

MEKOPHAR CHEMICAL PHARMACEUTICAL JOINT-STOCK COMPANY



REVIEWED FINANCIAL STATEMENTS

FOR THE ACCOUNTING PERIOD FROM JAN. 01, 2024 TO SEP. 30, 2024





BALANCE SHEET
As at September 30, 2024


Unit : VND

ASSETS	Code	Notes	Sept. 30,2024	Jan. 01,2024
A - CURRENT ASSETS	100		828,864,282,746	785,127,857,643
I. Cash and cash equivalents	110	V.1	29,106,528,648	117,228,834,235
1. Cash	111		29,106,528,648	57,228,834,235
2. Cash equivalents	112		-	60,000,000,000
II. Short-term investments	120	V.2	55,946,711,100	40,946,711,100
1. Short-term investments	121		10,946,711,100	10,946,711,100
3. Held-to-maturity investments	123		45,000,000,000	30,000,000,000
III. Accounts receivable	130		81,193,850,004	56,005,554,266
1. Trade accounts receivable	131	V.3	59,873,728,366	55,992,812,737
2. Prepayments to suppliers	132	V.4	3,737,926,453	2,554,224,930
6. Other receivables	136	V.5	26,595,121,470	1,354,035,403
7. Provision for doubtful debts	137		(9,012,926,285)	(3,895,518,804)
IV. Inventories	140		659,890,207,266	569,639,956,773
1. Inventories	141	V.6	690,233,101,127	588,749,163,422
2. Provision for decline in value of inventories	149		(30,342,893,861)	(19,109,206,649)
V. Other current assets	150		2,726,985,728	1,306,801,269
1. Short-term prepayments	151	V.11	1,495,681,014	1,306,801,269
2. Deductible VAT	152		1,229,963,266	-
3. Taxes and other receivables from the State Budget	153		1,341,448	-
B - LONG-TERM ASSETS	200		713,213,506,987	755,898,690,398
I. Long-term receivables	210		-	-
II. Fixed assets	220		54,719,092,871	56,484,652,142
1. Tangible fixed assets	221	V.7	46,817,441,702	48,723,872,843
- Cost	222		282,222,321,384	287,107,486,945
- Accumulated depreciation	223		(235,404,879,682)	(238,383,614,102)
3. Intangible fixed assets	227	V.8	7,901,651,169	7,760,779,299
- Cost	228		14,004,583,139	13,507,253,139
- Accumulated amortization	229		(6,102,931,970)	(5,746,473,840)
III. Investment Properties	230		-	-
IV. Long-term work in progress	240		-	-
2. Construction in progress	242	V.9	-	-
V. Long-term investments	250	V.10	654,146,991,259	691,642,111,275
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		(269,921,968,741)	(232,426,848,725)
VI. Other long-term assets	260		4,347,422,857	7,771,926,981
1. Long-term prepaid expenses	261	V.11	4,347,422,857	7,771,926,981
TOTAL ASSETS (270 = 100 + 200)	270		1,542,077,789,733	1,541,026,548,041

RESOURCES	Code	Notes	Sept. 30,2024	Jan. 01,2024
C - LIABILITIES	300		284,801,156,190	280,132,700,247
I. Current liabilities	310		103,574,309,005	114,649,658,837
1. Trade accounts payable	311	V.12	20,967,017,373	25,666,435,983
2. Advances from customers	312	V.13	46,213,430,094	41,086,247,272
3. Taxes and other payables to the State Budget	313	V.14	5,628,111,696	7,359,266,108
4. Payables to employees	314		8,671,067,537	18,161,281,160
5. Accrued expenses	315		-	-
9. Other payables	319	V.15	11,010,305,458	11,200,626,413
10. Short-term borrowings	320		-	-
11. Provision for short-term payables	321		-	-
12. Bonus and welfare fund	322		11,084,376,847	11,175,801,901
II. Long-term liabilities	330		181,226,847,185	165,483,041,410
6. Unrealized revenue	336		181,226,847,185	165,483,041,410
8. Long-term borrowings and liabilities	338		-	-
13. Fund for science and technology development	343		-	-
D - OWNERS' EQUITY	400		1,257,276,633,543	1,260,893,847,794
I. Owners' equity	410	V.16	1,257,276,633,543	1,260,893,847,794
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		578,599,664,283	576,623,174,082
11. Undistributed earnings	421		27,916,335,960	33,510,040,412
-Undistributed earnings up to period year -end	421a		14,538,459,309	8,395,912,898
-Undistributed earnings this period	421b		13,377,876,651	25,114,127,514
12. Investment reserve for basic construction	422		-	-
II. Budget sources and other funds	430		-	-
TOTAL RESOURCES (440 = 300 + 400)	440		1,542,077,789,733	1,541,026,548,041

HCMC, October 17, 2024

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 2024

Unit : VND

ITEMS	Code	Notes	Three-month period ended		Nine-month period ended	
			30/09/2024	30/09/2023	30/09/2024	30/09/2023
1. Sales	01	VI.1	203,836,986,130	206,425,401,435	665,692,905,653	644,946,211,717
2. Less sales deductions	02	VI.2	5,895,680	9,400,000	5,895,680	92,171,392
3. Net sales	10	VI.3	203,831,090,450	206,416,001,435	665,687,009,973	644,854,040,325
4. Cost of sales	11	VI.4	152,841,183,811	138,904,553,465	464,608,946,332	435,163,155,732
5. Gross profit	20		50,989,906,639	67,511,447,970	201,078,063,641	209,690,884,593
6. Financial income	21	VI.5	25,696,876,668	6,664,483,304	27,794,865,782	8,874,313,850
7. Financial expenses	22	VI.6	12,288,234,890	14,053,278,918	40,004,223,335	41,033,147,865
<i>In which: loan interest expenses</i>	23		-	231,865,928	-	451,578,929
8. Selling expenses	25	VI.7	25,430,962,769	21,843,561,527	84,002,211,573	80,476,457,205
9. General & administration expense	26	VI.8	29,426,851,538	28,573,018,516	86,226,320,276	82,092,346,882
10. Operating profit	30		9,540,734,110	9,706,072,313	18,640,174,239	14,963,246,491
11. Other income	31	VI.9	194,818,909	10,000,422	238,925,361	993,176,172
12. Other expenses	32	VI.10	(13,349,190)	866,553,698	407,273,856	959,940,147
13. Other profit	40		208,168,099	(856,553,276)	(168,348,495)	33,236,025
14. Net accounting profit before tax	50		9,748,902,209	8,849,519,037	18,471,825,744	14,996,482,516
15. Corporate income tax - current	51	VI.11	3,229,750,690	6,375,450,043	5,093,949,093	7,536,974,939
16. Corporate income tax - deferred	52		-	-	-	-
17. Net profit after corporate income tax	60		6,519,151,519	2,474,068,994	13,377,876,651	7,459,507,577

Prepared By

Le Thi Thu Huong

Chief Accountant

Phan Anh Tai

HCMC, October 17, 2024

General Director



Huynh Thi Lan



CASH FLOW STATEMENT
 (Under indirect method)
 The Nine - month period ended 30 September 2024

Unit : VND

ITEMS	Code	Notes	Nine-month period ended	
			30/09/2024	30/09/2023
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Net profit before tax	01		18,471,825,744	14,996,482,516
2. Adjustments for :			58,847,503,253	41,818,178,233
- Depreciation and amortisation	02		7,275,945,050	8,178,571,958
- Provisions	03		53,846,214,709	41,672,212,269
- Unrealised foreign exchange gains/ losses	04		-	-
- Gains/losses from investing activities	05		(2,274,656,506)	(8,484,184,923)
- Interest expense	06		-	451,578,929
3. Profit from operating activities before changes in working capital	08		77,319,328,997	56,814,660,749
- Increase (-)/ decrease (+) in receivables	09		(31,537,007,933)	19,527,854,898
- Increase (-)/ decrease (+) in inventories	10		(101,483,937,705)	26,704,004,592
- Increase (+)/ decrease (-) in payables	11		7,947,939,989	(50,547,262,283)
- Increase (-)/ decrease (+) in prepaid expenses	12		3,235,624,379	(4,597,970,424)
- Increase/decrease in trading securities	13		-	-
- Interest paid	14		-	(451,578,929)
- Corporate income tax paid	15		(8,690,008,085)	(18,396,419,214)
- Other payments for operating activities	17		(4,044,405,456)	(2,740,750,295)
Net cash inflows/(outflows) from operating activities	20		(57,252,465,814)	26,312,539,094
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchases of fixed assets and other long-term assets	21		(7,786,862,688)	(13,921,433,218)
2. Proceeds from disposals of fixed assets and other long-term assets	22		2,468,181,818	17,500,000
3. Loans granted, purchases of debt instruments of other entities	23		(244,000,000,000)	(40,000,000,000)
4. Collection of loans, proceeds from sales of debt instruments of other entities	24		229,000,000,000	40,000,000,000
7. Dividends and interest received	27		2,082,951,597	8,466,684,923
Net cash inflows/(outflows) from investing activities	30		(18,235,729,273)	(5,437,248,295)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
3. Proceeds from borrowings	33		-	14,880,600,000
4. Repayments of borrowings	34		-	(12,010,240,000)
6. Dividends paid	36		(12,634,110,500)	(25,268,221,000)
Net cash inflows/(outflows) from financing activities	40		(12,634,110,500)	(22,397,861,000)
Net cash inflows/(outflows) (50 = 20+ 30 + 40)	50		(88,122,305,587)	(1,522,570,201)
Cash and cash equivalents at the beginning of the year	60		117,228,834,235	55,550,625,200
Effect of foreign exchange differences	61		-	-
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70		29,106,528,648	54,028,054,999

HCMC, October 17, 2024

Prepared By

Le Thi Thu Huong

Chief Accountant

Phan Anh Tai

General Director



Huynh Thi Lan



NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from Jan. 01, 2024 to Sept. 30, 2024

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 twenty one amended certificate dated November 21, 2023, 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. 1, 69, Yen Xuan, Quan Bau, 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, 2024: 651 persons.

8. Enterprise Structure

8.1. List of subsidiaries

As at September 30, 2024, 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, 2024: 24,400 VND/USD, 26,982 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, 2024: 24,740 VND/USD, 28,178.34 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 recoding 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 deffered 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, 2024	Jan. 01, 2024
Cash			29,106,528,648	57,228,834,235
Cash on hand			3,626,916,052	6,152,806,614
Demand deposits			25,479,612,596	51,076,027,621
<i>VND</i>			24,528,302,829	50,328,847,647
<i>USD</i>			951,309,767	747,179,974
Cash Equivalents			-	60,000,000,000
Total			29,106,528,648	117,228,834,235
2. Short-term financial investments				
			Sept. 30, 2024	Jan. 01, 2024
	Amount	Value	Amount	Value
Trading securities	704,001	10,946,711,100	704,001	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>	46,226	241,461,100	46,226	241,461,100
Held-to-maturity investments		45,000,000,000		30,000,000,000
<i>Term deposits</i>		45,000,000,000		30,000,000,000
Total		55,946,711,100		40,946,711,100
3. Trade accounts receivable			Sept. 30, 2024	Jan. 01, 2024
Local customers			59,873,728,366	55,992,812,737
Foreign customers			-	-
Total			59,873,728,366	55,992,812,737
4. Prepayments to suppliers			Sept. 30, 2024	Jan. 01, 2024
Local customers			3,276,070,360	1,737,354,077
Foreign customers			461,856,093	816,870,853
Total			3,737,926,453	2,554,224,930
5. Other receivables			Sept. 30, 2024	Jan. 01, 2024
Short-term				
Advances			150,000,000	-
<i>Health, social insurance, trade union fee</i>			421,333,083	421,240,883
<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>			25,717,788,387	524,794,520
Total			26,595,121,470	1,354,035,403

6. Inventories	Sept. 30, 2024	Jan. 01, 2024
Raw materials	515,386,171,248	435,682,390,538
Tools & supplies	1,715,299,393	1,465,256,317
Works in progress	52,103,461,612	51,745,847,212
Finished goods	120,627,875,236	99,855,669,355
Merchandise inventory	400,293,638	-
Total	690,233,101,127	588,749,163,422

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>		497,330,000	497,330,000
<i>Disposal, sale</i>			
Closing balance	7,438,152,000	6,566,431,139	14,004,583,139
Accumulated amortization			
Opening balance	-	5,746,473,840	5,746,473,840
<i>Charge for the year</i>		356,458,130	356,458,130
<i>Disposal, sale</i>			
Closing balance	-	6,102,931,970	6,102,931,970
Net book value			
As at the beginning of the year	7,438,152,000	322,627,299	7,760,779,299
As at the end of the period	7,438,152,000	463,499,169	7,901,651,169

9. Capital construction in progress

	Sept. 30, 2024	Jan. 01, 2024
Expenses of purchase of still equipment machine	-	-
Total	-	-

10. Long-term investments

	Sept. 30, 2024		Jan. 01, 2024	
	Amount	Value	Amount	Value
Investments in subsidiaries		630,078,031,259		667,573,151,275
Mekophar Co.,Ltd		900,000,000,000		900,000,000,000
+ <i>Provision for devaluation of investment in subsidiaries</i>		(269,921,968,741)		(232,426,848,725)
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	654,146,991,259	2,464,000	691,642,111,275

	Sept. 30, 2024	Jan. 01, 2024
11. Prepaid expenses		
Short-term prepaid expenses		
Office lease, others	-	72,000,000
Fire insurance costs	1,014,017,764	670,694,827
Repair of fixed assets	481,663,250	564,106,442
Total	1,495,681,014	1,306,801,269
Long-term prepaid expenses		
Repair of fixed assets	4,347,422,857	7,771,926,981
Total	4,347,422,857	7,771,926,981
12. Trade payables	Sept. 30, 2024	Jan. 01, 2024
Local suppliers	17,401,706,800	22,146,195,303
Foreign suppliers	3,565,310,573	3,520,240,680
Total	20,967,017,373	25,666,435,983
13. Prepayments from customers	Sept. 30, 2024	Jan. 01, 2024
Local customers	44,358,374,887	39,477,485,324
Foreign customers	1,855,055,207	1,608,761,948
Total	46,213,430,094	41,086,247,272
14. Taxes and payables to the State Budget	Sept. 30, 2024	Jan. 01, 2024
VAT output	-	1,669,258,023
Corporate income tax	2,093,949,093	5,690,008,085
Land and housing taxes, land rentals, others	3,534,162,603	-
Total	5,628,111,696	7,359,266,108
15 Short-term other payables	Sept. 30, 2024	Jan. 01, 2024
Social insurance, health insurance, trade union fee, Communist party membership fee	150,410,880	149,776,280
Board of Management	-	344,555,555
Other payables	10,859,894,578	10,706,294,578
Total	11,010,305,458	11,200,626,413
16. Owners' equity		
a. Comparison schedule for changes in Owner's Equity (See page 21)		
b. Details of owners' shareholding		
	Sept. 30, 2024	Jan. 01, 2024
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, 2024	Jan. 01, 2024
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>	<u>10,000</u>	<u>10,000</u>

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

	From Jan. 01, 2024 to Sept. 30, 2024	From Jan. 01, 2023 to Sept. 30, 2023
1. Sales		
Revenue from finished goods sold	595,466,148,290	589,689,489,889
Revenue from services of stem cells bank	56,794,790,210	45,787,508,622
Revenue from merchandises sold	97,225,721	26,953,331
Revenue from sale of materials	5,936,741,432	2,044,259,875
Revenue from office lease	7,398,000,000	7,398,000,000
Total	<u>665,692,905,653</u>	<u>644,946,211,717</u>
2. Sales deductions		
Sales returns	5,895,680	92,171,392
Total	<u>5,895,680.00</u>	<u>92,171,392</u>
3. Net sales		
Revenue from finished goods sold	595,460,252,610	589,597,318,497
Revenue from services of stem cells bank	56,794,790,210	45,787,508,622
Revenue from merchandises sold	97,225,721	26,953,331
Revenue from sale of materials	5,936,741,432	2,044,259,875
Revenue from office lease	7,398,000,000	7,398,000,000
Total	<u>665,687,009,973</u>	<u>644,854,040,325</u>
4. Cost of sales		
Cost of finished goods sold	431,522,361,217	413,762,323,874
Cost of service of stem cells bank	17,124,974,128	17,078,534,173
Cost of merchandises sold	92,598,492	25,605,664
Cost of materials, services rendered	4,635,325,283	551,218,296
Provision for devaluation of inventory	11,233,687,212	3,745,473,725
Total	<u>464,608,946,332</u>	<u>435,163,155,732</u>


	From Jan. 01, 2024 to Sept. 30, 2024	From Jan. 01, 2023 to Sept. 30, 2023
5. Financial income		
Interest income from deposits	1,563,612,597	1,625,870,396
Dividends, profit paid	25,850,141,083	6,977,814,527
<i>An Sinh Hospital</i>	25,330,802,083	6,638,475,527
<i>VIDIPHA Pharmaceutical JSC</i>	450,000,000	270,000,000
<i>OPC Pharmaceutical Joint Stock Company</i>	69,339,000	69,339,000
Realised foreign exchange gains	381,112,102	270,628,927
Total	27,794,865,782	8,874,313,850
6. Financial expenses		
Realised foreign exchange losses	2,509,103,319	2,654,830,392
Interest	-	451,578,929
Provision for devaluation of investment loss, other	37,495,120,016	37,926,738,544
Total	40,004,223,335	41,033,147,865
7. Selling expenses		
Salaries	18,421,172,567	21,188,928,603
Commission	28,623,632,800	32,324,432,042
Depreciation	248,697,945	511,832,837
Services bought from outsiders	33,287,994,442	19,663,633,382
Transportation	3,212,832,859	6,578,749,381
Other sundry expenses by cash	207,880,960	208,880,960
Total	84,002,211,573	80,476,457,205
8. General and administration expenses		
Salaries	34,942,583,578	36,740,320,560
Materials and packaging	2,694,244,130	6,375,173,875
Depreciation	2,775,274,535	2,835,117,874
Taxes, fees and duties	18,590,983,820	15,806,711,932
Services bought from outsiders	3,739,206,591	4,152,981,331
Other sundry expenses by cash	18,366,620,141	16,182,041,310
Provision for doubtful debt, others	5,117,407,481	-
Total	86,226,320,276	82,092,346,882
9. Other income		
Liquidation of fixed assets	194,818,909	17,500,000
Other income (Treatment to surplus amount upon the counting)	44,106,452	975,676,172
Total	238,925,361	993,176,172
10. Other expenses		
Other expenses (Treatment to deficient amount upon the counting, other)	407,273,856	959,940,147
Total	407,273,856	959,940,147

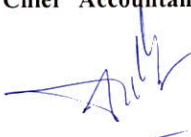
	From Jan. 01, 2024 to Sept. 30, 2024	From Jan. 01, 2023 to Sept. 30, 2023
11. Current corporate income tax		
- Total accounting profit before tax	18,471,825,744	14,996,482,516
- Adjustments to increase accounting profit to determine taxable income	32,848,060,804	29,169,960,707
+ Undeductible expenses	32,848,060,804	29,169,960,707
- Adjustments to decrease accounting profit to determine taxable income	(25,850,141,083)	(6,931,588,527)
+ Received dividend interest	(25,850,141,083)	(6,931,588,527)
- Total taxable income	25,469,745,465	37,234,854,696
- Tax rate	20%	20%
- Current corporate income tax	5,093,949,093	7,446,970,939
- Adjustments of corporate income tax of prior years to that of current year	-	90,004,000
- Total current corporate income tax	5,093,949,093	7,536,974,939
12. Costs of production and doing business by factors		
Raw materials	418,060,025,816	389,062,724,755
Labour cost	92,393,608,686	96,793,891,658
Depreciation and amortization	7,275,945,050	8,178,571,958
Services bought	54,046,893,307	43,930,744,367
Other sundry cash expense	73,506,179,989	67,621,785,770
Total	645,282,652,848	605,587,718,508


VII. OTHER INFORMATION

Related party transactions


Related parties	Relationship	Transactions	Movement	Value
			Opening balance	547,301
		Sales and services rendered	Sales in the year	4,485,836,265
			Payment in the year	414,002,043
			Closing balance	4,072,381,523
Mekophar Co.,Ltd	Subsidiary Company		Opening balance	-
		Purchasing goods	Purchase of the year	429,010,990
			Payment in the year	429,010,990
			Closing balance	-
			Opening balance	210,985,793
An Sinh Hospital Joint Stock Company	Associates	Sales and services rendered	Sales in the year	8,531,611,921
			Payment in the year	8,552,911,014
			Closing balance	189,686,700

Prepared By  **Le Thi Thu Huong**

Chief Accountant  **Phan Anh Tai**

General Director  **Huynh Thi Lan**

HCMC, October 17, 2024





MEKOPHAR Chemical Pharmaceutical Joint Stock Company
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NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from Jan. 01, 2024 to Sept. 30, 2024

Unit: VND

V.7. Tangible fixed assets

Items	Bludings & Structures	Machinery & Equipment	Transportation & Facilities	Others	Total
Original cost					
Opening balance	53,770,571,336	161,065,351,048	15,619,817,019	56,651,747,542	287,107,486,945
<i>New purchase</i>	-	1,084,928,506	2,276,476,909	3,928,127,273	7,289,532,688
<i>Disposal, sale</i>		(7,904,587,070)	(2,276,476,909)	(1,993,634,270)	(12,174,698,249)
Closing balance	53,770,571,336	154,245,692,484	15,619,817,019	58,586,240,545	282,222,321,384
Accumulated depreciation					
Opening balance	45,582,629,839	128,135,170,229	14,303,782,204	50,362,031,830	238,383,614,102
<i>Charge for the year</i>	1,291,452,674	3,986,145,015	298,609,605	1,343,279,626	6,919,486,920
<i>Disposal, sale</i>		(7,904,587,070)	-	(1,993,634,270)	(9,898,221,340)
Closing balance	46,874,082,513	124,216,728,174	14,602,391,809	49,711,677,186	235,404,879,682
Net book value					
As at beginning of the year	8,187,941,497	32,930,180,819	1,316,034,815	6,289,715,712	48,723,872,843
As at the end of the period	6,896,488,823	30,028,964,310	1,017,425,210	8,874,563,359	46,817,441,702



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NOTES TO THE FINANCIAL STATEMENTS

For the accounting period from Jan. 01, 2024 to Sept. 30, 2024

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	255,458,670,000	409,789,114,458	(14,487,151,158)	574,559,027,845	42,328,718,846	1,267,648,379,991
Profit of year 2023					25,114,127,514	25,114,127,514
Consideration for the members of the Board of Management not holding direct management in 2022					(408,000,000)	(408,000,000)
Appropriation to funds from profit of 2022				2,064,146,237	(2,064,146,237)	-
Appropriation to bonus and welfare fund from profit of 2022					(6,192,438,711)	(6,192,438,711)
Dividends paid to shareholders from profit of 2022					(25,268,221,000)	(25,268,221,000)
Prior year closing balance	255,458,670,000	409,789,114,458	(14,487,151,158)	576,623,174,082	33,510,040,412	1,260,893,847,794
Current year opening balance	255,458,670,000	409,789,114,458	(14,487,151,158)	576,623,174,082	33,510,040,412	1,260,893,847,794
Profit of current period					13,377,876,651	13,377,876,651
Consideration for the members of the Board of Management not holding direct management in 2023					(408,000,000)	(408,000,000)
Appropriation to funds from profit of 2023				1,976,490,201	(1,976,490,201)	-
Appropriation to bonus and welfare fund from profit of 2023					(3,952,980,402)	(3,952,980,402)
Dividends paid to shareholders from profit of 2023					(12,634,110,500)	(12,634,110,500)
Current year closing balance	255,458,670,000	409,789,114,458	(14,487,151,158)	578,599,664,283	27,916,335,960	1,257,276,633,543