

SEPARATE STATEMENT OF PROFIT OR LOSS

Quarter 3, 2022

Unit: VND

ITEMS	Note	Code	Quarter 3		Accumulated from the beginning of the year to the end of this period	
			Current year	Previous year	Current year	Previous year
1 Revenue from sale of goods and rendering of service	17	01	665,170,563,581	581,093,445,018	1,994,481,664,788	1,610,452,245,052
2 Deductions		02	1,078,221,051	2,245,289,510	7,924,846,784	6,186,708,551
3 Net revenue from sale of goods and rendering of services		10	664,092,342,530	578,848,155,508	1,986,556,818,004	1,604,265,536,501
4 Cost of goods sold and services rendered	18	11	400,256,408,552	345,456,008,281	1,188,094,094,133	942,068,298,357
5 Gross profit from sale of goods and rendering of services		20	263,835,933,978	233,392,147,227	798,462,723,871	662,197,238,144
6 Income from financial activities	19	21	3,963,110,748	1,346,230,725	15,623,612,581	11,561,446,144
7 Expenses from financial activities	20	22	296,880,693	(4,463,475)	688,369,873	55,505,152
<i>in which: Interest expenses</i>		23	-	-	41,424,658	-
8 Selling expenses	22	24	166,811,757,315	137,114,282,371	479,109,654,039	390,649,974,661
9 Administrative expenses		25	34,756,547,734	28,625,675,557	117,995,645,519	94,094,202,481
10 Operating profit		30	65,933,858,984	69,002,883,499	216,292,667,021	188,959,001,994
11 Other income		31	389,733	139,933,270	75,877,999	148,047,000
12 Other expenses		32	(208,576,105)	28,603,495	(30,829,800)	378,694,984
13 Other profit		40	208,965,838	111,329,775	106,707,799	(230,647,984)
14 Net profit before tax		50	66,142,824,822	69,114,213,274	216,399,374,820	188,728,354,010
15 Current corporate income tax expense	23	51	13,274,869,604	13,772,008,248	43,758,443,138	37,609,366,088
16 Deferred income tax expense			310,237,049	-	488,246,554	604,694,905
16 Net profit after tax		60	52,557,718,169	55,342,205,026	172,152,685,128	150,514,293,017

Preparer



Nguyen Thi Ngoc Thuy

Chief Accountant



Dinh Trung Kien



SEPARATE BLANCE SHEET

30 September, 2022

Unit: VND

	ASSETS	Note	Code	Ending balance	Opening balance
A.	CURRENT ASSETS		100	1,002,536,148,050	943,654,620,900
I.	Cash and cash equivalents	1	110	232,737,467,697	164,447,202,522
1	Cash		111	71,085,467,697	79,061,051,837
2	Cash equivalents		112	161,652,000,000	85,386,150,685
II.	Short-term investments		120	209,407,305,870	264,305,000,271
1	Held-for-trading securities		121	10,000,000,000	-
2	Held-to-maturity investments		123	199,407,305,870	264,305,000,271
III.	Current receivables		130	287,773,972,284	223,551,213,519
1	Trade receivables	2	131	247,389,418,143	204,275,790,304
2	Advances to suppliers	3	132	30,215,360,287	14,743,250,321
3	Other receivables	4	136	18,200,269,941	9,821,762,106
4	Provision for doubtful debts	5	137	(8,031,076,087)	(5,289,589,212)
5	Shortage of assets waiting for resolution		139	-	-
IV.	Inventories		140	257,252,586,289	277,138,407,945
1	Inventories	6	141	257,815,164,884	277,254,515,486
2	Provision for obsolete inventories (*)		149	(562,578,595)	(116,107,541)
V.	Other current assets		150	15,364,815,910	14,212,796,643
1	Short-term prepaid expenses		151	2,278,665,565	1,304,751,790
2	Value added tax deductibles		152	12,917,941,471	12,440,075,023
3	Tax and other receivables from the State		153	168,208,874	467,969,830
4	Other current assets		155	-	-
B.	NON-CURRENT ASSETS		200	553,512,885,028	542,447,436,282
I.	Non-current receivables		210	-	-
1	Non-current lending principal receivables		215	-	-
2	Other non-current receivables	3	216	-	-
II.	Fixed assets		220	157,532,490,304	150,066,673,203
1	Tangible fixed assets	7	221	108,456,624,332	99,135,260,852
-	Cost		222	273,523,279,277	257,859,905,371
-	Accumulated depreciation (*)		223	(165,066,654,945)	(158,724,644,519)
2	Intangible fixed assets	8	227	49,075,865,972	50,931,412,351
-	Cost		228	58,615,937,520	58,615,937,520
-	Accumulated amortisation (**)		229	(9,540,071,548)	(7,684,525,169)
III.	Non-current assets in progress		240	6,856,127,272	6,856,127,272
1	Construction in progress	9	242	6,856,127,272	6,856,127,272
IV.	Investment properties		230	-	-
-	Cost		231	-	-
-	Accumulated depreciation		232	-	-
V.	Long-term investments	10	250	366,726,676,011	366,726,676,011
1	Investments in subsidiaries		251	366,726,676,011	366,726,676,011
2	Investments in associates, jointly controlled entities		252	-	-
3	Long-term held-to-maturity investments		255	-	-
VI.	Other long-term assets		260	22,397,591,441	18,797,959,796
1	Long-term prepaid expenses		261	9,066,895,604	4,979,017,405
2	Deferred tax assets		262	13,330,695,837	13,818,942,391
1	Other long-term assets		268	-	-
VII.	Goodwill		269	-	-
	TOTAL ASSETS		270	1,556,049,033,078	1,486,102,057,182

CÔNG TY CỔ PHẦN TRAPHACO

Địa chỉ: 75 Yên Ninh - Ba Đình - Hà Nội

SEPARATE FINANCIAL STATEMENTS

For the 9-month period from 01/01/2022 to 30/09/2022

RESOURCES	Note	Code	Ending balance	Opening balance
A. LIABILITIES		300	396,521,125,341	430,803,295,012
I. Current liabilities		310	396,521,125,341	430,803,295,012
1 Trade payables	11	311	187,239,861,774	191,504,758,278
2 Advances from customers		312	5,957,138	119,056,923
3 Statutory obligations	14	313	16,997,677,863	18,295,257,485
4 Payables to employees		314	54,201,764,199	35,092,273,524
5 Accrued expenses	12	315	85,542,083,177	55,962,973,827
6 Short-term deferred revenues		318	34,130,739,804	37,275,351,200
7 Other payables	13	319	3,879,121,600	85,534,516,553
8 Short-term loans and borrowings		320	-	-
9 Bonus & welfare fund		322	14,523,919,786	7,019,107,222
II. Non-current liabilities		330	-	-
1 Deferred tax liabilities		341	-	-
B. OWNERS' EQUITY		400	1,159,527,907,737	1,055,298,762,170
I. Capital	15	410	1,159,527,907,737	1,055,298,762,170
1 Contributed chartered capital		411	414,536,730,000	414,536,730,000
2 Share premium		412	133,021,732,000	133,021,732,000
3 Treasury shares		415	(3,593,000)	(3,593,000)
4 Foreign exchange reserves		417	-	-
4 Development fund		418	420,216,708,233	374,280,746,927
5 Undistributed earnings		421	191,756,330,504	133,463,146,243
- Undistributed earnings of prior years		421a	42,579,780,072	34,290,832,003
- Undistributed earnings this year		421b	149,176,550,432	99,172,314,240
II. Other funds		430	-	-
1 Other funds		431	-	-
TOTAL LIABILITIES AND OWNERS' EQUITY		440	1,556,049,033,078	1,486,102,057,182

Preparer



Nguyen Thi Ngoc Thuy

Chief Accountant



Dinh Trung Kien


 Hà Nội, October 24, 2022
 Chief Executive Officer

Tran Tuc Ma

SEPARATE CASH FLOW STATEMENT

ITEMS	Code	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
I. CASH FLOWS FROM OPERATING ACTIVITIES			
Net profit/(loss) before tax	1	216,399,374,820	188,728,354,010
Adjustments for:			
Depreciation and amortisation	2	13,040,210,560	11,726,746,175
Provisions	3	3,304,065,470	(3,208,921,391)
Unrealised foreign exchange Losses	4	259,333,429	656,252,859
Loss from investment activities	5	(15,778,870,208)	(10,563,045,307)
Interest expense	6	41,424,658	-
Operating profit/(loss) before changes in working capital	8	217,265,538,729	187,339,386,346
Increase in receivables	9	(69,237,872,175)	(40,389,240,633)
(Increase)/decrease in inventories	10	19,323,243,061	(38,456,927,151)
Increase in payables (other than interest, enterprise income tax)	11	47,398,319,821	120,218,838,688
Increase in prepaid expenses	12	(5,061,791,974)	(4,542,967,769)
Increase in trading stocks	13	(10,000,000,000)	-
Interest paid	14	(41,424,658)	-
Enterprise income tax paid	15	(45,434,486,803)	(43,362,055,335)
Other cash inflows from operating activities	16	-	-
Other cash outflows from operating activities	17	(18,968,186,997)	(6,111,688,905)
Net cash flows from operating activities	20	135,243,339,004	174,695,345,241
II. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase and construction of fixed assets and other long-term	21	(25,903,399,407)	(13,516,432,885)
Proceeds from disposals of fixed assets and other long-term	22	755,346,885	75,600,000
Loans to other entities and payments for purchase of debt	23	(171,608,458,115)	-
Collections from borrowers and proceeds from sale of debt	24	236,506,152,516	85,000,000,000
Payments for investment in others	25	-	(167,371,973,044)
Proceeds from short-term investment	26	-	-
Interest and dividends received	27	17,496,184,362	11,883,329,055
Net cash flows from/(used in) investing activities	30	57,245,826,241	(83,929,476,874)

III. CASH FLOWS FROM FINANCING ACTIVITIES

Capital contribution and issuance of shares	31	-	-
Capital redemption	32	-	-
Drawdown of borrowings	33	20,000,000,000	-
Repayment of borrowings	34	(20,000,000,000)	-
Payment of finance lease liabilities	35	-	-
Dividends paid	36	(124,199,076,000)	(124,388,872,000)
<i>Net cash flows used in financing activities</i>	<i>40</i>	<i>(124,199,076,000)</i>	<i>(124,388,872,000)</i>
 Net increase/(decrease) in cash and cash equivalents	 50	 68,290,089,245	 (33,623,003,633)
 Cash and cash equivalents at the beginning of the year	 60	 164,447,202,522	 248,049,073,788
 Impact of exchange rate fluctuation	 61	 175,930	 15,386,138
 Cash and cash equivalents at the end of the year	 70	 232,737,467,697	 214,441,456,293

Preparer



Nguyen Thi Ngoc Thuy

Chief Accountant



Dinh Trung Kien

Hà Nội, October 24, 2022

Chief Executive Officer



Trần Tuc Ma

NOTES

MÃU SỐ B09-DN

I. CORPORATE INFORMATION

1. Capital ownership

Traphaco Joint Stock Company ("the Company") is a joint stock company which was transformed from a state-owned enterprise to a joint stock company under Decision No. 2566/1999/QĐ-BGTVT dated 27 September 1999 of the Ministry of Transport and the 1st Business Registration Certificate No. 058437 issued by Hanoi Department of Planning and Investment dated 24 December 1999. The Company also received Enterprise Registration Certificate for a joint stock company No. 0100108656 issued by Hanoi Department of Planning and Investment on 10 August 2011 (15th amendment) and other subsequent amendments with the latest being the 23rd amendment dated 6 April 2020.

The Company's head office is located at 75 Yen Ninh street, Quan Thanh ward, Ba Dinh district, Hanoi, Vietnam.

The Company's share capital according to the 23rd amendment of the Enterprise Registration Certificate is VND 414,536,730,000, equivalent to 41,453,673 shares, at par value of VND 10,000 per share.

2. Business activities: pharmaceuticals**3. Principal activities**

The current principal activities of the Company are produce and sale of food and cosmetics; Import and export business of medicinal ingredients and medicinal products; Consulting on the production of pharmaceutical and cosmetic products; Preparation of prescription drugs; Manufacturing and trading pharmaceuticals, chemicals and medical equipment; Production and trading of alcohol, beer and soft drinks (excluding bar business); Consulting on scientific and technical services, technology transfer in the field of medicine and pharmacy; Purchasing, planting and processing medicinal herbs.

The main activity of the Company is to manufacture and trade in pharmaceuticals, chemicals and medical equipment.

4. Course of business cycle

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

5. Corporate structure

As at 30 September 2022, the Company has subsidiaries, affiliated companies and branches as follows:

Subsidiaries:

- Traphaco Hi-tech Joint Stock Company
- Traphacosapa One Member Co. Ltd.
- Đắk Lắk Pharmaceutical & Medical Equipment JSC

- Traphaco Hung Yên Co. Ltd.

Branches :

Name	Operating address	Principal activities
- South branch	Hồ Chí Minh City	Trading in pharmaceuticals, food, cosmetics, chemicals, medical supplies and equipment, import and export of medicinal ingredients and medicinal products.
- Central branch	Đà Nẵng City	
- Nam Định branch	Nam Định Province	
- North Central branch	Nghệ An Province	
- Thanh Hóa branch	Thanh Hóa Province	
- Vĩnh Long branch	Vĩnh Long Province	
- Hải Phòng branch	Hải Phòng City	
- Đồng Nai branch	Đồng Nai Province	
- Bình Thuận branch	Bình Thuận Province	
- Quảng Ngãi branch	Quảng Ngãi Province	
- Khánh Hòa branch	Khánh Hòa Province	
- Cần Thơ branch	Cần Thơ Province	
- Gia Lai branch	Gia Lai Province	
- Quảng Ninh branch	Quảng Ninh Province	
- Hải Dương branch	Hải Dương Province	
- Phú Thọ branch	Phú Thọ Province	
- Tiền Giang branch	Tiền Giang Province	
- Bình Dương branch	Bình Dương Province	
- Hưng Yên branch	Hưng Yên Province	
- Bắc Giang branch	Bắc Giang Province	
- Thái Nguyên branch	Thái Nguyên Province	
- Kiên Giang branch	Kiên Giang Province	

- TT Huế branch	TT Huế Province
- Yên Bái branch	Yên Bái Province
- Vĩnh Phúc branch	Vĩnh Phúc Province
- Bình Định branch	Bình Định Province
- Vũng Tàu branch	Bà Rịa Vũng Tàu Province
- Long An branch	Long An Province

6. Comparative of information:

Since 1 January 2015, the Company has applied Circular No.200/2014/TT-BTC (“Circular 200”) issued by the Ministry of Finance on 22 December 2014, guiding the accounting policies for enterprises. This Circular takes effect for fiscal years beginning or after 1 January 2015. Circular 200 replaces regulations on corporate accounting policies issued under Decision No.15/2006/QĐ-BTC dated 20 March 2006 of the Ministry of Finance and Circular No.244/2009/TT-BTC of 31 December 2009 of the Ministry of Finance. However, the application of Circular 200 did not have a material effect on the comparability of the amounts in the separate financial statements.

II. FISCAL YEAR AND ACCOUNTING CURRENCY

Basis of preparation

The quarterly separate financial statements of the Company expressed in Vietnam dong (“VND”), are prepared in accordance with the Vietnamese Enterprise Accounting System and other Vietnamese Accounting Standard issued by the Ministry of Finance.

The accompanying quarterly separate financial statements, including their utilisation are not intended to present the financial position and results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Fiscal year

The Company’s normal course of business cycle is 12 months which starts on 1 January and ends on 31 December.

The accompanying separate financial statement was prepared for the 3-month period starting 01 January 2022 to 31 March 2022.

III. APPLICABLE ACCOUNTING POLICIES AND STANDARDS

Accounting policies

The Company applies the enterprise accounting policies.

Statement of compliance with accounting standards and policies

The separate financial statements of the Company are prepared and presented in accordance with Vietnamese Accounting Standards. The separate financial statements comply with all regulations of each standard and circular guiding the implementation in accordance with regulations of the Ministry of Finance.

On 22 December 2014, the Ministry of Finance issued Circular No.200/2014/TT-BTC, guiding the accounting policies for enterprises. This Circular replaces regulations on accounting policies for enterprises issued under Decision No.15/2006/QĐ-BTC dated 20 March 2006 and Circular No.244/2009/TT-BTC dated 31 December 2009 by the Ministry of Finance. Circular 200 takes effect from 1 January 2015 and applies to fiscal year 2015 onwards. The Board of Management has applied Circular 200 in preparing and presenting the separate financial statements for the period from 01 January 2022 to 31 March 2022.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies applied by the Company in the preparation of the separate financial statements:

Accounting estimates

The preparation of the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System and relevant current regulations in Vietnam requires the Board of Management to make estimates and assumptions that affect the reporting amounts of liabilities, assets and the presentation of contingent liabilities and contingent assets as at the date of the separate financial statements, as well as the reported amounts of revenue and expenses, throughout the financial year. Actual business results may differ from estimates and assumptions.

Financial instruments**Initial recognition***Financial assets*

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

The Company's financial assets include cash, short-term deposits, trade receivables and other receivables, loans, and short and long-term investments.

Financial liabilities

At the date of initial recognition, financial liabilities are recognized at cost less transaction costs directly attributable to the issuance of the financial liability.

The Company's financial liabilities include trade payables and other payables, debts and loans.

Revaluation after initial recording

Currently, there is no regulation on revaluation of financial instruments after initial recognition.

Cash and cash equivalents

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

Provision for doubtful debts

The provision for doubtful debts is made for receivables that are overdue for six months or more, or receivables that the debtor is unable to pay due to liquidation, bankruptcy or other similar difficulties.

Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventory includes the cost of direct materials, direct labor, and manufacturing overhead, if any, to bring the inventory to its current location and condition. The cost of inventories is determined using the weighted average method. Net realizable value is determined at the estimated selling price less the estimated costs of completing the product and any marketing, selling, and distribution costs incurred.

For work-in-progress, if the production period exceeds a normal business cycle, or for spare parts and supplies with a reserve period of more than 12 months, the enterprise presents it as long-term assets on the balance sheet.

The Company's provision for devaluation of inventories is made in accordance with current accounting policies. Accordingly, an inventory provision is created for the estimated loss arising due to the impairment of value (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and other inventories owned by the Company, based on appropriate evidence of impairment available at the quarterly balance sheet date.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation.

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

The cost of tangible fixed assets which are self-made or self-constructed includes construction costs, actual production costs incurred plus installation and testing costs.

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

	From 01/01/2022 to 30/09/2022
	Number of years
Buildings and structures	05 - 35
Tools and equipment	03 - 10
Means of transportation	03 - 10
Office equipment	02 - 12

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

Intangible fixed assets and amortisation

Intangible fixed assets represent the value of land use rights and accounting software, are stated at cost less accumulated depreciation and amortized on a straight-line basis over their estimated useful lives.

Construction in progress

Assets under construction for production, rental, administration or any other purpose are stated at cost. This cost includes service costs and related interest expenses in accordance with the Company's accounting policy. Depreciation of these assets is applied in the same way as for other assets, starting when the assets are ready for use.

Long-term investments

Financial investments are initially recognized on the date of acquisition and are initially measured at cost.

Investments in subsidiary are investments in companies that are under controlled of the Company. This control is achieved when the Company has the power to govern the financial and operating policies of investees so as to obtain benefits from their business operations.

An associate is an entity over which the Company has significant influence but is not a subsidiary or joint venture of the Company. Significant influence represents the right to participate in the making of the financial and operating policy decisions of the investee but is not control over those policies.

Investments in the separate statements are measured at cost less impairments to investments.

Provisions for diminution in value of investments are made in accordance with current accounting regulations.

Prepaid expenses

Long-term prepaid expenses include the value of tools, tools and small components that have been used and are considered likely to bring future economic benefits to the Company with a term from one year and above. These costs are capitalized as long-term prepayments and amortized to the income statement, using the straight-line method over the estimated useful lives.

Revenue recognition

Revenue is recognized when all five (5) of the following conditions are simultaneously satisfied:

- a. The Company has transferred substantially all the risks and rewards of ownership of the products or goods to the buyer;
- b. The Company no longer holds the right to manage the goods as the owner of the goods or to control the goods;
- c. Revenue can be measured reliably;
- d. The Company will receive economic benefits from the sale transaction; and
- e. The costs associated with the sales transaction can be determined.

Revenue from a service transaction is recognized when the outcome of the transaction can be reliably measured. Where a service provision transaction involves multiple periods, revenue is recognized in the period according to the result of the work completed at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- a. Revenue can be measured reliably;
- b. It is probable that economic benefits will flow to the transaction for the rendering of the service;
- c. The portion of the work completed can be measured at the balance sheet date; and

- d. The costs incurred for the transaction and the costs to complete the transaction can be measured.

Interest income is recognized on an accrual basis, determined on the balance of deposit accounts and the applicable interest rate.

Interest on investments is recognized when the Company has the right to receive the interest on such investment.

Foreign currency transactions

The Company applies the treatment of exchange rate differences according to the guidance of Vietnamese Accounting Standard No.10 (VAS 10) "Effects of foreign exchange rate changes". Accordingly, transactions arising in foreign currencies are converted at the exchange rate at the transaction date. Balances of monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated at the exchange rates prevailing at the balance sheet date. All exchange rate differences are recognized immediately in financial income (if gain) or financial expenses (in case of loss) at the time of arising. Exchange rate gains due to revaluation of balances at the balance sheet date are not distributed to shareholders.

Borrowing costs

All interest expenses are recognized in the statement of income when incurred.

Provisions

Provisions are recognized when the Company has a present obligation as a result of a past event, and it is probable that the Company will be required to settle this obligation. Provisions are determined on the basis of the Board of Management's estimation of the costs necessary to settle this obligation at the balance sheet date.

Taxation

Corporate income tax represents the sum of the current tax payable and the deferred tax amount.

The current tax payable is calculated based on the taxable income for the period. Taxable profit differs from net profit as reported in the statement of income because taxable profit does not include items of income or expense that are taxable or deductible in other years (including carried forward taxable losses, if any) and further excludes items that are not taxable or deductible.

Deferred tax is calculated on the difference between the carrying amount and the tax base of items of assets or liabilities in the separate financial statements and is recognized using the balanced sheet method. Deferred tax liabilities are recognized for all temporary differences, and

deferred tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which to offset the temporary differences.

Deferred tax is determined at the tax rate applicable for the period when the asset is recovered, or the liability is settled. Deferred tax is recognized in the statement of income and in equity only when it relates to items recognized directly in equity.

Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when the assets are deferred tax and the deferred tax liability relate to income tax levied by the same tax authority and the Company intends to pay the current tax on a net basis.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Other taxes are applied in accordance with applicable tax laws in Vietnam.

V. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE BALANCE

1. CASH AND CASH EQUIVALENTS

	30/09/2022	31/12/2021
	VND	VND
Cash on hand	13,502,359,874	12,465,711,501
Cash at banks	52,648,146,963	66,595,340,336
Cash in transit	4,934,960,860	-
Cash equivalents (*)	161,652,000,000	85,386,150,685
Total	232,737,467,697	164,447,202,522

(*) Cash equivalents represent deposits with banks with maturities not exceeding 3 months

2. SHORT-TERM TRADE RECEIVABLES

	30/09/2022	31/12/2021
	VND	VND
a) Trade receivables from other parties	145,021,788,833	121,047,713,648
Nam Duong Investment JSC	2,689,855,723	18,962,357,707
Lam Dong Pharmaceutical JSC	779,818,892	305,587,307
Bac Ninh Pharmaceutical JSC	4,085,264,013	3,267,136,919
Life Care Vietnam Co., Ltd.	3,349,437,589	3,363,632,692
PTT Food and beverage JSC	2,247,467,778	2,006,293,437
Others	131,869,944,838	93,142,705,586
b) Trade receivables from related parties	102,367,629,310	83,228,076,656
Dak Lak Pharmaceutical	5,808,363,633	1,314,991,281
TraphacoSapa	1,138,514,689	1,296,366,515
Traphaco CNC	95,420,750,988	80,616,718,860
Total	247,389,418,143	204,275,790,304

CÔNG TY CỔ PHẦN TRAPHACO

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3. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2022	31/12/2021
	VND	VND
Natural Factors	5,616,108,000	-
ATI Scientific instrument & equipment JSC	2,013,120,000	-
Amoli Middle East FZE	-	6,741,420,000
Phúc Tâm Construction & Consulting JSC	1,992,831,941	-
Others	20,593,300,346	8,001,830,321
Total	30,215,360,287	14,743,250,321

4. OTHER RECEIVABLES

	30/09/2022	31/12/2021
	VND	VND
Short-term	18,200,269,941	9,821,762,106
Advances	9,411,953,000	3,413,630,179
Deposits and mortgages	1,443,703,314	1,631,188,740
Interest receivables	703,329,967	2,798,851,010
Dividend receivables	1,766,681,879	1,766,681,879
Others	4,874,601,781	211,410,298
Total	18,200,269,941	9,821,762,106

5. BAD DEBTS

	30/09/2022		31/12/2021	
	Cost	Recoverable amount (*)	Cost	Recoverable amount (*)
	VND	VND	VND	VND
Overdue receivables which are considered to be irrecoverable	18,612,079,940	10,581,003,853	12,202,580,616	6,912,991,404
Total	18,612,079,940	10,581,003,853	12,202,580,616	6,912,991,404

(*) The Company and its subsidiaries determine the recoverable amount of doubtful debts at the carrying amounts due from customers and other debtors, after provision for doubtful debts.

6. INVENTORIES

	30/09/2022		31/12/2021	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Goods on consignment	-	-	-	-
Goods in transit	-	-	11,386,418,703	-
Raw materials	25,902,034,356	(420,885,522)	36,753,151,739	(78,931,424)
Tools and supplies	9,846,247	-	6,827,500	-
Work in process	17,966,550,295	-	27,237,005,038	-
Finished goods	143,344,647,083	(135,820,571)	129,140,103,425	(15,215,170)
Merchandise	70,592,086,903	(5,872,502)	72,731,009,081	(21,960,947)
Total	257,815,164,884	(562,578,595)	277,254,515,486	(116,107,541)

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7 . TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Means of transportation	Office equipment	Total
	VND	VND	VND	VND	VND
COST					
Beginning balance 01/01/2022	127,164,748,134	53,896,949,778	67,319,367,704	9,478,839,755	257,859,905,371
Increase in the period	-	11,647,470,133	7,331,964,524	1,903,733,000	20,883,167,657
- New purchase	-	11,647,470,133	7,331,964,524	1,903,733,000	20,883,167,657
- Transfer from construction in progress	-	-	-	-	-
- Increase due to re-categorize	-	-	-	-	-
Decrease in the period	-	(340,420,040)	(4,879,373,711)	-	(5,219,793,751)
- Disposal	-	(340,420,040)	(4,879,373,711)	-	(5,219,793,751)
- Decrease due to re-categorize	-	-	-	-	-
Ending balance 30/09/2022	<u>127,164,748,134</u>	<u>65,203,999,871</u>	<u>69,771,958,517</u>	<u>11,382,572,755</u>	<u>273,523,279,277</u>
In which					
Fully depreciated	20,586,948,218	39,040,079,980	25,100,419,519	5,762,026,340	90,489,474,057
ACCUMULATED DEPRECIATION					
Beginning balance 01/01/2022	56,638,532,715	44,839,185,355	49,918,404,191	7,328,522,258	158,724,644,519
Increase in the period	3,481,870,218	2,681,292,724	4,275,535,123	745,966,116	11,184,664,181
- Depreciation for the period	3,481,870,218	2,681,292,724	4,275,535,123	745,966,116	11,184,664,181
Decrease in the period	-	(226,946,712)	(4,615,707,043)	-	(4,842,653,755)
- Disposal	-	(226,946,712)	(4,615,707,043)	-	(4,842,653,755)
- Decrease due to re-categorize	-	-	-	-	-
Ending balance 30/09/2022	<u>60,120,402,933</u>	<u>47,293,531,367</u>	<u>49,578,232,271</u>	<u>8,074,488,374</u>	<u>165,066,654,945</u>
NET CARRYING AMOUNT					
Beginning balance	70,526,215,419	9,057,764,423	17,400,963,513	2,150,317,497	99,135,260,852
Ending balance	<u>67,044,345,201</u>	<u>17,910,468,504</u>	<u>20,193,726,246</u>	<u>3,308,084,381</u>	<u>108,456,624,332</u>
In which:					
for mortgage					

8. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
COST			
Beginning balance 01/01/2022	45,687,172,520	12,928,765,000	58,615,937,520
Increase in the year	-	-	-
Decrease in the period	-	-	-
Ending balance 30/09/2022	45,687,172,520	12,928,765,000	58,615,937,520
ACCUMULATED AMORTISATION			
Beginning balance 01/01/2022	-	7,684,525,169	7,684,525,169
Amortisation for the period	-	1,855,546,379	1,855,546,379
- Amortisation in the year	-	1,855,546,379	1,855,546,379
- Disposal	-	-	-
Ending balance 30/09/2022	-	9,540,071,548	9,540,071,548
NET CARRYING AMOUNT			
Beginning balance 01/01/2022	45,687,172,520	5,244,239,831	50,931,412,351
Ending balance 30/09/2022	45,687,172,520	3,388,693,452	49,075,865,972

Fully-amortised cost

5,575,090,000

As at 30/09/2022, intangible fixed assets of the Company consist of long-term land use rights ("LUR") and computer softwares, detail as follow:

Intangible fixed assets	Area	Amount
	(m2)	VND
LUR at 255 Tôn Đức Thắng - Liên Chiểu - Đà Nẵng City	283	2,618,528,525
LUR at Phước Kiển commune - Nhà Bè - Hồ Chí Minh City (*)	235	7,795,378,640
LUR at Hòa Vượng New Urban Area - Nam Định City	289	2,350,425,000
LUR at Vĩnh Tân Ward - Vĩnh - Nghệ An - Cửa Ông (lot 581)	307	1,290,240,000
LUR at Vĩnh Tân Ward - Vĩnh - Nghệ An - Cửa Ông (lot 582)	302	1,267,560,000
LUR at Vĩnh Diêm Trung Urban Area - Nha Trang	306	1,873,777,089
LUR at Cao Xanh New Urban Area - Hạ Long City	340	3,049,800,000
LUR at Western New Urban Area, Thanh Bình Ward, Hải Dương City	250	3,518,560,000
LUR at lot K1, K2 zone IV, urban area North of Lê Lợi Avenue - Đông Hương Ward - Thanh Hoá City	458	3,500,078,454
LUR at D37 Mỹ Thạnh Hưng, Ward 6 - Mỹ Tho City - Tiền Giang	151	2,710,406,558
LUR at residential area No. 2 - Đình Kế Ward - Bắc Giang City	178	1,845,000,000
LUR at Minh Phương Ward - Việt Trì City - Phú Thọ	205	1,454,200,000
LUR at Xuân An, Phan Thiết City, Bình Thuận	200	3,518,398,650
LUR at 61 Đồng Đa - Vĩnh Lạc - Rạch Giá City - Kiên Giang	148	3,620,363,636

Intangible fixed assets	Area	Amount
LUR at lot 630, 631, 632 - Map sheet No. 19, Gia Sàng Ward, Thái Nguyên City	270	3,731,036,944
LUR at lot Q4-14 Cầu Sắt Urban Area - Gia Lai	273	1,543,419,024
HR And Payroll Management Software		1,394,920,000
Saleup Distribution System Software		2,312,170,000
Saleup Distribution System Software (Additional Points Accumulation)		1,405,000,000
New Product Group Management Software		150,000,000
Drug Stability Management Subsystem		33,000,000
Customer Survey Software + Additional Feature		280,000,000
Financial Management Software (ERP)		3,829,700,000
Financial Management System Software - Phase 2		1,233,975,000
Office Management Software		680,000,000
BI Report Software		1,134,000,000
Customer Care Management Software		340,000,000
Online Management Review Software		50,000,000
Equipment Management Software		86,000,000
Total		58,615,937,520

9. CONSTRUCTION IN PROGRESS

	30/09/2022	31/12/2021
	VND	VND
Cần Thơ Office Project	2,352,727,272	2,352,727,272
Land use right at Hung Yen branch	3,385,000,000	3,385,000,000
HR and payroll management software	1,118,400,000	1,118,400,000
Total	6,856,127,272	6,856,127,272

10. INVESTMENT IN SUBSIDIARIES

	30/09/2022	31/12/2021
	VND	VND
TraphacoSapa	26,675,000,000	26,675,000,000
Traphaco CNC	71,382,500,000	71,382,500,000
Bamepharm	18,669,176,011	18,669,176,011
Traphaco Hung Yên	250,000,000,000	250,000,000,000
Total	366,726,676,011	366,726,676,011

10. INVESTMENT IN SUBSIDIARIES (continued)

Unity: VND

	Ending balance			Beginning balance		
	Number of shares	Cost	Fair value	Number of shares	Cost	Fair value
Investments in subsidiaries						
Traphaco Sapa (i)		26,675,000,000			26,675,000,000	
Traphaco Hi-tech (ii)	5,791,986	71,382,500,000	174,338,778,600	5,791,986	71,382,500,000	178,393,168,800
Dak Lak Pharmaceutical (ii)	1,130,271	18,669,176,011	32,212,723,500	1,130,271	18,669,176,011	37,864,078,500
Traphaco Hung Yen (i)		250,000,000,000		-	250,000,000,000	
TOTAL		366,726,676,011			366,726,676,011	

(*) The Company could not obtain necessary information to evaluate the fair value of shares held in these companies as they are not listed on the stock exchanges.

10. INVESTMENT IN SUBSIDIARIES (continued)

Detailed information about the Company's subsidiaries as at 30/9/2022 is as follows:

<i>No.</i>	<i>Name</i>	<i>Equity interest</i>	<i>Voting rights</i>	<i>Head office's address</i>	<i>Principal activities</i>
1	Traphaco Hung Yen Co., Ltd. ("Traphaco Hung Yen")	100%	100%	Tan Quang commune, Van Lam district, Hung Yen province	Produce western medicine.
2	TraphacoSapa One Member Co., Ltd. ("Traphaco Sapa")	100%	100%	Group 9, Sapa town, Sapa district, Lao Cai province	Plant, process pharmaceutical materials, agriculture and forestry products, food.
3	Dak Lak Pharmaceutical and Medical Equipment Joint Stock Company ("Dak Lak Pharmaceutical")	58.23%	58.23%	No. 9A Hung Vuong Street, Tu An ward, Buon Ma Thuot city, Dak Lak province	Produce and trade pharmaceutical products, nutritional foods; and Export pharmaceutical products and medical equipments
4	Traphaco Hi-tech Joint Stock Company ("Traphaco Hi-tech")	51.00%	51.00%	Tan Quang commune, Van Lam district, Hung Yen province	Produce herbal medicine.

According to the provisions of Circular No. 200/TT-BTC dated 22 December 2014, the fair value of the above investments as at 31 March 2022 should be disclosed. However, the Company has not determined the fair value of TraphacoSapa One Member Limited Liability Company, Traphaco Hung Yen Company Limited because the invested units have not yet listed their shares on the stock exchanges and the Company has not obtained other reliable information to determine the fair values, so the fair values of the above investments as at 30 September 2022 are presented only in the Notes to the financial statements for the companies which is listed on the stock market.

11. SHORT-TERM TRADE PAYABLES

	<u>30/09/2022</u>	<u>31/12/2021</u>
	VND	VND
Nanum CNC	1,384,600,000	17,218,362,320
Daewoong Pharmaceuticals Co. Ltd	9,712,894,111	14,770,055,357
Anpharma Pharmaceutical Co. Ltd	8,603,936,250	49,612,500
Traphaco Sapa	3,605,653,295	3,614,909,010
Traphaco CNC	55,156,792,439	52,868,084,197
Traphaco Hung Yen	52,105,371,228	58,884,663,237
Other suppliers	56,670,614,451	44,099,071,657
Total	<u>187,239,861,774</u>	<u>191,504,758,278</u>

12. SHORT-TERM ACCRUED EXPENSES

	30/09/2022	31/12/2021
	VND	VND
Marketing & advertisement expenses	23,929,115,067	-
Sales discounts payable to customers	31,630,833,230	30,199,678,463
Remuneration payable to collaborators, sales representatives	21,372,175,528	22,099,520,338
Others	8,609,959,352	3,663,775,026
Total	85,542,083,177	55,962,973,827

13. OTHER SHORT-TERM PAYABLES

	30/09/2022	31/12/2021
	VND	VND
Trade union due	166,584,927	80,403,911
Social, Health and Unemployment Insurance fee	375,066,243	417,436,474
Remuneration for the Board of Directors and the Board of Supervisors	189,023,616	163,668,453
Dividend payables	1,093,419,978	83,841,955,978
Others	2,055,026,836	1,031,051,737
Total	3,879,121,600	85,534,516,553

14. STATUTORY OBLIGATIONS

	Beginning balance	Payable in the period	Paid during the period	Ending balance
Value added tax	5,978,546	31,467,362,505	31,455,172,289	18,168,762
Value added tax for imported goods	-	6,014,201,006	6,014,201,006	-
Import, export duties	-	457,722,501	433,687,327	24,035,174
Corporate income tax	14,182,568,450	43,758,443,138	45,434,486,803	12,506,524,785
Personal income tax	4,106,710,489	18,109,642,561	17,767,403,908	4,448,949,142
Other tax	-	695,467,176	695,467,176	-
Total	18,295,257,485	100,502,838,887	101,800,418,509	16,997,677,863

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15 OWNERS' EQUITY**a) Increase and decrease in owners' equity**

Item	Share capital	Share premium	Treasury shares	Investment and development fund	Undistributed earnings	Total
As at 01/01/2021	414,536,730,000	133,021,732,000	(3,593,000)	347,373,440,047	102,648,678,883	997,576,987,930
Profit for the period	-	-	-	-	203,943,537,167	203,943,537,167
Appropriation of investment and development fund	-	-	-	26,907,306,880	(26,907,306,880)	-
Dividends declared from 2020 profit	-	-	-	-	(124,351,620,000)	(124,351,620,000)
Provisional appropriation of bonus and welfare fund from	-	-	-	-	(21,870,142,928)	(21,870,142,928)
As at 01/01/2022	414,536,730,000	133,021,732,000	(3,593,000)	374,280,746,927	133,463,146,243	1,055,298,762,170
Profit for the period	-	-	-	-	172,152,685,128	172,152,685,128
Appropriation of investment and development fund	-	-	-	45,935,961,306	(45,935,961,306)	-
Dividends declared from 2021 profit	-	-	-	-	(41,450,540,000)	(41,450,540,000)
Bonus and welfare fund from profit of 2021	-	-	-	-	(3,496,864,865)	(3,496,864,865)
Provisional appropriation of bonus and welfare fund from profit of 2022	-	-	-	-	(22,976,134,695)	(22,976,134,695)
As at 30/09/2022	414,536,730,000	133,021,732,000	(3,593,000)	420,216,708,233	191,756,330,504	1,159,527,907,737

b) Details of owners' shares capital

According to the business registration certificate of Traphaco Joint Stock Company, changed for the 23rd time on April 6, 2020, the Company's charter capital is VND 414,536,730,000. As at September 30, 2022, the Company's charter capital has been contributed by shareholders with the following capital contribution

	30/09/2022		31/12/2021	
	VND	%	VND	%
State Capital and Investment Corporation	147,865,120,000	35.67%	147,865,120,000	35.67%
Magbi Fund Limited	103,613,850,000	25.00%	103,613,850,000	25.00%
Super Delta Pte. Ltd	62,672,890,000	15.12%	62,672,890,000	15.12%
Other shareholders	100,353,540,000	24.21%	100,353,540,000	24.21%
Treasury shares	31,330,000	0.01%	31,330,000	0.01%
Total	414,536,730,000	100%	414,536,730,000	100%

c) Shares

	30/09/2022	31/12/2021
	VND	VND
Issued shares	41,453,673	41,453,673
- Ordinary shares	41,453,673	41,453,673
Treasury shares	3,133	3,133
- Ordinary shares	3,133	3,133
Shares in circulation	41,450,540	41,450,540
- Ordinary shares	41,450,540	41,450,540
Face value	10.000 VND/1 share	10.000 VND/1 share

16. OFF BALANCE SHEET ITEMS

	30/09/2022	31/12/2021
Foreign Currency		
US Dollar (USD)	212.01	86,552.37
Bad debts written-off (VND)	9,500,253,738	9,500,253,738
Tài sản thuê ngoài		
	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Lease expenses recognized into quarterly separated statement of profit or loss	2,016,657,461	2,001,686,559

At the balance sheet date, the company has irrevocable operating lease commitments with the payment schedule as follows:

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Less than 1 year	3,685,253,748	3,995,740,712
From 1 - 5 years	8,928,088,952	9,776,588,374
More than 5 years	3,417,007,650	5,799,179,400
	16,030,350,351	19,571,508,486

17. REVENUE

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Revenue from sale of goods and rendering of services		
Sale of goods	1,247,098,217,763	1,083,409,623,892
Sale of merchandise	419,916,400,387	313,602,122,447
Sale of raw materials	327,247,398,924	213,111,621,860
Rendering of services	219,647,714	328,876,853
Total	1,994,481,664,788	1,610,452,245,052
Deduction		
Sales return	(7,924,846,784)	(6,186,708,551)
	(7,924,846,784)	(6,186,708,551)

18. COST OF GOODS SOLD AND SERVICES RENDERED

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Cost of finished goods sold	596,976,851,470	522,462,652,863
Cost of merchandise sold	263,936,497,290	217,601,097,791
Cost of raw materials sold	327,180,745,373	202,004,547,703
Total	1,188,094,094,133	942,068,298,357

19. FINANCE INCOME

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Interest income	10,583,209,619	3,680,973,775
Foreign exchange gains	222,949,262	1,027,165,156
Dividend income	4,817,453,700	6,853,307,213
Total	15,623,612,581	11,561,446,144

20. FINANCE EXPENSES

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Interest expenses	41,424,658	-
Realized exchange loss	646,945,215	39,249,907
Unrealized exchange loss	-	16,255,245
Total	688,369,873	55,505,152

21. PRODUCTION AND OPERATING COSTS

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Raw materials	538,985,001,282	536,466,697,351
Labour costs	235,185,947,706	164,088,448,985
Depreciation and amortisation	13,040,210,560	11,726,746,175
Expenses for external services	180,489,262,081	120,829,124,538
Cash charge	231,315,818,314	200,712,204,825
Total	1,199,016,239,943	1,033,823,221,873

22. SELLING EXPENSES AND GENERAL AND ADMINISTRATIVE EXPENSES

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
General and administrative expenses incurred during the period	117,995,645,519	94,094,202,481
Labour costs	58,134,864,655	45,485,690,850
Expenses for external services	16,672,174,826	4,058,654,736
Depreciation and amortisation	5,178,408,335	4,104,769,817
Allowance for doubtful debts	2,741,486,875	(2,881,491,026)
Others	35,268,710,828	43,326,578,104
Selling expenses incurred during the period	479,109,654,039	390,649,974,661
Labour costs	160,793,197,884	112,682,382,356
Advertising expenses	97,618,352,633	68,796,215,779
Sales discounts	63,962,025,474	44,029,779,869
Allowance for sale collaborators	50,069,151,311	43,084,376,223
Depreciation and amortisation	6,646,998,692	5,978,041,173
Others	100,019,928,045	116,079,179,261
TOTAL	597,105,299,558	484,744,177,142

23. CORPORATE INCOME TAX

	From 01/01/2022 to 30/09/2022	From 01/01/2021 to 30/09/2021
	VND	VND
Accounting profit before tax	216,399,374,820	188,728,354,010
Total adjustment to accounting before tax	2,392,840,869	(681,523,570)
- Adjustments to increase	7,210,294,569	6,171,755,764
- Adjustments to decrease	(4,817,453,700)	(6,853,279,334)
Total taxable income	218,792,215,689	188,046,830,440
CIT rate	20%	20%
CIT expense at tax rate applicable to the Company	43,758,443,138	37,609,366,087
Deferred tax expense	488,246,554	604,694,905
CIT expenses	44,246,689,691	38,214,060,992

24. SECTIONS BY BUSINESS SECTOR AND GEOGRAPHY

The main production and business activities of the Company are the production and trading of pharmaceutical products. During the period, the Company did not have any other material business activities, accordingly, the financial information presented on the balance sheet as at September 30, 2022 and the revenue and expenses presented in the income statement for the period from January 1, 2022 to September 30, 2022 related to pharmaceutical production and business activities. Revenue and cost of goods sold by each business activity are presented in Notes 17 and 18.

The Company has no business activities outside of Vietnam; therefore, the Company does not have any geographical divisions outside of Vietnam.

25. TRANSACTIONS WITH RELATED PARTIES

List of related parties

Related parties

Traphaco CNC

TraphacoSapa

Bamepharm

Traphaco Hưng Yên

State Capital Investment Corporation

Magbi Fund Limited

Super Delta Pte. Ltd.

Daewoong Pharmaceuticals Co., Ltd.

Relationship

Subsidiary

Subsidiary

Subsidiary

Subsidiary

Large shareholder

Large shareholder

Large shareholder

Company related to

BoD member

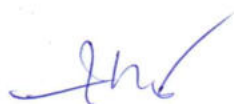
Significant transactions of the Company with related parties during the current period were as follows:

	From 01/01/2022 to 30/09/2022 VND	From 01/01/2021 to 30/09/2021 VND
Sale of goods and services		
Traphaco CNC	187,893,759,806	171,884,517,895
TraphacoSapa	18,353,248,775	14,593,803,808
Bamepharm	40,689,367,188	38,097,040,630
Traphaco Hung Yên	135,935,279,963	27,037,473,622
Purchase of goods and services		
Traphaco CNC	435,705,686,809	405,579,371,032
TraphacoSapa	27,485,568,461	19,629,882,000
Traphaco Hung Yên	275,624,682,718	176,349,945,900
Daewoong Phacmaceuticals Co., Ltd	24,147,957,193	22,608,919,841
Dividends declared		
Traphaco CNC	2,895,993,000	2,895,966,651
Bamepharm	1,921,460,700	565,135,500
TraphacoSapa	-	3,392,177,183
Dividend paid to shareholders	124,199,076,000	124,388,872,000
Remuneration to members of Board of Directors and Board of Management	14,234,898,744	9,385,034,690

Amounts due to and due from related parties at the balance sheet date were as follows:

	30/09/2022 VND	31/12/2021 VND
Receivables		
Bamepharm	5,808,363,633	1,314,991,281
TraphacoSapa	1,138,514,689	1,296,366,515
Traphaco CNC	95,420,750,988	80,616,718,860
Payables		
Traphaco CNC	55,156,792,439	52,868,084,197
TraphacoSapa	3,605,653,295	3,614,909,010
Traphaco Hung Yên	52,105,371,228	58,884,663,237
Daewoong Phacmaceuticals Co., Ltd	9,712,894,111	14,770,055,357

Preparer



Nguyễn Thị Ngọc Thúy

Chief Accountant



Đinh Trung Kiên

Hà Nội, October 24, 2022

Chief Executive Officer



Trần Túc Mã