

BINH DINH PHARMACEUTICAL AND MEDICAL EQUIPMENT JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

SEPARATE FINANCIAL STATEMENTS
THIRD QUARTER OF 2026



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THE BOARDS OF DIRECTORS AND MANAGEMENT:

The members of the Boards of Directors and Management of the Company during the year and to the date of this report are as follows:

Board of Directors

Mr Ta Nam Binh	Chairman
Mr Nguyen Tien Hai	Member
Ms Pham Thi Thanh Huong	Member
Mr Nguyen Ngoc Dung	Member
Mr Truong Thanh Liem	Member
Ms Nguyen Thi Minh Giang	Member
Mr Phan Tan Thu	Member

Board of Management

Ms Pham Thi Thanh Huong	General Director
Mr Nguyen Ngoc Dung	Deputy General Director
Ms Banh Thi Ngoc Quynh	Deputy General Director

SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Notes	As of September 30, 2026	As of December 31, 2025 (Reclassified)
A. CURRENT ASSETS	100		1,533,200,276,735	1,424,724,636,193
I. Cash and cash equivalents	110	4	25,285,159,601	188,591,213,418
1. Cash	111		25,285,159,601	53,591,213,418
2. Cash equivalents	112		-	135,000,000,000
II. Short-term investments	120		517,015,011,024	410,988,670,013
1. Held-for-trading securities	121		1,393,300	1,393,300
2. Short held-to-maturity investments	123	5a	517,013,617,724	410,987,276,713
III. Current accounts receivable	130		488,015,626,188	441,333,328,534
1. Short-term trade receivables	131	6	462,042,042,865	459,313,853,193
2. Short-term advances to suppliers	132	7	82,597,092,503	40,788,245,884
3. Other short-term receivables	135	8	6,109,754,125	4,485,239,662
4. Provision for doubtful debts	136	10	(62,733,263,305)	(63,254,010,205)
IV. Inventories	140		482,790,596,456	363,748,145,497
1. Inventories	141	9	507,406,777,065	395,258,175,758
2. Provision for obsolete inventories	142	9	(24,616,180,609)	(31,510,030,261)
V. Other current assets	160		20,093,883,466	20,063,278,731
1. Short-term deferred expenses	161	11a	12,733,064,236	8,922,293,818
2. Value-added tax deductible	162		6,327,188,653	10,782,568,572
3. Tax and other receivables from the State	163	20	1,033,630,577	358,416,341
B. NON-CURRENT ASSETS	200		1,194,964,936,802	1,079,252,754,203
I. Fixed assets	220		367,163,713,835	353,628,000,336
1. Tangible fixed assets	221	12a	285,440,824,251	271,388,883,361
- Cost	222		886,962,468,030	848,778,504,684
- Accumulated depreciation	223		(601,521,643,779)	(577,389,621,323)
2. Intangible assets	227	12b	81,722,889,584	82,239,116,975
- Cost	228		103,472,327,688	103,210,817,688
- Accumulated amortisation	229		(21,749,438,104)	(20,971,700,713)
II. Invested property	240	13	6,163,071,333	-
- Cost	241		6,942,700,361	-
- Accumulated amortisation	242		(779,629,028)	-
III. Long term assets in progress	250		633,768,198,943	539,128,321,292
1. Costs of capital construction in progress	252	14	633,768,198,943	539,128,321,292
IV. Long-term investments	260		131,239,506,804	129,381,582,971
1. Investment in subsidiaries	261	15	35,000,000,000	35,000,000,000
2. Investments in associates	262	16	92,868,048,000	92,868,048,000
3. Investment in other entities	263	17	3,513,534,971	3,513,534,971
4. Provision for long term investment devaluation	264	17	(2,000,000,000)	(2,000,000,000)
5. Long – term held-to-maturity investments	265	5b	1,857,923,833	-
V. Other long-term assets	270		56,630,445,887	57,114,849,604
1. Long-term deferred expenses	271	11b	42,780,217,976	41,460,158,966
2. Deferred tax assets	272		13,850,227,911	15,654,690,638
TOTAL ASSETS (280=100+200)	280		2,728,165,213,537	2,503,977,390,396

SEPARATE STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Unit: VND

RESOURCES	Code	Notes	As of September 30, 2026	As of December 31, 2025 (Reclassified)
C. LIABILITIES	300		988,927,452,807	840,408,269,325
I. Current liabilities	310		620,142,298,744	567,847,376,961
1. Short-term Payable to supplier	311	18	178,713,171,310	204,291,934,145
2. Short-term advances from customers	312	19	11,696,066,484	15,420,769,106
3. Dividends payables	313		11,514,277,950	1,600,459,750
4. Taxes and charges payable to the State	314	20	41,544,990,315	52,133,799,394
5. Payables to employees	315		111,017,420,666	91,130,836,305
6. Short-term Costs payable	316	22	12,066,899,801	23,952,641,017
7. Short-term Unrealized revenue	319		163,636,362	-
8. Other short-term payables	320	21	2,331,060,569	7,990,903,175
9. Short-term borrowings and finance lease liabilities	321	23	154,669,510,715	43,214,775,628
10. Bonus and welfare fund	323	24	96,425,264,572	128,111,258,441
II. Non-current liabilities	330		368,785,154,063	272,560,892,364
1. Long-term loans and finance lease obligations	339	23	240,358,587,357	132,000,000,000
2. Other long-term provisions	343		8,715,455,167	7,790,562,288
3. Scientific and technological development fund	344	25	119,711,111,539	132,770,330,076
D. OWNERS' EQUITY	400		1,739,237,760,730	1,663,569,121,071
I. Capital	410		1,739,237,760,730	1,663,569,121,071
1. Contributed charter capital/Share capital	411	26	945,293,470,000	945,293,470,000
- Shares with voting rights	411A		945,293,470,000	945,293,470,000
2. Share premium	412		20,921,442,000	20,921,442,000
3. Owners' other capital	414		1,609,359,768	2,242,183,741
4. Shares repurchased from itself	415		(1,952,796,558)	(1,952,796,558)
5. Investment and development fund	418		230,880,981,458	230,880,981,458
6. Undistributed earnings/Accumulated losses	420		542,485,304,062	466,183,840,430
- Undistributed earnings/Accumulated losses up to prior year-end	420A		297,641,127,952	243,473,755,331
- Net profit/loss after tax this period	420B		244,844,176,110	222,710,085,099
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	440		2,728,165,213,537	2,503,977,390,396


Le Thi Kieu My
Preparer


Do Huy Phuong
Chief Accountant


Pham Thi Thanh Huong
General Director
October 26, 2026



SEPARATE INCOME STATEMENT
THIRD QUARTER OF 2026
As at 30 September 2026

Unit: VND

Numerical order	Items	Code	Notes	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
1.	Gross revenue from goods sold and service rendered	1	28	459,498,793,148	440,213,424,165	1,369,720,338,571	1,353,358,795,646
2.	Deductions	2	28	11,462,990,418	16,960,564,092	28,210,952,724	50,676,728,817
3.	Net revenue from goods sold and service rendered (10=01-02)	10	28	448,035,802,730	423,252,860,073	1,341,509,385,847	1,302,682,066,829
4.	Cost of sales	11	29	246,573,764,281	244,062,344,410	726,234,221,149	671,257,849,961
5.	Gross profit from goods sold and service rendered (20=10-11)	20		201,462,038,449	179,190,515,663	615,275,164,698	631,424,216,868
6.	Profit/loss from the sale and Liquidation of investment properties	21		-	-	-	-
7.	Financial income	22	31	30,062,692,847	27,398,912,689	51,491,714,638	39,414,594,496
8.	Financial expenses	23	32	2,778,277,541	3,830,269,108	10,505,128,891	10,020,031,986
	- In which: Interest expense	24	32	579,493,949	1,339,973,239	2,081,608,735	2,844,596,315
9.	Selling expenses	25	33	90,842,192,712	81,608,194,626	286,847,059,997	297,944,917,107
10.	General and administrative expenses	26	34	22,924,119,304	23,028,755,236	70,173,191,285	76,307,530,834
11.	Operating profit/(loss) (30=20+21+(22-23)-(25+26))	30		114,980,141,739	98,122,209,382	299,241,499,163	286,566,331,437
12.	Other income	31		32,755,022	93,108,686	83,017,395	296,931,802
13.	Other expenses	32		4,202,330,768	552,701,943	4,824,403,726	2,672,879,695
14.	Other profit/ (loss) (40=31-32)	40		(4,169,575,746)	(459,593,257)	(4,741,386,331)	(2,375,947,893)
15.	Accounting profit/ (loss) before tax (50=30+40)	50		110,810,565,993	97,662,616,125	294,500,112,832	284,190,383,544
16.	Current corporate income tax expense	51	35	15,931,713,537	11,688,844,307	47,851,473,995	41,608,607,424
17.	Deferred income tax income/(expense)	52	35	845,632,188	(321,408,310)	1,804,462,727	(473,015,413)
18.	Net profit/ (loss) after tax (60=50-51-52)	60		94,033,220,268	86,295,180,128	244,844,176,110	243,054,791,533


Le Thi Kieu My
Preparer


Do Huy Phuong
Chief Accountant


Pham Thi Thanh Huong
General Director
October 26, 2026



SEPARATE CASH FLOW STATEMENT
For the nine-month period ended September 30, 2026

Unit: VND

Code	ITEMS	Accumulated nine months of 2026	Accumulated nine months of 2025
I	CASH FLOWS FROM OPERATING ACTIVITIES		
1	Profit/(loss) before tax	294,500,112,832	284,190,383,544
	<i>Adjustments for:</i>		
2	Depreciation of tangible fixed assets and investment properties and amortisation of intangible fixed assets	29,507,599,023	38,236,596,131
3	Provisions/(reversal of provision)	(6,489,703,673)	(7,087,607,129)
	Foreign exchange (gains)/losses arising from revaluation of		
4	monetary	101,504,250	(171,678,337)
	accounts denominated in monetary currency		
5	(Profits)/losses from investing activities	(50,283,553,578)	(34,840,287,606)
6	Interest expenses	2,081,608,735	2,844,596,315
8	Operating profit/(loss) before changes in working capital	269,417,567,589	283,172,002,918
9	(Increase)/decrease in receivables	(7,951,296,921)	6,358,613,651
10	(Increase)/decrease in inventories	(112,148,601,307)	129,238,564,972
11	Increase/(decrease) in payables	(63,671,733,726)	32,949,893,256
12	(Increase)/decrease in prepaid expenses	(5,130,829,428)	363,066,783
14	Interest paid	(2,107,721,735)	(2,945,089,315)
15	Corporate income tax paid	(60,888,588,335)	(30,720,273,750)
16	Other cash inflows from operating activities	21,840,000	1,248,815,372
17	Other cash outflows for operating activities	(22,231,823,888)	(21,786,165,139)
20	Net cash from/(used in) operating activities	(4,691,187,751)	397,879,428,748
II	CASH FLOWS FROM INVESTING ACTIVITIES		
21	Purchase and construction of fixed assets	(139,094,578,716)	(272,203,997,736)
23	Bank term deposits	(284,884,264,844)	(220,700,000,000)
24	Collection of bank term deposits	177,000,000,000	32,919,765,300
27	Interest and dividends received	47,636,340,789	33,443,116,508
30	Net cash from/(used in) investing activities	(199,342,502,771)	(426,541,115,928)
III	CASH FLOWS FROM FINANCING ACTIVITIES		
31	Capital contribution and issuance of shares	-	9,355,000,000
33	Drawdown of borrowings	365,824,992,025	168,970,230,767
34	Repayment of borrowings	(146,011,669,581)	(54,364,202,920)
36	Dividends paid/Profit distributed	(179,064,705,800)	(185,523,560,475)
40	Net cash flows from/(used in) financing activities	40,748,616,644	(61,562,532,628)
50	Net increase/(decrease) in cash for the year	(163,285,073,877)	(90,224,219,808)
60	Cash [and cash equivalents] at beginning of year	188,591,213,418	302,102,399,732
61	Impact of exchange rate fluctuation	(20,979,940)	(4,281,177)
70	Cash [and cash equivalents] at end of year	25,285,159,601	211,873,898,747

Le Thi Kieu My
Preparer

Do Huy Phuong
Chief Accountant

Pham Thi Thanh Huong
General Director
October 26, 2026

NOTES TO THE SEPARATE FINANCIAL STATEMENTS

(These notes are an integral part of and should be read in conjunction with the accompanying Separate financial statements.)

1. CORPORATE INFORMATION

Binh Dinh Pharmaceutical and Medical Equipment Joint Stock Company (BIDIPHAR) ("the Company") was formerly known as Binh Dinh Pharmaceutical and Medical Equipment Company which was transformed from a state-owned enterprise into a one-member limited liability company owned by People's Committee of Binh Dinh Province in accordance with the Decision No. 264/QĐ-UBND on 23 June 2010 and the first Enterprise Registration Certificate ("ERC") No. 4100259564 issued by Department of Planning and Investment ("DPI") of Binh Dinh Province on 1 September 2010. Since March 2014, the Company has changed its legal ownership form from one-member limited liability company to joint stock company according to the first amended ERC No. 4100259564 issued by the DPI of Binh Dinh Province on 1 March 2014 and 14th amended ERC issued by the Department of Enterprise and Collective Economy under the Department of Finance of Gia Lai Province on 11 September 2025.

The Company's shares were listed on the Ho Chi Minh City Stock Exchange ("HOSE") with trading code as DBD in accordance with License No. 185/QĐ-SGDHCM issued by the HOSE on 24 May 2018.

The principal activities of the Company are manufacturing and trading in pharmaceutical products and medical equipment.

The Company's normal course of business cycle is 12 months.

The Company's registered head office is located 498 Nguyen Thai Hoc Street, Quy Nhon Nam Ward, Gia Lai Province, Vietnam. In addition, the Company also has fifteen (15) branches located at other province/cities within Vietnam.

The number of the Company's employees As at 30 September 2026 was 1,463 employees.

2. BASIS OF PREPARATION

2.1 Purpose of preparing these separate financial statements

The company has subsidiaries as disclosed in Note 14. The Company prepared these separate financial statements to meet the prevailing requirements in relation to disclosure of information, specifically the Circular 96/2020/TT-BTC on disclosure of information on the securities market. In addition, as required by these regulations, the Company has also prepared the consolidated financial statements of the Company and its subsidiaries ("the Group") for the Third quarter ended 30 September 2026.

Users of the separate financial statements should read them together with the said consolidated financial statements in order to obtain full information on the consolidated financial position, consolidated results of operations and consolidated cash flows of the Group.

2.2 Applied accounting standards and system

These separate financial statements have been prepared in accordance with the Vietnamese Accounting Standards (VAS), the Vietnamese Enterprise Accounting System, and relevant prevailing legal regulations governing the preparation and presentation of separated financial statements. Specifically:

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, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise.

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

2.3 Applied accounting documentation system

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

2.4 Accounting Period

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

The preparation interim financial statements are prepared for the nine-month period ended 30 september 2026.

2.5 Accounting currency

The separate financial statements are prepared in VND which is also the Company's accounting currency.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash in banks and short-term, highly liquid investments with an original maturity of less than three months that are readily convertible into known amounts of cash and that are subject to an insignificant risk of changes in value.

3.2 Inventories

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

In case the net realizable value is lower than the original price, it must be calculated according to the net realizable value. Net realisable value represents the estimated selling price in the ordinary course of business less the estimated costs to complete and the estimated costs necessary to make the sale.

The perpetual method is used to record inventories, which are valued as follows:

- | | |
|--|---|
| Raw materials, tool and supplies and merchandise | - actual cost on a weighted average basis. |
| Work-in-process and finished goods | - cost of finished goods and work-in-process on a weighted average basis. |

Provision for obsolete inventories

An inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, merchandise and other inventories owned by the Company, based on appropriate evidence of impairment available at the balance sheet date.

Provision for obsolete inventories (continued)

Increases or decreases to the provision balance are recorded into the cost of goods sold account in these separate income statement. When inventories are expired, obsolescence, damage or become useless, the difference between the provision previously made and the historical cost of inventories are included in these separate income statement.

3.3 Receivables

Receivables are presented in the consolidated statement of financial position at the carrying amounts due from customers and other debtors, after the provision for doubtful receivables.

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

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. 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%

Prior to January 1, 2026, interest receivables from held-to-maturity investments were recognized under other receivables.

3.4 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

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

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

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

3.5 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortization.

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use.

Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to these separate income statement as incurred.

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

Land use rights

Land use rights are recorded as intangible fixed assets representing the value of the rights to use the lands acquired by the Company. The advance payment for land rental, of which the land lease contracts have effectiveness prior to 2003 and Land use rights certificate being issued, are recorded as intangible fixed asset according to Circular No. 45/2013/TT-BTC issued by the Ministry of Finance on 25 April 2013 guiding the management, use and depreciation of fixed assets ("Circular 45").

The useful life of land use rights are assessed as either definite or indefinite. Accordingly, the land use rights with definite useful life representing the land lease are amortized over the lease term while the land use rights with indefinite useful lives is not amortized.

3.6 Depreciation and amortization

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

Buildings and structures	4 - 43 years
Machinery and equipment	4 - 12 years
Means of transportation	4 - 10 years
Office equipment	4 - 10 years
Computer software	4 - 10 years
Land use rights	50 years

3.7 Construction in progress

Construction in progress represents fixed assets under construction and is stated at cost. This includes costs of construction, installation of equipment and other direct costs. Construction in progress is not depreciated until such time as the relevant assets are completed and put into operation.

3.8 Borrowing costs

Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

3.9 Leased assets

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at inception date and requires an assessment of whether the fulfilment of the arrangement is dependent on the use of a specific asset and the arrangement conveys a right to use the asset.

A lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the asset to the lessee. All other leases are classified as operating leases.

Where the Company is the lessee

Rentals under operating leases are charged to theseparate income statement on a straight-line basis over the term of the lease.

3.10 Deferred expenses

Deferred expenses are reported as short-term or long-term deferred expenses on the consolidated balance sheet and amortized over the period for which the amounts are paid or the period in which economic benefits are generated in relation to these expenses.

3.11 Investments

Investment in subsidiaries

Investment in a subsidiary over which the Company has control is carried at cost.

Distributions from accumulated net profits of the subsidiary arising subsequent to the date of acquisition are recognized in theseparate income statement. Distributions from sources which are attributable to period before obtaining controls are considered a recovery of investment and are deducted to the cost of the investment.

Investment in an associate

Investments in an associate over which the Company has significant influence are carried at cost.

Distributions from accumulated net profits of the associate arising subsequent to the date of acquisition are recognized in theseparate income statement. Distributions from sources which are attributable to

period before having significant influence are considered a recovery of investment and are deducted to the cost of the investment.

Held-for-trading securities and investments in other entities

Held-for-trading securities and investments in other entities are stated at their acquisition costs.

Provision for diminution in value of investments

Provision for diminution in value of the investment is made when there are reliable evidences of the diminution in value of those investments at the balance sheet date.

Increases or decreases to the provision balance are recorded as finance expense in the separate income statement.

Held-to-maturity investments

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognized as expense in the separate financial statements and deducted against the value of such investments.

Effective from 1 January 2026, accrued interest income receivables on held-to-maturity investments are recognised under the related held-to-maturity investments account in the consolidated statement of financial position. Prior to 1 January 2026, accrued interest income receivables were recognised under other receivables.

3.12 Payables and accruals

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

3.13 Accrual for severance pay

The severance pay to employee is accrued at the end of each reporting year for employees who have been worked for more than 12 months at the Company. The accrued amount is calculated at the rate of one-half of the average monthly salary for each year of service qualified for severance pay in accordance with the Labour Code and related implementing guidance. The average monthly salary used in this calculation will be revised at the end of each reporting period following the average monthly salary of the 6-month period up to the reporting date. Any increase or decrease to the accrued amount other than actual payment to employee will be taken to the separate income statement.

This accrued severance pay is used to settle the termination allowance to be paid to employee upon termination of their labour contract following Article 46 of the Labour Code

3.14 Foreign currency transactions

Transactions arising in currencies other than the currency used in the Company's accounting in VND are recorded at the actual transaction exchange rate on the transaction date, which is the average buying and selling transfer rate of the commercial bank that the Company regularly transacts with or the commercial bank that the Company is currently transacting with.

At the end of the accounting period, the Company re-evaluates the exchange rates of foreign currency-denominated monetary items according to the principle:

- Monetary items with foreign currency denominated principal are revalued at the average buying and selling transfer rates of the commercial bank where the Company regularly transacts.
- Separately, the balance of non-term deposits in foreign currency is re-evaluated according to the average transfer buying and selling rate of the commercial bank where the Company has the deposit account.

All foreign exchange differences incurred are taken to the separate income statement.

3.15 Treasury shares

Own equity instruments which are reacquired (treasury shares) are recognized at cost and deducted from equity. No gain or loss is recognized in profit or loss upon purchase, sale, issue or cancellation of the Company's own equity instruments.

3.16 Appropriation of net profits

Net profit after tax (excluding negative goodwill arising from a bargain purchase) is available for appropriation to shareholders after approval in the annual general meeting, and after making appropriation to reserve funds in accordance with the Company's Charter and Vietnam's regulatory requirements.

The Company maintains the following reserve funds which are appropriated from the Company's net profit as proposed by the Board of Directors and subject to approval by shareholders at the annual general meeting.

Investment and development fund

This fund is set aside for use in the Company's expansion of its operation or of in-depth investment.

Bonus and welfare fund

This fund is comprised of bonus, welfare fund for employees and bonus fund for the management, which is set aside for the purpose of pecuniary rewarding and encouraging, common benefits and improvement of the employees' benefits. This fund is presented as a liability on separate statement of financial position.

Dividends

Dividends proposed by the Company's Board of Directors are classified as an allocation of undistributed earnings within the equity section of separate statement of financial position, until they have been approved by the Company's shareholders at the Annual General Meeting. When these dividends have been approved by the shareholders and declared, they are recognized as a liability in separate statement of financial position.

Effective from 1 January 2026, dividends payable are recognised under dividends payable account in the consolidated statement of financial position.

3.17 Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, excluding trade discount, rebate and sales return. The following specific recognition criteria must also be met before revenue is recognized:

Sale of goods

Revenue is recognized when the significant risks and rewards of ownership of the goods have passed to the buyer, usually upon the delivery of the goods.

Rendering of services

Revenue is recognized when the services have been performed and completed.

Interest income

Interest is recognized on an accrual basis based on the time and actual interest rate for each period.

Dividend and Profit Distribution income

Dividend and profit distribution income are recognized when Company is entitled to receive dividends or when the Company are entitled to receive profits from its capital contributions.

3.18 Taxation

Current income tax

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be paid to or recovered from the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted as at the balance sheet date.

Current income tax is charged or credited to theseparate income statement, except when it relates to items recognized directly to equity, in which case the current deferred income tax is also dealt with in equity.

Current income tax assets and liabilities are offset when there is a legally enforceable right for the Company to set off current income tax assets against current income tax liabilities and when the Company intend to settle its current income tax assets and liabilities on a net basis.

Deferred tax

Deferred tax is provided using the liability method on temporary differences at thebalance sheet date between the tax base of assets and liabilities and their carrying amount for financial reporting purpose.

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized for all deductible temporary differences and carried forward unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences and carried forward unused tax losses can be utilized.

Deferred tax assets are recognized for all deductible temporary differences, carried forward unused tax credit and unused tax losses, to the extent that it is probable that taxable profit will be available against which deductible temporary differences, carried forward unused tax credit and unused tax losses can be utilized, except where the deferred tax asset in respect of deductible temporary difference which arises from the initial recognition of an asset or liability which at the time of the related transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at eachbalance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Previously unrecognized deferred tax assets are re-assessed at eachbalance sheet date and are recognized to the extent that it has become probable that future taxable profit will allow the deferred tax assets to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled based on tax rates and tax laws that have been enacted at thebalance sheet date.

Deferred tax is charged or credited to theseparate income statement, except when it relates to items recognized directly to equity, in which case the deferred tax is also dealt with in equity account.

Deferred tax assets and liabilities are offset when there is a legally enforceable right for the Company to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority on either the same taxable entity or when the Company intends to either settle current tax liabilities and assets on a net basis or to realize the assets and to settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

3.19 Related parties

Parties are considered to be related parties of the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or when the Company and other party are under common control or under common significant influence. Related parties can be enterprise or individual, including close members of the family of any such individual.

4. CASH AND CASH EQUIVALENTS:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
Cash on hand	586,331,162	1,533,435,573
Cash in banks	24,698,828,439	52,057,777,845
Cash equivalent (*)	-	135,000,000,000
	<u>25,285,159,601</u>	<u>188,591,213,418</u>

(*) Cash equivalents represent term deposits with original term of less than or equal to 3 months at commercial banks.

5. HELD-TO-MATURITY INVESTMENTS:

	As of September 30, 2026	As of December 31, 2025
	VND	VND (Reclassified)
a. Short-term Investments held to maturity (*)		
Investment Principal	509,442,143,834	406,700,000,000
Accrued Interest Receivable	7,571,473,890	4,287,276,713
	<u>517,013,617,724</u>	<u>410,987,276,713</u>
b. Long-term Investments held to maturity (*)		
Investment Principal	1,824,728,767	-
Accrued Interest Receivable	33,195,066	-
	<u>1,857,923,833</u>	<u>-</u>

(*) Held-to-maturity investments comprise term deposits placed with banks that have original maturities of more than three months from the deposit date. These investments are classified as short-term when their remaining maturities are not more than 12 months and as long-term when their remaining maturities exceed 12 months from the end of the accounting period. Interest income is earned at the applicable rates for term deposits offered by the respective banks.

6. SHORT-TERM TRADE RECEIVABLES:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
K Hospital Hanoi	19,588,415,490	17,831,669,100
Cho Ray Hospital	9,892,634,459	11,780,894,195
Dong Nam Technical Investment Company	45,131,856,249	45,131,856,249
Kien Tao Co. Ltd	11,539,449,445	11,539,449,445
Others	375,889,687,222	373,029,984,204
	<u>462,042,042,865</u>	<u>459,313,853,193</u>

7. SHORT-TERM ADVANCES TO SUPPLIERS:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
Tuan Thang Limited Liability Company	5,580,000,000	-
Nam Viet Technology Company	5,286,113,136	2,329,100,568
Viet Son Engineering Company	9,054,362,074	4,434,147,686
Khai Dat Construction Design Joint Stock Company	11,690,796,341	-
Others	50,985,820,952	33,941,683,630
	82,597,092,503	40,788,245,884

8. OTHER SHORT-TERM RECEIVABLES:

	As of September 30, 2026	As of December 31, 2025
	VND	VND (Reclassified)
Advance to employees	2,442,781,122	349,414,190
Land Clearance Compensation Receivable - Hoai Nhon	740,189,813	740,189,813
Others	2,926,783,190	3,395,635,659
	6,109,754,125	4,485,239,662

9. INVENTORIES:

	As of September 30, 2026		Beginning balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Goods in transit	-	-	21,005,148,055	-
Raw materials	311,900,241,797	(24,036,949,238)	232,400,880,222	(30,381,868,122)
Tools and equipment	2,034,856,365	-	1,470,071,105	-
Work in progress	10,532,349,073	-	26,910,964,654	-
Finished goods	178,113,917,343	(279,166,293)	110,664,290,036	(949,155,812)
Merchandise goods	4,825,412,487	(300,065,078)	2,806,821,686	(179,006,327)
	507,406,777,065	(24,616,180,609)	395,258,175,758	(31,510,030,261)

Movements of the allowance for inventories during the period were as follows:

	Nine-month period ended	
	30/9/2026	30/9/2025
	VND	VND
Opening balance	31,510,030,261	26,955,944,409
Increase in allowance during the period	1,085,942,969	46,245,567
Allowance reversed during the period	(7,979,792,621)	(3,335,782,235)
Closing balance	24,616,180,609	23,666,407,741

10. ALLOWANCE FOR DOUBTFUL DEBTS:

	As of September 30, 2026			Beginning balance		
	Cost	Allowance	Recoverable amount	Cost	Allowance	Recoverable amount
	VND	VND	VND	VND	VND	VND
<i>Accounts receivable from customers</i>						
Dong Nam Technical Development and Investment Company Limited	45,131,856,249	(45,131,856,249)	-	45,131,856,249	(45,131,856,249)	-
Kien Tao Company Limited	11,539,449,445	(11,539,449,445)	-	11,560,756,445	(11,560,756,445)	-
Other customers	4,357,772,438	(2,326,327,606)	2,031,444,832	5,255,292,623	(2,932,060,272)	2,323,232,351
	<u>61,029,078,132</u>	<u>(58,997,633,300)</u>	<u>2,031,444,832</u>	<u>61,947,905,317</u>	<u>(59,624,672,966)</u>	<u>2,323,232,351</u>
<i>Prepayment to suppliers</i>	1,470,549,538	(1,453,768,538)	16,781,000	1,474,299,538	(1,347,475,772)	126,823,766
<i>Other receivables</i>	2,281,861,467	(2,281,861,467)	-	2,281,861,467	(2,281,861,467)	-
	<u>64,781,489,137</u>	<u>(62,733,263,305)</u>	<u>2,048,225,832</u>	<u>65,704,066,322</u>	<u>(63,254,010,205)</u>	<u>2,450,056,117</u>

11. DEFERRED EXPENSES:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
a. Short term		
Tools and supplies	2,464,812,547	3,142,995,274
Maintenance and repair	3,733,170,316	3,050,224,733
Office rental, land rental	207,800,000	401,900,000
Others	6,327,281,373	2,327,173,811
	12,733,064,236	8,922,293,818
b. Long term		
Tools and supplies	2,351,743,430	2,693,070,864
Maintenance and repair	9,735,682,339	7,681,864,024
Office rental, land rental	28,845,606,396	29,374,180,800
Chi phí trả trước dài hạn khác	1,847,185,811	1,711,043,278
	42,780,217,976	41,460,158,966

12. FIXED ASSETS:

a. *Tangible fixed assets*

	Buildings and structure	Machinery and equipment	Means of transportation	Office equipment	Total
	VND	VND	VND	VND	VND
Cost:					
As of January 01, 2026	234,347,997,360	539,187,293,337	52,098,421,330	23,144,792,657	848,778,504,684
Construction in progress completed	0	39,246,913,890	3,544,907,482	-	42,791,821,372
Newly purchases	507,949,593	2,830,444,473	5,546,899,386	0	8,885,293,452
Reclassification to investment property	(6,942,700,361)				(6,942,700,361)
Disposal	(1,137,000,000)	(5,280,796,572)	-	(132,654,545)	(6,550,451,117)
As of September 30, 2026	226,776,246,592	575,983,855,128	61,190,228,198	23,012,138,112	886,962,468,030
Accumulated depreciation:					
As of January 01, 2026	154,271,591,378	362,975,664,135	42,117,875,601	18,024,490,209	577,389,621,323
Depreciation for the period	4,326,218,686	24,404,800,584	1,925,957,911	805,125,420	31,462,102,601
Reclassification to investment property	(779,629,028)				(779,629,028)
Disposal	(1,137,000,000)	(5,280,796,572)	-	(132,654,545)	(6,550,451,117)
As of September 30, 2026	156,681,181,036	382,099,668,147	44,043,833,512	18,696,961,084	601,521,643,779
Net carrying amount:					
As of January 01, 2026	80,076,405,982	176,211,629,202	9,980,545,729	5,120,302,448	271,388,883,361
As of September 30, 2026	70,095,065,556	193,884,186,981	17,146,394,686	4,315,177,028	285,440,824,251

b. Intangible assets

	Land use rights	Computer software	Total
	VND	VND	VND
Cost:			
As of January 01, 2026	82,343,592,946	20,867,224,742	103,210,817,688
Newly purchases	-	-	-
Construction in progress completed	-	-	-
Disposal	-	-	-
As of September 30, 2026	82,343,592,946	20,867,224,742	103,210,817,688
Accumulated depreciation:			
As of January 01, 2026	3,159,172,294	17,812,528,419	20,971,700,713
Depreciation for the period	170,672,910	607,064,481	777,737,391
Disposal	-	-	-
As of September 30, 2026	3,329,845,204	18,419,592,900	21,749,438,104
Net carrying amount:			
As of January 01, 2026	79,184,420,652	3,054,696,323	82,239,116,975
As of September 30, 2026	79,013,747,742	2,709,141,842	81,722,889,584

13. INVESTMENT PROPERTY:

Investment property held to earn rental	Buildings and structures
	VND
Cost	
Opening balance	-
Reclassification from tangible fixed assets	6,942,700,361
Closing balance	6,942,700,361
Accumulated depreciation	
Opening balance	-
Reclassification from tangible fixed assets	779,629,028
Closing balance	779,629,028
Net book value	
Opening balance	-
Closing balance	6,163,071,333

14. COSTS CAPITAL CONSTRUCTION IN PROGRESS:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
Hi-tech pharmaceutical factory (Nhon Hoi)	614,589,713,930	503,589,550,775
Powder injection line	-	23,496,972,309
Others	19,178,485,013	12,041,798,208
	633,768,198,943	539,128,321,292

15. INVESTMENT IN SUBSIDIARIES:

	Ownership	As of June 30,2026 and as of January 01,2026	
		VND	VND
Bidiphar Trading Company Limited	100	30,000,000,000	30,000,000,000
Bidiphar Organic Medicine Limited Company	100	5,000,000,000	5,000,000,000
		35,000,000,000	35,000,000,000

16. INVESTMENT IN AN ASSOCIATE:

	Ownership	Number of shares	As of June 30,2026 and as of January 01,2026	
			Cost	Provision
			VND	VND
Bidiphar Rubber Joint Stock Company	33.58	7,145,389	92,868,048,000	-
			92,868,048,000	-

17. INVESTMENT IN OTHER ENTITIES:

	Ownership	Number of shares	As of June 30,2026 and as of January 01,2026	
			Cost	Provision
			VND	VND
Nghe An Pharmaceutical Medical Material and Equipment JSC	3.4	205,710	1,513,534,971	-
Thien Phuc JSC	10.0	200,000	2,000,000,000	(2,000,000,000)
			3,513,534,971	(2,000,000,000)

18. SHORT-TERM TRADE PAYABLES:

	As of September 30, 2026	As of December31, 2025
	VND	VND
Bach Khoa Limited Liability Company	8,871,784,504	19,264,779,810
Tofflon Science	33,194,724,150	33,458,881,599
Truking Technology Limited	13,465,299,568	13,001,682,260
Cheiron Pharma	14,677,426,637	6,309,429,905
Others	108,503,936,451	132,257,160,571
	178,713,171,310	204,291,934,145

19. SHORT-TERM ADVANCES FROM CUSTOMERS:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
VP-Pharma Pharmaceutical JSC	1,488,856,833	5,940,546,470
Sundial Pharma JSC	2,197,903,274	1,457,124,271
Rexton JSC	1,362,160,950	1,097,788,200
T&T Equipment Joint Stock Company	1,039,500,000	2,425,500,000
Others	5,607,645,427	4,499,810,165
	11,696,066,484	15,420,769,106

20. TAXES AND OTHER RECEIVABLES FROM/PAYABLES TO THE STATE BUDGET:

	As of January 01, 2026	To be submitted in nine months of 2026	Submitted in nine months of 2026	As of september 30, 2026
	VND	VND	VND	VND
Value-added tax ("VAT")	158,080,490	1,304,051,011	1,186,600,388	275,531,113
+Payable	158,080,490	1,304,051,011	1,186,600,388	275,531,113
+Receivable	-	-	-	-
VAT on imported goods	(297,134,515)	18,970,633,961	18,831,573,915	(158,074,469)
Import tax	-	172,200,855	256,375,911	(84,175,056)
Export Tax	-	12,041,700	12,041,700	-
Corporate income tax	50,328,497,454	47,851,473,995	60,888,588,335	37,291,383,114
+Payable	50,328,497,454	47,851,473,995	60,888,588,335	37,291,383,114
+Receivable	-	-	-	-
Personal income tax	1,095,948,729	10,857,332,815	8,813,994,855	3,139,286,689
+Payable	1,144,319,486	11,595,788,112	8,813,994,855	3,926,112,743
+Receivable	(48,370,757)	(738,455,297)	-	(786,826,054)
Land Tax	(4,554,998)	3,493,654,546	3,493,654,546	(4,554,998)
Others	494,545,893	1,333,942,158	1,776,524,706	51,963,345
+Payable	502,901,964	1,325,586,087	1,776,524,706	51,963,345
+Receivable	(8,356,071)	8,356,071	-	-
	51,775,383,053	83,995,331,041	95,259,354,356	40,511,359,738
In which:				
Receivable	(350,060,270)			(1,033,630,577)
Payable	52,125,443,323			41,544,990,315

21. OTHER CURRENT PAYABLES:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
Remuneration for Board of Directors, and Audit Committee	564,417,951	6,407,417,951
Thien Phuc Charity Fund	1,028,022,166	1,028,022,166
Others	738,620,452	555,463,058
	2,331,060,569	7,990,903,175

22. SHORT-TERM ACCRUED EXPENSES:

	As of September 30, 2026	As of December 31, 2025
	VND	VND
Selling expenses	10,392,848,178	22,538,050,984
Others	1,674,051,623	1,414,590,033
	12,066,899,801	23,952,641,017

23. LOANS:

	As of January 01, 2026	9 months of 2026		As of June 30, 2026
	VND	Increase	Decrease	VND
		VND	VND	
a. Short-term loan	43,214,775,628	249,466,404,668	138,011,669,581	154,669,510,715
Loan from banks	27,214,775,628	245,466,404,668	134,011,669,581	138,669,510,715
+ Bank for Investment and Development of Vietnam (BIDV), Binh Dinh Branch	14,268,551,500	221,799,339,616	97,398,380,401	138,669,510,715
+ Joint Stock Commercial Bank for Foreign Trade Of Vietnam, Binh Dinh Branch	12,946,224,128	23,667,065,052	36,613,289,180	-
Current portion	16,000,000,000	4,000,000,000	4,000,000,000	16,000,000,000
b. Non-current portion	132,000,000,000	120,358,587,357	12,000,000,000	240,358,587,357
Gia Lai Development Investment Fund	132,000,000,000	-	12,000,000,000	120,000,000,000
Bank for Agriculture and Rural Development of Vietnam, Binh Dinh Branch	-	120,358,587,357	-	120,358,587,357
	175,214,775,628	369,824,992,025	150,011,669,581	395,028,098,072

24. BONUS AND WELFARE FUNDS:

	Bonus fund	Welfare fund	Bonus fund for management	Total
	VND	VND	VND	VND
As of January 01, 2026	49,017,924,602	73,230,409,537	5,862,924,302	128,111,258,441
Increase from profits	20,000,000	43,436,167	-	63,436,167
Other increase	14,040,000	7,800,000	-	21,840,000
Adjustment down (*)	(10,217,905,761)	(10,217,905,761)	-	(20,435,811,522)
Used funds	(2,215,840,000)	(3,268,418,514)	(5,851,200,000)	(11,335,458,514)
As of September 30, 2026	36,618,218,841	59,795,321,429	11,724,302	96,425,264,572

(*) Adjustment to reduce the amount provisionally appropriated to the Bonus fund and Welfare Funds for 2025 from 10% to 3% of the 2025 profit after tax, in accordance with Resolution No. 62/NQ-ĐHĐCĐ2026 dated April 25, 2026, as approved at the 2026 Annual General Meeting of Shareholders of Binh Dinh Pharmaceutical and Medical Equipment Joint Stock Company (Bidiphar).

25. SCIENTIFIC AND TECHNOLOGICAL DEVELOPMENT FUND:

	<i>Scientific and technological development fund</i>	<i>Scientific and technological development fund formed fixed assets</i>	<i>Total</i>
	VND	VND	VND
As of January 01, 2026	115,949,061,957	16,821,268,119	132,770,330,076
Profit appropriation	-	-	-
Other Decrease	(10,959,801,541)	-	(10,959,801,541)
Depreciation charged to scientific and technological development fund	-	(2,099,416,996)	(2,099,416,996)
As of September 30, 2026	104,989,260,416	14,721,851,123	119,711,111,539

26. OWNER'S EQUITY:

	As of September 30, 2026			Beginning balance		
	Number of shares	Ownership	Amount	Number of shares	Ownership	Amount
		%	VND		%	VND
GiaLaiDevelopment Investment Fund	12,485,606	13.21%	124,856,060,000	12,485,606	13.21%	124,856,060,000
KWE Beteiligungen AG	10,561,150	11.17%	105,611,500,000	10,053,550	10.64%	100,535,500,000
Others	71,442,506	75.58%	714,425,060,000	71,950,106	76.11%	719,501,060,000
Treasury shares	40,085	0.04%	400,850,000	40,085	0.04%	400,850,000
	94,529,347	100%	945,293,470,000	94,529,347	100%	945,293,470,000

27. OFF BALANCE SHEET ITEMS:

	As of September 30, 2026	As of December 31, 2025
Foreign currencies:		
United States dollar (USD)	24,815.69	60,745.43
Euro (EUR)	124.95	128.61

28. REVENUE FROM GOODS SOLD AND SERVICES RENDERED:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Gross revenues	459,498,793,148	440,213,424,165	1,369,720,338,571	1,353,358,795,646
<i>Of which:</i>				
Sales of pharmaceutical finished goods	455,998,575,697	427,656,569,133	1,354,843,391,609	1,332,332,363,320
Sales of medical supplies	1,377,811,376	1,147,884,656	4,026,654,843	3,170,515,707
Sales of materials, packaging, tools and supplies	1,504,790,157	3,504,331,614	9,320,759,991	9,909,707,727
Others	617,615,918	7,904,638,762	1,529,532,128	7,946,208,892
Less	11,462,990,418	16,960,564,092	28,210,952,724	50,676,728,817
Trade discounts	9,662,408,790	15,549,101,683	23,801,948,809	47,730,410,804
Sales returns	1,800,581,628	1,411,462,409	4,409,003,915	2,946,318,013
NET	448,035,802,730	423,252,860,073	1,341,509,385,847	1,302,682,066,829

29. COST OF GOODS SOLD AND SERVICES RENDERED:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Cost of pharmaceutical finished goods sold	244,816,398,161	234,899,530,682	720,322,098,778	657,311,246,452
Cost of medical supplies sold	1,255,793,908	1,028,970,695	3,866,527,510	2,750,936,431
Cost of materials, packaging, tools and supplies sold	360,670,752	2,525,538,287	1,732,162,230	5,525,832,482
Others	140,901,460	5,608,304,746	313,432,631	5,669,834,596
	246,573,764,281	244,062,344,410	726,234,221,149	671,257,849,961

30. PRODUCTION COST BY NATURE:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Raw materials and merchandise	150,142,518,453	127,818,838,071	529,611,261,633	416,431,762,433
Labor costs	98,348,738,444	51,897,908,939	292,622,145,500	256,222,563,634
Depreciation and amortization	9,971,963,608	12,795,453,008	29,507,599,023	38,236,596,131
External services expenses	39,218,977,635	38,348,969,380	114,504,540,887	107,952,564,060
Other expenses	32,881,957,925	55,835,729,967	113,745,192,738	131,011,541,659
Provision for doubtful debts	215,614,437	(1,100,054,529)	(520,746,900)	(3,736,706,861)
	330,779,770,502	285,596,844,836	1,079,469,992,881	946,118,321,056

31. FINANCIAL INCOME:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Interest income	9,490,340,989	5,044,360,365	26,277,834,111	13,377,496,635
Dividends paid	20,303,960,323	18,420,232,550	24,005,719,467	21,377,743,006
Foreign exchange gains	268,391,535	3,934,319,774	1,208,161,060	4,659,354,855
	30,062,692,847	27,398,912,689	51,491,714,638	39,414,594,496

32. FINANCIAL EXPENSES:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Interest expenses	579,493,949	1,339,973,239	2,081,608,735	2,844,596,315
Payment discount	1,735,271,382	1,532,066,366	5,958,583,712	4,888,049,675
Foreign exchange loss	463,512,210	958,229,503	2,464,936,444	2,287,385,996
	2,778,277,541	3,830,269,108	10,505,128,891	10,020,031,986

33. SELLING EXPENSES:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Labor cost	49,003,957,202	24,162,612,263	150,368,238,431	147,232,285,036
Depreciation	970,592,452	756,136,526	2,676,351,715	2,360,111,780
External services expenses	11,695,297,207	16,502,339,037	36,148,302,123	43,748,522,730
Others	29,172,345,851	40,187,106,800	97,654,167,728	104,603,997,561
	90,842,192,712	81,608,194,626	286,847,059,997	297,944,917,107

34. GENERAL AND ADMINISTRATION EXPENSES:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Labor cost	14,723,591,475	2,745,288,453	43,223,463,944	37,190,706,676
Depreciation	563,865,647	2,164,723,041	1,761,135,205	6,741,815,078
External services expenses	4,726,360,300	4,427,297,102	13,376,852,375	12,130,069,590
Others	2,694,687,445	14,791,501,169	12,332,486,661	23,981,646,351
(Reversal of provision) provision	215,614,437	(1,100,054,529)	(520,746,900)	(3,736,706,861)
	22,924,119,304	23,028,755,236	70,173,191,285	76,307,530,834

35. CORPORATE INCOME TAX EXPENSE:

	Third quarter of 2026	Third quarter of 2025	Accumulated nine months of 2026	Accumulated nine months of 2025
	VND	VND	VND	VND
Current corporate income tax expense	15,931,713,537	11,688,844,307	47,851,473,995	41,608,607,424
Deferred income tax income/ (expense)	845,632,188	(321,408,310)	1,804,462,727	(473,015,413)
	16,777,345,725	11,367,435,997	49,655,936,722	41,135,592,011

36. COMPARATIVE FIGURES:

Comparison data of some indicators have been re-presented to be appropriate according to TT99/2025/TT-BTC as of January 01, 2026 and as of December 31, 2025 (Beginning Balance):

SEPARATE STATEMENT OF FINANCIAL POSITION

	Presented according to TT200		Adjusted according to TT99	
	Code	As of December 31, 2025	Code	As of December 31, 2025
1. ASSETS				
Short-term held-to-maturity investments (i)	123	406,700,000,000	123	410,987,276,713
Other short-term receivables (i)	136	8,772,516,375	135	4,485,239,662
		415,472,516,375		415,472,516,375
2. RESOURCES				
Dividends payables (ii)		-	313	1,600,459,750
Other short-term payables (ii)	319	9,591,362,925	320	7,990,903,175
Other capital (iii)	414	-	414	2,242,183,741
Non-business expenditure fund and other funds (iii)	430	2,242,183,741		-
Non-business expenditure fund (iii)	431	719,369,206		-
Non-business expenditure fund invested in fixed assets (iii)	432	1,522,814,535		-
		11,833,546,666		11,833,546,666

(i) Interest income receivables from term deposits at banks were reclassified from other short-term receivables to short-term held-to-maturity investments.

(ii) Dividends payable were reclassified from other short term payables to dividends payable, a separate code on the separate statement of financial position.

(iii) Non-business expenditure fund and other funds, a separate code on the separate statement of financial position, were reclassified to other capital.


Le Thi Kieu My
Preparer


Do Huy Phuong
Chief Accountant


Pham Thi Thanh Huong
General Director
October 26, 2026

