



**CÔNG TY CP DƯỢC PHẨM
IMEXPHARM/
IMEXPHARM CORPORATION**

**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Số/No.: **669** /IMP

CBTT Báo cáo tài chính Quý 3.2026/
*Disclosure of Q3.2026
Financial Statements*

Đồng Tháp, ngày 20 tháng 10 năm 2026
Dong Thap, October 20, 2026

**CÔNG BỐ THÔNG TIN
TRÊN CÔNG THÔNG TIN ĐIỆN TỬ
CỦA SGDCK TP.HCM**

**DISCLOSURE OF INFORMATION
ON THE ELECTRONIC PORTAL OF THE
HO CHI MINH STOCK EXCHANGE**

Kính gửi/ To: - Sở Giao dịch chứng khoán Việt Nam/ *Vietnam Stock Exchange*
- Sở Giao dịch chứng khoán TP.HCM/ *Hochiminh Stock Exchange*

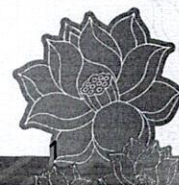
- Tên tổ chức : Công ty Cổ phần Dược phẩm Imexpharm
- *Organization name* : *Imexpharm Corporation*
- Mã chứng khoán : IMP
- *Stock Code* : *IMP*
- Địa chỉ trụ sở chính : Số 04, Đường 30/4, Phường Cao Lãnh, Tỉnh Đồng Tháp
- *Head office address* : *No.04, 30/4 Street, Cao Lanh Ward, Dong Thap Province*
- Điện thoại/ *Telephone* : (84.277) 3851 941
- Người thực hiện CBTT : Bà Trần Thị Đào
- *Submitted by* : *Md. Tran Thi Dao*
- Chức vụ : Tổng Giám đốc – Người Đại diện theo pháp luật
- *Position* : *General Director - Legal Representative*

Loại thông tin công bố: ☒ định kỳ ☐ bất thường ☐ 24h ☐ theo yêu cầu
Information disclosure type: ☒ Periodic ☐ Irregular ☐ 24 hours ☐ On demand

Nội dung thông tin công bố/ *Content of Information disclosure*

Công ty CP Dược phẩm Imexpharm công bố Báo cáo tài chính Quý 3 năm 2026.
Imexpharm Corporation discloses Q3.2026 Financial Statements.

Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 20 tháng 10 năm 2026 tại đường dẫn: <https://www.imexpharm.com/nha-dau-tu/cong-bo-thong-tin>





*This information was disclosed on Company website on October 20, 2026, at the following link:
<https://www.imexpharm.com/en-US/investors/information-disclosure>*

Chúng tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./

We commit that the information disclosed above is truthful and assume full legal responsibility for the content of the disclosed information.

Đại diện tổ chức

Organization representative

Tổng Giám đốc – Người Đại diện pháp luật

General Director - Legal Representative



TRẦN THỊ ĐÀO



FINANCIAL STATEMENTS

QUARTER 3 OF
2026



(+84) 277 3851941

www.imexpharm.com

No. 4, 30/4 Street, Cao Lanh Ward, Dong Thap Province



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STATEMENT OF FINANCIAL POSITION
QUARTER 3 OF 2026
As at 30 September 2026

ASSETS	Code	Note	30/9/2026 VND	01/01/2026 VND
A. SHORT-TERM ASSETS	100		1,721,041,742,151	1,507,411,305,624
I. Cash and cash equivalents	110	V.1	133,332,254,517	189,537,666,772
1. Cash	111		133,332,254,517	59,193,228,415
2. Cash equivalents	112		-	130,344,438,357
II. Short-term investments	120		389,224,917,812	214,203,935,191
1. Trading securities	121	V.2a	-	-
2. Allowances for decline in value of trading securities	122		-	-
3. Held to maturity investments	123	V.2b	389,224,917,812	214,203,935,191
4. Allowance for impairment of held-to-maturity investments	124		-	-
5. Other short-term investments	125		-	-
6. Allowance for impairment of other short-term investments	126		-	-
III. Short-term receivables	130		491,214,104,314	401,788,127,569
1. Short-term trade receivables	131	V.3	453,873,534,826	327,745,841,927
2. Short-term repayments to suppliers	132	V.4	34,338,650,285	42,134,119,005
3. Short-term intra-company receivables	133		-	-
4. Receivables on construction contracts according to stages of completion	134		-	-
5. Other short-term receivables	135	V.5a	9,269,306,805	36,376,165,533
6. Short-term allowances for doubtful debts	136	V.6	(6,267,387,602)	(4,467,998,896)
7. Shortage of assets awaiting resolution	137		-	-
IV. Inventories	140	V.7	687,618,365,190	677,715,255,584
1. Inventories	141		692,751,772,609	682,347,047,780
2. Allowances for decline in value of inventories	142		(5,133,407,419)	(4,631,792,196)
V. Biological assets – short-term	150		-	-
VI. Other current assets	160		19,652,100,318	24,166,320,508
1. Short-term deferred expenses	161	V.11a	17,151,154,224	21,303,545,305
2. Deductible VAT	162	V.15b	2,500,946,094	2,862,775,203
3. Taxes and others receivable from the State	163		-	-
4. Government bonds under purchase and resale agreements	164		-	-
5. Other current assets	165		-	-

**IMEXPHARM CORPORATION**

No. 4, 30/4 Street, Cao Lanh Ward, Dong Thap Province

INTERIM STATEMENT OF FINANCIAL POSITION (continued)

Form B 01 - DN

(Issued under Circular No. 99/2025/TT-BTC

dated 27 October 2025 of the Minister of Finance)

ASSETS	Code	Note	30/9/2026	01/01/2026
B. LONG-TERM ASSETS	200		1,238,260,832,084	1,275,223,179,596
I. Long-term receivables	210		1,053,774,740	964,274,740
1. Long-term trade receivables	211		-	-
2. Long-term repayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Other long-term receivables	215	V.5b	1,053,774,740	964,274,740
6. Long-term allowances for doubtful debts	216		-	-
II. Fixed assets	220		732,373,578,784	781,042,692,828
1. Tangible fixed assets	221	V.8	660,902,722,511	707,828,094,938
- Historical costs	222		1,513,827,912,299	1,486,777,949,530
- Accumulated depreciation	223		(852,925,189,788)	(778,949,854,592)
2. Finance lease fixed assets	224		-	-
3. Intangible fixed assets	227	V.9	71,470,856,273	73,214,597,890
- Historical costs	228		103,753,533,920	103,753,533,920
- Accumulated depreciation	229		(32,282,677,647)	(30,538,936,030)
III. Long-term assets in progress	250	V.10	42,443,929,077	37,418,154,266
1. Long-term work in progress	251		-	-
2. Construction in progress	252		42,443,929,077	37,418,154,266
IV. Long-term investments	260		97,088,457,700	66,958,582,700
1. Investments in subsidiaries	261		-	-
2. Investments in joint ventures and associates	262	V.2c	97,270,457,700	67,140,582,700
3. Investments in equity of other entities	263		-	-
4. Allowances for long-term investments	264		(182,000,000)	(182,000,000)
5. Held-to-maturity investments	265	V.2b	-	-
6. Allowance for impairment of held-to-maturity investments	266		-	-
V. Other long-term assets	270		365,301,091,783	388,839,475,062
1. Long-term deferred expenses	271	V.11b	365,301,091,783	388,839,475,062
2. Deferred income tax assets	272		-	-
3. Long-term equipment and spare parts for replacement	273		-	-
4. Other long-term assets	274		-	-
TOTAL ASSETS (280 = 100 + 200)	280		2,959,302,574,235	2,782,634,485,220

RESOURCES	Code	Note	30/9/2026	01/01/2026
C. LIABILITIES	300		534,275,036,213	476,112,306,329
I. Short-term liabilities	310		430,595,036,213	372,432,306,329
1. Short-term trade payables	311	V.12	94,249,191,653	80,782,812,173
2. Short-term prepayments from customers	312	V.13	14,359,716,294	31,654,060,847
3. Dividends/Profits payable	313	V.14	-	-
4. Taxes and other payables to government budget	314	V.15a	29,916,496,357	32,643,325,042
5. Payables to employees	315		18,370,297,290	12,205,339,747
6. Short-term accrued expenses	316	V.16	50,553,985,020	40,873,166,533
7. Short-term intra-company payables	317		-	-
8. Payables under schedule of construction contract	318		-	-
9. Deferred revenue – short-term	319	V.17	46,337,842,393	-
10. Other short-term payments	320	V.18a	20,763,192,967	18,241,111,967
11. Short-term borrowings and finance lease liabilities	321	V.19a	111,605,074,021	112,779,232,151
12. Short-term provisions	322		-	-
13. Bonus and welfare fund	323	V.20	44,439,240,218	43,253,257,869
14. Price stabilization fund	324		-	-
15. Government bonds purchased for resale	325		-	-
II. Long-term liabilities	330		103,680,000,000	103,680,000,000
1. Long-term trade payables	331		-	-
2. Long-term repayments from customers	332		-	-
3. Taxes and others payable to the State – long-term	333		-	-
4. Long-term accrued expenses	334		-	-
5. Intra-company payables for operating capital received	335		-	-
6. Long-term intra-company payables	336		-	-
7. Long-term unearned revenues	337		-	-
8. Other long-term payables	338	V.18b	3,680,000,000	3,680,000,000
9. Long-term borrowings and finance lease liabilities	339	V.19b	100,000,000,000	100,000,000,000
10. Convertible bonds	340		-	-
11. Preference shares	341		-	-
12. Deferred income tax payables	342		-	-
13. Long-term provisions	343		-	-
14. Science and technology development fund	344		-	-

RESOURCES	Code	Note	30/9/2026	01/01/2026
D. OWNER'S EQUITY	400	V.21	2,425,027,538,022	2,306,522,178,891
1. Contributed capital	411		1,540,427,620,000	1,540,427,620,000
- Ordinary shares with voting rights	411a		1,540,427,620,000	1,540,427,620,000
- Preference shares	411b		-	-
2. Capital surplus	412		187,323,437,904	187,323,437,904
3. Conversion options on convertible bonds	413		-	-
4. Other capital	414		2,420,789,142	2,420,789,142
5. Repurchased own shares	415		(358,600,000)	(358,600,000)
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		127,695,524,501	127,695,524,501
9. Enterprise reorganization assistance fund	419		-	-
10. Undistributed profit after tax	420		567,518,766,475	449,013,407,344
- Accumulated undistributed profit after tax as at the end of the previous period	420a		307,608,030,144	95,072,379,977
- Undistributed profit after tax for the current period	420b		259,910,736,331	353,941,027,367
TOTAL SOURCES				
(440 = 300 + 400)	440		2,959,302,574,235	2,782,634,485,220

Prepared by



Nguyen Hong Ngoc

Chief accountant



Duong Hoang Vu

Dong Thap Province, 20 October 2026

General Director




Tran Thi Dao



INTERIM INCOME STATEMENT

QUARTER 3 OF 2026

Item	Code	Note	Quarter 3		Accumulation from the beginning of the fiscal year to at the end of current quarter	
			Current year VND	Previous year VND	Current year VND	Previous year VND
1. Revenues from sales and services rendered	01	VI.1	665,359,585,943	676,886,492,759	1,960,766,101,827	2,118,437,792,374
2. Revenue deductions	02	VI.2	121,710,757,747	103,334,327,565	308,675,719,611	318,131,321,604
3. Net revenues from sales and services rendered (10 = 01 - 02)	10		543,648,828,196	573,552,165,194	1,652,090,382,216	1,800,306,470,770
4. Costs of goods sold	11	VI.3	320,552,630,572	346,687,205,400	966,673,798,784	1,085,171,006,056
5. Gross profits from sales and services rendered (20 = 10 - 11)	20		223,096,197,624	226,864,959,794	685,416,583,432	715,135,464,714
6. Gain/(loss) on sales or disposal of investment property	21		-	-	-	-
7. Financial income	22	VI.4	9,561,691,436	4,840,377,041	22,599,952,234	18,926,814,250
8. Financial expenses	23	VI.5	7,340,745,708	10,053,795,176	21,720,825,053	31,473,443,569
- In which: Interest expenses	24		3,153,046,434	4,958,204,894	8,940,842,560	13,341,687,725
9. Selling expenses	25	VI.6	84,178,391,943	81,025,117,056	254,837,113,674	276,661,912,438
10. General administration expenses	26	VI.7	36,083,285,631	38,976,533,836	106,830,474,452	115,625,919,053
11. Net profits from operating activities [30 = 20 + 21 + 22 - (23 + 25 + 26)]	30		105,055,465,778	101,649,890,767	324,628,122,487	310,301,003,904
12. Other income	31	VI.8	353,295,015	434,766,320	1,481,945,856	2,245,969,918
13. Other expenses	32	VI.9	15,169,868	1,218,623,774	45,326,523	1,515,652,183
14. Other profits (40 = 31 - 32)	40		338,125,147	(783,857,454)	1,436,619,333	730,317,735
15. Total net profit before tax (50 = 30 + 40)	50		105,393,590,925	100,866,033,313	326,064,741,820	311,031,321,639
16. Current corporate income tax expenses	51	VI.10	21,428,737,676	23,974,273,145	66,154,005,489	69,382,866,661
17. Deferred corporate income tax expenses	52		-	-	-	-
18. Profits after enterprise income tax (60 = 50 - 51 - 52)	60		83,964,853,249	76,891,760,168	259,910,736,331	241,648,454,978
19. Basic earnings per share	70	VI.11	486	445	1,504	1,398
20. Diluted earnings per share	71		-	-	-	-

Prepared by



Nguyen Hong Ngoc

Chief accountant



Duong Hoang Vu



Dong Thap Province, 20 October 2026

General Director



Tran Thi Dao

CASH FLOW STATEMENT

QUARTER 3 OF 2026

Item	Code	Accumulation from the beginning of the fiscal year to at the end of current quarter	
		Current year VND	Previous year VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	326,064,741,820	311,031,321,639
2. Adjustments for			
Depreciation of fixed assets and investment properties	02	77,091,921,707	78,694,756,786
- Provisions	03	2,301,003,929	500,535,331
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04	86,611,863	93,175,091
- Gains (losses) on investing, financing activities	05	(21,072,624,865)	(16,521,485,572)
- Interest expenses	06	8,940,842,560	13,341,687,725
- Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	393,412,497,014	387,139,991,000
- Increase (decrease) in receivables	09	(121,427,339,107)	(110,190,974,882)
- Increase (decrease) in inventories	10	(10,404,724,829)	(47,531,773,690)
- Increase (decrease) in payables (exclusive of interest payables, enterprise income tax payables)	11	65,930,709,652	174,811,479,309
- Increase (decrease) in deferred expenses	12	27,690,774,360	(273,593,417,834)
- Increase (decrease) in trading securities	13	-	-
- Interest paid	14	(9,033,304,537)	(12,984,574,622)
- Enterprise income tax paid	15	(72,452,115,849)	(80,184,134,734)
- Other receipts from operating activities	16	-	-
- Other payments on operating activities	17	(47,814,017,651)	(145,787,627,525)
Net cash flows from operating activities	20	225,902,479,053	(108,321,032,978)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and other long- term assets	21	(34,903,052,273)	(23,994,275,491)
2. Proceeds from disposals of fixed assets and other long- term assets	22	219,090,909	1,126,018,182
3. Loans and purchase of debt instruments from other entities	23	(522,232,620,778)	(282,330,389,041)
4. Collection of loans and repurchase of debt instruments of other entities	24	354,334,900,230	202,228,109,589
5. Equity investments in other entities	25	-	-
6. Proceeds from equity investment in other entities	26	-	-
7. Interest and dividend received	27	14,074,710,240	13,140,102,324
Net cash flows from investing activities	30	(188,506,971,672)	(89,830,434,437)



Item	Code	Accumulation from the beginning of the fiscal year to at the end of current quarter	
		Current year VND	Previous year VND
III. CASH FLOWS FROM FINANCIAL ACTIVITIES			
1. Proceeds from issuance of shares and receipt of contributed capital	31	-	-
2. Repayments of contributed capital and repurchase of stock issued	32	-	-
3. Proceeds from borrowings	33	207,023,467,957	607,265,789,572
4. Repayment of principal	34	(208,197,626,087)	(320,441,376,324)
5. Repayment of financial principal	35	-	-
6. Dividends or profits paid to owners	36	(92,405,377,200)	(77,004,481,000)
Net cash flows from financial activities	40	(93,579,535,330)	209,819,932,248
NET CASH FLOWS DURING THE PERIOD (50 = 20 + 30 + 40)	50	(56,184,027,949)	11,668,464,833
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	60	189,537,666,772	161,983,318,837
Effect of exchange rate fluctuations	61	(21,384,306)	(8,275,946)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (70 = 50 + 60 + 61)	70	133,332,254,517	173,643,507,724

Prepared by

Nguyen Hong Ngoc

Chief accountant

Duong Hoang Vu



Dong Thap Province, 20 October 2026

General Director

Tran Thi Dao

NOTES TO THE FINANCIAL STATEMENT

QUARTER 3 of 2026

I. CORPORATE INFORMATION:

1. Ownership structure: Joint stock company.

- Imexpharm Corporation (the "Company"), formerly known as Dong Thap Pharmaceutical Union incorporated under Decision No. 284/TCCQ dated 28 September 1983 issued by the Health Department of Dong Thap Province, was transformed from a state-owned company into a joint stock company in accordance with initial Enterprise registration certificate No. 1400384433 dated 1 August 2001 and the latest (35th) amendment dated 06 May 2026 issued by the Department of Planning and Investment of Dong Thap Province.
- The Company's shares were listed on Ho Chi Minh Stock Exchange ("HOSE") on 15 November 2006 with the stock code IMP under Decision No. 76/UBCK-GPNY of HOSE.
- Registered office: No 4, 30/4 Street, Cao Lanh Ward, Dong Thap Province, Vietnam.
- The charter Capital in Business Registration License: VND 1,540,427,620,000.

2. Principle activities:

- Manufacturing pharmaceutical products, processing pharmaceutical materials;
- Wholesaling, importing and exporting pharmaceutical products, medical equipment and supplies, chemicals, materials for functional food manufacturing, chemicals used for sterilisation or disinfection in humans;
- Wholesaling cosmetics;
- Wholesaling foods, functional foods, drinks, alcoholic and carbonated drinks;
- Manufacturing milk;
- Manufacturing and processing functional and nutritional foods;
- Providing warehousing and storing services for medicines and pharmaceutical materials;
- Retailing medicines, medical tools, cosmetics and cleaning materials in specialized stores;
- Real estate business, land use rights owned, used, or leased.

3. Normal operating cycle:

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

4. Corporate structure

As at the date of issuance of these financial statements, the Company had 25 branches and 2 associates (1 January 2026: 23 branches and 2 associates), as follows:

The Company's operating units as at the date of issuance of these financial statements:

Name of branch	Address
1. Branch of Imexpharm Corporation	63B – No.2, Lu Gia Residential Area, Phu Tho Ward, Ho Chi Minh City
2. Branch No.2 - Imexpharm Corporation	Lot B15/I-B16/I, No.2A Street, Vinh Loc Industrial Park, Binh Tan Ward, HCM City
3. Branch No.3 - Imexpharm Corporation	No.22, No.2 Street, Vietnam Singapore Industrial Park II, Binh Duong Ward, Ho Chi Minh City
4. Branch of Imexpharm Corporation	No.26N - 7A Trung Hoa - Nhan Chinh New Urban Area, Yen Hoa Ward, Ha Noi City
5. Branch of Imexpharm Corporation in Da Nang	No.423 Nguyen Huu Tho Street, Cam Le Ward, Da Nang City
6. Branch of Imexpharm Corporation - Khanh Hoa	No. 482 Le Hong Phong, Nam Nha Trang Ward, Khanh Hoa Province
7. Branch of Imexpharm Corporation - Central Highlands	No.28 Dang Thai Mai, Buon Me Thuot Ward, Dak Lak Province
8. Imexpharm Corporation - Ba Ria Vung Tau Branch	No.41 - 43 Nguyen Khanh Toan, Ba Ria Ward, Ho Chi Minh City
9. Branch of Imexpharm Corporation in Dong Nai	No. K44, Binh Thanh Residential Quarter, Tran Bien Ward, Dong Nai Province
10. Binh Tan Branch - Imexpharm Corporation	68 - 68A Vanh Dai Trong Street, An Lac Ward, Ho Chi Minh City
11. Imexpharm Corporation - Binh Duong Branch	No.1362 My Phuoc Tan Van Street, Quarter 5, Binh Duong Ward, Ho Chi Minh City
12. Imexpharm Corporation - Cuu Long 1 Branch	No.119, Nguyen Van Voi Street, Phu Huu Commune, Dong Thap Province
13. Imexpharm Corporation - Dong Thap Branch	No.66A Nguyen Tat Thanh Street, Sa Giang Hamlet, Sa Dec Ward, Dong Thap Province
14. Imexpharm Corporation - An Giang Branch	No.16 - 18 Hung Vuong Street, Long Xuyen Ward, An Giang Province
15. Branch of Imexpharm Corporation- Cuu Long 4	No.3, No. 4, Block C4, 11D Residential Area, Hung Phu Ward, Can Tho City
16. Cuu Long 5 Branch of Imexpharm Corporation	69 Pham Ngoc Thach, Hamlet 18, Tan Thanh Ward, Ca Mau Province
17. Branch of Imexpharm Corporation at Kien Giang	No.337 Mac Cuu Street, Rach Gia Ward, An Giang Province
18. Branch of Imexpharm Corporation - Tien Giang	No.226 Hung Vuong Street, Dao Thanh Ward, Dong Thap Province

Name of branch	Address
19. No.1 Ho Chi Minh Branch - Imexpharm Corporation	3C5 - 4C5, 3A Quarter, Ha Huy Giap Street, An Phu Dong Ward, Ho Chi Minh City
20. Nghe An Branch - Imexpharm Corporation	New Urban Area on Tay Dai Lo Xo Viet Nghe Tinh, Nghi Phu Block 2, Vinh Phu Ward, Nghe An Province
21. Branch of Imexpharm Corporation - Binh Dinh	Lot B126 - B127 Eastern Dien Bien Phu Residential Area, Quy Nhon Dong Ward, Gia Lai Province
22. Branch of Imexpharm Corporation - Vinh Loc High-tech antibiotics Plant	Lot B15/I - B16/I, No.2A Street, Vinh Loc Industrial Park, Binh Tan Ward, Ho Chi Minh City
23. Branch of Imexpharm Corporation - Binh Duong high tech Plant	No. 21, No.4 Street, Vietnam Singapore II Industrial Park, Binh Duong Ward, Ho Chi Minh City
24. Branch of Imexpharm Corporation - Cat Khanh	Quang Khanh Industrial Cluster, Group 10, An Lac Hamlet, My Tra Ward, Dong Thap Province
25. Branch of Imexpharm Corporation - Hai Phong	Lot TT3-KD-13-05, No. 164 Le Duan Street, Thai Binh Ecoriver Riverside Ecological Urban Area, Tan Hung Ward, Hai Phong City

List of associates

No	Company	Principal activities	Address	Percentage of ownership interest and voting rights as at	
				30/9/2026	01/01/2026
1	Agimexpharm Pharmaceutical JSC	Manufacture and wholesale of pharmaceuticals	An Giang Province	28.90%	30.19%
2	Gia Dai Pharmaceutical Company Limited	Manufacture and wholesale of pharmaceuticals	Ho Chi Minh City	26.00%	26.00%

5. Total number of employees as at the end of the reporting period: As at 30 September 2026, the Company had 1,453 employees (as at 31 December 2025: 1,456).

6. Declaration of comparison in Financial Statements:

The comparative figures in the Statement of financial position are the audited Financial statements figures for the fiscal year ending at 31 Dec 2025.

The comparative figures in the Income statement and Cash flow statement are derived from the reviewed financial statements for the financial period ended 30 September 2025.

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.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, unless Circular 99 stipulates otherwise. Accordingly, certain figures for the prior financial year have been reclassified to conform with the current year's presentation for comparative purposes. Details are disclosed in Note IX.

II. FISCAL YEAR, ACCOUNTING CURRENCY:

1. Fiscal year:

- The Company's fiscal year is from 1 January to 31 December.
- The financial period ended as of 30 September 2026 is the 26th fiscal year.

2. Accounting currency:

The Company's accounting currency is Vietnamese Dong (VND).

III. ACCOUNTING STANDARDS AND SYSTEM:

1. Applicable accounting standards:

The Company applied Vietnamese Accounting Standards and System.

2. Declaration of compliance with Accounting Standards and System:

The Company fully complied with the requirements of the current Vietnamese Accounting standards and systems in preparation and presentation of the financial statements.

IV. ACCOUNTING POLICIES:

1. Basis of preparation of financial statements:

- The financial statements have been prepared under the historical cost convention.
- The dependent units form separate accounting apparatus and apply dependent accounting. The Company's financial statements are prepared on the basis of consolidating financial statements of the dependent units. Revenue and balances among dependent units are eliminated in consolidated financial statements.

2. 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 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 Company most frequently conducts 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 Company maintains the demand deposit accounts.

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

3. Cash and cash equivalent:

- Cash comprise cash on hand, cash in banks, cash in transit.
- Cash equivalents include all short term investments not exceeding 3 months since investment date that are readily convertible to known amount of cash and subject to an insignificant risk of changes in value.

4. Investments:

- Trading securities: Trading securities are those held by the Company for trading purpose i.e. purchased for resale with the aim of making profits over a short period of time. Trading securities are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at cost less allowance for diminution in value. An allowance is made for diminution in value of trading securities if there is evidence that market price of the securities item falls below its carrying amount. The allowance is reversed if the market price subsequently increases after the allowance was recognised. An allowance is reversed only to the extent that the securities' carrying amount does not exceed the carrying amount that has been determined if no allowance had been recognised.
- Held-to-maturity investments: Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank, bonds, loans receivables and redeemable preference shares which the issuers are required to repurchase at a certain date. 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..
- Investments in subsidiaries, associates and jointly controlled entities: these investments are initially recognised at cost, which comprises the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, they are measured at cost less allowance for impairment. An allowance for investment impairment is recognised when the investee incurs losses that may result in the Company's loss of capital, unless there is evidence that the investment is not impaired. The allowance is reversed when the investee subsequently generates profits sufficient to offset the losses previously provided for. The reversal is recognised only to the extent that the carrying amount of the investment does not exceed the amount that would have been determined had no impairment allowance been recognised.

5. 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 calculated based on aging analysis and specific provisioning rates as 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.

6. Inventories:

- Inventories are determined under the historical cost convention. Historical cost includes all costs of purchase, costs of conversion and other costs incurred directly in bringing the inventories to their present location and condition.
- The Company applies the perpetual method for inventories.
- Inventory value is determined by the moving weighted average method.
- Provision is made, when historical cost is higher than net realizable value. Net realizable value is the estimated selling price in the normal course of business, less the estimated costs of completion and selling expenses.

7. Accounting policies for depreciation and amortisation of property, plant and equipment, intangible assets, right-of-use assets and investment property:

7.1. Tangible fixed assets:

- Fixed assets are stated at historical cost less accumulated depreciation or amortisation. Historical cost includes any expenditure that is directly attributable to the acquisition of the fixed assets bringing them to suitable conditions for their intended use. Expenditure which is incurred subsequently and has resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets, can be capitalised as an additional historical cost. Expenditures could not meet such requirements will be recorded as expenses when incurred.
- When a fixed asset is sold or liquidated, the historical cost and accumulated depreciation are erased and gains or losses on disposals are recognised as income or expense in the income statement when incurred.
- Fixed assets are depreciated and amortised using the straight-line basis assets over their estimated useful lives. The estimated useful lives of each asset class are as follows:

Type of assets:	Years
+ Plant, buildings, and structures	05 - 50
+ Machinery and equipment	03 - 20
+ Motor vehicle	06 - 30
+ Equipment and administrative tools	03 - 10

7.2. Intangible fixed assets:

- *Licenses, computer software:*

Licenses, computer softwares are all cost the Company pays to obtain legal right use such licenses and computer softwares. Licenses, computer softwares are amortized within 03 (three) years.

- *Land right uses:*

Costs of land use rights consist of its purchased prices and any directly attributable costs in obtaining the land use rights to create economic benefits. Land use rights are not amortised in compliance with the applicable law.

Costs the Company pays to obtain definite land right use are equally divided (by the number of years mentioned in the certificated) and allocated to operating expenses of corresponding accounting period.

8. Deferred expenses:

- Long-term deferred expenses represent land renting fees, branch innovation cost, fire and explosion insurances and property risks, office furniture...
- Prepaid land rent is gradually allocated to the annual business results according to the straight-line basis over the lease period.
- Fire and explosion insurance premiums and property risks are gradually allocated to the annual business operation according to the straight-line basis over the validity period of the insurance contract.
- Expenses for branch renovation and office furniture are gradually allocated to the annual business operation according to the straight-line basis for a period of 03 (three) years.

9. Trade and other payables and accruals:

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

10. Dividends/Profits payable

Dividends/profits payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends/profits to shareholders/investors.

11. Accrued expenses:

Accrued expenses are recorded based on reasonable estimates of the amount to be paid for goods and services used in the period.

12. Deferred revenue:

Unrealized revenue is the revenue corresponding to the value of goods and services that must be discounted or reduced prices for customers in the traditional customer programs. The Company records unrealized revenues corresponding to the portion of obligations that the Company will have to perform in the future.

13. Provisions:

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

14. Income tax:

- 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.
- 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.
- The company is obliged to pay business income tax at the rate of 20% on taxable income.
- Business income tax expenses in the period comprise current income tax and deferred income tax.
- Current income tax is a tax calculated based on taxable income in the period with the applicable tax rate at the end of the period. The difference between taxable income and accounting profits is due to the adjustment of temporary differences between taxes and accounting as well as the adjustment of non-taxable or non-deductible income and expenses.
- Deferred income tax is the amount of corporate income tax that will be payable or will be refunded due to a temporary difference between the book value of assets and liabilities payable for financial reporting purposes and the values used for tax purposes. Deferred income tax payable is recognized for all taxable temporary differences. Deferred income tax assets are recognized to the extent that it is probable that taxable income will be available against which deductible temporary differences can be utilized.
- The book value of deferred business income tax assets is reviewed at the end of the fiscal year and will be recognized down to the extent that there is sufficient taxable profit to allow the benefit of part or all of the deferred income tax assets to be used.
- Deferred income tax assets and deferred income tax payable are determined at the estimated tax rate that will apply to the year in which the properties are returned or liabilities are paid based on the tax rates in effect at the end of the fiscal year. Deferred income tax is recognized in the Income statement, unless it relates to items that are recorded directly into owner's equity, then business income tax will be recognized directly into owner's equity.

15. Borrowings and finance lease liabilities:

- Borrowing costs are recognized as expenses in the income statements when incurred. Borrowing costs that are directly attributable to the construction or production of qualifying assets that is required enough time (over 12 months) for its intended use before disposing, such costs are capitalized.
- In respect of general-purpose borrowings, a portion of which used for the purpose of construction or production of any qualifying assets, the Company determines the amount of borrowing costs eligible for capitalization by applying a capitalization rate to the weighted average expenditure on the assets. The capitalization rate is the weighted average of the interest rates applicable to the Company's borrowings that are outstanding during the year, other than borrowings made specifically for the purpose of obtaining a qualifying asset.

16. 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 capitalized as part of the cost of the assets concerned.

17. Equity-Fund:

- Equity of the Company comprises:
 - + The owner's equity is recorded according to the actual amount invested by shareholders.
 - + Share premium: the variance due to the issuance prices being higher than the par value, the variance between the sale of treasury shares, bonus shares to increase the charter capital.
 - + Other capital: added from business operations, value of assets donated and revaluation of assets.
- The funds shall be distributed and used in accordance with the provisions of law and the Company's Charter.

18. Revenue recognition principle:

- Revenue from sale of goods is recognised in the income statement when all five (5) of the following conditions are satisfied:
 - + The Company has transferred to the buyer the significant risks and rewards of ownership of the good;
 - + The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - + The amount of revenue can be measured reliably;
 - + It is probable that the economic benefits associated with the transaction will flow to the Company; and
 - + The costs incurred or to be incurred in respect of the transaction can be measured reliably.
- Revenue of a transaction involving the rendering of services is recognized when the outcome of such transactions are measured reliably. When the transaction involving the rendering of services is attributable to several years, revenue is recorded in each year by reference to the percentage of completion of the transaction at the balance sheet date of that year. The

outcome of the transaction can be measured reliably when all four (4) following conditions are satisfied:

- + The amount of revenue can be measured reliably;
 - + It is probable that the economic benefits associated with the transaction will flow to the Company;
 - + The percentage of completion of the transaction at the balance sheet date can be measured reliably;
 - + The costs incurred and cost of completion in respect of the transaction can be measured reliably.
- Interest, royalties, dividends and distributed profits are recognized when the Company is able to derive economic benefits from the transaction and the revenue is determined reliably. Interest is recorded on the basis of time and interest rate for each period. Royalties are recorded on an accrual basis in accordance with the contract. Dividends and profits are recorded when shareholders are entitled to receive dividends or parties contributing capital are entitled to receive profits from their contributions.
- Revenue from customer loyalty program:
- + Revenue from customer loyalty program is recognized at total consideration received less fair value of goods and services for free, at a discount or price reduced for customers. Value of goods and services provided for free, at a discount or price reduced for customers are recognized as unearned revenue. At the end of the programs, if customers do not meet the conditions and are not entitled to receive free, discounted or price reducing goods and services, the unearned revenue is realized into the revenue.
 - + When customers meet all required conditions and the Company is the one providing free, discounted, or price reduced goods and services to customers, the unearned revenue corresponding to the fair value of free, discounted or price reduced goods and services is realized into the Company's revenue at the time that such goods are delivered and such services are rendered to customers in compliance with the requirements of the programs.
 - + When customers meet all required conditions and the obligations of providing free, discounted, or price reduced goods and services to customers is carried out by a third party: if the contract between the Company and the third party is not an agent one, when the third party delivered free, discounted or price reduced goods and services the unearned revenue is realized into the Company's revenue. If the contract between the Company and the third party is not an agent one, only the difference between unearned revenue and the amount paid to the third party is realized into revenue. The amount paid for the third party is considered to be liabilities.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN STATEMENT OF FINANCIAL POSITION:

(Currency: VND)

1. Cash and cash equivalents

	Closing balance (of the period)	Opening balance (of 2026)
Cash on hand	940,526,041	727,044,245
Demand deposits	132,391,728,476	58,466,164,060
Cash in transits	-	20,110
Cash equivalents	-	130,344,438,357
Total	133,332,254,517	189,537,666,772

Cash equivalents comprise term deposits with banks having original maturities of three months or less. Interest earned on these deposits is recognized as finance income on an accrual basis in each reporting period in accordance with Circular No. 99. The related accrued interest amounted to VND 344,438,357 at the beginning of the period.

Details of demand deposit balances accounting for 10% or more of total demand deposit balances:

	Closing balance (of the period)	Opening balance (of 2026)
BIDV-Dong Thap Branch	22,736,321,566	20,915,370,759
Sacombank-Dong Thap Branch	30,342,716,515	13,897,795,962
SHB-Dong Thap Branch	17,493,631,635	11,375,586,321
ABBank-Dong Thap Branch	20,861,044,741	2,000,395
HDBank-Dong Thap Branch	20,063,084,779	1,330,517,411

Details of cash equivalents accounting for 10% or more of the total balance of demand deposits:

	Tenor Closing balance (of the period)	Tenor Opening balance (of 2026)
BIDV-Dong Thap Branch	- 1 month	40,021,698,630
SHB-Dong Thap Branch	- 1 month	40,088,493,151
Vietcombank-Dong Thap Branch	- 2 months	30,210,821,918
Sacombank-Dong Thap Branch	- 1 month	20,023,424,658

2. Financial investments

a. Trading securities

b. Held-to-maturity investments

	Closing balance (of the period)			Opening balance (of 2026)		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
- Held-to-maturity investments - short-term	389,224,917,812	389,224,917,812	-	214,203,935,191	214,203,935,191	-
Term deposits (*)	389,224,917,812	389,224,917,812	-	214,203,935,191	214,203,935,191	-
<i>Details for each term deposit accounting for 10% or more of total short-term deposits</i>						
+ Sacombank-Dong Thap Branch	123,044,712,330	123,044,712,330	-	30,117,123,288	30,117,123,288	-
+ ABBANK- Dong Thap Branch	61,613,397,262	61,613,397,262	-	60,416,876,713	60,416,876,713	-
+ BIDV-Dong Thap Branch	51,957,808,219	51,957,808,219	-	20,548,164,384	20,548,164,384	-
+ Nam A Bank-Dong Thap Branch	40,413,643,836	40,413,643,836	-	30,093,698,630	30,093,698,630	-
+ Vietcombank-Dong Thap Branch	31,030,068,493	31,030,068,493	-	30,384,904,110	30,384,904,110	-
+ Eximbank-Dong Thap Branch	-	-	-	40,421,260,274	40,421,260,274	-
- Held-to-maturity investments - long-term	-	-	-	-	-	-
Total	389,224,917,812	389,224,917,812	-	214,203,935,191	214,203,935,191	-

c. Equity investments in other entities

	Closing balance (of the period)				Opening balance (of 2026)			
	Quantity	Cost	Recoverable amount	Allowance	Quantity	Cost	Recoverable amount	Allowance
Investments in joint ventures and associates								
- Agimexpharm Pharmaceutical JSC (**)	10,348,611	97,088,457,700	282,517,080,300	-	8,034,637	66,958,582,700	293,264,250,500	-
- Gia Dai Pharmaceutical Company Limited		182,000,000	-	(182,000,000)		182,000,000	-	(182,000,000)
Total		97,270,457,700	282,517,080,300	(182,000,000)		67,140,582,700	293,264,250,500	(182,000,000)

(*) Time deposits with remaining maturities of twelve months or less, for which interest income is recognized as finance income on an accrual basis in each reporting period in accordance with Circular No. 99, amounted to VND 2,101,655,739 at the beginning of the period and VND 9,224,917,812 at the end of the period. Details of deposit contracts pledged as collateral with banks at the end of the reporting period:

	Closing balance (of the period)	Opening balance (of 2026)
BIDV-Dong Thap Branch	10,000,000,000	10,000,000,000
Vietcombank-Dong Thap Branch	5,000,000,000	5,000,000,000

(**) The Company registered to exercise its rights to subscribe for shares of Agimexpharm Pharmaceutical Joint Stock Company ("AGP") in accordance with the regulations and guidance set out in the Public Offering Notice No. 42/CBTT-AGP dated 13 November 2025, with a total subscription of 1,205,195 shares at an offering price of VND 25,000 per share. On 27 January 2026, Agimexpharm completed the issuance procedures.

On 10 June 2026, AGP completed the issuance of shares for the payment of dividends in respect of fiscal year 2025 and the issuance of shares under its Employee Stock Ownership Plan (ESOP). As at the reporting date, AGP had 35,810,421 outstanding shares. Imexpharm received 1,108,779 dividend shares from this issuance.

3. Trade receivables

	Closing balance (of the period)		Opening balance (of 2026)	
	Carrying amount	Allowance	Carrying amount	Allowance
a. Short-term trade receivables				
Accounts receivable from customers who are related parties	7,947,404,903	-	3,031,598,285	-
+ Agimexpharm Pharmaceutical JSC	1,483,200,708	-	3,031,598,285	-
+ Central pharmaceutical CPC1.JSC - HCMC Branch	6,464,204,195	-	-	-
Other customers (*)	445,926,129,923	(5,528,599,848)	324,714,243,642	(3,729,211,142)
	453,873,534,826	(5,528,599,848)	327,745,841,927	(3,729,211,142)

(*) Details of customers accounting for 10% or more of total short-term trade receivables.

Orgalife Nutritional Science Company Limited	70,491,155,599	-	43,182,142,977	-
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b. Long-term trade receivables

-	-	-	-
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4. Short-term repayments to suppliers:

	Closing balance (of the period)	Opening balance (of 2025)
Kien Viet Co., Ltd	4,753,308,771	-
New Technology Investment & Development Company Limited	6,662,400,372	6,662,400,372
Other customers	22,922,941,142	35,471,718,633
Total	34,338,650,285	42,134,119,005

5. Other receivables

	Closing balance (of the period)		Opening balance (of 2026)	
	Carrying amount	Allowance	Carrying amount	Allowance
a. Other short-term receivables	9,269,306,805	-	36,376,165,533	-
- Dividend and profit distributions receivable	-	-	-	-
- Receivables from employees (*)	7,369,145,538	-	4,656,590,089	-
- Mortgage, collaterals and deposits	150,978,000	-	150,600,000	-
- Purchase of shares (**)	-	-	30,129,875,000	-
- Other receivables	1,749,183,267	(738,787,754)	1,439,100,444	(738,787,754)
b. Other long-term receivables	1,053,774,740	-	964,274,740	-
- Mortgage, collaterals and deposits	1,053,774,740	-	964,274,740	-

(*) Advances to employees for the settlement of expenses incurred in support of the Company's production and business activities. The standard settlement period is 30 days or as specifically approved for each individual advance.

(**) (Refer to Note V.2c)

6. Doubtful Debts

	Closing balance (of the period)			Opening balance (of 2026)		
	Cost	Recoverable amount	Allowance	Cost	Recoverable amount	Allowance
Receivables that were past due 6–12 months	15,012,641,160	9,484,041,312	(5,528,599,848)	9,528,502,125	5,799,290,983	(3,729,211,142)
1–2 years	10,939,425,982	7,657,598,187	(3,281,827,795)	7,185,386,524	5,029,770,567	(2,155,615,957)
2–3 years	3,644,199,090	1,822,099,545	(1,822,099,545)	1,509,808,833	754,904,416	(754,904,417)
Over 3 years	14,478,600	4,343,580	(10,135,020)	48,720,000	14,616,000	(34,104,000)
Receivables that were not past due but doubtful	414,537,488	-	(414,537,488)	784,586,768	-	(784,586,768)
Total	15,751,428,914	9,484,041,312	(6,267,387,602)	10,267,289,879	5,799,290,983	(4,467,998,896)

7. Inventories

	Closing balance (of the period)		Opening balance (of 2026)	
	Cost	Allowance	Cost	Allowance
Goods in transit	9,075,818,057	-	17,443,517,888	-
Raw materials	399,972,658,840	(1,074,391,366)	343,026,079,177	(3,982,496,271)
Tools and supplies	10,229,526,164	-	8,203,441,831	-
Work in progress	55,238,521,144	-	48,653,332,296	-
Finished goods	214,332,301,490	(4,059,016,053)	258,086,876,763	(649,295,925)
Goods	3,902,946,914	-	6,933,799,825	-
Total	692,751,772,609	(5,133,407,419)	682,347,047,780	(4,631,792,196)

8. Tangible fixed assets

	Buildings and structures	Machinery or equipment	Means of transportation and transmitters	Office Equipment	Total
Historical cost					
Opening balance (of 2026)	385,312,136,033	954,733,076,013	101,052,589,336	45,680,148,148	1,486,777,949,530
Additions	1,206,470,361	20,527,570,043	4,307,749,988	2,381,017,271	28,422,807,663
Other Inc/Dec	-	-	-	-	-
Liquidation or transfer			(1,372,844,894)		(1,372,844,894)
Closing balance (of the period)	386,518,606,394	975,260,646,056	103,987,494,430	48,061,165,419	1,513,827,912,299

	Buildings and structures	Machinery or equipment	Means of transportation and transmitters	Office Equipment	Total
<u>Accumulated depreciation</u>					
Opening balance (of 2026)	(173,757,134,869)	(483,951,276,883)	(80,904,918,666)	(40,336,524,174)	(778,949,854,592)
Charge for the period	(9,528,780,801)	(60,003,213,999)	(3,718,295,089)	(2,097,890,201)	(75,348,180,090)
Other Inc/Dec	-	-	-	-	-
Liquidation or transfer	-	-	1,372,844,894	-	1,372,844,894
Closing balance (of the period)	(183,285,915,670)	(543,954,490,882)	(83,250,368,861)	(42,434,414,375)	(852,925,189,788)
<u>Residual value</u>					
Opening balance (of 2026)	211,555,001,164	470,781,799,130	20,147,670,670	5,343,623,974	707,828,094,938
Closing balance (of the period)	203,232,690,724	431,306,155,174	20,737,125,569	5,626,751,044	660,902,722,511

The historical cost of fully depreciated tangible fixed assets still in use at the end of the period was: VND 383,719,554,004

9. Intangible fixed assets

	Land use rights	Copyrights	Software	Other assets	Total
<u>Historical cost</u>					
Opening balance (of 2026)	80,217,869,328	-	20,149,844,592	3,385,820,000	103,753,533,920
Additions	-	-	-	-	-
Liquidation or transfer	-	-	-	-	-
Closing balance (of the period)	80,217,869,328	-	20,149,844,592	3,385,820,000	103,753,533,920
<u>Accumulated depreciation</u>					
Opening balance (of 2026)	(9,546,546,825)	-	(18,578,449,205)	(2,413,940,000)	(30,538,936,030)
Charge for the period	(440,251,788)	-	(979,529,829)	(323,960,000)	(1,743,741,617)
Liquidation or transfer	-	-	-	-	-
Closing balance (of the period)	(9,986,798,613)	-	(19,557,979,034)	(2,737,900,000)	(32,282,677,647)
<u>Residual value</u>					
Opening balance (of 2026)	70,671,322,503	-	1,571,395,387	971,880,000	73,214,597,890
Closing balance (of the period)	70,231,070,715	-	591,865,558	647,920,000	71,470,856,273

The historical cost of fully depreciated tangible fixed assets still in use at the end of the period was: VND 19,811,880,592

As at 30 September 2026, land use rights with a carrying amount of VND 19,163,722,783 were pledged to a bank as collateral for the Company's borrowings (Note V.19).

10. Long-term assets in progress

	Closing balance (of the period)		Opening balance (of 2026)	
	Cost	Recoverable amount	Cost	Recoverable amount
a. Long-term work in progress	-	-	-	-
b. Construction in progress	42,443,929,077	42,443,929,077	37,418,154,266	37,418,154,266
- Acquisition of fixed assets prior to commissioning	2,762,500,000	2,762,500,000	2,762,500,000	2,762,500,000
- Construction works	39,496,618,658	39,496,618,658	34,655,654,266	34,655,654,266
- Periodic repairs and maintenance	184,810,419	184,810,419	-	-
- Upgrades and renovation of fixed assets	-	-	-	-

Details of construction projects accounting for 10% or more of total construction in progress

	Closing balance (of the period)		Opening balance (of 2026)	
	Cost	Recoverable amount	Cost	Recoverable amount
EU-GMP certification renewable projects	20,364,662,417	20,364,662,417	12,023,042,738	12,023,042,738
Project consulting cost	9,404,083,974	9,404,083,974	9,404,083,974	9,404,083,974
Purchases of machinery and equipment	-	-	6,846,700,000	6,846,700,000
Marketing authorizations	7,101,162,064	7,101,162,064	4,787,682,960	4,787,682,960

11. Deferred expenses

	Closing balance (of the period)	Opening balance (of 2026)
a. Short-term deferred expenses	17,151,154,224	21,303,545,305
Tools, supplies	168,814,167	112,962,500
Repair and maintenance fee	1,956,887,121	1,183,250,518
Others	15,025,452,936	20,007,332,287
b. Long-term deferred expenses	365,301,091,783	388,839,475,062
Land and office renting	275,727,509,458	280,171,753,077
Office furniture, renovation	25,999,234,518	21,010,085,235
Expenses to obtain MA document	16,105,088,797	26,671,524,375
Trademark License	13,616,555,556	16,605,555,556
Tools and supplies	12,155,886,609	14,262,561,512
Upgrading SAP system	8,650,325,278	12,747,847,778
Quality evaluation expenses (*)	3,067,082,631	10,771,051,445
Others	9,979,408,936	6,599,096,084

(*) Included the costs incurred in order to obtain the EU-GMP certification for the production lines at high-technology antibiotic factories. The EU-GMP certification is valid for a period of 3 years. These expenses shall be allocated over this period accordingly.

12. Trade payables

	Closing balance (of the period)	Opening balance (of 2026)
Associate	-	-
+ Agimexpharm Pharmaceutical JSC	-	-
Other suppliers (*)	94,249,191,653	80,782,812,173
Total	94,249,191,653	80,782,812,173

(*) Details of suppliers accounting for 10% or more of the total short-term trade payables

Centrient Pharmaceuticals India	15,084,726,000	20,272,177,300
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13. Short-term prepayments from customers

	Closing balance (of the period)	Opening balance (of 2026)
Tri Hung Pharmaceutical Company Limited	4,716,321,000	-
Jupiter Pharmaceutical Joint Stock Company	3,478,381,409	2,009,292,699
MinhAn Medical Joint Stock Company	1,560,000,000	-
Other customers	4,605,013,885	29,644,768,148
Total:	14,359,716,294	31,654,060,847

14. Dividends/Profits payable

	Closing balance (of the period)	Opening balance (of 2026)
Dividends payable for 2025	-	-

15. Taxes and others receivable/ payables from the State

a) Payables:

	Opening balance (of 2026)	Incurred	Paid	Closing balance (of the period)
Value added tax	2,422,338,896	33,422,627,677	(32,253,377,273)	3,591,589,300
Value added tax on imported goods	-	20,529,482,522	(20,529,482,522)	-
Export, import tax	-	5,364,135,657	(5,364,135,657)	-
Corporate income tax	27,726,848,036	66,154,005,489	(72,452,115,849)	21,428,737,676
Personal income Tax for employees	863,689,212	19,483,502,698	(16,936,608,755)	3,410,583,155
Other personal income Tax	1,523,623,846	1,473,149,757	(2,633,215,239)	363,558,364
Foreign contractor Tax	106,825,052	2,053,470,679	(1,038,267,869)	1,122,027,862
Others	-	442,273,938	(442,273,938)	-
Total	32,643,325,042	148,922,648,417	(151,649,477,102)	29,916,496,357

b) Deductible value added tax

	<u>Opening balance (of 2026)</u>	<u>Incurred</u>	<u>Paid</u>	<u>Closing balance (of the period)</u>
Deductible value added tax	2,862,775,203	148,346,389,040	(148,708,218,149)	2,500,946,094

16. Accrued expenses

	<u>Closing balance (of the period)</u>	<u>Opening balance (of 2026)</u>
a. Short-term accrued expenses	50,553,985,020	40,873,166,533
- Advertising and marketing	49,416,742,088	38,081,630,532
- Maintenance and market development	1,068,180,098	2,630,011,190
- Interest expenses	69,062,834	161,524,811
b. Long-term accrued expenses	-	-

17. Deferred revenue

	<u>Closing balance (of the period)</u>	<u>Opening balance (of 2026)</u>
a. Deferred revenue – short-term	46,337,842,393	-
Revenue from customer loyalty program	46,337,842,393	-
Other deferred revenue	-	-
b. Deferred revenue – long-term	-	-

18. Other payables

	<u>Closing balance (of the period)</u>	<u>Opening balance (of 2026)</u>
a. Other payables – short-term	20,763,192,967	18,241,111,967
Short-term deposits from other enterprises	11,805,823,000	13,929,008,000
BOD remuneration	7,304,300,413	2,836,852,912
Union fees	1,101,975,706	1,085,826,830
Others	551,093,848	389,424,225
b. Other payables – long-term	3,680,000,000	3,680,000,000
Deposit received	3,680,000,000	3,680,000,000

19. Borrowings and finance lease liabilities

a) Short-term borrowings:

	Opening balance (of 2026)	Addition	Current portion of long-term borrowings	Decrease	Closing balance (of the period)
Vietcombank-Dong Thap Branch	83,274,982,991	147,326,063,717	-	(149,620,753,527)	80,980,293,181
BIDV-Dong Thap Branch	29,504,249,160	59,697,404,240	-	(58,576,872,560)	30,624,780,840
Total	112,779,232,151	207,023,467,957	-	(208,197,626,087)	111,605,074,021

b) Long-term borrowings:

	Opening balance (of 2026)	Addition	Decrease	Closing balance (of the period)
Vietcombank-Dong Thap Branch	100,000,000,000	-	-	100,000,000,000
Total	100,000,000,000	-	-	100,000,000,000

The bank loan is secured by land use rights with a carrying amount of VND 19,163,722,783 (Note V.9)

20. Bonus and welfare fund

Movements of bonus and welfare fund during the period/the year are as follows:

	Current year	Previous year
Opening balance	43,253,257,869	40,471,993,289
Appropriated in the period/the year	49,000,000,000	148,730,532,105
Utilized in the period/the year	(47,814,017,651)	(145,949,267,525)
Ending balance	44,439,240,218	43,253,257,869

21. Owner's equity:

- Details of the Company's shareholdings as follows:

	Closing balance (of the period)	Opening balance (of 2026)
Number of shares registered	154,042,762	154,042,762
Number of shares issued and sold	154,042,762	154,042,762
Number of shares repurchased	(33,800)	(33,800)
Number of existing shares in circulation	154,008,962	154,008,962
Par value per share (VND)	10,000	10,000

The company has only one type of shares, which are not usually offered fixed dividends with a par value of VND 10,000 per share. Shareholders who own shares are usually entitled to dividends when they are announced and have the right to vote in proportion to one voting right for each share owned at the Company's shareholders' meetings. All shares have the same inheritance rights to the net asset value of the Company.

- The actual charter capital contributed by shareholders as of 30 September 2026 is as follows:

	Closing balance (of the period)			Opening balance (of 2026)		
	%	Number	Value	%	Number	Value
LIAN SGP HOLDING PTE. LTD.	67.87	104,545,781	1,045,457,810,000	0.00	-	-
Vinapharm-JSC	22.04	33,948,992	339,489,920,000	22.04	33,948,992	339,489,920,000
SK Investment Vina III Pte, Ltd	3.02	4,647,051	46,470,510,000	47.69	73,457,880	734,578,800,000
Sunrise Kim JSC	0.00	-	-	9.75	15,026,784	150,267,840,000
KBA Investment JSC	0.00	-	-	7.37	11,355,326	113,553,260,000
Other shareholders	7.08	10,900,938	109,009,380,000	13.15	20,253,780	202,537,800,000
Total	100.00	154,042,762	1,540,427,620,000	100.00	154,042,762	1,540,427,620,000

- Development and investment funds is appropriated for investing deeply in manufacturing and business expansion to develop the Company, to increase the Charter capital, to compensate taxation expenses and for expenditures and damages, to compensate the Company's loss which is approved by the Board of Directors.

**IMEXPHARM CORPORATION**

No. 4, 30/4 Street, Cao Lanh Ward, Dong Thap Province

Notes to the Financial Statements (continued)

Form B 09 – DN

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)**- Movements in owners' equity:**

	Owner's capital	Share premium	Other owner's capital	Repurchased own shares	Investment and Development Fund	Post tax undistributed earnings	Total
As of 01 Jan 2025	1,540,427,620,000	187,323,437,904	2,420,789,142	(358,600,000)	132,498,528,472	320,807,393,082	2,183,119,168,600
Net profit for the year	-	-	-	-	-	349,138,023,396	349,138,023,396
Cash dividend declared	-	-	-	-	-	(77,004,481,000)	(77,004,481,000)
Stock dividend declared	-	-	-	-	-	-	-
Bonus share issuance	-	-	-	-	-	-	-
Appropriation to funds	-	-	-	-	-	(148,730,532,105)	(148,730,532,105)
Bonus for BOD	-	-	-	-	-	-	-
ESOP issuance	-	-	-	-	-	-	-
Stock issuance fee	-	-	-	-	-	-	-
Other increases	-	-	-	-	-	-	-
Fund utilization	-	-	-	-	(4,803,003,971)	4,803,003,971	-
As of 31 Dec 2025							
(As of 01/01/2026)	1,540,427,620,000	187,323,437,904	2,420,789,142	(358,600,000)	127,695,524,501	449,013,407,344	2,306,522,178,891
Net profit for the year	-	-	-	-	-	259,910,736,331	259,910,736,331
Cash dividend declared	-	-	-	-	-	(92,405,377,200)	(92,405,377,200)
Stock dividend declared	-	-	-	-	-	-	-
Bonus share issuance	-	-	-	-	-	-	-
Appropriation to funds	-	-	-	-	-	(49,000,000,000)	(49,000,000,000)
Bonus for BOD	-	-	-	-	-	-	-
ESOP issuance	-	-	-	-	-	-	-
Stock issuance fees	-	-	-	-	-	-	-
Other increases	-	-	-	-	-	-	-
Fund utilization	-	-	-	-	-	-	-
As of 30 September 2026	1,540,427,620,000	187,323,437,904	2,420,789,142	(358,600,000)	127,695,524,501	567,518,766,475	2,425,027,538,022

These notes form an integral part of and should be read in conjunction with the Financial Statements

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- According to Resolution No. 01/2026/NQ-ĐHDCĐ-IMP dated 22 April 2026 of the Annual General Meeting of Shareholders of Imexpharm Corporation, the Company's shareholders have approved the after-tax profit distribution plan for 2025 as follows:

	<u>Amount</u>
Dividend payment at the rate of 6% of the par value of shares in circulation in form of cash	92,405,377,200
Appropriation to the Bonus and Welfare Fund at 10.91% of distributable profit after tax	49,000,000,000

- According to Article 1, Resolution No. 17/NQ-HĐQT-IMP dated 30 June 2026 of the Company's Board of Directors, the Board approved the implementation of the 2025 cash dividend payment to shareholders. As of the date of this report, the Company has completed the payment of dividends to its shareholders.

- **Cash dividends paid as below:**

Last year dividends	92,405,377,200
Current year dividends	-

22. Off balance sheet items

	<u>Closing balance (of the period)</u>	<u>Opening balance (of 2026)</u>
Written off bad debts	35,203,384,601	35,203,384,601
Foreign currencies		
+ USD	73,302.55	25,524.41
+ EUR	4,943.13	17,488.19

VI. ADDITIONAL INFORMATION FOR ITEMS IN INCOME STATEMENT:

(Currency: VND)

1. Revenues from sales and services rendered

	Accumulated till Q3/2026	Accumulated till Q3/2025
Revenue from sales of goods	1,960,766,101,827	2,118,437,792,374
+ Sales of exports	-	-
+ Sales of finished goods	1,955,531,789,863	2,106,470,770,140
+ Sales of other goods	5,234,311,964	11,967,022,234
Revenue from provision of services	-	-
Total	1,960,766,101,827	2,118,437,792,374

2. Revenue deductions

	Accumulated till Q3/2026	Accumulated till Q3/2025
+ Trade discount	308,087,210,814	316,900,963,357
+ Sales returns	588,508,797	1,230,358,247
+ Sales allowances	-	-
Total	308,675,719,611	318,131,321,604

3. Cost of goods sold:

	Accumulated till Q3/2026	Accumulated till Q3/2025
Cost of finished goods sold	879,689,704,334	968,648,705,281
Cost of promotion goods	82,158,868,593	106,744,396,165
Cost of exported goods sold	-	-
Cost of other goods sold	4,323,610,634	9,597,009,095
Provision for decline in value of inventories	501,615,223	180,895,515
Total	966,673,798,784	1,085,171,006,056

4. Financial income

	Accumulated till Q3/2026	Accumulated till Q3/2025
Interest income from deposits and loans	20,853,533,956	12,796,884,578
Realized foreign exchange gains	1,746,418,278	2,477,821,672
Gains from foreign exchange re-evaluation	-	-
Dividend income	-	3,652,108,000
Gain from financial investment disposal	-	-
Other financial income	-	-
Total	22,599,952,234	18,926,814,250

5. Financial expenses

	Accumulated till Q3/2026	Accumulated till Q3/2025
Interest expense	8,940,842,560	13,341,687,725
Payment discount	12,484,401,944	16,889,738,758
Realized foreign exchange losses	208,968,686	1,148,841,995
Losses from foreign exchange re-evaluation	86,611,863	93,175,091
Provision for decline in value of investments	-	-
Losses from financial investment disposal	-	-
Other financial expenses	-	-
Total	21,720,825,053	31,473,443,569

6. Selling expenses

	Accumulated till Q3/2026	Accumulated till Q3/2025
Staff cost	114,188,037,332	120,813,938,590
Outside services	23,553,932,163	37,197,039,907
Material costs	25,148,047,827	35,016,000,319
Depreciation and amortization	4,043,296,465	3,954,291,492
Tools and equipment	1,103,057,553	662,152,311
Others	86,800,742,334	79,018,489,819
Total	254,837,113,674	276,661,912,438

7. General and Administration expenses

	Accumulated till Q3/2026	Accumulated till Q3/2025
Staff cost	35,052,647,970	38,183,302,569
Outsourcing services	30,349,176,050	30,221,555,034
Depreciation and amortization	3,207,869,071	2,937,685,805
Material cost	498,461,338	457,660,366
Tools and equipment	568,944,235	600,383,766
Provision for doubtful debts	1,799,388,706	639,538,172
others	35,353,987,082	42,585,793,341
Total	106,830,474,452	115,625,919,053

8. Other income

	Accumulated till Q3/2026	Accumulated till Q3/2025
Asset transferred and disposals	219,090,909	278,136,364
Gifts, sponsored items recognised in other income	-	-
Other income	1,262,854,947	1,967,833,554
Total	1,481,945,856	2,245,969,918

9. Other expenses

	Accumulated till Q3/2026	Accumulated till Q3/2025
Carrying amount of disposed or transferred asset	-	205,643,370
Others	45,326,523	1,310,008,813
Total	45,326,523	1,515,652,183

10. Current corporation income tax expenses

	Accumulated till Q3/2026	Accumulated till Q3/2025
Net accounting profit before tax	326,064,741,820	311,031,321,639
Increased items adjustment	4,705,285,625	23,297,866,381
Decreased items adjustment	-	3,652,108,000
Taxable income	330,770,027,445	330,677,080,020
Current tax rate	20%	20%
Business income tax followed current tax rate	66,154,005,489	66,135,416,004
Under provision in prior periods	-	3,247,450,657
Current corporate income tax expenses	66,154,005,489	69,382,866,661

11. Earnings per share:

	Accumulated till Q3/2026	Accumulated till Q3/2025
Net profit attributable to shareholders	259,910,736,331	241,648,454,978
Less amount allocated to Bonus and welfare fund (*)	(28,356,261,334)	(26,363,846,438)
Profit used to calculate earnings per share	231,554,474,997	215,284,608,540
Weighted average number of ordinary shares in issue	154,008,962	154,008,962
Basic earnings per share (**)	1,504	1,398

(*) The amount appropriated to the Bonus and Welfare Fund from profit after tax represents 10.91% of distributable earnings, in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ-IMP dated 22 April 2026 of the Annual General Meeting of Shareholders of Imexpharm Corporation. The calculation of basic earnings per share on this basis is intended to facilitate comparability between the two periods.

(**) Basic earnings per share for the financial period ended 30 September 2025 have been restated due to the impact of the reallocation of the bonus and welfare fund as follows:

	The period ended 30.9.2025		
	As previously reported	Adjustments	As restated
Net profit attributable to shareholders	241,648,454,978	-	241,648,454,978
Less amount allocated to Bonus and welfare fund	(33,830,783,697)	(7,466,937,259)	(26,363,846,438)
Profit used to calculate earnings per share	207,817,671,281	7,466,937,259	215,284,608,540
Weighted average number of ordinary shares in issue	154,008,962	-	154,008,962
Basic earnings per share	1,349	49	1,398

VII. BUSINESS SEGMENT REPORT:

1. Geographical Segment report:

The Company's revenue is mainly generated by domestic sales whereas export sales only account for a small portion in the total revenue in the Company's income statement. Therefore, the Company did not present geographical segment.

2. Business segment report:

The Company's principal activities are to manufacture pharmaceutical products and trade materials used for processing pharmaceutical products, Other business activities only make up a small portion in the total revenue. Therefore, the Company did not present business segment.

VIII. INFORMATION OF RELATED PARTIES:

In addition to the balances with related parties disclosed in Notes V.3c and V.12 to the financial statements, the Company entered into the following significant transactions with related parties during the period:

	Accumulated till Q3/2026	Accumulated till Q3/2025
Agimexpharm Pharmaceutical JSC		
Revenue from sales	5,072,437,147	10,637,919,771
Purchase of goods and services	13,194,443,062	15,584,438,222
Purchase of fixed assets	-	489,000,000
Dividends payment in cash	94,881,600	79,068,000
Dividends received	-	3,652,108,000
Central pharmaceutical CPC1.JSC - HCMC Branch		
Revenue from sales	13,195,943,582	4,353,570,000

IX. COMPARATIVE FIGURES

Due to the change in accounting policy in accordance with Circular 99, certain comparative information as at 1 January 2026 and for the year ended 31 December 2025 has been restated as follows:

**IMEXPHARM CORPORATION**

No. 4, 30/4 Street, Cao Lanh Ward, Dong Thap Province
Notes to the Financial Statements (continued)

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(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Minister of Finance)

Circular No. 200/2014/TT-BTC			Circular No. 99/2025/TT-BTC			Changes
STATEMENT OF FINANCIAL POSITION						
Item	Code	31/12/2025	Item	Code	31/12/2025	
I. Assets						
Cash equivalents	112	130,000,000,000	Cash equivalents	112	130,344,438,357	Reclassification
Held to maturity investments	123	212,102,279,452	Held to maturity investments - short-term	123	214,203,935,191	Reclassification and renaming
Other short-term receivables	136	38,822,259,629	Other short-term receivables	135	36,376,165,533	Reclassification
Short-term prepaid expenses	151	21,303,545,305	Short-term deferred expenses	161	21,303,545,305	Renaming
Allowances for diminution in the value of long-term financial investments	254	(182,000,000)	Allowances for long-term investments	264	(182,000,000)	Renaming
Long-term prepaid expenses	261	388,839,475,062	Long-term deferred expenses	271	388,839,475,062	Renaming
II. Resources						
Share premium	412	187,323,437,904	Capital surplus	412	187,323,437,904	Renaming
Treasury shares	415	(358,600,000)	Repurchased own shares	415	(358,600,000)	Renaming

Prepared by

Nguyen Hong Ngoc

Chief accountant

Duong Hoang Vu

Dong Thap Province, 20 October 2026



General Director

Tran Thi Dao

