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**MEDIPLANTEX NATIONAL
PHARMACEUTICAL JOINT
STOCK COMPANY**

SOCIALIST REPUBLIC OF VIET NAM

Independence – Freedom – Happiness

No.: 30/2026/CV-MED

Hanoi, October 15, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

**To: State Securities Commission of Vietnam
Hanoi Stock Exchange**

In compliance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market, and Point a, Clause 2, Article 4 of Circular No. 68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance, Mediplantex National Pharmaceutical Joint Stock Company hereby discloses its reviewed financial statements Quarter 3 of 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY.

- Stock Code: MED
- Head Office Address: No 358 Giai Phong, Phuong Liet Ward, Ha Noi
- Telephone: 024.38643360 Fax: 024.38641584
- E-mail: mp@mediplantex.com
- Website: <https://www.mediplantex.com/>

2. Contents of disclosure:

- Reviewed financial statements Quarter 3 of 2026.

☒ Separate financial statements.

☐ Consolidated Financial Statements.

☐ Consolidated financial statements.

- Circumstances requiring justification of causes

+ The audit organization has issued an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes.

☒ No.

Explanatory document in case of "Yes":

☐ Yes.

☒ No.

+ Profit after tax for the reporting period has a difference of 5% or more before and after the audit, or has changed from a loss to a profit or vice versa (for the reviewed financial statements Quarter 3 of 2026):



☐ Yes. ☒ No.

Explanatory document in case of "Yes":

☐ Yes. ☒ No.

+ Profit after corporate income tax in the Income Statement for the reporting period fluctuates by 10% or more so compared to similar reporting period of the previous year:

☒ Yes. ☐ No.

Explanatory document in the case of marking "yes":

☒ Yes. ☐ No.

+ Profit after tax for the reporting period shows a loss, shifting from a profit in similar reporting period of the previous year to a loss in the current period, or vice versa:

☐ Yes. ☒ No.

Explanatory document in the case of marking "yes":

☐ Yes. ☒ No.

This information has been published on the company's website on: October 15, 2026 at the link <https://www.mediplantex.com/vi/thong-tin-co-dong.html>

3. Report on transactions valued at 35% or more of total assets:

- Transaction details: No.
- Proportion of transaction value on total asset value of the enterprise (%): No.
- Transaction completion date: No.

We hereby commit that the information disclosed above is true and take full responsibility before the law for the disclosed information.

Attachments:

- The reviewed financial statements Quarter 3 of 2026.
- Explanatory Documents: No.: /2026/CV-MED

MEDIPLANTEX NATIONAL PHARMACEUTICAL



Tran Huu Vinh

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward,, Hanoi

**FINANCIAL STATEMENTS
THIRD QUARTER OF 2026**

FINANCIAL STATEMENTS THIRD QUARTER

MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY



BALANCE SHEET

As of September 30, 2026

(Currency: VND)

ITEMS	Code	Notes	30/09/2026	01/01/2026
A. CURRENT ASSETS	100		191.071.156.747	204.962.685.617
I. Cash and cash equivalents	110	V.1	16.336.787.424	24.446.186.851
1. Cash	111		13.333.434.000	12.401.129.317
2. Cash equivalents	112		3.003.353.424	12.045.057.534
II. Short-term financial investments	120	V.2	11.960.420.274	6.731.751.232
3. Held to maturity investments	123		11.960.420.274	6.731.751.232
III. Current receivables	130		59.734.374.676	68.561.712.733
1. Current trade receivables	131	V.3	31.192.809.663	43.783.446.571
2. Current advanced payments to suppliers	132		28.293.619.127	27.038.320.811
5. Current loans receivable	135	V.4	1.564.164.111	2.156.976.456
6. Other current receivables	136	V.5	(1.316.218.225)	(4.417.031.105)
IV. Inventories	140	V.6	91.977.592.111	93.209.539.312
1. Inventories	141		92.081.459.815	93.209.539.312
2. Provision for devaluation of inventories	149		(103.867.704)	-
V. Other current assets	160		11.061.982.262	12.013.495.489
1. Current prepaid expenses	161	V.11	125.429.796	111.327.028
2. Deductible VAT	162	V.14	10.255.945.842	11.656.527.007
3. Tax and other receivables from the State	163	V.14	680.606.625	245.641.454
B. NON-CURRENT ASSETS	200		269.372.072.619	252.354.666.266
I. Non-current receivables	210		5.291.045.000	5.281.045.000
5. Non-current loan receivables	215		5.291.045.000	5.281.045.000
II. Fixed assets	220		28.907.471.494	32.240.937.400
1. Tangible fixed assets	221	V.8	28.897.571.504	32.229.181.160
- Cost	222		159.722.122.699	159.077.886.874
- Accumulated depreciation	223		(130.824.551.195)	(126.848.705.714)
3. Intangible fixed asset	227	V.9	9.899.990	11.756.240
- Cost	228		307.325.000	307.325.000
- Accumulated depreciation	229		(297.425.010)	(295.568.760)
III. Investment property	240	V.10	1.444.816.275	1.631.604.709
- Cost	241		11.361.119.544	11.361.119.544
- Accumulated depreciation	242		(9.916.303.269)	(9.729.514.835)
IV. Non-current property in progress	250	V.7	181.929.151.168	180.450.934.936
2. Construction in progress	252		181.929.151.168	180.450.934.936
V. Non-current financial investments	260			
VI. Other non-current assets	270		51.799.588.682	32.750.144.221
1. Non-current prepaid expenses	271	V.11	51.799.588.682	32.750.144.221
TOTAL ASSETS (270 = 100 + 200)	280		460.443.229.366	457.317.351.883

BALANCE SHEET

As of September 30, 2026

(Currency: VND)

ITEMS	Code	Notes	30/09/2026	01/01/2026
C. LIABILITIES	300		112.197.615.297	126.005.906.360
I. Current liabilities	310		112.197.615.297	126.005.906.360
1. Current trade payables	311	V.13	35.464.246.141	55.196.011.514
2. Current deferred revenue	312		21.974.260.762	15.184.735.732
3 Dividends and profit payables	313		2.491.591.507	2.540.222.482
4. Tax and payables to the State	314	V.14	3.778.003.127	4.875.517.238
5. Payables to employees	315		9.929.268.703	11.170.189.093
6. Current payable expenses	316		240.726.246	439.480.577
10. Current unrealized revenue	319		276.000.000	228.600.000
11. Other current payables	320	V.17	188.063.117	243.982.469
12. Current loans and finance lease liabilities	321	V.16	33.750.618.486	33.913.830.047
17. Bonus, welfare fund	323	V.17	4.104.837.208	2.213.337.208
20. Government bond purchased for resale	330			
D. OWNERS' EQUITY	400		348.245.614.069	331.311.445.523
I. Owners' equity	410	V.18	348.245.614.069	331.311.445.523
1. Paid-in capital	411		124.100.000.000	124.100.000.000
- Ordinary shares with voting rights	411a		124.100.000.000	124.100.000.000
2. Capital surplus	412		121.230.075.000	121.230.075.000
8. Development investment fund	418		69.782.414.151	69.782.414.151
11. Undistributed profit after tax	420		33.133.124.918	16.198.956.372
TOTAL RESOURCES (440 = 300+400)	440		460.443.229.366	457.317.351.883

Person in Charge of Accounting



Nguyen Kim Hue

Deputy Director



Tran Anh Tuan

Hanoi, October 15, 2026



Director



Tran Huu Vinh

INCOME STATEMENT

For the period from 01/01/2026 to 30/09/2026

(Currency: VND)

ITEMS	Code	Notes	As Of September 30, 2026		From 01/01 To 30/09	
			9 months 2026	9 months 2025	9 months 2026	9 months 2025
1. Revenue from sales of merchandises and services rendered	01	VI.1	106.026.423.861	87.136.699.490	319.645.697.372	250.248.577.482
2. Revenue deductions	02	VI.2	7.203.900		2.034.290.250	779.080.320
3. Net revenue from sales of merchandises and services rendered (10 = 01 – 02)	10		106.019.219.961	87.136.699.490	317.611.407.122	249.469.497.162
4. Costs of goods sold	11	VI.3	80.141.947.497	69.287.458.542	247.085.119.077	191.854.161.438
5. Gross profit from sales of merchandises and services rendered (20 = 10-11)	20		25.877.272.464	17.849.240.948	70.526.288.045	57.615.335.724
6. Revenue from financing activity	21	VI.4	575.471.289	336.631.310	1.201.636.408	1.325.774.538
7. Financial expenses	22	VI.5	838.991.020	656.630.240	3.044.806.056	2.374.984.643
- Of which: Interest expense	23		818.715.839	596.395.640	2.292.420.158	1.666.442.765
8. Selling expenses	25	VI.8	1.384.974.604	959.445.085	4.694.838.337	3.377.517.833
9. General administration expenses	26	VI.8	14.270.704.652	11.530.653.895	39.844.954.585	41.544.883.114
10. Net profit from operating activity {30=20 + (21-22) – (25+26)}	30		9.958.073.477	5.039.143.038	24.143.325.475	11.643.724.672
11. Other income	31	VI.6	109.315.159		109.315.159	23.682.800
12. Other expenses	32	VI.7		53.414.204	29.021.516	84.439.723
13. Other profit (40 = 31 – 32)	40		109.315.159	(53.414.204)	80.293.643	(60.756.923)
14. Total accounting profit before tax (50 = 30 + 40)	50		10.067.388.636	4.985.728.834	24.223.619.118	11.582.967.749
15. Current corporate income tax expense	51	VI.9	2.030.810.527	1.075.153.534	4.972.781.842	2.450.554.007
17. Profit after corporate income tax (60 = 50 – 51 -52)	60		8.036.578.109	3.910.575.300	19.250.837.276	9.132.413.742
Basic earnings per share	70		648	315	1.551	736

Person in Charge of Accounting

Nguyen Kim Hue

Deputy Director

Tran Anh Tuan

Director



Tran Huu Vinh

Hanoi, October 15, 2026

CASH FLOW STATEMENT

(Indirect method)

For the period from 01/01/2026 to 30/09/2026

(Currency: VND)

ITEMS	Code	Notes	From 01/01 To 30/09	From 01/01/2026 To 30/09/2026
I. Cash flow generated from operating activity				
1. Profit before tax	01		24.223.619.118	11.582.967.749
2. Adjustment for				
- Depreciation and amortization of fixed assets	02		5.171.624.710	5.589.107.738
- Provisions	03		(2.996.945.176)	-
- Foreign exchange loss (gain)	04		(46.993.753)	-
- Profit from investing activities	05		(726.983.371)	(569.400.056)
- Interest expenses	06		2.292.420.158	1.707.059.981
3. Operating profit before movements in working capital	08		27.916.741.686	18.309.735.412
- Increase, decrease in receivables	09		12.883.766.932	29.446.974.147
- Increase, decrease in inventories	10		1.128.079.497	(7.015.703.972)
- Increase, decrease in payable (excluding interest payable, corporate income tax payable)	11		(19.099.740.290)	(70.739.558.167)
- Increase, decrease in prepaid expense	12		(19.063.547.229)	(922.191.982)
- Interest paid	14		(2.294.652.457)	(1.728.762.848)
- Corporate income tax paid	15		(3.675.426.510)	(948.938.843)
- Other cash outflows	17		1.891.500.000	(253.500.000)
Net cash flow from operating activities	20		(313.278.371)	(33.851.946.253)
II. Cash flow generated from investing activity				
1. Payments for fixed asset purchase, construction	21		(3.129.586.602)	(4.514.435.799)
3. Cash outflow for lending, buying debt instruments of other companies	23		(5.228.669.042)	-
4. Cash recovered from lending, selling debt instruments of other companies	24		-	8.000.000.000
7. Interest income, dividend and distributed profit	27		726.983.371	569.400.056
Net cash flow generated from investing activities	30		(7.631.272.273)	4.054.964.257
III. Cash flow generated from financing activity				
3. Receipts from borrowings	33		85.779.999.983	106.884.747.781
4. Repayments of principals of borrowings	34		(85.943.211.544)	(84.806.214.193)
6. Dividend, profit paid to owner	36		(48.630.975)	(9.891.886.012)
Net cash flow generated from financing activity	40		(211.842.536)	12.186.647.576
Net cash flow in the period	50		(8.156.393.180)	(17.610.334.420)
Cash and cash equivalents at beginning of the year	60		24.446.186.851	42.611.033.335
Effect of change of foreign exchange rate	61		46.993.753	-
Cash and cash equivalents at end of the year	70		16.336.787.424	25.000.698.915

Person in Charge of Accounting

Nguyen Kim Hue

Deputy Director

Tran Anh Tuan

Hanoi, October 15, 2026
Director

Tran Huu Vinh

NOTES TO THE FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/09/2026***I- Operational characteristics of the business****1. Form of capital ownership :**

The Mediplantex National Pharmaceutical Joint Stock Company was equitized from Central Pharmaceutical Company No. 1 (a state-owned Enterprise) under the Decision No. 4410/QĐ-BYT dated 07/12/2004 issued by Ministry of Health. The Company operates under the Business Registration Certificate No. 0100108430, issued by the Hanoi Department of Planning and Investment for the first time on 12/04/2005, the most recent amendment (20th) is issued on 03/01/2025.

The Company's head office is located at No. 358 Giai Phong Street, Phuong Liet Ward, Thanh Xuan District, Hanoi City, Vietnam..

Charter capital of the Company is VND 124,100,000,000, equivalent to 12,410,000 shares, par value VND 10,000/share.

The number of employees of the Company as at June 30, 2024 is 328 people (as at January 01 2025 was 317 people).

2. Business field:: Pharmaceutical production and trading.**3. Business activities:** Main business activities of the Company include:

- Production of drugs, pharmaceutical chemicals and medicinal herbs
- Real estate business, land use rights belong to the owner, user or lessee;
- Commission import and export; export and import of goods;
- Warehousing and storage of goods.

4. Normal production and business cycle:**5. The Company's operation in the period that affects the Financial Statements:****6. Corporate structure**

- List of subsidiaries:
- List of joint ventures and associates
- The Company's member entities are as follows:

Name	Address	Main business activities
Branch of Mediplantex National Pharmaceutical Joint Stock Company in Ho Chi Minh City	A5/6E1 Nguyen Cuu Phu Street, Hamlet 1, Tan Kien Commune, Binh Chanh District, Ho Chi Minh City	Trading in drugs, pharmaceutical chemicals, medicinal herbs, and dietary supplements
Branch of Mediplantex National Pharmaceutical Joint Stock Company at Me Linh District	Trung Hau Village, Tien Phong Commune, Me Linh District, Hanoi City	Producing drugs, pharmaceutical chemicals, and medicinal herbs

7. Statement of comparability of information on financial statements**II- Accounting period and accounting currency**

1- Annual accounting period commences from January 01 and ends as at December 31.

2. The Company maintains its accounting records in Vietnamese Dong (VND).

III- Standards and Applicable Accounting Policies

1. Applicable Accounting Policies: The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

2. Declaration of compliance with Accounting Standards and Accounting System: The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

IV- Accounting policies applicable in case of continuous operation of enterprises**1. Basis for preparation of the Financial Statements**

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of Financial Statements of the independent accounting entities and the head office of the Company.

2. Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnamese Dong using the actual rate at transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

-For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;

-For cash deposited in bank, applying the bid rate of the commercial bank where the Company opens its foreign currency accounts;

-For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

3. Principles for determining the effective interest rate (effective interest rate) used to discount cash flows

4. Cash and cash equivalents

Cash comprises cash on hand, demand.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

5. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and others held-to-maturity investments. Provision for devaluation of investments is made at the end of the period based on the recoverability to create a provision for doubtful receivables in accordance with legal regulations.

6. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

7. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using specific identification method.

Inventory is recorded by perpetual method

Method for valuation of work in process at the end of the period: the value of work in progress is recorded based on actual cost incurred for each unfinished product.

Provision for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

8. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

-	Buildings, structures	05 - 50 năm
-	Machinery, equipment	05 - 10 năm
-	Vehicles, Transportation equipment	06 - 10 năm
-	Office equipment and furniture	05 - 10 năm

-	Other fixed assets	06 - 10 năm
-	Management software	03 - 5 năm

9. Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables.

10. Deferred business income tax charge**11. Prepaid expenses**

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria

Types of prepaid expenses include:

Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the interim statement of income on a straight-line basis according to the lease term of the contract.

Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.

Costs for improving and repairing assets are accumulated based on actual expenses and allocated in the periodic Statements of Income using the straight-line method over a period of 01 to 02 years.

Other prepaid expenses are recorded at their historical costs and allocated on the straight-line method over useful life of 12 months.

12. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

13. Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

14. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months

15. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as vacation expenses, interest expenses, etc which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

16. Principles and methods of recording payable provisions:**17. Unrealized turnover**

Revenues received in advance such as collection of rental fees, service fees provided for many periods but received from the beginning of the period, the company will allocate to the revenue from the provision of corresponding services for each period

18. Convertible bonds

Pursuant to the resolution of the General Meeting of Shareholders approved for each issuance of convertible bonds

19. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

20. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

- Revenue from sale of goods:

- + The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- + The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

- Revenue from rendering of services:

- + The percentage of completion of the transaction at the Balance sheet date can be measured reliably

- Financial income:

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied::

- + It is probable that the economic benefits associated with the transaction will flow to the Company;
- + The amount of the revenue can be measured reliably.

- Other income

21. Revenue deductions

Sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Interim Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

22. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

23. Financial expenses

Items recorded into financial expenses comprise borrowing costs, exchange loss, etc are recorded by the total amount arising in the period without offsetting against financial income.

24. Selling expenses, General and administrative expenses

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services. Selling expenses primarily include costs such as salaries for sales personnel, social insurance, health insurance, unemployment insurance, trade union fees for sales staff, transportation costs, customs fees, logistics costs, and other related expenses.

General and administrative expenses reflect the overall management costs of the Company, primarily including expenses such as salaries for management staff, social insurance, health insurance, trade union fees, unemployment insurance for management employees, office supplies, work tools, depreciation of fixed assets used for company management, employee events and travel expenses, and other related costs.

25. Corporate income tax

Current corporate income tax expenses:

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Current corporate income tax rate:

The Company is subject to corporate income tax rate of 20% for the period for the operating activities which have taxable income.

26. Other

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;

- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;

- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

V. Additional information for items presented in the Balance Sheet

(Currency: VND)

1. Cash and cash equivalents

Items	30/09/2026	01/01/2026
- Cash on hand	120.123.415	87.338.122
- Cash in bank	13.213.310.585	12.313.791.195
- Cash equivalents	3.003.353.424	12.045.057.534
Total	16.336.787.424	24.446.186.851

2. Financial investments

b) Held to maturity investments

Items	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
b1) Short-term				
- Term deposits	3.003.353.424	3.003.353.424	12.045.057.534	12.045.057.534
b2) Long-term				
- Term deposits	11.960.420.274	11.960.420.274	6.731.751.232	6.731.751.232

3. Current trade receivables

Items	30/09/2026	01/01/2026
a) Receivables of short-term customers	25.817.301.012	21.399.837.743
Northern Medibros Pharmaceutical Joint Stock Company	3.700.032.992	7.456.387.723
Southern Medibros Pharmaceutical Joint Stock Company	3.732.220.275	3.930.194.828
Medibros Central Pharmaceutical Joint Stock Company	2.968.584.175	3.304.368.558
An Minh Pharmaceutical Joint Stock Company	1.103.319.265	337.346.888
Other Customers	14.313.144.305	6.371.539.746
c) Receivables of customers being related parties	5.375.508.651	22.383.608.828
An Hy Pharmaceutical Co., Ltd.	5.375.508.651	22.383.608.828
Total	31.192.809.663	43.783.446.571

4. Other receivables

Items	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
a) Short-term	1.564.164.111		2.156.976.456	
- Other receivables	86.968.867		96.060.219	
- Advances (detailed by receivers)	1.391.246.444		2.060.916.237	
- Other payable	85.948.800			
Total	1.564.164.111		2.156.976.456	

5. Doubtful Debts

- Overdue receivables or receivables not yet due but difficult to be collected:

Items	30/09/2026		01/01/2026	
	Original cost	Revocable Value	Original cost	Revocable Value
Hai Thanh Pharmaceutical Co., Ltd.	247.156.740	-	247.156.740	-
Huong Linh Pharmaceutical Co., Ltd.	167.803.729	-	167.803.729	-
District 3 Pharmaceutical Joint Stock Company	176.863.000	-	176.863.000	-
Gia Dinh Trading Investment Co., Ltd.	141.899.996	-	141.899.996	-
Pharmaceutical Co., Ltd.			3.100.812.880	
Other customer	582.494.760	-	582.494.760	-
Total	1.316.218.225	-	4.417.031.105	-

6. Inventories

Items	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Raw materials	41.422.962.846	(103.867.704)	46.980.565.473	
- Instrument & tools	2.843.485.108		2.536.158.088	
- Cost for work in process	24.964.346.745		17.592.877.113	
- Finished products	12.699.082.039		10.483.263.768	
- Goods	10.151.583.077		15.616.674.870	
Total	92.081.459.815	(103.867.704)	93.209.539.312	

7. Non-current property in progress

Total	30/09/2026	01/01/2026
b) Capital construction in process		
- Fixed assets purchases	1.310.373.941	1.310.373.941
- Capital construction	180.618.777.227	179.140.560.995
Total	181.929.151.168	180.450.934.936

8. Tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Vehicles, transportation	Management equipment, tools, others	Total
Historical cost					
Beginning balance	47.110.513.665	98.504.084.431	12.053.662.618	1.409.626.160	159.077.886.874
- Purchase in The period	-	1.651.370.370	-	-	1.651.370.370
- Other decrease	-	-	1.007.134.545	-	1.007.134.545
Ending balance of the period	47.110.513.665	100.155.454.801	11.046.528.073	1.409.626.160	159.722.122.699
Accumulated depreciation					
Beginning balance	35.519.660.756	80.585.645.605	9.688.750.783	1.054.648.569	126.848.705.714
- Depreciation in The period	1.199.233.096	3.123.927.541	562.766.841	97.052.548	4.982.980.026
- Other decrease	-	-	1.007.134.545	-	1.007.134.545
Ending balance of the period	36.718.893.852	83.709.573.146	9.244.383.079	1.151.701.117	130.824.551.195
Net carrying amount					
- Beginning balance	11.590.852.909	17.918.438.826	2.364.911.835	354.977.591	32.229.181.160
- Ending balance of the period	10.391.619.813	16.445.881.655	1.802.144.994	257.925.043	28.897.571.504

9. Intangible fixed assets

Items	Land using right	Establishment & productive right & Patents	Software	Other intangible fixed assets	Total
Historical cost					
Beginning balance			307.325.000		307.325.000
Ending balance of the period			307.325.000		307.325.000
Accumulated depreciation					
Beginning balance			295.568.760		295.568.760
- Depreciation in The period			1.856.250		1.856.250
Ending balance of the period			297.425.010		297.425.010
Net carrying amount					
- Beginning balance			11.756.240		11.756.240
- Ending balance of the period			9.899.990		9.899.990

10. Investment real estate

Khoản mục	01/01/2026	Decrease in the period	Increase in the period	30/09/2026
a) Investment real estate for lease				
Historical cost				
- House	11.361.119.544			11.361.119.544
Accumulated depreciation				
- House	9.729.514.835		186.788.434	9.916.303.269

11. Prepaid expenses

Items	30/09/2026	01/01/2026
a) Short-term	125.429.796	111.327.028
- Dispatched tools and supplies;	125.429.796	111.327.028
b) Long-term	51.799.588.682	32.750.144.221
- Asset repair costs	1.198.059.171	1.628.148.437
- Technical infrastructure rental at Hoa Lac Project (i)	46.939.045.232	26.652.951.842
- Land rent at Me Linh Pharmaceutical Plant No. 2 (ii)	3.147.387.387	3.177.554.037
- Dispatched tools and supplies;	515.096.892	1.291.489.905
Total	51.925.018.478	32.861.471.249

(i) This is the payment for technical infrastructure that the Company has made as a one-time payment for the entire lease period at Hoa Lac Hi-Tech Park. The Company is allocating this amount using the straight-line method over the lease term .

(ii) This is the payment for acquiring a one-time payment lease for a land plot located in Tien Phong Commune, Me Linh District, Hanoi City, with an area of 15,900 m² from 204 Pharmaceutical Co., Ltd. - Vinh Phuc Branch. The land is being used for the production facility of Pharmaceutical Factory No. 2. The Company is allocating this amount using the straight-line method over the lease term

12. Loans and finance lease liabilities

Items	30/09/2026		In period		01/01/2026	
	Outstanding balance	The number of insolvency	Increase	Decrease	Outstanding balance	The number of insolvency
a) Vay Short-term						
Vietcombank	13.989.940.902		32.275.888.405	31.290.917.319	13.004.969.816	
Vietinbank	6.447.898.594		26.784.480.954	20.967.396.110	630.813.750	
MSB bank	12.653.865.389		26.699.863.725	33.684.898.115	19.638.899.779	
Personal Loans	658.913.601		19.766.899		639.146.702	
Total	33.750.618.486		85.779.999.983	85.943.211.544	33.913.830.047	

13. Current trade payables

Items	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Outstanding balance
a) Short-term trade payables				
Phuc Thai Pharmaceutical Joint Stock Company	1.390.942.500	1.390.942.500	2.086.252.200	2.086.252.200
Benovas Pharmaceutical Joint Stock Company - Hanoi Branch	2.593.259.280	2.593.259.280	2.563.080.840	2.563.080.840
Son Tung Trade Drug Joint Stock Company			5.939.892.819	5.939.892.819
Construction Company 556	273.213.724	273.213.724	1.773.213.724	1.773.213.724
Dong Au Trading and Production Company Limited	1.921.469.956	1.921.469.956	1.418.990.697	1.418.990.697
Thang Long Construction and Service Joint Stock Company			2.061.928.258	2.061.928.258
DST Vietnam Group Joint Stock Company	1.100.000.000	1.100.000.000	2.163.974.767	2.163.974.767
INBIOTECH L.T.D	11.528.207.993	11.528.207.993	14.620.244.879	14.620.244.879
Other Suppliers	16.657.152.688	16.657.152.688	22.568.433.330	22.568.433.330
Total	35.464.246.141	35.464.246.141	55.196.011.514	55.196.011.514

14. Taxes and amounts payable to the State

Items	01/01/2026	Amount payable in the period	Amount actually paid in the period	30/09/2026
a) To be paid				
- Profit tax	2.375.426.510	4.943.760.326	3.675.426.510	3.643.760.326
- Personal income tax	97.043.893	470.788.642	433.589.734	134.242.801
- Other taxes	2.403.046.835		2.403.046.835	
Total	4.875.517.238	5.414.548.968	6.512.063.079	3.778.003.127
b) Receivables				
- Value Added Tax (VAT)	11.656.527.007	7.777.923.146	6.377.341.980	10.255.945.841
- Import & export duties	14.190.119	934.609.850	1.469.087.273	548.667.542
- Personal income tax	32.426.831			32.426.831
- Other taxes	199.024.504	1.293.531.264	1.194.019.012	99.512.252
Total	11.902.168.461	10.006.064.260	9.040.448.265	10.936.552.466

15. Accruals expenses

Items	30/09/2026	01/01/2026
a) Short-term		
- Interest expense	24.679.526	26.911.825
- Other advance deductions	216.046.720	412.568.752
Total	240.726.246	439.480.577

16. Other payables

Items	30/09/2026	01/01/2026
a) Short-term		
- Trade Union fees	113.634.000	114.089.200
- Health insurance	529.200	
- Other payable	73.899.917	129.893.269
Total	188.063.117	243.982.469

17. Unrealized turnover

Items	30/09/2026	01/01/2026
a) Short-term		
- Revenue received in advance from location rental	276.000.000	228.600.000
Total	276.000.000	228.600.000

18. Owners' equity**a- Changes in owner's equity**

Items	Contributed capital	Share premium	Foreign exchange	Investment & development funds	Undistributed earnings	Total
Beginning balance of previous period	124.100.000.000	121.230.075.000	-	69.782.414.151	15.750.689.600	330.863.178.751
- Profit in the previous period					15.833.436.484	15.833.436.484
- Profit distribution					14.892.000.000	14.892.000.000
- Deduction of prize funds					493.169.712	493.169.712
Beginning balance of current period	124.100.000.000	121.230.075.000	-	69.782.414.151	16.198.956.372	331.311.445.523
- Deduction of prize funds					2.316.668.730	2.316.668.730
- Profit this period					19.250.837.276	19.250.837.276
Ending balance of this period	124.100.000.000	121.230.075.000	-	69.782.414.151	33.133.124.918	348.245.614.069

b- Details of the owner's investment capital

Items	30/09/2026	01/01/2026
- Ms. Nguyen Ngoc Xuan Trang	35.430.440.000	35.430.440.000
- Ms. Tran Nguyen Hoang Phuc	27.619.000.000	27.619.000.000
- Vietnam Pharmaceutical Corporation	14.275.000.000	14.275.000.000
- Mr. Tran Hoang Dung	10.000.000.000	10.000.000.000
- Other shareholders	36.775.560.000	36.775.560.000
Total	124.100.000.000	124.100.000.000

c- Capital transactions with owners and distribution of dividends and profits

Items	9 months 2026	9 months 2025
+ At The Beginning of The period	124.100.000.000	124.100.000.000
+ At the end of the period	124.100.000.000	124.100.000.000

d. Shares

Items	30/09/2026	01/01/2026
- Quantity of issued shares	12.410.000	12.410.000
+ <i>Common shares</i>	12.410.000	12.410.000
- Quantity of outstanding shares	12.410.000	12.410.000
+ <i>Common shares</i>	12.410.000	12.410.000

* Par value per share: 10,000 VND per share

VII - Additional information for items presented in the Statement of Results of Business**1. Total turnover from sales and provision of services**

Items	9 months 2026	9 months 2025
a. Sale		
- Revenue from Finished product	316.985.373.694	247.418.990.034
- Revenue from service	2.660.323.678	2.829.587.448
Total	319.645.697.372	250.248.577.482

2. Revenue deductions

Items	9 months 2026	9 months 2025
- Sale returns	2.034.290.250	779.080.320
Total	2.034.290.250	779.080.320

3. Cost of goods sold

Items	9 months 2026	9 months 2025
- Cost of finished products sold	247.085.119.077	191.854.161.438
Total	247.085.119.077	191.854.161.438

4. Financial activities income

Items	9 months 2026	9 months 2025
- Interest income	726.983.371	313.267.924
- Gains on exchange rate difference in The period	429.883.956	756.374.482
- Revenue from other financial activities	44.769.081	256.132.132
Total	1.201.636.408	1.325.774.538

5. Financial expenses

Items	9 months 2026	9 months 2025
- Interest expenses	2.292.420.158	1.666.442.765
- Loss on exchange difference in The period	127.782.029	667.924.662
- Other expenses.	624.603.869	40.617.216
Total	3.044.806.056	2.374.984.643

6. Other income

Items	9 months 2026	9 months 2025
- Other income.	109.315.159	23.682.800
Total	109.315.159	23.682.800

7. Other expenses

Items	9 months 2026	9 months 2025
- Other expenses.	29.021.516	84.439.723
Total	29.021.516	84.439.723

8. Selling expenses and General & administration expenses

Items	9 months 2026	9 months 2025
a) General & administration expenses	39.844.954.585	41.544.883.114
- Employees cost	29.268.677.943	31.108.366.123
- Expenses for land tax and land rent	1.501.444.796	1.034.322.479
- Expenses for reception and business trip expenses	346.318.414	562.389.018
- Depreciation expense	1.660.674.634	1.628.182.593
- Electricity and water costs	1.293.531.264	1.153.159.066
- The cost of office supplies	2.199.752.424	1.255.828.005
- Other business management expenses	3.574.555.110	4.802.635.830
b) Selling expenses incurred in the period	4.694.838.337	3.377.517.833
- Employees cost	1.527.138.728	1.649.780.224
- Shipping costs	67.336.742	58.354.950
- Expenses for promotion, introduction of SP	133.663.000	
- Expenses for conferences and seminars	1.124.991.416	920.970.469
- Other selling expenses in cash	1.841.708.451	748.412.190
Total		265.054.678.229
Items	9 months 2026	9 months 2025
- Current business income tax charge in The Current year	4.972.781.842	2.450.554.007
- Total Current corporate income tax Expenses	4.972.781.842	2.450.554.007

VIII. Additional information for the items presented in the cash flow statement**IX- Other Information****1- Potential debts, commitments and other financial information:**

On June 1, 2017, the Company and Song Chau Joint Stock Company ("Song Chau") entered into Business Cooperation Agreement No. 68/HĐHTKD to collaborate on the Central Residence Project ("Project") at No. 190, Group 14, My Dinh 1 Ward, Nam Tu Liem District, Hanoi City ("land"). The key terms agreed upon by both parties are as follows:

- The Company will contribute capital by the value of all assets on the land. Both parties will hire an independent valuation unit to determine the value of the Company's contribution in assets on the land into the Project. Song Chau will contribute all capital for the project, including: equity, raised capital, and legal loans. The capital contribution will be made according to the Project's progress as approved by the competent state authority and agreed upon by both parties.

- Both parties agreed to use the assets resulting from the business cooperation to establish Smart City Real Estate Investment LLC ("Smart City") as the Project's investor. After the investor is established, all activities related to the implementation of the entire Project will be the responsibility of the investor. The Company will authorize Song Chau to represent the Company in managing, operating, and making decisions on all matters related to Smart City (assets, capital, business operations, etc.).

In 2017, the Company completed the procedures for transferring assets on the land and the land itself to Smart City. Song Chau transferred VND 8 billion in profit to the Company, which the Company recorded as other income in the 2017 income statement, after offsetting with related costs of the assets on the land.

To date, the Project has not been implemented as Smart City has not yet completed the procedures for approving the investment policy for the Project, nor has it completed the conversion of land use purposes and the change of name on the land use certificate.

2 - NEvents arising after the end of the annual accounting period: There are no material events occurring after the end of the accounting period that require adjustment or disclosure in the interim financial statements of this fiscal year.

5 - Comparative information (changes in information in the financial statements of previous accounting years): The comparative data explained in the financial statements of the previous year are taken according to the report data officially announced by the auditor. The Company has applied the guidance under Circular No. 99/2025/TT-BTC since 01/01/2026, the Company has restated or reclassified certain items in the Interim Summarized Statement of Financial Position for the financial year ended 31/12/2025 as follows:



		As at 01/01/2026 Re-stated) VND	As at 31/12/2025 (Stated) VND	Difference VND
	Code			
Cash equivalents	112	12,045,057,534	12,000,000,000	45,057,534
Short-term held-to-maturity investments	123	6,731,751,232	6,700,000,000	31,751,232
Other short-term receivables	135	2,156,976,456	2,233,785,222	(76,808,766)
Dividends and profits payable	313	2,540,222,482	-	2,540,222,482
Other short-term payables	320	243,982,469	2,784,204,951	(2,540,222,482)

6 - Information on continuous operations: The Board of Directors of the company is not aware of factors that may affect the company's ability to operate continuously.

Hanoi, October 15, 2026

Person in Charge of Accounting



Nguyen Kim Hue

Deputy Director



Tran Anh Tuan

Director



Tran Huu Vinh

**MEDIPLANTEX NATIONAL
PHARMACEUTICAL JOINT STOCK
COMPANY**

No.: 29/2026/CV-MED

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, October 15, 2026

To: - State Securities Commission
- Hanoi Stock Exchange

Company Name: Mediplantex National Pharmaceutical Joint Stock Company

Address: 358 Giai Phong, Phuong Liet Ward, Hanoi

Tax code: 0100108430

Information disclosure person: Tran Huu Vinh

Position: General Director

Pursuant to Circular No. 96/2020/TT-BTC of the Ministry of Finance on periodic information disclosure, which requires explanations where profit after corporate income tax changes by more than 10% compared with the same period of the previous year.

Mediplantex National Pharmaceutical Joint Stock Company explains the financial statements for the third quarter of 2026 as follows:

- Net revenue from sales and services in Q3 2026 amounted to VND 106.02 billion, an increase of 21.67% compared with the same period last year. Cost of goods sold increased by 15.67%, at a slower rate than revenue, resulting in gross profit of VND 25.88 billion, an increase of 44.98%. This was mainly attributable to higher revenue from manufacturing and trading activities, supported by a favorable change in the sales product mix.
- During the period, general and administrative expenses increased by 23.76% year on year. Selling expenses increased in line with revenue growth to support the expansion of business activities.
- Financial income increased by 70.95%, while financial expenses increased by only 27.77% compared with the same period last year, contributing positively to the Company's operating results.
- As a result of revenue growth and effective control of cost of goods sold, operating profit reached VND 9.96 billion, an increase of 97.61% year on year, while profit before tax reached VND 10.07 billion, an increase of 101.92%.
- Consequently, profit after corporate income tax in Q3 2026 amounted to VND 8.037 billion, representing an increase of 105.51% compared with the same period last year.

The above is the explanation of Mediplantex National Pharmaceutical Joint Stock Company submitted to the State Securities Commission and Hanoi Stock Exchange regarding changes in the financial indicators in the Company's financial statements for Q3 2026 compared with the corresponding period of the previous year.

Best regards!

Recipients:

- As above
- Archives

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**
GENERAL DIRECTOR


TỔNG GIÁM ĐỐC
Trần Hữu Vinh