



## **INDEPENDENT AUDITOR'S REPORT**

### **SUBMITTED TO SHAREHOLDERS OF IMEXPHARM CORPORATION**

We have audited the accompanying financial statements of Imexpharm Corporation ("the Company") which was prepared on December 31, 2022 and approved by the Board of Management on March 22, 2023. The financial statements include: the balance sheet, the income statement, the cash flow statement for the fiscal year ended on December 31, 2022, and the notes to the financial statements including the accounting policies mainly from pages 5 to 47.

### **Responsibilities of the Board of Management**

The Board of Management of the Company is responsible for the preparation and true and fair presentation of the financial statements of the Company in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting system and other legal regulations relevant to the preparation and presentation of the financial statements as well as for internal control determined by the Board of Management to be necessary to enable the preparation and fair presentation of the financial statements without material mistakes due to fraud or error.

### **Responsibilities of Auditors**

Our responsibility is to provide comments on the financial statements based on our audit in accordance with Vietnamese Auditing Standards. These standards require us to comply with ethical standards and regulations and plan and perform the audit to obtain reasonable assurance about whether the Company's financial statements have any material errors or not.

The audit work includes performing procedures to obtain audit evidence about the figures and notes in the financial statements. The audit procedures are selected depend on the auditor's judgment, including their risk assessment of material misstatement in the financial statements due to fraud or error. During the implementation of the risk assessments, the auditors considered the Company's internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures in line with the actual situation, but not for the purpose of giving comments on the effectiveness of the Company's internal control. Auditing also includes evaluating the appropriateness of accounting policies used and accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial statements.

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



### **Auditor's comments**

In our opinion, the financial statements give a true and fair view, in all material respects, of the financial position of the Company as at December 31, 2022, as well as the results of operations and cash flows for the year, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting system, and legal regulations related to preparation and presentation of financial statements.

### **On behalf of and on behalf of PwC (Vietnam) Limited**

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LIMITED]  
[Signature]

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Nguyen Hoang Nam  
Number of Auditing Practice  
Certificate:  
0849-2023-006-1  
Signature of authorized person

[Signature]

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Tran Thi Cam Tu  
Number of Auditing Practice  
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2713-2023-006-1

Audit report number: HCM13052  
Ho Chi Minh City, March 22, 2023