-
Hoang An Medical Equipment Joint Stock Company	Over 51 months	2,908,892,308	(2,908,892,308)	-	Over 48 months	3,124,998,992	(3,124,998,992)	-
Other	6 months - over 36 months	29,748,407,007	(22,098,985,817)	7,649,421,190	6 months - over 36 months	33,112,120,617	(22,095,092,364)	11,017,028,253
		<u>83,512,831,345</u>	<u>(69,869,386,170)</u>	<u>13,643,445,175</u>		<u>90,086,651,639</u>	<u>(59,260,522,151)</u>	<u>30,826,129,488</u>

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Movement in allowance for doubtful debts during the period were as follows:

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Opening balance	59,260,522,151	41,053,905,410
Allowance made during the period	20,415,122,940	10,311,162,898
Allowance reversed during the period	(9,806,258,921)	(5,709,186,853)
Closing balance	<u>69,869,386,170</u>	<u>45,655,881,455</u>

15. Inventories

	30/9/2026		1/1/2026	
	Cost	Allowance	Cost	Allowance
	VND	VND	VND	VND
Goods in transit	35,153,218,818	-	128,938,983,878	-
Raw materials	14,129,612,284	(538,810,524)	13,353,403,932	(816,086,623)
Work in progress	2,883,178,897	-	1,822,465,906	-
Finished goods	9,204,169,881	(814,226,916)	9,538,878,558	(32,863,970)
Merchandise inventories	1,768,313,783,743	(2,933,259,218)	1,861,811,786,639	(11,855,688,846)
Goods on consignment	-	-	376,441,044	-
	<u>1,829,683,963,623</u>	<u>(4,286,296,658)</u>	<u>2,015,841,959,957</u>	<u>(12,704,639,439)</u>

Movement in allowance for inventories during the period were as follows:

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Opening balance	12,704,639,439	29,580,723,295
Allowance made during the period	7,106,831,614	13,170,573,758
Allowance reversed during the period	(14,735,955,102)	(28,099,278,558)
Utilisation during the period	(789,219,293)	(4,786,686,811)
Closing balance	<u>4,286,296,658</u>	<u>9,865,331,684</u>

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended
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	30/9/2026	1/1/2026
	VND	VND
Term deposits at banks restricted for use	8,100,000,000	-
Demand deposits at banks restricted for use	-	500,386,090
	8,100,000,000	500,386,090

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17. Tangible fixed assets

	Buildings and structures VND	Machinery and equipments VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Cost:						
Opening balance	317,925,554,312	120,335,604,166	66,424,367,532	9,468,076,305	57,807,463	514,211,409,778
New purchase	1,544,178,372	3,632,898,179	-	521,228,334	-	5,698,304,885
Other increases/decreases	-	1,769,911,465	-	-	-	1,769,911,465
Closing balance	319,469,732,684	125,738,413,810	66,424,367,532	9,989,304,639	57,807,463	521,679,626,128
Accumulated depreciation:						
Opening balance	191,502,428,477	100,489,957,915	50,180,054,148	8,064,906,423	57,807,463	350,295,154,426
Depreciation for the period	8,678,305,772	5,893,918,932	2,907,590,030	540,025,628	-	18,019,840,362
Closing balance	200,180,734,249	106,383,876,847	53,087,644,178	8,604,932,051	57,807,463	368,314,994,788
Net book value						
Opening balance	126,423,125,835	19,845,646,251	16,244,313,384	1,403,169,882	-	163,916,255,352
Closing balance	119,288,998,435	19,354,536,963	13,336,723,354	1,384,372,588	-	153,364,631,340

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Included in tangible fixed assets were assets costing VND 190,300 million which were fully depreciated as at 30 September 2026 (1/1/2026: VND 175,335 million), but which are still in active use.

Major tangible fixed assets in use:

	Cost	
	30/9/2026	1/1/2026
	VND	VND
Warehouse at Le Minh Xuan Industrial Park	35,704,046,707	35,704,046,707
Office Building at 87 Nguyen Van Troi	33,409,023,523	33,409,023,523
Tan Tao Warehouse in Ho Chi Minh City Branch	56,989,231,200	56,989,231,200
Office building and auxiliary works at 12 Ngo Tat To	32,912,199,403	32,912,199,403

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18. Intangible fixed assets

	Land use rights VND	Computer software VND	Total VND
Cost			
Opening balance	122,952,890,645	5,934,179,200	128,887,069,845
Increases for the period	-	2,539,680,000	2,539,680,000
Disposal	-	-	-
Closing balance	122,952,890,645	8,473,859,200	131,426,749,845
Accumulated amortisation:			
Opening balance	20,143,821,930	5,011,200,560	25,155,022,490
Amortisation for the period	1,904,754,771	573,217,903	2,477,972,674
Closing balance	22,048,576,701	5,584,418,463	27,632,995,164
Net book value			
Opening balance	102,809,068,715	922,978,640	103,732,047,355
Closing balance	100,904,313,944	2,889,440,737	103,793,754,681

Included in intangible fixed assets were assets costing VND 31,300 million which were fully amortised as at 30 September 2026 (1/1/2026: VND 3,264 million), but which are still in use.

Major intangible fixed assets in use:

	Cost 30/9/2026 VND	1/1/2026 VND
Land use rights - Le Minh Xuan Industrial Park	34,571,597,619	34,571,597,619
Land use rights - Can Tho	30,664,429,674	30,664,429,674
Land use rights - Office of Ho Chi Minh City Branch	17,947,900,000	17,947,900,000
Land use rights - Da Nang Branch (No. 2)	5,505,000,000	5,505,000,000
Land use rights - Bac Giang Branch	3,780,000,000	3,780,000,000

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	Buildings and structures VND
Cost	
Opening and closing balance	<u>45,821,328,558</u>
Accumulated depreciation:	
Opening balance	11,042,022,367
Depreciation for the period	<u>773,871,705</u>
Closing balance	<u><u>11,815,894,072</u></u>
Net book value	
Opening balance	<u>34,779,306,191</u>
Closing balance	<u><u>34,005,434,486</u></u>

The Corporation's investment properties held to earn rental mainly consist of office spaces at the Commercial Office and High-class Apartment Complex of PVV-Vinapharm Project, which are held under lease.

At the reporting date, the Corporation has not been able to obtain necessary information to determine the fair value of these investment properties held to earn rental.

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Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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20. Long-term deferred expenses

	Prepaid land costs VND	Tools and instruments VND	Others VND	Total VND
Opening balance	23,912,740,583	1,477,625,562	4,302,810,601	29,693,176,746
Additions	-	3,284,581,518	2,415,665,062	5,700,246,580
Amortisation for the period	(765,934,704)	(1,113,973,166)	(2,784,152,657)	(4,664,060,527)
Closing balance	23,146,805,879	3,648,233,914	3,934,323,006	30,729,362,799

21. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers and related parties:

	30/9/2026 VND	1/1/2026 VND
Related parties		
<i>Associates</i>		
Imexpharm Corporation	6,464,204,195	-
Central Pharmaceutical Joint Stock Company No3	-	190,081,584
Alfresa Codupha Vietnam Healthcare Co., Ltd	875,553,326	875,553,313
<i>Company with common key management personnel</i>		
OPC Pharmaceutical Joint Stock Company	6,303,479,193	9,021,725,182
Other parties		
Hisamitsu Vietnam Pharmaceutical Co., Ltd	413,977,959,795	252,765,103,748
Celltrion Inc.	156,075,479,875	195,096,097,291
Novapri Lifescience Private Limited	55,541,879,466	162,930,176,208
Prime Pharmaceuticals Ltd	54,222,230,280	94,523,915,122
Hyphens Pharma Pte. Ltd.	35,131,458,989	86,327,651,821
Other suppliers	936,893,372,788	1,048,903,052,341
	1,665,485,617,907	1,850,633,356,610

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	30/9/2026 VND	1/1/2026 VND
Truong Ton Trade & Pharmaceutical Co., Ltd.	378,677,860	5,052,302,300
Project Management Board for Civil and Industrial Construction Investment of Dong Thap Province	18,601,314,000	-
Phi Long Medical Equipment and Pharmaceutical JSC	-	7,040,270,532
An Giang Department of Health	22,459,800,000	-
Ngoc My International Trading Co., Ltd.	7,805,991,331	4,468,351,745
Project Management Board for Civil and Industrial Construction Investment	45,060,800,000	-
Other customers	36,969,752,864	22,858,650,114
	<u>131,276,336,055</u>	<u>39,419,574,691</u>

23. Dividends payable

	30/9/2026 VND	1/1/2026 VND
Dividends payable to shareholders of the parent company	13,700,000	-
Dividends payable to non-controlling shareholders of subsidiaries	18,490,094,976	2,693,197,477
	<u>18,503,794,976</u>	<u>2,693,197,477</u>

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24. Taxes and others receivable from and payable to the State

	01/1/2026		Movement during the period			30/9/2026	
	Receivable VND	Payable VND	Incurred VND	Deducted VND	Paid VND	Receivable VND	Payable VND
Value added tax on domestic goods	71,889,585	162,825,549	279,155,514,346	(275,824,364,549)	(3,092,895,292)	-	329,190,469
Value added tax on imported goods	834,393,725	-	125,013,649,363	-	(125,582,377,954)	1,403,122,316	-
Import tax	45,119,844	-	4,473,575,854	-	(5,837,938,607)	1,409,482,597	-
Corporate income tax	1,270,157,785	4,067,765,190	36,243,444,812	-	(28,611,554,603)	1,270,157,785	11,699,655,399
Personal income tax	21,758	667,339,918	6,191,484,819	(366,013,454)	(3,927,685,671)	72,913,942	2,638,039,554
Land taxes	5,075,957,793	1,655,223,973	16,730,509,431	-	(6,819,436,448)	-	6,490,339,163
Other fees and duties	-	16,971,375,782	2,920,319,490	-	(2,999,136,294)	-	16,892,558,978
	<u>7,297,540,490</u>	<u>23,524,530,412</u>	<u>470,728,498,115</u>	<u>(276,190,378,003)</u>	<u>(176,871,024,869)</u>	<u>4,155,676,640</u>	<u>38,049,783,563</u>

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	30/9/2026 VND	1/1/2026 VND
Interest expenses	5,693,418,675	2,250,308,215
Sales bonus	-	4,500,000,000
Others	5,192,630,200	5,483,727,614
	<u>10,886,048,875</u>	<u>12,234,035,829</u>

26. Other payables - short-term

	30/9/2026 VND	1/1/2026 VND
Payables related to trust import activities	7,543,962,067	5,638,382,776
Deposits	1,717,240,050	1,621,541,128
Others	12,409,677,674	7,468,392,827
	<u>21,670,879,791</u>	<u>14,728,316,731</u>

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27. Borrowings

(a) Short-term borrowings

	1/1/2026	Movement during the period		30/9/2026
	Carrying amount	Addition	Decrease	Carrying amount
	VND	VND	VND	VND
Short-term borrowings from banks	1,578,133,380,495	3,271,020,490,824	(3,408,230,724,127)	1,440,923,147,192
Borrowings from individuals	9,229,000,000	300,000,000	(2,733,000,000)	6,796,000,000
Current portion of long-term borrowings from banks	398,588,612	298,941,459	(298,941,459)	398,588,612
	<u>1,587,760,969,107</u>	<u>3,271,619,432,283</u>	<u>(3,411,262,665,586)</u>	<u>1,448,117,735,804</u>

(b) Long-term borrowings

	1/1/2026	Movement during the period		30/9/2026
	Carrying amount	Addition	Decrease	Carrying amount
	VND	VND	VND	VND
Long-term borrowings	30,195,765,848	-	(298,941,459)	29,896,824,389
Repayable within 12 months	(398,588,612)	298,941,459	(298,941,459)	(398,588,612)
Repayable after 12 months	<u>29,797,177,236</u>	<u>298,941,459</u>	<u>(597,882,918)</u>	<u>29,498,235,777</u>

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This fund is established by appropriating from profits after tax as approved by shareholders at the General Meeting of Shareholders. This fund is used to pay bonus and welfare to employees in accordance with the Corporation's and its subsidiaries' bonus and welfare policies. Movements of bonus and welfare fund during the period were as follows:

	30/9/2026 VND	30/9/2025 VND
Opening balance	21,875,368,964	15,147,021,633
Appropriation	25,691,927,783	14,894,453,292
Utilisation	(8,835,613,337)	(5,124,742,339)
Other decreases	(978,048,437)	-
Closing balance	37,753,634,973	24,916,732,586

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29. Changes in owners' equity

	Share capital VND	Other capital VND	Differences upon asset revaluation VND	Foreign exchange differences VND	Investment and development fund VND	Other equity funds VND	Retained profits VND	Non-controlling interests VND	Total VND
<i>Balance at 1/1/2025 - as previously stated</i>	2,370,000,000,000	57,597,010,408	(388,400,444,386)	(9,010,862)	416,297,582,809	982,723,327	792,862,397,827	260,605,679,757	3,509,935,938,880
<i>Impact of retrospective restatements (Note 42)</i>	-	-	-	-	-	-	(3,146,219,835)	(1,664,072,547)	(4,810,292,382)
Balance at 1/1/2025 - as restated	2,370,000,000,000	57,597,010,408	(388,400,444,386)	(9,010,862)	416,297,582,809	982,723,327	789,716,177,992	258,941,607,210	3,505,125,646,498
<i>Net profit for the period- as previously stated</i>	-	-	-	-	-	-	287,401,423,544	43,322,628,735	330,724,052,279
<i>Impact of retrospective restatements (Note 42)</i>	-	-	-	-	-	-	(2,227,855,308)	(1,178,338,784)	(3,406,194,092)
Net profit for the period - as restated	-	-	-	-	-	-	285,173,568,236	42,144,289,951	327,317,858,187
Dividends	-	-	-	-	-	-	(237,000,000,000)	(14,751,710,000)	(251,751,710,000)
Appropriation to investment and development funds	-	-	-	-	1,403,475,776	-	(1,403,475,776)	-	-
Appropriation to bonus and welfare funds	-	-	-	-	-	-	(10,832,376,367)	(4,062,076,925)	(14,894,453,292)
Adjustment to differences upon asset revaluation resulting from pre-equitisation dividends distributed by an associate	-	-	21,633,883,775	-	-	-	(21,633,883,775)	-	-
Other increases/decreases	-	-	-	9,010,862	-	-	(9,010,862)	-	-
Balance at 30/9/2025 - as restated	2,370,000,000,000	57,597,010,408	(366,766,560,611)	-	417,701,058,585	982,723,327	804,010,999,448	282,272,110,236	3,565,797,341,393

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	Share capital VND	Other capital VND	Differences upon asset revaluation VND	Foreign exchange differences VND	Investment and development fund VND	Other equity funds VND	Retained profits VND	Non-controlling interests VND	Total VND
<i>Balance at 1/1/2026 - as previously stated</i>	2,370,000,000,000	57,597,010,408	(366,766,560,611)	-	417,701,058,585	982,723,327	1,260,582,734,866	291,574,215,446	4,031,671,182,021
<i>Impact of retrospective restatements (Note 42)</i>	-	-	-	-	-	-	(6,077,998,761)	(3,214,724,782)	(9,292,723,543)
Balance at 1/1/2026 - as restated	2,370,000,000,000	57,597,010,408	(366,766,560,611)	-	417,701,058,585	982,723,327	1,254,504,736,105	288,359,490,664	4,022,378,458,478
Net profit for the period	-	-	-	-	-	-	391,973,667,230	46,513,154,113	438,486,821,343
Dividends (*)	-	-	-	-	-	-	(237,000,000,000)	(21,751,875,000)	(258,751,875,000)
Appropriation to investment and development funds (*)	-	-	-	-	1,145,428,830	-	(1,145,428,830)	-	-
Appropriation to bonus and welfare funds (*)	-	-	-	-	-	-	(18,059,424,389)	(7,632,503,394)	(25,691,927,783)
Other increases/decreases	-	-	-	-	-	-	(277,327,253)	(139,236,401)	(416,563,654)
Balance at 30/9/2026	2,370,000,000,000	57,597,010,408	(366,766,560,611)	-	418,846,487,415	982,723,327	1,389,996,222,863	305,349,029,982	4,176,004,913,384

- (*) The Corporation and its subsidiaries implemented the distribution of dividends and the appropriation to investment and development funds and bonus and welfare funds from the 2025 retained profits in accordance with the Resolution of the General Meeting of Shareholders of the Corporation and its subsidiaries.

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The Corporation's authorised and issued share capital are:

	30/9/2026 and 1/1/2026	
	Number of shares	VND
Authorised share capital	237,000,000	2,370,000,000,000
Issued share capital		
Ordinary shares	237,000,000	2,370,000,000,000
Shares in circulation		
Ordinary shares	237,000,000	2,370,000,000,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Corporation. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Corporation's residual assets.

Details of owners' shares capital:

	30/9/2026 and 1/1/2026	
	Number of shares	%
State Capital Investment Corporation (SCIC)	154,050,000	65%
Other shareholders	82,950,000	35%
	237,000,000	100%

- (*) In accordance with Official Letter No. 471/TTg-DMDN dated 27 May 2023 of the Prime Minister, the right to act as the representative of the State capital ownership in Vietnam Pharmaceutical Corporation was transferred from the Ministry of Health to the State Capital Investment Corporation (SCIC).

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***31. Off statement of financial position items****(a) Lease commitments*****The Corporation and its subsidiaries as a lessee***

The Corporation and its subsidiaries currently lease assets under operating lease arrangements. The future minimum lease payments at the end of the accounting period under these operating leases are as follows:

	30/9/2026 VND	1/1/2026 VND
Under 1 year	25,306,256,830	21,995,124,155
From 1 to 5 years	100,026,699,679	98,214,146,600
Over 5 years	346,011,783,935	371,705,026,140
	471,344,740,444	491,914,296,895

Leased assets under operating leases comprise:

	Estimated lease term	30/9/2026 VND	1/1/2026 VND
Land plot at 12 Ngo Tat To	50 years	42,602,316,807	43,098,041,932
Land plot at 95 Lang Ha	50 years	169,639,574,772	160,395,872,000
Land plot at 356-356A Giai Phong	50 years	114,582,915,438	134,495,857,881
Other assets	50 years	144,519,933,428	153,924,525,082
		471,344,740,444	491,914,296,895

The Corporation and its subsidiaries as a lessor

The Corporation and its subsidiaries currently lease out business premises under operating leases. The future minimum rental receivable at the end of the accounting period under these operating leases are as follows:

	30/9/2026 VND	1/1/2026 VND
Under 1 year	11,780,825,947	14,151,556,239
From 1 to 5 years	16,362,214,909	23,339,211,122
	28,143,040,856	37,490,767,361

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(b) Foreign currencies

	30/9/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
US Dollar (USD)	26,747	694,794,746	12,965	341,717,342
Euro (EUR)	1,162	34,557,721	575	18,084,708
Hungarian Forint (HUF)	20,000	1,798,065	20,000	1,798,065
Russian Ruble (RUB)	662,000	192,486,430	662,000	163,547,100
		<u>923,636,962</u>		<u>525,147,215</u>

(c) Goods held for third parties

	30/9/2026 Unit	1/1/2026 Unit
- Pharmaceutical products		
Box	853,896	1,207,802
Tube	1,687	124,567
Ampoule	95,820	118,509
Bottle	23,255	91,714
Bag/Sachet	62,700	50,310
Tablet	16,733	320,922
Jar	30,228	3,115
Others	11,045	51,889
- Medical equipment		
Unit	-	222,500
Pair	176,600	-
Piece	60,000	-
Others	69,662	-

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Total revenue from sales of goods and provision of services represents the gross value of goods sold and services rendered exclusive of value added tax.

Net revenue from sales of goods and provision of services comprised:

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Total revenue		
Sales of merchandise inventories and finished goods	4,050,881,512,624	3,918,517,407,169
Provision of services	56,936,101,549	56,761,100,184
Leases	10,138,096,542	9,055,603,044
	<u>4,117,955,710,715</u>	<u>3,984,334,110,397</u>
Less revenue deductions	(22,051,144,031)	(12,144,909,284)
Sales returns	(71,407,712)	(1,520,274,125)
Sales rebates	(892,291,416)	(10,175,290)
Sales discounts	-	-
	<u>(23,014,843,159)</u>	<u>(13,675,358,699)</u>
Net revenue	<u>4,094,940,867,556</u>	<u>3,970,658,751,698</u>

33. Cost of sales

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
		(Restated)
Finished goods and merchandise goods sold	3,599,931,219,083	3,571,990,571,596
Services provided	26,738,615,019	9,727,351,021
Reversal allowance for inventories	(7,629,123,488)	(14,928,704,800)
	<u>3,619,040,710,614</u>	<u>3,566,789,217,817</u>

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	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Dividends	24,360,024,300	141,527,388,686
Interest income from deposits	46,861,881,261	40,765,681,414
Realised foreign exchange gains	19,381,734,722	30,444,068,252
Unrealised foreign exchange gains	2,654,218,436	-
Interest income from credit sales	1,195,526,700	4,289,284,874
Gains on disposal of a subsidiary	-	5,103,308,961
Others	8,930,119,923	7,991,432,602
	103,383,505,342	230,121,164,789

35. Financial expenses

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Borrowing costs	80,312,636,434	47,581,417,299
Realised foreign exchange losses	3,622,703,126	28,603,524,794
Unrealised foreign exchange losses	-	2,702,307,397
Provision of allowance for impairment of investments	6,577,078,787	3,802,787,780
Others	140,521,492	117,465,809
	90,652,939,839	82,807,503,079

36. Selling expenses

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Labour costs	94,361,733,535	96,785,061,312
Raw material costs	3,596,883,930	4,681,014,934
Outside services	33,185,282,170	31,273,103,663
Depreciation and amortisation	15,117,643,741	14,471,534,747
Others	57,799,976,327	44,480,442,822
	204,061,519,703	191,691,157,478

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	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
General and administration staff costs	28,430,606,434	33,170,077,764
Office supplies	1,761,986,869	3,540,991,314
Depreciation and amortisation	4,675,921,936	5,344,784,402
Taxes, fees and duties	4,862,811,448	10,602,048,841
Outside services	12,207,817,987	14,637,067,557
Provision of allowance for doubtful debts	10,612,864,019	4,601,976,045
Other general and administration expenses	17,951,115,639	19,414,796,591
	80,503,124,332	91,311,742,514

38. Production and business costs by element

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Costs of merchandises sold	3,390,574,736,731	3,548,113,058,456
Raw material costs	42,080,796,357	17,473,544,885
Labour costs	129,773,930,011	130,726,440,249
Depreciation and amortisation	22,037,619,445	21,591,697,587
Outside services	45,264,961,638	48,825,510,251
Other monetary expenses	86,939,105,782	81,850,084,675

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	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Income tax expense - current		
Current year	32,954,858,038	28,715,192,484
Under provision in prior years	1,781,922,316	-
	34,736,780,354	28,715,192,484
Income tax expense/(benefit) - deferred		
Origination and reversal of temporary differences	1,224,980,137	3,898,590,243
Income tax expense	35,961,760,491	32,613,782,727

(b) Reconciliation of effective tax rate

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
		(Restated)
Accounting profit before tax	474,448,581,834	359,931,640,914
Tax at the Corporation's tax rate	94,889,716,367	71,986,328,183
Effects of the consolidation entry	(54,907,379,827)	(10,623,296,693)
Non-deductible expenses	63,813,589,706	2,988,013,610
Tax exempt income	(67,367,651,403)	(28,305,477,737)
Unrecognised temporary differences	1,330,966,049	(472,340,453)
Tax losses utilised	(3,579,402,716)	(2,959,444,181)
Under provision in prior years	1,781,922,316	-
	35,961,760,491	32,613,782,727

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Under the current Income Tax Law, the Corporation and its subsidiaries have an obligation to pay the government income tax at the rate of 20% of taxable profits.

(d) Recognised deferred tax assets

	Tax rate	30/9/2026 VND	1/1/2026 VND
Deferred tax assets			
Allowance for inventories	20%	3,552,057	1,612,674,572
Allowance for doubtful debts	20%	1,300,192,778	-
Bonuses	20%	-	900,000,000
Other expenses	20%	-	16,050,400
		1,303,744,835	2,528,724,972

(e) Unrecognised deferred tax assets

Deferred tax assets have not been recognised in respect of the following items:

	30/9/2026		1/1/2026	
	Temporary difference VND	Tax value VND	Temporary difference VND	Tax value VND
Tax losses	79,932,392,454	15,986,478,491	97,829,406,036	19,565,881,207

The tax losses expire in the following years:

Year of origination	Year of expiry	Status of tax review	Tax losses available VND
2022	2027	Outstanding	70,131,374,316
2023	2028	Outstanding	3,779,186,948
2025	2030	Outstanding	6,021,831,190
			79,932,392,454

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***40. Basic earnings per share**

The calculation of basic earnings per share for the nine-month period ended 30 September 2026 was based on the net profit attributable to ordinary shareholders of the parent company, after deducting the amounts appropriated to bonus and welfare funds for the accounting period of VND 380,283 million (nine-month period ended 30/9/2025 - restated: VND 271,715 million) and a weighted average number of ordinary shares outstanding of 237,000,000 shares (nine-month period ended 30/9/2025: 237,000,000 shares), calculated as follows:

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
		(Restated)
Net profit for the period	391,973,667,230	285,173,568,236
Adjustments due to appropriation to bonus and welfare funds	(11,690,412,720)	(13,458,440,856)
Net profit attributable to ordinary shareholders	380,283,254,511	271,715,127,380
Weighted average number of ordinary shares for the period	237,000,000	237,000,000
Basic earnings per share	1,605	1,146

At the reporting date, the Corporation and its subsidiaries have estimated appropriation to the bonus and welfare fund for the nine-month period ended 30 September 2026 based on the 2026 plan approved by the 2026 Annual General Meeting of Shareholders.

The amount of net profit after tax attributable to ordinary shareholders for the nine-month period ended 30 September 2025 has been adjusted for (i) adjustment to appropriation to bonus and welfare fund in accordance with the Resolutions of the General Meeting of Shareholders of the Corporation and its subsidiaries and (ii) the impact of retrospective adjustment as disclosed in Note 42. Accordingly, the basic earnings per share for the nine-month period ended 30 September 2025 have been restated to reflect such adjustments.

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)*

Basic earnings per share for the nine-month period ended 30 September 2025 have been restated as follows:

	Nine-month period ended 30/9/2025	
	Net profit attributable to ordinary shareholders VND	Basic earnings per share VND
As previously reported	280,159,225,684	1,182
Impact of restatement of appropriation to bonus and welfare funds	(6,216,242,996)	(26)
Impact of retrospective restatements (Note 42)	(2,227,855,308)	(9)
As restated	<u>271,715,127,381</u>	<u>1,146</u>

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***41. Significant transactions with related parties**

In addition to related party balances disclosed in other notes to the consolidated interim financial statements, the Corporation and its subsidiaries had the following significant transactions with related parties during the period:

	Transaction value	
	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Shareholder		
State Capital Investment Corporation		
Dividends paid	154,050,000,000	154,050,000,000
Associates		
Vietnam Medical Products Import Export Joint Stock Company		
Dividend received	1,485,000,000	1,485,000,000
Sanofi Vietnam Shareholding Company		
Dividends paid	444,000,000,000	127,500,000,000
Purchase of goods and services	193,450,000	-
Sanofi-Synthelabo Vietnam Pharmaceutical Shareholding Company		
Dividend received	-	95,998,720,000
Danapha Pharmaceutical Joint Stock Company		
Revenue from trademark royalties	166,330,372	105,407,191
Central Pharmaceutical Products Joint Stock Company No. 3		
Dividend received	18,984,348,000	14,238,261,000
Revenue from trademark royalties	31,428,943	47,308,387
Imexpharm Corporation		
Dividend received	20,369,395,200	16,974,496,000
Purchase of goods and services	13,195,943,582	13,167,765,000
Revenue from sale of goods and services	-	1,887,500
Company with common key management personnel		
OPC Pharmaceutical Joint Stock Company		
Dividend received	6,868,788,800	-
Purchase of goods and services	9,990,706,807	9,815,854,303
Revenue from trademark royalties	68,036,000	43,501,556

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***Remuneration and salaries of key management personnel**

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Mr. Nguyen The Ngan	105,454,545	-
Mr. Dinh Xuan Han	466,566,764	810,000,000
Mr. Nguyen Tien Dung	56,590,909	80,869,565
Mr. Tran Duc Hung	-	54,130,435
Ms. Han Thi Khanh Vinh	1,300,000,000	810,000,000
Mr. Do Manh Cuong	153,000,000	135,000,000
Ms. Nguyen Thanh Hoa	79,090,909	-
Mr. Hoang Le Son	79,090,909	-
Mr. Tran Van Hai	56,590,909	90,000,000
Ms. Lu Thi Khanh Tran	603,000,000	552,572,443

42. Comparative information

Except for the reclassification below, comparative information as at 1 January 2026 was derived from the consolidated financial statements of the Corporation and its subsidiaries for the year ended 31 December 2025. Comparative information for the nine-month period ended 30 September 2025 was derived from the consolidated interim financial statements of the Corporation and its subsidiaries for the nine-month period ended 30 September 2025.

As described in Note 3, effective from 1 January 2026, the Corporation and its subsidiaries adopted Circular 99 and Circular 43. As a result of the change in accounting policies, a number of items in the consolidated statement of financial position as at 1 January 2026 have been reclassified. In addition, certain other comparative information items have been reclassified to conform with the requirements of Circular 99 and Circular 43 in respect of financial statement presentation.

In addition, during the nine-month period ended 30 September 2026, following the tax inspection minutes of Central Pharmaceutical CPC1 Joint Stock Company ("CPC1"), a subsidiary of the Corporation, for the fiscal years 2024 and 2025 signed with the Large Enterprise Tax Sub-Department on 16 June 2026, CPC1 reviewed and made an adjustment of VND9,293 million to the deductible value added tax balance carried forward. In accordance with Vietnamese Accounting Standard No. 29 - *"Changes in Accounting Policies, Accounting Estimates and Errors"*, the Corporation determined that the restatement of the deductible value added tax balance at the end of the previous year should be applied retrospectively to ensure that the deductible value added tax carried forward to subsequent periods is presented accurately and fairly.

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)*

Accordingly, the comparative information as at 1 January 2026 and for the nine-month period ended 30 September 2025 has been restated as follows:

(a) Consolidated statement of financial position

	Code	1/1/2026 (As previously reported) VND	1/1/2026 (Restatement) VND	1/1/2026 (Restated) VND
<i>Restatements in accordance with Circular 99 and Circular 43</i>				
Cash	111	43,426,179,936	(500,386,090)	42,925,793,846
Held-to-maturity investments - short-term	123	644,080,000,000	7,058,730,797	651,138,730,797
Other receivables	135	106,660,599,802	(7,058,730,797)	99,601,869,005
Other current assets	165	-	500,386,090	500,386,090
Dividends payable	313	-	2,693,197,477	2,693,197,477
Other payables - short-term	320	17,421,514,208	(2,693,197,477)	14,728,316,731
<i>Retrospective restatements</i>				
Deductible value added tax	162	46,279,129,720	(9,292,723,543)	36,986,406,177
Retained profits	420	1,260,582,734,866	(6,077,998,761)	1,254,504,736,105
- Retained profits brought forward	420a	521,983,651,047	(3,146,219,836)	518,837,431,211
- Retained profit for the current period/year	420b	738,599,083,819	(2,931,778,925)	735,667,304,894
Non-controlling interest	429	291,574,215,446	(3,214,724,782)	288,359,490,664

Vietnam Pharmaceutical Corporation

Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)

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(b) Consolidated statement of income

		Nine-month period ended		
	Code	30/9/2025 (As previously reported) VND	30/9/2025 (Restatement) VND	30/9/2025 (Restated) VND
<i>Retrospective restatements</i>				
Cost of sales	11	3.563.383.023.725	3.406.194.092	3.566.789.217.817
Gross profit from sales of goods and provision of services	20	407.275.727.973	(3.406.194.092)	403.869.533.881
Net operating profit	30	324.270.066.000	(3.406.194.092)	320.863.871.908
Accounting profit before tax	50	363.337.835.006	(3.406.194.092)	359.931.640.914
Net profit after tax	60	330.724.052.279	(3.406.194.092)	327.317.858.187
Net profit after tax attributable to owners of the parent company	61	287.401.423.544	(2.227.855.308)	285.173.568.236
Net profit after tax attributable to non- controlling interest	62	43.322.628.735	(1.178.338.784)	42.144.289.951
Basic earnings per share	70	1.182	(36)	1.146

Vietnam Pharmaceutical Corporation**Notes to the consolidated interim financial statements for the nine-month period ended 30 September 2026 (continued)****Form B 09 - DN***(Issued under Circular No. 43/2026/TT-BTC dated 20/4/2026 of the Ministry of Finance)***(c) Consolidated statement of cash flows**

		Nine-month period ended		
	Code	30/9/2025 (As previously reported) VND	30/9/2025 (Restatements) VND	30/9/2025 (Restated) VND
<i>Retrospective restatements</i>				
Accounting profit before tax	1	363.337.835.006	(3.406.194.092)	359.931.640.914
Change in receivables	9	(101.749.697.694)	3.406.194.092	(98.343.503.602)

23 October 2026

Preparer



Nguyen Thi Hang

Chief Accountant



Lu Thi Khanh Tran

Legal Representative


 Han Thi Khanh Vinh
 General Director