



MEKOPHAR

**CHEMICAL PHARMACEUTICAL
JOINT-STOCK COMPANY**

**REVIEWED
FINANCIAL STATEMENTS**

For the accounting period from Jan.01,2022 to Sept 30,2022



BALANCE SHEET

As at September 30, 2022

Unit : VND

ASSETS	Code	Notes	Sept. 30,2022	Jan. 01,2022
A - CURRENT ASSETS	100		826,712,426,602	779,070,384,041
I. Cash and cash equivalents	110	V.1	51,548,861,745	37,888,019,980
1. Cash	111		51,548,861,745	37,888,019,980
2. Cash equivalents	112		-	-
II. Short-term investments	120	V.2	65,946,711,100	210,946,711,100
1. Short-term investments	121		10,946,711,100	10,946,711,100
3. Held-to-maturity investments	123		55,000,000,000	200,000,000,000
III. Accounts receivable	130		103,657,548,412	181,091,774,043
1. Trade accounts receivable	131	V.3	122,734,902,515	117,722,551,128
2. Prepayments to suppliers	132	V.4	11,568,905,134	90,935,404,487
6. Other receivables	136	V.5	1,074,015,923	1,081,945,793
7. Provision for doubtful debts	137		(31,720,275,160)	(28,648,127,365)
IV. Inventories	140		598,331,909,144	342,889,810,779
1. Inventories	141	V.6	598,331,909,144	342,889,810,779
2. Provision for decline in value of inventories	149		-	-
V. Other current assets	150		7,227,396,201	6,254,068,139
1. Short-term prepayments	151	V.11	1,370,967,079	978,399,740
2. Deductible VAT	152		4,973,581,302	3,012,893,032
3. Taxes and other receivables from the State Budget	153		882,847,820	2,262,775,367
B - LONG-TERM ASSETS	200		799,273,625,515	832,772,876,403
I. Long-term receivables	210		-	-
II. Fixed assets	220		49,902,654,973	48,361,610,846
1. Tangible fixed assets	221	V.7	41,252,056,411	39,147,349,484
- Cost	222		268,142,491,041	261,920,329,279
- Accumulated depreciation	223		(226,890,434,630)	(222,772,979,795)
3. Intangible fixed assets	227	V.8	8,650,598,562	9,214,261,362
- Cost	228		13,507,253,139	13,507,253,139
- Accumulated amortization	229		(4,856,654,577)	(4,292,991,777)
III. Investment Properties	230		-	-
IV. Long-term work in progress	240		25,048,757	6,429,581
2. Construction in progress	242	V.9	25,048,757	6,429,581
V. Long-term investments	250	V.10	747,680,373,348	784,157,142,076
1. Investments in subsidiaries	251		900,000,000,000	900,000,000,000
2. Investments in associates, joint-ventures	252		-	-
3. Other long-term investments	253		24,068,960,000	24,068,960,000
4. Provision for decline in the value of long-term investments	254		(176,388,586,652)	(139,911,817,924)
VI. Other long-term assets	260		1,665,548,437	247,693,900
1. Long-term prepaid expenses	261	V.11	1,665,548,437	247,693,900
TOTAL ASSETS (270 = 100 + 200)	270		1,625,986,052,117	1,611,843,260,444

RESOURCES	Code	Notes	Sept. 30,2022	Jan. 01,2022
C - LIABILITIES	300		374,226,520,753	362,790,781,406
I. Current liabilities	310		226,645,151,125	226,882,156,257
1. Trade accounts payable	311	V.12	49,392,818,428	74,549,802,773
2. Advances from customers	312	V.13	41,220,488,192	21,664,650,147
3. Taxes and other payables to the State Budget	313	V.14	11,059,340,649	4,536,255,841
4. Payables to employees	314		14,973,752,800	14,320,541,248
5. Accrued expenses	315		10,716,000,000	332,454,545
9. Other payables	319	V.15	28,905,207,573	28,811,079,808
10. Short-term borrowings	320		61,697,477,600	73,573,200,000
11. Provision for short-term payables	321		-	-
12. Bonus and welfare fund	322		8,680,065,883	9,094,171,895
II. Long-term liabilities	330		147,581,369,628	135,908,625,149
6. Unrealized revenue	336		147,581,369,628	135,908,625,149
8. Long-term borrowings and liabilities	338		-	-
13. Fund for science and technology development	343		-	-
D - OWNERS' EQUITY	400		1,251,759,531,364	1,249,052,479,038
I. Owners' equity	410	V.16	1,251,759,531,364	1,249,052,479,038
1. Share capital	411		255,458,670,000	255,458,670,000
- Share with voting rights	411a		255,458,670,000	255,458,670,000
- Preferred shares	411b		-	-
2. Share premium	412		409,789,114,458	409,789,114,458
5. Treasury shares	415		(14,487,151,158)	(14,487,151,158)
8. Investment and development fund	418		574,559,027,845	573,322,804,351
11. Undistributed earnings	421		26,439,870,219	24,969,041,387
-Undistributed earnings up to period year -end	421a		637,794,105	9,108,247,716
-Undistributed earnings this period	421b		25,802,076,114	15,860,793,671
12. Investment reserve for basic construction	422		-	-
II. Budget sources and other funds	430		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		1,625,986,052,117	1,611,843,260,444

HCMC, October 18, 2022

Prepared By



Le Thi Thu Huong

Chief Accountant



Phan Anh Tai

General Director



Huynh Thi Lan



INCOME STATEMENT

The Nine - month period ended 30 September 2022

Unit : VND

ITEMS	Code	Notes	Three-month period ended		Nine-month period ended	
			30/09/2022	30/09/2021	30/09/2022	30/09/2021
1. Sales	01	VI.1	251,729,749,124	299,724,683,009	859,101,447,172	815,872,526,570
2. Less sales deductions	02	VI.2	519,780,871	40,093,180	727,735,388	90,509,810
3. Net sales	10	VI.3	251,209,968,253	299,684,589,829	858,373,711,784	815,782,016,760
4. Cost of sales	11	VI.4	176,220,196,473	252,391,524,202	573,236,435,418	650,784,118,531
5. Gross profit	20		74,989,771,780	47,293,065,627	285,137,276,366	164,997,898,229
6. Financial income	21	VI.5	618,032,799	821,971,616	7,228,739,965	4,791,180,750
7. Financial expenses	22	VI.6	14,158,222,025	10,278,850,982	49,553,501,218	36,127,356,318
<i>In which: loan interest expenses</i>	23		988,996,063	116,667,422	3,144,643,823	116,667,422
8. Selling expenses	25	VI.7	25,494,230,536	14,479,601,427	116,034,812,662	54,390,273,459
9. General & administration expenses	26	VI.8	26,121,725,423	20,063,059,000	85,714,251,882	62,060,745,947
10. Operating profit	30		9,833,626,595	3,293,525,834	41,063,450,569	17,210,703,255
11. Other income	31	VI.9	356,842,592	-	361,632,452	69,090,909
12. Other expenses	32	VI.10	15,839	2,000,000	2,283,480,639	18,180,302
13. Other profit	40		356,826,753	(2,000,000)	(1,921,848,187)	50,910,607
14. Net accounting profit before tax	50		10,190,453,348	3,291,525,834	39,141,602,382	17,261,613,862
15. Corporate income tax - current	51	VI.11	7,549,296,461	2,653,309,264	13,339,526,268	5,447,326,870
16. Corporate income tax - deferred	52		-	-	-	-
17. Net profit after corporate income tax	60		2,641,156,887	638,216,570	25,802,076,114	11,814,286,992

HCMC, October 18, 2022

Prepared By

Chief Accountant

General Director

Le Thi Thu Huong

Phan Anh Tai



Huynh Thi Lan



CASH FLOW STATEMENT
(Under indirect method)
The Nine - month period ended 30 September 2022

Unit : VND

ITEMS	Code	Notes	Nine-month period ended	
			30/09/2022	30/09/2021
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		39,141,602,382	17,261,613,862
2. Adjustments for :			42,863,974,866	39,792,993,601
- Depreciation and amortisation	02		7,648,856,251	7,600,407,339
- Provisions	03		39,548,916,523	36,840,399,974
- Gains/losses from investing activities	05		(7,478,441,731)	(4,764,481,134)
- Interest expense	06		3,144,643,823	116,667,422
3. Profit from operating activities before changes in working capital	08		82,005,577,248	57,054,607,463
- Increase (-)/ decrease (+) in receivables	09		73,781,317,113	(28,902,229,656)
- Increase (-)/ decrease (+) in inventories	10		(255,442,098,365)	(59,884,248,050)
- Increase (+)/ decrease (-) in payables	11		(4,909,775,900)	25,419,427,245
- Increase (-)/ decrease (+) in prepaid expenses	12		(1,810,421,876)	137,708,976
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		(3,144,643,823)	(116,667,422)
- Corporate income tax paid	15		(8,863,627,409)	(5,397,744,548)
- Other payments for operating activities	17		(2,886,553,000)	(4,181,208,332)
Net cash inflows/(outflows) from operating activities	20		(121,270,226,012)	(15,870,354,324)
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(9,208,519,554)	(7,620,839,528)
2. Proceeds from disposals of fixed assets and other long-term assets	22		356,842,592	69,090,909
3. Loans granted, purchases of debt instruments of other entities	23		(110,000,000,000)	(283,837,041,097)
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		255,000,000,000	208,837,041,097
7. Dividends and interest received	27		7,121,599,139	4,695,390,225
Net cash inflows/(outflows) from investing activities	30		143,269,922,177	(77,856,358,394)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
3. Proceeds from borrowings	33		173,812,390,000	28,990,542,000
4. Repayments of borrowings	34		(161,936,667,600)	-
5. Payments for finance lease liabilities	35			
6. Dividends paid	36		(20,214,576,800)	(22,971,354,000)
Net cash inflows/(outflows) from financing activities	40		(8,338,854,400)	6,019,188,000
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	50		13,660,841,765	(87,707,524,718)
Cash and cash equivalents at the beginning of the year	60		37,888,019,980	115,495,794,568
Effect of foreign exchange differences	61		-	-
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70		51,548,861,745	27,788,269,850

HCMC, October 18, 2022

Prepared By

Chief Accountant

General Director

Le Thi Thu Huong

Phan Anh Tai



Huynh Thi Lan



NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from Jan. 01, 2022 to Sept. 30, 2022

Unit: VND

I. BUSINESS HIGHLIGHTS

1. Establishment

Mekophar Chemical Pharmaceutical Joint-Stock Company, whose business code is 0302533156, operates under Business registration certificate No. 4103000833 dated February 08, 2002 issued by the Department of Planning and Investment of Ho Chi Minh City and The twentieth amended certificate dated July 15, 2021, the chartered capital is VND 255,458,670,000.

English name: Mekophar Chemical Pharmaceutical Joint Stock Company

Short name: Mekophar

Head office: No. 297/5 Ly Thuong Kiet Str., Dist. 11, HCMC.

The Company's branches are located at:

Hanoi branch: No. B26-B28-TT17 Van Quan, Yen Phuc, Phuc La, Ha Dong Dist., Hanoi City

Nghe An Branch: No. 79 Ho Huu Nhan, Vinh Tan, Vinh City, Nghe An Province

Da Nang branch: No. 410 Nguyen Tri Phuong, Hai Chau District, Da Nang City

Can Tho branch: No.17A Cach Mang Thang Tam Str., Binh Thuy Dist., Can Tho City

2. Structure of ownership:

Joint Stock Company.

3. Business sector:

Production and trading.

4. Principal activities

The Company's principal activities: Producing, trading medicine; Trading perfume; ; Trading cosmetics and other cleaning products; Trading medical tools; Maintaining and testing medicine; Retailing medicine; Producing packing used in pharmaceutical industry (plastic bottle, paper box, carton box); Producing technological food (except for producing and processing fresh food); Trading functional food; processing food; Producing cosmetics (not manufacturing chemicals, soap, and detergent at the head office); Trading real estates, leasing apartment, office; Trading garments; Producing bottled pure water; Trading beverages; Trading medical machinery and equipment; Trading other chemicals (except for chemicals used in agriculture); Trading plastics in primary form; Investment consultancy (except for accounting, finance, law); Consultancy on technology transfer; Commercial introduction and promotion; Acting as brokerage agent (except for real estates).

5. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning from January 01 and ending on December 31.

6. Operations in the fiscal year affecting the financial statements: Not applicable.

7. Total employees to September 30, 2022: 659 persons.

8. Enterprise Structure

8.1. List of subsidiaries

As at September 30, 2022, the Company has one (01) directly owned company as follows:

Company's name and address	Principal activities	Percentage of shareholding	Percentage of owning	Percentage of voting right
Mekophar Co.,Ltd Head office: Lot I-9-5, D2 Street, High-Tech Park, Long Thanh My Ward, Thu Duc City, HCMC	Producing biological products, medicine, cosmetics, functioning food ...and original cell	100%	100%	100%

II. ACCOUNTING PERIOD AND REPORTING CURRENCY

1. Fiscal year

The fiscal year is begun on January 01 and ended December 31 annually.

2. Reporting currency

Vietnam Dong (VND) is used as a currency unit for accounting records.

III. ADOPTION OF ACCOUNTING STANDARDS AND POLICIES

1. Applicable Accounting System

The Company applies Vietnamese Corporate Accounting System issued by the Vietnam Ministry of Finance in accordance with the guidance of Circular No. 200/2014/TT-BTC dated December 22, 2014.

2. Disclosure of compliance with Vietnamese Accounting Standards and the Vietnamese Accounting

We conducted our accounting, preparation and presentation of the financial statements in accordance with Vietnamese Accounting Standards and other relevant statutory regulations. The financial statements give a true and fair view of the state of affairs of the Company and the results of its operations as well as its cash flows.

The selection of figures and information presented in the notes to the financial statements is complied with the material principles in Vietnamese Accounting Standard No.21 - Presentation of the financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Foreign exchange rate applicable in accounting

The Company has translated foreign currencies into Vietnam Dong at the actual rate and book rate.

Principles for determining the actual rate

All transactions denominated in foreign currencies which arise during the period (trading foreign currencies, capital contribution or receipt of contributed capital, recording receivables and payables, purchasing assets or costs immediately paid by foreign currencies) are converted at the actual exchange rates ruling as of the transaction dates.

Closing balance of monetary items (cash, cash equivalents, payables and receivables, except for prepayments to suppliers, prepayments from customers, pre-paid expenses, deposits and unearned revenue) denominated in foreign currencies should be revaluated at the actual rate ruling as of the balance sheet date.

- The actual exchange rates upon revaluation of monetary assets denominated in foreign currencies which have been classified as assets will be the buying rate of Vietcombank. The buying rate as at September 30, 2022: 23,730 VND/USD, 23,027 VND/EUR.

- The actual exchange rates upon revaluation of monetary assets denominated in foreign currencies which have been classified as payables will be the selling rate stated by Vietcombank. The exchange rate as at September 30, 2022: 24,010 VND/USD, 24,073 VND/EUR.

Foreign exchange differences, which arise from foreign currency transactions during the period/year, shall be included in the income statement. Foreign exchange differences due to the revaluation of ending balances of the monetary items in foreign currencies after offsetting their positive differences against negative differences shall be included in the income statement.

Principle for determining book rate

When recovering receivables, deposits or payments for payables in foreign currencies, the Company uses specific identification book rate.

When making payment by foreign currencies, the Company uses moving weighted average rate.

2. Principles for recording cash and cash equivalents

Cash includes cash on hand, demand deposit and cash in transit.

Cash equivalents comprise term deposits and other short-term investments with an original maturity of three months or less, highly liquid, readily convertible to known amount of cash and subject to an insignificant risk of changes in value.

3. Principles for accounting financial investments

Principles for accounting held-to-maturity investments

Held-to-maturity investments include term deposits (including treasury bill, bill of exchange), bonds, loans, preferred share that the issuer is required to re-buy them in a certain time in the future and held-to-maturity loans for the purpose of periodic interest receiving and other held-to-maturity investments.

The held-to-maturity investments are initially recorded at the original cost including buying price and costs attributable to the acquisition of the investments. After initial recognition, if the provision for doubtful debts has not been made as statutorily required, these investments are revaluated at the recoverable value. When firm evidence shows that a portion or the whole investments may be unrecoverable, the loss will be recorded in financial expenses in the year and recorded in decrease of the investment's value.

Principles for recording financial investments in Subsidiary, Joint-ventures, Associates

Principles for recording financial investments in subsidiaries: Subsidiary is a company which the Company has shareholding of more than one half of the voting right in order to govern the financial and operating policies in order to obtain economic benefits from the subsidiary's operation. When the Company ceases to control the subsidiary, the investment in the subsidiary will be written down.

The investment in Joint-ventures is recorded when the Company holds joint control over these entities' financial and operating policies. When the Company ceases to control these entities, the investment will be written down.

The investment in associate is recorded when the Company has 20% - 50% of voting right in those companies and has considerable influence over their decisions on financial policies.

Investments in Subsidiary, Joint-ventures, associates are initially stated at original cost and will not be adjusted thereafter for change in the investor's share of the investee's net assets. The original cost includes purchase price and costs attributable to the investment. In case the investment is by non-monetary assets, the investment fee should be recorded at the fair value of the non-monetary assets at the date of occurrence.

Provision for loss of investments in subsidiaries, joint-ventures, associates is made when the investee suffers from loss and thus the Company possibly loses its capital or the investments' value is devalued. Basis for making provision for loss of investments is consolidated financial statements of the investee (if it is parent company), the investee's financial statements (if it is an independent enterprise without subsidiary).

Principles for recording equity investments in other entities

Equity investment in other entities represents the Company's investment in other entities' equity instruments. However, the Company does not hold any control or joint control right and exercise significant influences over the investees either.

The investments are stated at original cost including purchase price and costs directly attributable to the investment. In case of non-monetary assets investment, the investment fee should be recorded at the fair value of the non-monetary assets at the date of occurrence.

Regarding the investments the Company holds in a long time (not trading securities) and no significant influences are exercised on the investees, provision for loss will be made as follows:

- + If an investment in listed shares or the fair value of the investment is determined reliably, the allowance shall be made according to the market values of the shares.

- + If it is impossible to determine the investments' fair value at the reporting date, the provision will be made on the basis the loss that investee suffers. Basis for making provision for loss of investments is consolidated financial statements of the investee (if it is parent company), the investee's financial statements (if it is an independent enterprise without subsidiary).

4. Principles for recording trade receivables and other receivables:

Principle for recording receivables: At original cost less provision for doubtful debts.

The classifying of the receivables as trade receivables, inter-company receivables and other receivables depends on the nature of the transaction or relationship between the company and debtor.

Method of making provision for doubtful debts: Provision for doubtful debts is estimated for the loss value of the receivables, other held-to-maturity investments similar to doubtful debts that are overdue and undue, but are likely to become possibly irrecoverable due to insolvency of debtors who go bankruptcy, making procedures for dissolution, go missing or run away....

5. Principles for recording inventories:

Principles adopted in recording inventory: Inventories are stated at original cost less (-) the provision for the decline in value of obsolete and deteriorated inventories.

Original costs are determined as follows:

- The original cost of materials, merchandises consists of costs of purchase, costs of transportation and other costs incurred in bringing the inventories to their present location and condition.

- Finished goods: costs of materials, direct labor and manufacturing overheads which are allocated on the basis of major materials costs/normal operation level/costs of land use right and relevant overall costs incurred in the duration of building properties.

- Work in progress: costs of raw materials, labor and other directly costs for producing inventories incurred in the duration of building works in progress...

Method of calculating inventories' value: Weighted average method.

Method of accounting for the inventories: Perpetual method.

Method of making provision for decline in value of inventories: Provision for decline in value of inventories is made when the net realisable value of inventories is lower than their original cost. Net realisable value is the estimated selling price less the estimated costs of completion and selling expenses. Provision for decline in value of inventories is the difference between the cost of inventories greater than their net realisable value. Provision for decline in value of inventories is made for each inventory with the cost greater than the net realisable value.

6. Principles for recording fixed assets:

6.1 Principles for recording tangible fixed assets:

Tangible fixed assets are stated at original cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises all expenditures of bringing the asset to its working condition and location for its intended use. The expenditures incurred beyond their originally assessed standard of performance are capitalised as an additional cost of tangible fixed assets when they have resulted in an increase in the future economic benefits expected to be obtained from the use of those tangible fixed assets. The expenditures which do not meet the above conditions are charged to the expenses in the year.

When the assets are sold or disposed, their original costs and the accumulated depreciation which have been written off and any gain or loss from disposal of assets are recorded in the income statement.

Determination of original costs of tangible fixed assets:

Tangible fixed assets purchased

The original cost of purchased tangible fixed assets shall consist of the actual purchase price less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation such as fees for installation and trial operation of fixed assets; specialists and other direct costs.

The original cost of a tangible fixed asset formed from capital construction under the mode of tendering shall be the finalisation price of the construction project, other relevant fees plus (+) registration fee (if any).

Fixed assets which are buildings, structures attached to land use right, the value of land use right is computed separately and recorded as intangible fixed assets.

6.2 Principles for recording intangible fixed assets:

Intangible fixed assets are stated at cost less accumulated amortization. The original cost of a intangible fixed asset comprises all costs of owning the asset to the date it is put into operation as expected.

Principles for recording intangible fixed assets:

Purchase of separate intangible fixed assets

The original cost of purchased intangible fixed assets shall consist of the actual purchase price payable less (-) trade discounts or reduction plus (+) taxes (excluding taxes to be refunded) and relevant expenses calculated to the time when such fixed assets are put into operation. The land use rights which are purchased together with buildings, structures will be determined separately and recorded as intangible fixed assets.

If an intangible fixed asset is formed from the exchange involving payment accompanied with vouchers related to the capital ownership of the establishment, its original cost is the reasonable value of vouchers issued in relation to capital ownership.

Land use right

The original cost of an intangible fixed asset which is the land use right shall be the payment made to obtain the lawful land use right plus (+) compensatory payments for clearance of site, expenses for levelling the Computer software

The original cost of a tangible fixed asset which is the computer software shall be the total of actual expenses incurred by the Company to obtain the computer software.

6.3 Method of depreciating and amortizing fixed assets

Depreciation is charged to write off the cost of fixed assets on a straight line basis over their estimated useful lives. Useful life means the duration in which the tangible fixed assets produce their effect on production and business.

The estimated useful life for assets is as follows:

<i>Buildings and structures</i>	<i>5 - 25 years</i>
<i>Machinery and equipment</i>	<i>3 - 12 years</i>
<i>Transportation and facilities</i>	<i>5 - 8 years</i>
<i>Office equipment</i>	<i>3 - 10 years</i>
<i>Right to use original cells</i>	<i>3 years</i>
<i>Land use rights indefinitely recorded at cost and is not amortized .</i>	

7. Principles for recording construction in progress:

Construction in progress is stated at original cost. These are all necessary costs for purchasing fixed assets.

These costs are capitalised as an additional cost of asset when the works have been completed. After the works have been finalized, the asset will be handed over and put into use.

8. Principles for recording liabilities

Liabilities are recorded at original cost and not lower than the payment obligation.

Liabilities shall be classified into trade payables, inter-company payables and other payables depending on the nature of transactions and relationship between the Company and debtors.

Liabilities must be kept records in detail according to payment schedule, creditor, type of original currency (including revaluation of liabilities payable which satisfying the definition of monetary assets denominated in foreign currencies) and other factors according to requirements of the enterprise.

At the reporting date, if it is evident that there is an unavoidable loss, an amount payable shall be recorded according to cautious rules.

9. Principles for recording provision liabilities:

Provisions are recognized when the following conditions are satisfied: the Company has a present (legal or constructive) obligations as a result of past events; it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated.

Value of provision liability being recorded: The value which is estimated to be the most reasonable for settling the present obligation at the balance sheet date.

Provision for payables includes the expenditures for doing scientific research. The provision value depends on the Company's operating results of each year.

10. Principles for recording unearned revenue

Unrealized revenue is the amount the customers prepaid for one or several accounting periods

Unearned revenue include amounts of customers paid in advance for one or many accounting periods for the revenue in correspondence with the value of goods, services.

Method of allocating unearned revenue is on the principle of conformity with obligations that the Company will perform in next one or several accounting periods.

11. Principles for recording owner's Equity

Principles for recording owner's Equity

The owners' equity is the amount that is contributed by members and supplemented from the profit after tax. The owners' equity will be recorded at the actual contributed capital by cash or assets in the early establishment period or additional mobilization to expand operation.

Principles for recording share premium, convertible bond option and other capitals

+ **Share premium** is the difference between the cost over and above the nominal value of the first issued or additionally issued share and the differences (increase or decrease) of the actual receiving amount against the repurchase price when treasury share is reissued. In case where shares are repurchased to cancel immediately at the purchase date, shares' value recorded decrease the business capital source at purchase date is the actual repurchase price and the business resource should be written down according to the par value and share premium of the repurchased shares.

+ Principles for recognising undistributed profit:

The undistributed profit is recorded at the profit (loss) from the Company's result of operation after deducting the current year corporate income tax and the adjusted items due to the retroactive application of changes in accounting policy and adjustments for material misstatement of the previous year.

The distributing of profit is based on the charter of the Company approved by the annual shareholder meeting.

12. Principles for recording treasury shares

The owners' equity instruments acquired by the Company (treasury share) are recorded at original cost and deducted into the owners' equity. The Company does not record gain (loss) when purchasing, selling, issuing or cancelling its equity instruments.

13. Principles for recording revenues

Revenue from goods sold

Revenue from the sale of good should be recognised when all the five (5) following conditions have been satisfied: 1) The enterprise has transferred to buyer the significant risks and rewards of ownership of the goods; 2) The enterprise retains neither continuing managerial involvement as an owner nor effective control over the goods sold; 3) The amount of revenue can be measured reliably; When the contract specifies that buyers are entitled to return products, goods they have bought under specific conditions, the enterprise will record the revenue only when those conditions no longer exist and the buyers do not have right to return products, goods (except for changing to other goods, services) 4) The economic benefits associated with the transaction has flown or will flow to the enterprise; 5) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from service rendered

Revenue from services rendered is recorded when the result of the supply of services is determined reliably. In case where the services are rendered in several periods, the revenue will recorded by the part of completed works at the balance sheet. Revenue from services rendered is determined when the following four conditions have been satisfied: 1. The revenue is determined firmly; When the contract specifies that buyers are entitled to return the service they have bought under specific conditions, the enterprise will record the revenue only when those conditions no longer exist and the buyers do not have right to return service; 2. The economic benefits associated with the transaction has flown or will flow from the supply of the provided service; 3. Part of completed works can be determined at the balance sheet date; 4. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

If the contract's results can not be determined firmly, the revenue will be recorded at the recoverable level of expenses recorded.

Principles and method of recording revenue from asset lease

Revenue from asset lease is recorded on the principle of allocating advanced lease amount in conformity with lease term.

Principles for recording financial income

Financial incomes include interests, royalties, distributed dividends and profits and income from other financing activities (sale and purchase of securities, liquidation of capital in joint-ventures, investment in associates, subsidiaries, other investments; Foreign exchange gains).

Income arising from interests, royalties, distributed dividends and profits of the enterprises shall be recognized if they simultaneously satisfy the two (2) conditions below 1. It is possible to obtain economic benefits from the concerned transactions; 2. Income is determined with relative certainty.

- Interests recognized on the basis of the actual time and interest rates in each period;
- Royalties recognized on the basis of accrument in compliance with the contracts;

- Distributed dividends and profits shall be recognized when shareholders are entitled to receive dividends or the capital-contributing parties are entitled to receive profits from the capital contribution.

When an amount which has been recorded as an income becomes irrecoverable, such irrecoverable or uncertainly recoverable amount must be accounted as expense incurred in the period, but not recorded as income decrease.

14. Principles and method of recording cost of goods sold

Cost of goods sold are the cost of products, goods, services, investment properties; cost of construction products (as to construction enterprise) sold in the period; expenses related to trading the investment properties and other expenses recorded in the cost of goods sold or recorded a decrease in the cost of goods sold in reporting period. The cost of goods sold is recorded at the date the transaction incurs or likely to incur in the future regardless payment has been made or not. The cost of goods sold and revenue shall be recorded simultaneously on conformity principles. Expenses exceeding normal consumption level are recorded immediately to the cost of goods sold on prudent principle.

15. Principles and method of recording financial expenses

Financial expenses include expenses or loss related to the financial investment, borrowing cost and capital borrowing, contribution in joint-venture, associate, provision for devaluation of financial investment, loss from sale of foreign currencies, loss from foreign exchange loss and other financial expenses.

Financial expenses are recorded in details by their content and determined reliably when there are sufficient evidences on these expenses.

16. Principles and methods of recording current taxes and deferred taxes

Corporate income tax includes current corporate income tax and deferred corporate income tax incurred in the year and set basis for determining operating result after tax in current fiscal year.

Current tax: is the tax payable on the taxable income and tax rate enacted in current year in accordance with the law on corporate income tax.

The tax amounts payable to the State budget will be finalized with the tax office. Differences between the tax amounts payable specified in the book and the tax amounts under finalization will be adjusted when the tax finalization has been issued by the tax office.

Tax policies the Company should comply with are as follows:
The Company pays tax at 20%.

17. Principles for recording earnings per share

Basic earnings per share is calculated by dividing net income available to common shareholders before appropriating to Bonus and Welfare Fund by the weighted-average number of common shares outstanding during the period.

Diluted EPS is calculated by dividing net income available to common shareholders (after adjusting dividends of preferred convertible shares) by the weighted-average number of common share outstanding and the weighted-average number to be issued in case where all dilutive potential common are converted into common shares.

18. Financial instruments:

Initial recognition

Financial assets

According to Circular No. 210/2009/TT-BTC dated November 06, 2009 (Circular No. 210), financial assets are classified properly, for the purpose of presentation in the financial statements, into the financial assets which are stated at fair value through the Income Statement, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The Company decides to classify these assets at the date of initial recognition.

At the date of initial recognition, the financial assets are recognized at cost plus transaction cost that are directly attributable to the acquisition of the financial assets.

Financial assets of the Company comprise cash, short-term deposits, trade accounts receivables and other receivables.

Financial liabilities

According to Circular 210, financial assets are classified properly, for the purpose of presentation in the financial statements, into the financial liabilities which are stated at fair value through the Income Statement, financial liabilities determined on amortised cost basis. The Company decides to classify these liabilities at the date of initial recognition.

At the date of initial recognition, the financial liabilities are recognized at cost plus transaction cost that are directly attributable to the acquisition of the financial liabilities.

Financial liabilities of the Company comprise trade payables, other payables, borrowings and liabilities.

Re-measurements after initial recognition

Currently, there are no requirements for the re-measurement of the financial instruments after initial recognition.

Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the report on financial position if, and only if, there is a currently enforceable legal right to offset the financial assets against financial liabilities or vice-versa and there is an intention to settle on a net basis or to realize the assets and settle the liability simultaneously.

19. Related parties

Related parties include: Enterprises and individuals that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company. Associates and individuals owning, directly or indirectly, an interest in the voting power of the Company that gives them significant influence over the enterprise, key management personnel, including directors and officers of the Company and close members of the family of these individuals and companies associated with these individuals also constitute related parties. In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

20. Principles for presenting assets, revenue and operating results by segment

A reportable segment includes business segment or a geographical segment.

A business segment is a distinguishable component of an enterprise that is engaged in providing an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise that is engaged in providing products or services within a particular economic environment and that is subject to risks and returns that are different from those of components operating in other economic environments.

For the purpose of management, the Company operates in a large scale of the country, so it presents major segment reporting by business sector, the minor segment reporting by geographical segment.

V. ADDITIONAL INFORMATION FOR ITEMS SHOWN IN THE BALANCE SHEET

1. Cash and cash equivalents	Sept. 30, 2022	Jan. 01, 2022
Cash	51,548,861,745	37,888,019,980
Cash on hand	3,079,588,954	4,000,775,348
Demand deposits	48,469,272,791	33,887,244,632
VND	48,039,644,842	32,868,607,689
USD	429,627,949	1,018,636,943
Cash Equivalents	-	-
Total	51,548,861,745	37,888,019,980

2. Short-term financial investments

	Sept. 30, 2022		Jan. 01, 2022	
	Amount	Value	Amount	Value
Trading securities	676,956	10,946,711,100	676,956	10,946,711,100
<i>VIDIPHA Pharmaceutical JSC</i>	180,000	4,070,000,000	180,000	4,070,000,000
<i>Pharmaceutical Packaging JSC</i>	477,775	6,635,250,000	477,775	6,635,250,000
<i>OPC Pharmaceutical JSC</i>	19,181	241,461,100	19,181	241,461,100
Held-to-maturity investments		55,000,000,000		200,000,000,000
<i>Term deposits</i>		55,000,000,000		200,000,000,000
<i>Bonds</i>		-		-
Total		65,946,711,100		210,946,711,100

3. Trade accounts receivable	Sept. 30, 2022	Jan. 01, 2022
Local customers	91,014,627,355	86,002,275,968
Foreign customers	31,720,275,160	31,720,275,160
Total	122,734,902,515	117,722,551,128

4. Prepayments to suppliers	Sept. 30, 2022	Jan. 01, 2022
Local customers	4,837,300,054	29,508,922,962
Foreign customers	6,731,605,080	61,426,481,525
Total	11,568,905,134	90,935,404,487

5. Other receivables	Sept. 30, 2022	Jan. 01, 2022
Short-term		
Advances	100,000,000	
<i>Health, social insurance, trade union fee</i>	412,686,183	418,654,133
<i>Consideration for the members of the Board of Management not holding direct management</i>	306,000,000	408,000,000
<i>Other receivables</i>	255,329,740	255,291,660
Total	1,074,015,923	1,081,945,793

6. Inventories	Sept. 30, 2022	Jan. 01, 2022
Raw materials	437,097,530,052	240,741,735,700
Tools & supplies	1,561,942,393	1,599,576,599
Works in progress	70,664,842,199	33,680,007,460
Finished goods	89,005,978,596	66,868,297,302
Merchandise inventory	1,615,904	193,718
Total	598,331,909,144	342,889,810,779

7. Tangible fixed assets (See page 20)

8. Intangible fixed assets

	Land use rights	Patents, copyrights	Total
Original cost			
Opening balance	7,438,152,000	6,069,101,139	13,507,253,139
<i>New purchases</i>		-	-
<i>Disposal, sale</i>			
Closing balance	7,438,152,000	6,069,101,139	13,507,253,139
Accumulated amortization			
Opening balance	-	4,292,991,777	4,292,991,777
<i>Charge for the year</i>		<i>563,662,800</i>	<i>563,662,800</i>
<i>Disposal, sale</i>			
Closing balance	-	4,856,654,577	4,856,654,577
Net book value			
As at the beginning of the year	7,438,152,000	1,776,109,362	9,214,261,362
As at the end of the period	7,438,152,000	1,212,446,562	8,650,598,562

9. Capital construction in progress	Sept. 30, 2022	Jan. 01, 2022
Expenses of purchase of still equipment machine	25,048,757	6,429,581
Total	25,048,757	6,429,581

10. Long-term investments

	Sept. 30, 2022		Jan. 01, 2022	
	Amount	Value	Amount	Value
Investments in subsidiaries		723,611,413,348		760,088,182,076
Mekophar Co.,Ltd		900,000,000,000		900,000,000,000
<i>+ Provision for devaluation of investment in subsidiaries</i>		<i>(176,388,586,652)</i>		<i>(139,911,817,924)</i>
Investments in equity of other entities	2,464,000	24,068,960,000	2,464,000	24,068,960,000
Orchids Co.,Ltd - Percentage of contribution: 15%		5,550,000,000		5,550,000,000
An Sinh Hospital - Percentage of contribution: 18,34%	2,464,000	18,518,960,000	2,464,000	18,518,960,000
Total	2,464,000	747,680,373,348	2,464,000	784,157,142,076

11. Prepaid expenses	Sept. 30, 2022	Jan. 01, 2022
Short-term prepaid expenses		
Office lease, others	6,000,000	66,000,000
Fire insurance costs	978,667,937	270,500,000
Repair of fixed assets	386,299,142	641,899,740
Total	1,370,967,079	978,399,740
Long-term prepaid expenses		
Repair of fixed assets	1,665,548,437	247,693,900
Total	1,665,548,437	247,693,900
12. Trade payables	Sept. 30, 2022	Jan. 01, 2022
Local suppliers	21,163,714,887	55,577,801,194
Foreign suppliers	28,229,103,541	18,972,001,579
Total	49,392,818,428	74,549,802,773
13. Prepayments from customers	Sept. 30, 2022	Jan. 01, 2022
Local customers	39,267,976,999	16,817,539,521
Foreign customers	1,952,511,193	4,847,110,626
Total	41,220,488,192	21,664,650,147
14. Taxes and payables to the State Budget	Sept. 30, 2022	Jan. 01, 2022
VAT on import	882,847,820	1,372,628,432
Corporate income tax	7,639,526,268	3,163,627,409
Land and housing taxes, land rentals, others	2,536,966,561	-
Total	11,059,340,649	4,536,255,841
15 Short-term other payables	Sept. 30, 2022	Jan. 01, 2022
Social insurance, health insurance, trade union fee, Communist party membership fee	148,457,440	177,629,675
Board of Management	344,555,555	344,555,555
Other payables	28,412,194,578	28,288,894,578
Total	28,905,207,573	28,811,079,808
16. Owners' equity		
a. Comparison schedule for changes in Owner's Equity (See page 21)		
b. Details of owners' shareholding		
	Sept. 30, 2022	Jan. 01, 2022
Shareholding by investors	255,458,670,000	255,458,670,000
Share premium	409,789,114,458	409,789,114,458
Treasury share	(14,487,151,158)	(14,487,151,158)
Total	650,760,633,300	650,760,633,300

* Number of treasury shares: 277,646, equivalent to VND14,487,151,158.

c. Shares	Sept. 30, 2022	Jan. 01, 2022
Number of shares registered to be issued	25,545,867	25,545,867
Number of shares sold out to the public	25,545,867	25,545,867
<i>Ordinary share</i>	25,545,867	25,545,867
Number of shares repurchased	277,646	277,646
<i>Ordinary share</i>	277,646	277,646
Number of existing shares in issue	25,268,221	25,268,221
<i>Ordinary share</i>	25,268,221	25,268,221
<i>Par value: VND/share.</i>	<i>10,000</i>	<i>10,000</i>

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
1. Sales		
Revenue from finished goods sold	721,259,578,393	406,296,377,073
Revenue from services of original cells bank	41,905,639,065	46,447,345,748
Revenue from merchandises sold	83,921,174,948	356,244,175,597
Revenue from sale of materials	1,693,054,767	3,250,176,949
Revenue from office lease	10,321,999,999	3,634,451,203
Total	859,101,447,172	815,872,526,570
2. Sales deductions		
Sales returns	727,646,210	90,509,810
Discount sales	89,178	-
Total	727,735,388	90,509,810
3. Net sales		
Revenue from finished goods sold	720,565,506,053	406,221,164,274
Revenue from exchange of services	41,905,639,065	46,447,345,748
Revenue from merchandises sold	83,887,601,078	356,228,878,586
Revenue from construction contract	1,692,965,589	3,250,176,949
Revenue from trading investment properties	10,321,999,999	3,634,451,203
Total	858,373,711,784	815,782,016,760
4. Cost of sales		
Cost of finished goods sold	475,692,255,526	280,296,931,569
Cost of service of original cells bank	13,641,805,288	14,328,547,917
Cost of merchandises sold	83,808,643,483	354,478,269,903
Cost of materials, services rendered	93,731,121	1,680,369,142
Total	573,236,435,418	650,784,118,531

	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
5. Financial income		
Interest income from deposits	4,765,085,639	4,477,028,225
Dividends, profit paid	2,356,513,500	218,362,000
<i>An Sinh General Hospital Co., Ltd</i>	<i>1,834,000,000</i>	-
<i>VIDIPHA Pharmaceutical JSC</i>	<i>360,000,000</i>	<i>180,000,000</i>
<i>Pharmaceutical Packaging Joint Stock Company</i>	<i>143,332,500</i>	-
<i>OPC Pharmaceutical Joint Stock Company</i>	<i>19,181,000</i>	<i>38,362,000</i>
Realised foreign exchange gains	107,140,826	95,790,525
Total	7,228,739,965	4,791,180,750
	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
6. Financial expenses		
Realised foreign exchange losses	9,932,088,667	1,170,288,922
Unrealised foreign exchange losses	-	-
Interest	3,144,643,823	116,667,422
Provision for devaluation of investment loss, other	36,476,768,728	34,840,399,974
Total	49,553,501,218	36,127,356,318
	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
7. Selling expenses		
Salaries	18,897,036,934	18,113,898,312
Commission	66,899,757,195	16,498,281,238
Depreciation	388,697,733	388,697,733
Services bought from outsiders	21,913,962,556	13,115,805,280
Transportation	7,738,213,284	6,111,494,096
Other sundry expenses by cash	197,144,960	162,096,800
Total	116,034,812,662	54,390,273,459
	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
8. General and administration expenses		
Salaries	42,453,030,589	32,559,920,541
Materials and packaging	5,233,542,316	2,906,148,740
Depreciation	2,751,701,398	2,797,070,325
Taxes, fees and duties	13,874,077,979	7,674,057,015
Services bought from outsiders	1,332,620,699	1,643,989,250
Other sundry expenses by cash	16,997,131,106	14,479,560,076
Provision for doubtful debt, others	3,072,147,795	-
Total	85,714,251,882	62,060,745,947
	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
9. Other income		
Liquidation of fixed assets	356,842,592	69,090,909
Other income	4,789,860	-
Total	361,632,452	69,090,909

10. Other expenses

	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
Other expenses (Treatment to deficient amount upon the counting, other)	2,283,480,639	18,180,302
Total	2,283,480,639	18,180,302

11. Current corporate income tax

	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
- Total accounting profit before tax	39,141,602,382	17,261,613,862
- Adjustments to increase accounting profit to determine taxable income	27,556,028,958	9,975,020,490
+ Undeductible expenses	27,556,028,958	9,975,020,490
- Total taxable income	66,697,631,340	27,236,634,352
- Tax rate	20%	20%
- Current corporate income tax	13,339,526,268	5,447,326,870
- Adjustments of corporate income tax of prior years to that of current year	-	-
- Total current corporate income tax	13,339,526,268	5,447,326,870

12. Costs of production and doing business by factors

	From Jan. 01, 2022 to Sept. 30, 2022	From Jan. 01, 2021 to Sept. 30, 2021
Raw materials	500,455,938,333	260,268,246,972
Labour cost	102,588,601,932	87,397,917,174
Depreciation and amortization	7,648,856,251	7,600,407,339
Services bought	43,209,079,346	32,683,318,634
Other sundry cash expense	103,865,073,951	42,551,506,104
Total	757,767,549,813	430,501,396,223

Prepared By



Le Thi Thu Huong

Chief Accountant



Phan Anh Tai



HCMC, October 18, 2022

General Director



Huynh Thi Lan

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Form B 09 - DN**NOTES TO THE FINANCIAL STATEMENTS****For the accounting period from Jan. 01, 2022 to Sept. 30, 2022***Unit: VND***V.7. Tangible fixed assets**

Items	Buildings & Structures	Machinery & Equipment	Transportation & Facilities	Others	Total
Original cost					
Opening balance	53,610,571,336	141,257,078,596	15,407,507,987	51,645,171,360	261,920,329,279
<i>New purchase</i>		8,562,400,378	-	627,500,000	9,189,900,378
<i>Disposal, sale</i>		(1,397,141,312)	(900,209,486)	(670,387,818)	(2,967,738,616)
Closing balance	53,610,571,336	148,422,337,662	14,507,298,501	51,602,283,542	268,142,491,041
Accumulated depreciation					
Opening balance	41,956,884,479	118,993,823,261	13,925,144,388	47,897,127,667	222,772,979,795
<i>Charge for the year</i>	1,392,995,745	4,122,024,905	431,490,645	1,138,682,156	7,085,193,451
<i>Disposal, sale</i>		(1,397,141,312)	(900,209,486)	(670,387,818)	(2,967,738,616)
Closing balance	43,349,880,224	121,718,706,854	13,456,425,547	48,365,422,005	226,890,434,630
Net book value					
As at beginning of the year	11,653,686,857	22,263,255,335	1,482,363,599	3,748,043,693	39,147,349,484
As at the end of the period	10,260,691,112	26,703,630,808	1,050,872,954	3,236,861,537	41,252,056,411



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NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from Jan. 01, 2022 to Sept. 30, 2022

Unit: VND

V.17. Owner's Equity

a. Comparison schedule for changes in Owner's Equity

Items	Paid-in Capital	Share Premium	Treasury Share	Investment and Development Fund	Undistributed Earnings	Total
Prior year opening balance	232,490,000,000	409,789,114,458	(14,487,151,158)	570,571,691,667	63,679,609,767	1,262,043,264,734
Profit of year 2021					15,860,793,671	15,860,793,671
Capital increase due to dividend payment in 2020 in shares	22,968,670,000	-			(22,968,670,000)	-
Consideration for the members of the Board of Management not holding direct management in 2020					(378,000,000)	(378,000,000)
Appropriation to funds from profit of 2020				2,751,112,684	(2,751,112,684)	-
Appropriation to bonus and welfare fund from profit of 2020					(5,502,225,367)	(5,502,225,367)
Dividends paid to shareholders from profit of 2020					(22,971,354,000)	(22,971,354,000)
Prior year closing balance	255,458,670,000	409,789,114,458	(14,487,151,158)	573,322,804,351	24,969,041,387	1,249,052,479,038
Current year opening balance	255,458,670,000	409,789,114,458	(14,487,151,158)	573,322,804,351	24,969,041,387	1,249,052,479,038
Profit of current period					25,802,076,114	25,802,076,114
Consideration for the members of the Board of Management not holding direct management in 2021					(408,000,000)	(408,000,000)
Appropriation to funds from profit of 2021				1,236,223,494	(1,236,223,494)	-
Appropriation to bonus and welfare fund from profit of 2021					(2,472,446,988)	(2,472,446,988)
Dividends paid to shareholders from profit of 2021					(20,214,576,800)	(20,214,576,800)
Current year closing balance	255,458,670,000	409,789,114,458	(14,487,151,158)	574,559,027,845	26,439,870,219	1,251,759,531,364