CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2
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Central Pharmaceutical Joint Stock Company NO2
Address:
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Financial Statements
Quarter 2 of Financial Year 2026

Form No.....

DN - STATEMENT OF FINANCIAL POSITION

Item	Code	Note	Closing balance	Opening balance
A - CURRENT ASSETS	100		97,314,454,566	146,559,764,356
I. Cash and cash equivalents	110		1,093,217,572	21,401,284,733
1. Cash	111		1,093,217,572	21,401,284,733
2. Cash equivalents	112			
II. Current financial investments	120			
1. Trading securities	121			
2. Provision for impairment of trading securities (*)	122			
3. Held-to-maturity investments	123			
4. Provision for current investments held to maturity (*)	124			
5. Other current investments	125			
6. Provision for losses on other current investments (*)	126			
III. Current receivables	130		30,591,025,643	83,070,222,715
1. Trade receivables	131		23,977,158,033	24,452,737,412
2. Advances to suppliers	132		4,682,728,935	6,347,920,841
3. Intercompany receivables	133			
4. Receivables uner construction contract progress	134			
5. Other receivables	135		6,687,772,723	57,026,198,510
6. Provision for doubtful debts (*)	136		(4,756,634,048)	(4,756,634,048)
7. Shortage of assets awaiting resolution	137			
IV. Inventories	140		64,076,931,359	41,638,709,523
1. Inventories	141		64,076,931,359	41,638,709,523
2. Provision for impairment of inventories (*)	142			
V. Current biological assets	150			
1. Livestock for a single harvest	151			
2. Seasonal or single harvest crops	152			
3. Provision for current biological asset losses (*)	153			
VI. Other current assets	160		1,553,279,992	449,547,385
1. Prepaid expenses	161		334,565,003	321,889,116
2. Deductible VAT	162		1,017,714,555	58,648,144

3. Taxes and other receivables from the State	163		201,000,434	69,010,125
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B - NON-CURRENT ASSETS	**200**		**116,836,628,951**	**263,882,042,788**
I. Non-current receivables	**210**		**(149,070,672)**	**45,000,000,000**
1. Trade receivables	211			
2. Advances to suppliers	212			
3. Business capital in subsidiaries	213			
4. Non-current intercompany receivables	214			
5. Other non-current receivables	215			45,000,000,000
6. Provision for doubtful receivables (*)	216		(149,070,672)	
II. Fixed assets	**220**		**102,811,256,625**	110,731,893,402
1. Tangible fixed assets	221		102,811,256,625	110,731,893,402
- Original cost	222		293,550,721,043	290,298,359,931
- Accumulated depreciation (*)	223		(190,739,464,418)	(179,566,466,529)
2. Fixed assets under finance lease	224			
- Original cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227			
- Original cost	228		810,751,750	810,751,750
- Accumulated depreciation (*)	229		(810,751,750)	(810,751,750)
III. Non-current biological assets	**230**			
1. Livestock for periodic output	231			
a) Livestock not reaching maturity for periodic output	232			
b) Livestock reaching maturity for periodic output	233			
- Original cost	234			
- Accumulated depreciation (*)	235			
2. Livestock for a single harvest	236			
3. Seasonal or single harvest crops	237			
4. Provision for biological asset losses (*)	238			
IV. Investment properties	**240**			
- Original cost	241			
- Accumulated depreciation (*)	242			
V. Non-current assets in progress	**250**		**76,805,661**	**76,805,661**
1. Work in progress	251			
2. Construction in progress	252		76,805,661	76,805,661

VI. Non-current financial investments	**260**			**93,960,000,000**
1. Investments in subsidiaries	261			
2. Investments in associates and joint-ventures	262			
3. Investments in other entities	263			93,960,000,000
4. Provision for financial investments in other entities (*)	264			
5. Held-to-maturity investments	265			
6. Provision for held-to-maturity investments (*)	266			
VII. Other non-current assets	**270**		**14,097,637,337**	14,113,343,725
1. Non-current prepaid expenses	271		14,097,637,337	14,113,343,725
2. Deferred income tax assets	272			
3. Non-current equipment, supplies and spare parts for replacement	273			
4. Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**214,151,083,517**	**410,441,807,144**
C - LIABILITIES	**300**		**153,137,406,907**	**340,281,443,613**
I. Current liabilities	**310**		**153,137,406,907**	**246,321,443,613**
1. Trade payables	311		27,401,391,649	17,455,520,732
2. Advances from customers	312		29,914,388,482	25,699,505,157
3. Dividend and profit payables	313			
4. Taxes and payables to the State budget	314		12,120,252	54,059,183,722
5. Payables to employees	315		2,382,976,703	3,559,635,569
6. Accrued expenses	316		51,737,892,283	46,692,554,187
7. Inter-company payables	317			
8. Payables under the progress of construction contracts	318			
9. Current deferred revenue	319			
10. Other current payables	320		36,653,583,764	1,354,412,160
11. Current borrowings and finance lease liabilities	321		4,750,000,000	97,215,578,312
12. Provision for payables	322			
13. Welfare and reward fund	323		285,053,774	285,053,774
14. Pricing stabilization fund	324			
15. Government bonds purchased for resale	325			
II. Non-current liabilities	**330**			**93,960,000,000**
1. Trade payables	331			
2. Advances from customers	332			
3. Taxes and payables to the State budget	333			
4. Accrued expenses	334			
5. Inter-company capital payables	335			
6. Inter-company payables	336			

7. Deferred revenue	337			
8. Other payables	338			93,960,000,000
9. Borrowings and finance lease liabilities	339			
10. Convertible bonds	340			
11. Preferrence shares	341			
12. Deferred income tax liabilities	342			
13. Provision for payables	343			
14. Technological and scientific development fund	344			
D - EQUITY	**400**		**61,013,676,610**	**70,160,363,531**
1. Shareholders' capital contribution	411		200,000,000,000	200,000,000,000
- Ordinary shares with voting rights	411a		200,000,000,000	200,000,000,000
- Preference shares	411b			
2. Capital surplus	412		4,902,500,000	4,902,500,000
3. Option for conversion of bonds	413			
4.Other capital	414			
5. Acquisition of own shares (*)	415			
6. Differences on revaluation of assets	416			
7. Foreign exchange differences	417			
8. Development and investment fund	418		3,267,017,189	3,267,017,189
9. Other funds belonging to equity capital	419		425,238,734	425,238,734
10. Retained earnings	420		(147,581,079,313)	(138,434,392,392)
- Retained earnings accumulated up to the end of the previous period	420a		(138,434,392,392)	(127,621,896,962)
- Retained earnings for current period	420b		(9,146,686,921)	(10,812,495,430)
TOTAL RESOURCES (440 = 300 + 400)	440		**214,151,083,517**	**410,441,807,144**

Hanoi, July 16, 2026

Preparer	Chief Accountant	Chief Executive Officer
(Signature, full name)	(Signature, full name)	(Signature, full name and seal)
Vũ Thị Minh Hương	CN. Nguyễn Thị Diệu Thúy	TỔNG GIÁM ĐỐC DS. Lê Tiến Dũng

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2
Address:
Tel: ..... Fax: .....

Financial Statements
Quarter 2 of Financial Year 2026

Form No.....

DN - INCOME STATEMENT - QUARTERLY

Item	Code	Note	This quarter of current year	This quarter of previous year	Accumulated from the beginning of year to the end of this quarter (Current year)	Accumulated from the beginning of year to the end of this quarter (Previous year)
1. Revenue from sale of goods and supply of services	01		**39,484,597,907**	**64,107,449,291**	**68,836,043,339**	**105,616,856,344**
2. Revenue deductions	02			1,445,463,500		1,445,463,500
3. Net revenue from sale of goods and supply of services (10 = 01 - 02)	10		**39,484,597,907**	**62,661,985,791**	**68,836,043,339**	104,171,392,844
4. Costs of goods sold	11		37,791,812,221	53,090,316,692	66,986,503,105	91,674,849,779
5. Gross profit from sale of goods and supply of services (20 = 10-11)	20		**1,692,785,686**	**9,571,669,099**	**1,849,540,234**	**12,496,543,065**
6.Profit/loss from the sale and disposal of investment properties.	21					
7.Financial revenue	22		6,266,470	10,837,911	20,750,111	15,775,569
8. Financial expenses	23		2,441,150,651	3,325,309,398	5,266,075,158	6,113,635,670
- *Where:* Interest expense	24		2,434,040,589	3,261,800,801	5,247,714,596	6,039,825,973
9. Selling expenses	25		920,285,332	893,162,818	1,843,857,493	1,672,628,875
10. General and administrative expenses	26		4,781,837,777	4,672,618,063	8,008,336,304	7,512,265,507
11. Net profit from operating activities {30 = 20+21 + 22 - (23 + 25 + 26)}	30		**(6,444,221,604)**	**691,416,731**	**(13,247,978,610)**	**(2,786,211,418)**
12. Other income	31		4,183,654,108	759,769	4,183,654,108	54,112,760
13.Other expenses	32		212,878	236,148,888	82,362,419	264,731,041
14. Other profit (40 = 31 - 32)	40		**4,183,441,230**	**(235,389,119)**	**4,101,291,689**	**(210,618,281)**
15. Total profit before tax (50 = 30 + 40)	50		**(2,260,780,374)**	**456,027,612**	**(9,146,686,921)**	**(2,996,829,699)**
16. Current corporate income tax expense	51					
17. Deferred corporate income tax expense	52					
18. Profit after corporate income tax (60 = 50- 51 - 52)	60		**(2,260,780,374)**	**456,027,612**	**(9,146,686,921)**	**(2,996,829,699)**
19. Basic earnings per share (*)	70					
20. Diluted earnings per share (*)	71					

Hanoi, July 16, 2026

Preparer	Chief Accountant	Chief Executive Officer
Đinh Thị Minh Hương	CN. Nguyễn Thị Diệu Thúy	TỔNG GIÁM ĐỐC DS. Lê Tiến Dũng

S.Đ.K.K.D: 0100109113 - C.T.C.P ★ CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2 ★ Q. HAI BÀ TRƯNG - TP. HÀ NỘI

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2
Address:
Tel: ..... **Fax:** .....

Financial Statements
Quarter 2 of Financial Year 2026

Form No.....

DN - CASH FLOW STATEMENT - DIRECT METHOD- QUARTERLY

Item	Code	Note	Accumulated from the beginning of year to the end of this quarter (Current year)	Accumulated from the beginning of year to the end of this quarter (Previous year)
I. Cash flows from operating activities				
1. Proceeds from sale of goods and supply of services and other revenue	01	6	39,154,738,228	59,658,675,092
2. Payments to suppliers of goods and services	02		(34,926,849,387)	(41,377,105,165)
3. Payments to employees	03		(5,681,921,477)	(5,754,345,898)
4. Interest paid	04		(85,750,000)	(2,255,150,000)
5. Corporate income tax paid	05			
6. Other proceeds from cperating activities	06		85,093,823,804	1,820,345,405
7. Other payments for operating activities	07		(100,358,333,455)	(5,769,931,621)
Net cash flows from operating activities	20		**(16,804,292,287)**	**6,322,487,813**
II. Cash flows from investing activities				
1. Purchase and construction of fixed assets and other non-current assets	21			
2. Proceeds from disposal and liquidation of fixed assets, and other non-current assets	22			
3. Loans to and purchase of debt instruments from other entities	23			
4. Recovery of loans and disposal of debt instruments of the other entities	24			
5. Investments in other entities	25			
6. Withdrawal of investments in other entities	26			
7. Proceeds from loan interest, dividends and profit shared	27			
Net cash flows from investing activities	30			
III. Cash flows from financing activities				
1. Proceeds from issuance of shares and capital contributions from shareholders	31	21		
2. Repayments of capital contributions to shareholders and redemption of issued shares	32	21		
3. Proceeds from borrowings	33			720,000,000
4. Repayments of principal	34		(90,365,578,312)	
5. Payments of finance lease liabilities	35			
6. Dividends and profit paid to shareholders	36	21		
Net cash flows from financing activities	40		**(90,365,578,312)**	**720,000,000**
Net cash flows for period (50 = 20+30+40)	50		**(107,169,870,599)**	**7,042,487,813**
Cash and cash equivalents at the beginning of the period	60		**108,263,088,171**	2,780,100,239
Effects of fluctuations in foreign exchange rates	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	29	1,093,217,572	9,822,588,052

Hanoi, July 16, 2026

Preparer	Chief Accountant	Chief Executive Officer
Đinh Thị Minh Hương	CN. Nguyễn Thị Diệu Thúy	TỔNG GIÁM ĐỐC BS. Lê Tiến Dũng

S.Đ.K.K.D: 0100109113 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2
Q. HAI BÀ TRƯNG - TP. HÀ NỘI

Form No. B 09 - DN

NOTES TO FINANCIAL STATEMENTS

I. Additional information for items presented in the Statement of Financial Position

1. Cash

	30/6/2026 VND	01/01/2026 VND
Cash	**12,920,002**	336,513,349
Cash in hand	***12,920,002***	***336,513,349***
Bank deposits	***1,080,297,570***	***21,064,771,384***
VND deposits	1,049,836,908	21,033,965,236
USD deposits	30,460,662	30,806,148
Total	**1,093,217,572**	**21,401,284,733**

2. Financial investments

Investments in other entities

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	Provision	Historical cost	Provision
Non-current				
Binh An Development and Investment Corporation (i)	-	-	93,960,000,000	-
Total	**-**	**-**	**93,960,000,000**	**-**

3. Trade receivables

	30/6/2026 VND		01/01/2026 VND	
	Value	Provision	Value	Provision
Current				
Vinh Quang Private Pharmacy (DN185)	585,651,634	-	765,776,634	-
Tam Phat Pharmaceutial Trading Joint Stock Company (DN430)	4,229,753,478	-	3,818,870,208	-

Huong Viet Pharmaceutical Joint Stock Company (DN463)	503,184,695	-	1,626,060,007	-
Sapphire Pharmaceutical Company Limited (DN548)	1,048,414,352		1,048,414,352	
Hoang Van Vi	2,336,020,260		3,180,368,960	
Other entities	15,274,133,614		14,013,247,251	
Total	**23,977,158,033**	**-**	**24,452,737,412**	**-**

4. Advances to suppliers

	30/6/2026 VND	01/01/2026 VND
Current		
BMN Medical and Scientific Instrument Company Limited (DN492)	1,038,180,000	2,064,461,000
Indochina International Joint Stock Company (DN396)		549,990,000
Mediplantex National Pharmaceutical Joint Stock Company (DN002)	847,895,845	2,629,491,197
Other entities	2,829,681,091	1,103,978,644
Total	**4,715,756,936**	**6,347,920,841**

5. Other receivables

	30/6/2026 VND		01/01/2026 VND	
	Value	Provision	Value	Provision
a) Current	***6,687,772,723***	**-**	***57,026,198,510***	**-**
Advances	*111,627,426*	-	*133,627,426*	-
Vu Thi Thu Hang	*41,302,000*	-	*41,302,000*	-
Other entities	*70,325,426*	-	*92,325,426*	-
Deposits, security deposits	385,927,857	-	468,895,076	-
Social insurance	1,176,671,812	-	1,081,477,763	-
Other receivables	5,013,545,628	-	55,342,198,245	
Binh An Development and Investment Corporation (i)	-	-	*49,600,314,938*	-
Tran Bao Cuong	*2,320,000,000*		*2,320,000,000*	
Other entities	*2,693,545,628*		*3,421,883,307*	
b) Non-current	**-**	**-**	***45,000,000,000***	**-**
Other receivables	-	-	45,000,000,000	-
Nhat Minh Production Co., Ltd. (ii)		-		-

Nhat Minh Production Co., Ltd. - Hanoi Branch			*45,000,000,000*	
Total	**6,687,772,723**	-	**102,026,198,510**	-

6. Inventories

	30/6/2026 VND		01/01/2026 VND	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Raw materials	42,109,367,229	-	29,311,927,146	-
Tools, equipment	134,117,964	-	62,419,342	-
Work in progress	7,666,671,904	-	1,769,200,351	-
Finished products	14,166,774,262	-	10,495,162,684	-
Total	**64,076,931,359**	-	**41,638,709,523**	-

7. Non-current assets in progress

	30/6/2026 VND	01/01/2026 VND
Construction in progress		
Balm Production Line Project	-	
Project in Vinh Tuy	76,805,661	76,805,661
Total	**76,805,661**	**76,805,661**

8. Trade payables

	30/6/2026 VND		01/01/2026 VND	
	Value	**Solvency**	**Value**	**Solvency**
Current				
Vietnam Chemico-Pharmaceutical Joint	-	-	-	-
Van Son Technical International Cooperation Joint Stock Company	7,346,050,277	7,346,050,277	7,346,050,277	7,346,050,277
MI Pharma Private Limited (NK006)	1,630,205,570	1,630,205,570	1,630,205,570	1,630,205,570
Aristopharma LTD	-	-	-	-
Other entities	18,425,135,802	18,425,135,802	8,479,264,885	8,479,264,885
Total	**27,401,391,649**	**27,401,391,649**	**17,455,520,732**	**17,455,520,732**

9. Advances from customers

	30/6/2026 VND	01/01/2026 VND
Current		

Generic Pharmaceutical Joint Stock Company (DN488)	-	-
Southeast Asia Pharmaceutical and Medical Equipment Joint Stock	5,037,187,845	4,111,326,121
Eastern Europe Pharmaceutical Joint Stock Company (DN595)		
Xuan Anh Pharmaceutical And Equipment Company Limited (DN635)	12,641,946,359	12,634,678,283
Capital Pharmacy Joint Stock Company (DN905)	1,959,539,270	-
Ha Minh Technology And Trading Company Limited (DN467)	2,500,913	263,644,206
Hung Viet Trading And Pharmaceutical Joint Stock Company (DN494	988,588,477	988,588,477
Other entities	9,284,625,618	7,701,268,070
Total	**29,914,388,482**	**25,699,505,157**

10. Other payables

	30/6/2026 VND	01/01/2026 VND
a) Current	***36,653,583,764***	***1,354,412,160***
Trade union funds	630,478,617	828,723,051
Other payables	36,023,105,147	525,689,109
Binh An Development and Investment Corporation	*35,462,673,987*	-
Other entities	*560,431,160*	*525,689,109*
b) Non-current	-	***93,960,000,000***
Other payables	-	93,960,000,000
Binh An Development and Investment Corporation (ii)	-	*93,960,000,000*
Total	36,653,583,764	95,314,412,160

11. Shareholders' capital contribution

Details of shareholders' capital contribution	30/6/2026 VND	01/01/2026 VND
Vietnam Pharmaceutical Corporation(Vinapharm)	13,566,500,000	13,566,500,000
Viet Land Finance Investment Corporation	24,748,000,000	24,748,000,000
Sai Gon Handicraft Fine Art Export Joint Stock Company	150,000,000,000	150,000,000,000
Other Shareholders	11,685,500,000	11,685,500,000
Total	**200,000,000,000**	**200,000,000,000**

II. Additional information for items presented in the Income Statement

1. Revenue from sale of goods and supply of services

	Quarter 2/2026 VND	Quarter 2/2025 VND
Revenue		
Revenue from the sale of goods		
Revenue from the sale of finished products	39,484,597,907	62,661,985,791
Total	**39,484,597,907**	**62,661,985,791**

2. Revenue deductions

	Quarter 2/2026 VND	Quarter 2/2025 VND
Trade discounts	-	-
Returned goods	-	1,445,463,500
Total	-	1,445,463,500

3. Costs of goods sold

	Quarter 2/2026 VND	Quarter 2/2025 VND
Cost of goods		
Cost of finished goods	37,791,812,221	53,090,316,692
Total	37,791,812,221	53,090,316,692

4. Financial revenue

	Quarter 2/2026 VND	Quarter 2/2025 VND
Interest on bank deposits	5,271,020	2,861,961
Interest from exchange rate differences during the year	995,450	7,975,950
Total	, 6,266,470	, 10,837,911

5. Financial expenses

	Quarter 2/2026 VND	Quarter 2/2025 VND
Interest expense	2,434,040,589	3,261,800,801
Late payment interest		
Exchange rate loss during the year	7,110,062	63,508,597
Exchange rate revaluation loss at the end of year		
Total	2,441,150,651	3,325,309,398

6. Other income

	Quarter 2/2026 VND	Quarter 2/2025 VND
Income from warehouse lease	-	
Income from unclaimed liabilities		
Other income	4,183,654,108	759,769
Total	4,183,654,108	, ,759,769

7. Other expenses

	Quarter 2/2026 VND	Quarter 2/2025 VND
Penalties for late tax payments, administrative violations.		
Liquidation of defective raw materials and finished products.		
Excess raw materials and losses.	-	217,421,732
Other expenses	212,878	18,727,156
Total	, ,212,878	,236,148,888

Hanoi, July 16, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Preparer	Chief Accountant	Chief Executive Officer
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

Form No. 01-A

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

No.: 214 /CBTT-DPTU2

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, July 16 , 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding disclosures on the stock market, Central Pharmaceutical Joint Stock Company No2 shall disclose information on the financial statements (FS) 2nd quarter 2026 with Hanoi Stock Exchange as follows:

1. Company name:

- Ticker symbol: DP2
- Address: No. 9 Tran Thanh Tong Street, Ward Hai Ba Trung District, Hanoi.
- Tel: 024 39716579/91: Fax: 024 35251484.
- Email: dopharma@dopharma.com.vn.
- Website: wwwdophrma.com.vn _ dopharma.vn

2. Disclosures:

- Financial statements for the 2st quarterof 2026

[x] Separate financial statements (The listed company has no subsidiaries and the superior accounting entity has affiliates);

[ ] Consolidated financial statements (the listed company has subsidiaries);

[ ] Combined financial statements (the listed company has affiliated accounting entities with separate accounting apparatus).

- Cases that require explanation:

+ The auditors gave an opinion that was not an unqualified opinion on the financial statements (for audited financial statements in 2025):

[x] Yes [ ] No

Explanatory document where you mark the box "Yes":

[x] Yes [ ] No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, transferring from loss to profit or vice versa (for audited financial statements in 2025):

☐ Yes ☐ No

Explanatory document where you mark the box "Yes":

☐ Yes ☐ No

+ Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same reporting period of the previous year:

☒ Yes ☐ No

Explanatory document where you mark the box "Yes":

☒ Yes ☐ No

+ Profit after tax in the reporting period is a loss, transferring from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes ☐ No

Explanatory document where you mark the box "Yes":

☐ Yes ☐ No

This information was announced on the company's website on *July* 20, 2026 at the link: wwwdophrma.com.vn _ dopharma.vn

For the Company
Legal representative/ person authorized to make disclosures
(Signature, full name, position, seal)

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2

Pharmacist Le Tien Dung

Attachments:
- Financial Report for the Second Quarter of 2026
- Explanatory document for the Q2 2026 financial statements