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CENTRAL PHARMACEUTICAL-JOINT STOCK COMPANY NO2

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/6/2026

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The members of the Board of General Directors of Central Pharmaceutical Joint Stock Company No2 (hereinafter referred to as "the Company") presents this Report together with the reviewd Interim Financial Statements of the Company for the period from 01/01/2026 to 30/6/2026.

Board of Management and Board of General Directors

The members of Board of Management and Board of General Directors who held the Company during for the period from 01/01/2026 to 30/6/2026 and to the date of this Report are as follows:

Board of Management

Mr. Cao Tien Dung	Chairman
Mr. Le Tien Dung	Vice Chairman
Mr. Cao Minh Phuong	Vice Chairman
Mr. Le Hoang Phong	Member
Mr. Nguyen Thanh Tung	Member
Mr. Cao Viet Hung	Member
Ms. Cao Thuy Tien	Member

Board of General Directors

Mr. Le Tien Dung	General Director
Mr. Phan Tri Dung	Deputy General Director
Mr. Cao Tien Dung	Deputy General Director
Mr. Nguyen Thanh Tung	Deputy General Director

Legal representative

Legal representative of the Company during the period and to the date of this report is Mr. Cao Tien Dung - Chairman of the Board of Management.

Mr. Le Tien Dung - General Director is authorized to sign this Interim Financial Statement for the period from January 01, 2026 to June 30, 2026 according to Authorization Letter No. 125/UQ-DPTU2 of the Chairman dated April 22, 2026.

Respective responsibilities of Board of General Directors

The Board of General Directors of the Company is responsible for preparing Interim Financial Statements which give a true and fair view of the financial position, and results of operations and cash flows of the Company in the period, in accordance with Vietnamese Accounting Standards, corporate accounting system and legal regulations relating to the preparation and presentation of the Interim Financial Statements. In the preparation of these Interim Financial Statements, Board of General Directors is required to:

- Select suitable accounting policies and then consistently apply them;
- Make judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards are respected or any application of material misstatements needs to be disclosed and justified in Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Financial Statements so as to minimize risks and frauds.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

(continued)

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Financial Statements comply with Vietnamese Accounting Standards, corporate accounting system and legal regulations relating to the preparation and presentation of the Interim Financial Statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing these Interim Financial Statements.

For and on behalf of the Board of General Directors,

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Le Tien Dung
General Director
Hanoi, August 12, 2026

No. 1408.01-26/BC-TC/VAE

Hanoi, August 14, 2026

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders**
The Board of Management and Board of General Directors
Central Pharmaceutical Joint Stock Company No2

We have reviewed the accompanying Interim Financial Statements of Central Pharmaceutical Joint Stock Company No2 (hereinafter referred to as "the Company"), *prepared on August 12, 2026, from page 06 to page 33*, which comprises: Interim Statement of Financial Position as at 30/6/2026, Interim Income Statement, Interim Cash Flow Statement for the period then ended and Notes to the Interim Financial Statements.

The Board of General Directors' responsibility

Board of General Directors of the Company is responsible for the preparation and fair presentation of these Interim Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements and for such internal control as Board of Directors determines is necessary to enable the presentation of Interim Financial Statements that are free from material misstatements whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagement (VSRE) 2410 – Review of Interim Financial Information Performed by the Independent Auditor of the Entity. Because of the matters described in the "Basis for Disclaimer of Conclusion" paragraph, however we were not able to obtain sufficient appropriate audit evidence to provide a basis for a conclusion of the Interim Financial Statements.

Basis for Disclaimer of Conclusion

The Company had recorded an increase in other income from the amount of support received according to the Minutes of Agreement on the transfer of shares at Binh An Developed Investment Joint Stock Company of the Viet Land Corporation to determine the business results in the years from 2010 to 2016 with a value of VND 99,600,000,000. As of the date of this report, we have not been provided with the Company's records and documents related to the completion of the procedures for transferring the above shares. Therefore, we cannot assess the impact of this issue on the Interim Financial Statements of the Company for the period from 01/01/2026 to 30/6/2026.

Based on the documentation provided by the Company, we were unable to obtain sufficient appropriate audit evidence regarding the divestment of the investment in Binh An Developed Investment Joint Stock Company, which occurred during the period and was valued at VND 93,960,000,000. Consequently, we were unable to assess the impact of this matter on the Interim Financial Statements of the Company for the period from January 1, 2026 to June 30, 2026.

Disclaimer of Conclusion

Because of the importance of matters described in the "Basis for Disclaimer of Conclusion" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for a conclusion of the Interim Financial Statements. Accordingly, we do not express a conclusion on the accompanying Interim Financial Statements for the period ended June 30, 2026 of the Company.

Pham Thanh Ngoc
Deputy General Director
Audit Pratice Registration Certificate: No. 1011-2023-034-1
For and on behalf of
VIETNAM AUDITING AND EVALUATION CO., LTD

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INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

Unit: VND

	ASSETS	Code	Notes	30/6/2026	01/01/2026
A	**CURRENT ASSETS**	**100**		**96,299,554,741**	**146,559,764,356**
I	**Cash and cash equivalents**	**110**		**1,093,217,572**	**21,401,284,733**
1	Cash	111	V.1.	1,093,217,572	21,401,284,733
II	**Short-term financial investments**	**120**		-	-
III	**Short-term receivables**	**130**		**29,576,125,818**	**83,070,222,715**
1	Short-term trade receivables	131	V.3.	23,977,158,033	24,452,737,412
2	Short- term advances to suppliers	132	V.4.	3,785,846,847	6,347,920,841
3	Other short-term receivables	135	V.5.	6,718,825,658	57,026,198,510
4	Provision for short-term doubtful debts	136		(4,905,704,720)	(4,756,634,048)
IV	**Inventories**	**140**	**V.7.**	**64,076,931,359**	**41,638,709,523**
1	Inventories	141		64,076,931,359	41,638,709,523
V	**Short-term biological assets**	**150**		-	-
VI	**Other short-term assets**	**160**		**1,553,279,992**	**449,547,385**
1	Short-term deferred expenses	161	V.8.	334,565,003	321,889,116
2	Value added tax deductibles	162		1,149,704,864	58,648,144
3	Taxes and other receivables from the State budget	163	V.15.	69,010,125	69,010,125
B	**NON-CURRENT ASSETS**	**200**		**118,030,856,783**	**263,882,042,788**
I	**Long-term receivables**	**210**		-	**45,000,000,000**
I	Other long-term receivables	215	V.5.	-	45,000,000,000
II	**Fixed assets**	**220**		**102,811,256,625**	**110,731,893,402**
1	Tangible fixed assets	221	V.11.	102,811,256,625	110,731,893,402
-	*Cost*	*222*		*293,550,721,043*	*290,298,359,931*
-	*Accumulated depreciation*	*223*		*(190,739,464,418)*	*(179,566,466,529)*
2	Intangible assets	227	V.10.	-	-
-	*Cost*	*228*		*810,751,750*	*810,751,750*
-	*Accumulated amortization*	*229*		*(810,751,750)*	*(810,751,750)*
III	**Long-term biological assets**	**230**		-	-
IV	**Investment property**	**240**		-	-
V	**Long-term assets in progress**	**250**		**1,121,962,821**	**76,805,661**
1	Construction in progress	252	V.9.	1,121,962,821	76,805,661
VI	**Long-term financial investments**	**260**	**V.2.**	-	**93,960,000,000**
1	Equity investments in other entities	263		-	93,960,000,000
VII	**Other long-term assets**	**270**		**14,097,637,337**	**14,113,343,725**
1	Long-term deferred expenses	271	V.8.	14,097,637,337	14,113,343,725
	TOTAL ASSETS (280=100+200)	**280**		**214,330,411,524**	**410,441,807,144**

(The accompanying notes page 10 to page 33 are an integral part of these Interim Financial Statements)

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INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30, 2026

(continued)

Unit: VND

	RESOURCES	Code	Notes	30/6/2026	01/01/2026 (Restated)
C	**LIABILITIES**	**300**		**153,382,868,717**	**340,281,443,613**
I	**Current liabilities**	**310**		**71,169,420,122**	**246,321,443,613**
1	Short-term trade payables	311	V.12.	27,549,666,721	17,455,520,732
2	Short-term advances from customers	312	V.13.	29,914,388,482	25,699,505,157
3	Dividends and profit payable	313	V.14.	107,755,846	107,755,846
4	Short-term taxes and amounts payable to the State budget	314	V.15.	12,120,252	54,059,183,722
5	Payables to employees	315		2,382,976,703	3,559,635,569
6	Short-term accrued expenses	316	V.16.	106,155,803	46,692,554,187
7	Other current payables	320	V.17.	6,061,302,541	1,246,656,314
8	Short-term loans and obligations under finance leases	321	V.18.	4,750,000,000	97,215,578,312
9	Bonus and welfare funds	323		285,053,774	285,053,774
II	**Non-current liabilities**	**330**		**82,213,448,595**	**93,960,000,000**
1	Other long-term payables	338	V.17.	82,213,448,595	93,960,000,000
D	**EQUITY**	**400**	**V.19.**	**60,947,542,807**	**70,160,363,531**
I	Owners' contributed capital	411		200,000,000,000	200,000,000,000
	- Ordinary shares carrying voting rights	*411a*		*200,000,000,000*	*200,000,000,000*
2	Share premium	412		4,902,500,000	4,902,500,000
3	Other owner's capital	414		175,290,000	175,290,000
4	Investment and development fund	418		3,267,017,189	3,267,017,189
5	Other funds belonging to owners' equity	419		249,948,734	249,948,734
6	Retained earnings	420		(147,647,213,116)	(138,434,392,392)
	- Retained earnings accumulated to the prior year end	*420a*		*(138,434,392,392)*	*(127,621,896,962)*
	- Retained earnings of the current period	*420b*		*(9,212,820,724)*	*(10,812,495,430)*
	TOTAL RESOURCES (440=300+400)	**440**		**214,330,411,524**	**410,441,807,144**

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

(The accompanying notes page 10 to page 33 are an integral part of these Interim Financial Statements)

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INTERIM INCOME STATEMENT

For the period from 01/01/2026 to 30/6/2026

Unit: VND

	Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1	**Gross revenue from goods sold and services rendered**	**01**	**VI.1.**	**68,836,043,339**	**105,616,856,344**
2	Deductions	02	VI.2.	-	1,445,463,500
3	**Net revenue from goods sold and services rendered (10=01-02)**	**10**		**68,836,043,339**	**104,171,392,844**
4	Cost of sales	11	VI.3.	66,986,503,105	91,674,849,779
5	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**1,849,540,234**	**12,496,543,065**
6	**Gain/(Loss) from the sale, liquidation of investment properties**	**21**		**-**	**-**
7	Financial income	22	VI.4.	20,750,111	15,775,569
8	Financial expenses	23	VI.5.	5,266,075,158	6,113,635,670
	In which: Borrowing costs	24		*5,247,714,596*	*6,039,825,973*
9	Selling expenses	25	VI.6.	1,843,857,493	1,672,628,875
10	General and administration expenses	26	VI.6.	8,074,470,107	7,512,265,507
11	**Operating profit {30=20+21+22-(23+25+26)}**	**30**		**(13,314,112,413)**	**(2,786,211,418)**
12	Other income	31	VI.7.	4,183,654,108	54,112,760
13	Other expenses	32	VI.8.	82,362,419	264,731,041
14	**Profit from other activities (40=31-32)**	**40**		**4,101,291,689**	**(210,618,281)**
15	**Accounting profit before tax (50=30+40)**	**50**		**(9,212,820,724)**	**(2,996,829,699)**
16	Current corporate income tax expense	51	VI.10.	-	-
17	Deferred corporate tax (income)/expense	52		-	-
18	**Net profit after corporate income tax (60=50-51-52)**	**60**		**(9,212,820,724)**	**(2,996,829,699)**
19	**Basic earnings per share**	**70**	**VI.11.**	**(461)**	**(149.84)**

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

(The accompanying notes page 10 to page 33 are an integral part of these Interim Financial Statements)

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INTERIM CASH FLOWS STATEMENT

(Under direct method)

For the period from 01/01/2026 to 30/6/2026

Unit: VND

	Items	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025 (Restated)
I.	**Cash flows from operating activities**				
1.	Revenue from sales, provision of services, and other income	01		75,631,069,663	94,192,491,355
2.	Revenue from sales, provision of services, and other income	02		(65,890,721,014)	(67,676,835,281)
3.	Payments for employees	03		(12,776,065,573)	(11,954,560,153)
4.	Borrowing costs paid	04		(201,740,000)	(4,316,260,000)
5.	Other cash inflows from operating activities	06		46,113,663,495	1,053,699,272
6.	Other cash outflows from operating activities	07		(64,678,695,420)	(7,449,115,514)
	Net cash flows from operating activities	***20***		***(21,802,488,849)***	***3,849,419,679***
II.	**Cash flows from investing activities**				
1.	Cash inflows for lending, buying debt instruments of other entities	24		93,960,000,000	-
2.	Interest earned, dividends and received profits	27		-	-
	Net cash flows from investment activities	***30***		***93,960,000,000***	-
III.	**Cash flows from financial activities**				
1.	Proceeds from borrowings	33		-	920,000,000
2.	Prepayment of borrowing	34		(92,465,578,312)	-
	Net cash flows from financial activities	***40***		***(92,465,578,312)***	***920,000,000***
	Net cash flows in the period (50 = 20+30+40)	**50**		**(20,308,067,161)**	**4,769,419,679**
	Cash and cash equivalents at the beginning of the period	**60**		**21,401,284,733**	**5,053,168,373**
	Effects of changes in foreign currency exchange rates	61		-	-
	Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**V.1.**	**1,093,217,572**	**9,822,588,052**

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dien Thuy	Le Tien Dung

NOTES TO THE INTERIM FINANCIAL STATEMENTS

(These notes are an Integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

I. Operational characteristics of enterprise

1. Structure of ownership

Central Pharmaceutical Joint Stock Company No2 (hereinafter referred to as "the Company") is an independent economic unit, established and operating under Business Registration Certificate No. 0100109113 issued by the Hanoi Department of Planning and Investment on March 3, 2005. The Company has made 17 times of changed in its Business Registration Certificate.

Under the 17 amended Business Registration Certificate No. 0100109113 dated 25/4/2025, regarding the change of the legal representative, due to the charter capital is **VND 200,000,000,000** *(Two hundred billion Vietnamese dong).*

Share of the Company are being traded on the UPCOM with the trading code DP2.

2. Operating industry

The company operates in the field of pharmaceutical production and trading.

3. Principal activities

- Wholesale of other household items (Buying and selling personal and household items; business: medicinal materials, pharmaceutical chemicals, essential oils, contemporary medicine, oriental medicine, cosmetics, nutritional foods);
- Wholesale of machinery, equipment and others spare parts (Buying and selling machinery, equipment and spare parts; business: medical machinery and equipment; machinery, equipment, packaging for the production of contemporary medicine, oriental medicine, cosmetics, nutritional foods);
- Consultancy and technology transfer services in the pharmaceutical sector focus on scientific, technical, and professional activities that are not classified elsewhere.
- Real estate business, land use rights belonging to the owner, user or rent (Real estate business, renting houses, offices, warehouses, yards);

The Company's Head Office: No. 9 Tran Thanh Tong Street, Hai Ba Trung Ward, Hanoi, Vietnam.

4. Normal production and business cycle

The Company's normal period of production and business cycle is carry out for a time period of 12 months or less.

5. Disclosure of information comparability in the Interim Financial Statements

The comparative figures are taken from the Financial Statements for the fiscal year ended December 31, 2025 and the Interim Financial Statements for the accounting period from January 1, 2025 to June 30, 2025 of Central Pharmaceutical Joint Stock Company No2, which have been audited and reviewed by Vietnam Auditing and Valuation Co., Ltd. Certain figures of the previous reporting period have been reclassified to ensure comparability with the figures of this period, as presented in Note VIII.4 of the Interim Financial Statement Notes.

6. Number of employees

The number of employees as at June 30, 2026 is 164 (as at December 31, 2025 is 174).

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

II. Accounting period and currency used in accouuting

1. Accounting period

The Company's accounting period begins on 01 January and ends on 31 December each year.

These Interim Financial Statements are prepared for the period from 01/01/2026 to 30/6/2026.

2. Currency used in accounting

The currency used in accounting is Vietnam dong ("VND") accounted under the principle of historical cost, in accordance with Vietnamese Accounting Standards, Vietnamese Accounting regime for enterprises and the legal regulations related to the preparation and presentation of Interim Financial Statements.

III. Applied accounting regime and standards

1. Applied accounting regime and standards

The Company applies the Vietnamese Accounting Standards and the Accounting Regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance guiding the accounting regime for enterprises.

2. Statement on the compliance to Accounting Standards and Accounting regime

The Company's interim Financial Statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting regime for enterprises and relevant legal regulations to the preparation and presentation of the Interim Financial Statements.

3. Application of new accounting guidance

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after January 01, 2026. Circular 99 replaces the accounting regime for enterprises previously issued under Circular No. 200/2014/TT-BTC issued on December 22, 2014 by the Ministry of Finance. The Board of General Director has applied Circular 99 in the preparation and presentation of the Interim Financial Statements.for the period from 01/01/2026 to 30/6/2026.

IV. Applied accounting policies, accounting estimates, and relevant legal regulations

1. Accounting estimates

The preparation of Interim Financial Statements in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to the preparation and presentation of Interim Financial Statements requires the Board of General Directors to make reasonable estimates calculations and assumptions that affect the reported amounts of liabilities, assets and the presentation of liabilities and contingent assets as at the date of the Interim Financial Statements, as well as the reported amounts of revenue and expenses throughout the operating period. Although accounting estimates are made to the best knowledge of the Board of General Directors, the actual amounts incurred may differ from the estimates or assumptions made.

2. Foreign exchange rates applied in accounting

Foreign currency transactions are translated at the actual exchange rates prevailing on the transaction dates. Monetary items denominated in foreign currencies at the end of the accounting period are translated at the average transfer buying and selling exchange rates of the commercial bank with which the Company regularly conducts transactions on that date, except for balances of demand deposits in foreign currencies which are translated at the average transfer buying and selling exchange rates of the commercial bank where the Company maintains its deposit accounts. Exchange differences arising are recognized in the interim Income Statement.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

3. Principle of recognizing cash

Cash comprises cash on hand, demand deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and are not restricted in use.

4. Accounting principle for financial investments

Equity investments in other entities

The investment in the equity investments in other entities represents a capital contribution to Binh An Developed Investment JSC; it reflects an investment in an equity instrument over which the Company does not have control, joint control, or significant influence.

Equity investments In other entities are initially recognized at cost, comprising the purchase price or capital contribution plus direct costs associated with the investment activity.

A provision for impairment of investments in other entities is recognised when the investee incurs losses or when such investments are impaired, indicating that the Company may not be able to recover its investment.

5. Accounting principle of receivables

Receivables present the amounts recoverable from customers and are stated at book value less provisions for doubtful debts.

Receivables are classified on the following principle:

- Trade accounts receivable represent receivables of a commercial nature arising from purchase and sale transactions between the Company and buyers who are independent entities of the Company.
- Other receivables consist of receivables with their non-commercial nature, not related to transactions with their purchasing-selling nature.

Provision for doubtful debts is made for receivables that are overdue, or when the debtor is in dissolution, in bankruptcy, or is experiencing similar difficulties and so may be unable to repay the debt.

6. Accounting principles for inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and these overheads that have been incurred in bringing the inventories to their present location and condition.

The Company determines the cost of inventories issued on a per-transaction basis for accounting inventory.

Cost is calculated using the monthly weighted average method. Net realisable value represents the estimated selling price less all estimated costs to completion and estimated costs necessary to make the

The evaluation of necessary provision for inventory obsolescence follows current prevailing accounting regulations which allow provisions to be made for obsolete, damaged, or sub-standard inventories and for those which have costs higher than net realisable values as at the date of the Interim Financial Statements.

7. Accounting principles for tangible fixed asset recognition and depreciation

Tangible fixed assets are presented at historical cost, accumulated depreciation, and carrying amount.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

The cost of purchased tangible fixed assets comprises their purchase prices (excluding trade discount or other discount), taxes and any directly attributable costs of bringing the assets to their working condition for use.

Historical cost of fixed assets which are constructed by contractors includes value of completed and handover works, directly-related costs and stamp duty.

The historical cost of procured tangible fixed assets include actual price of tangible fixed assets which are self-constructed or self-made and their installation and commissioning expense.

The expenses incurred after the initial recognition of tangible fixed assets are recorded as the increases of historical cost of assets when these expenses are sure to increase economic benefits in the future. The incurred expenses which do not satisfy the above conditions are recognized into operating expenses in the period.

The Company applied straight-line depreciation method to tangible fixed assets. Tangible fixed assets are accounted and classified into groups by their nature and purpose of utilization in the Company's production and business operation, including:

Type of fixed assets	*Depreciation duration <years>*
Building and structures	10 - 25
Machinery, equipment	03 - 10
Transportation means	06 - 09
Managerial equipment, tools	03 - 10
Others	03 - 10

Gains and losses resulting from the sale or disposal of assets are the difference between the net proceeds from disposal and the carrying amount of the assets and are recognized in the Interim Income Statement.

8. Accounting principles for intangible fixed asset recognition and amortization

Intangible fixed assets are presented at historical cost, accumulated amortization, and carrying amount.

The cost of intangible fixed assets includes all costs incurred by the Company to acquire the assets up to the time they are put into a condition ready for use. The costs arising after initial recognition of intangible fixed assets are recorded as production costs in the period excluding specific costs of a specific intangible asset, enabling an increase in the future economic benefits.

When an intangible fixed asset is sold or disposaled, historical cost and accumulated amortization are written off and gain or loss from disposal is recognized into income or expense in the period.

The Company's intangible assets are accounting software and factory management software.

Software programs

Costs related to accounting software programs that are not an integral part of the related hardware are capitalized. The cost of computer software includes all costs incurred by the Company up to the time the software is put into use. Computer software is amortized on a straight-line basis over four years.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

9. Principle for construction in progress

The Company's construction in progress represents the costs of constructing the Vinh Tuy mixed-use building project and is recorded at cost. These costs include the expenses necessary to construct the asset in accordance with the Company's accounting policies. Depreciation of these assets is applied in the same manner as for other assets, commencing when the assets are ready for use.

10. Accounting principles for jointly controlled operations

Jointly controlled operations are business cooperation arrangements established under contractual agreements, whereby the Company and one or more other parties undertake economic activities without forming a separate entity. Such operations are jointly controlled by the Company and the participating parties. Each party uses and manages its own assets and is responsible for its own financial obligations and expenses incurred in the course of the operations. The sharing of revenue and common expenses arising from the joint operations among the parties is carried out in accordance with the contractual agreement.

Jointly controlled operations are accounted for in accordance with applicable accounting regulations.

During the period from January 1, 2026 to June 30, 2026, the Company liquidated Business Cooperation Contract No. 01/CNNM-D2, dated September 16, 2025, with Nhat Minh Manufacturing Company Limited - Hanoi Branch in accordance with the Investment Cooperation Contract Liquidation Minutes dated May 29, 2026.

11. Principle for recognizing deferred expenses

Deferred expenses include actual expenses incurred but related to the business results of multiple accounting periods. Deferred expenses include land use rights with a term, land rental costs and industrial park infrastructure, factory repair costs, tools, supplies issued for use awaiting for allocation and other costs... which are expected to provide future economic benefits to the Company, capitalized in the form of prepaids.

Land use rights with a term, land rental costs and industrial park infrastructure are allocated to the Interim Income Statement using the straight-line method over the lease term.

Tools and supplies awaiting allocation, factory repair costs awaiting allocation and other costs are considered to be able to provide future economic benefits to the Company. These costs are capitalized as prepayments and allocated to the Interim Income Statement, using the straight-line method over a period of no more than 03 years.

12. Principles for trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

13. Principles for dividends and profit payable

Dividends and profit payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make such dividends distributions to shareholders in accordance with applicable laws and regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

14. Principle for recognizing accrued expense

Accrued expenses comprise interest payable, late interest and others, including actual expenses incurred in the reporting period but unpaid because no invoice was available or accounting documents are missing, being recognized in operating expenses of the reporting period.

15. Principle for recognizing loans

Borrowings are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Loans are recorded in terms of lender, maturity, and original currency.

16. Principle for recognition and capitalization of borrowing costs

Borrowing costs comprise interest expenses and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognised in profit or loss in the period in which they are incurred.

17. Principle for recognizing owner's equity

The Company's owners' equity is recognized based on the actual capital contributions made by the owners.

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase charter capital or shareholders' contributed capital are recognised based on the actual proceeds received corresponding to the par value of successfully issued shares.

Share premium

Capital surplus is recognized as the difference between the issuance price and the par value of shares during the initial issuance, additional issuance, the difference between the reissuance price and the book value of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs related to additional share issuance and the reissuance of treasury shares are deducted from capital surplus.

18. Principle and method of recognizing revenue, other income

The Company's revenue includes revenue from the sale of products and goods and interest income from bank deposits.

Revenue from sales of goods and finished products

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with, ownership nor effective control over the goods sold;

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

- Turnover is determined with relative certainty. In case the contract specifies that buyers have the right to return goods or products that were bought under specific terms, the revenue is only recognized when these specific terms no longer exist and the buyers have no right to return goods or products (except for the case that customers can return goods as exchange to other goods or services);
- The Company gained or will gain economic benefits from the sale transaction; and
- It is possible to determine the costs related to the goods sale transaction.

Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable interest rate.

Other income

Other income comprises income from non-recurring activities that are not part of the Company's ordinary revenue-generating activities.

19. Accounting principles for sales deductions

Sales deductions are sales returns.

Sales deductions incurred in the same year of the related revenue from sales of products, goods and rendering of services are recorded as a deduction from the revenue of that period. In case that sales deductions for sales of products, goods or rendering of services sold in the period incurred after the end of the reporting period but before the issuance of the Interim Financial Statements, the Company recorded as revenue deductions for the period.

20. Accounting principles for cost of sales

Cost of goods sold comprises tthe cost of products and merchandise sold during the period and is recognized consistently with the related revenue in the same period.

21. Accounting principles for financial expense

Financial expense recognized in Interim Income Statement is the total financial expense incurred in the period, without offset with revenue from financial income, including interest expenses, exchange rate difference and other financial expense.

22. Accounting principles for Selling expenses and General and administrative expenses

Selling expenses

Selling expenses are expenses incurred that are directly related to the sale of products, merchandise and the rendering of services by the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses are expenses incurred in connection with the general administrative activities of the Company, which are not directly attributable to sales or production activities, and are recognised as expenses in the period on an accrual basis.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

23. Tax liabilities

Value added tax (VAT)

The Company declares and calculates VAT under the guidelines of current value added tax law.

Corporate income tax

Corporate income tax presents the total amount of current tax payable.

The tax currently payable includes current corporate income tax expenses in accordance with the Corporate Income Tax Law. The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit before tax as reported in the Interim Income Statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

The Company declares corporate income tax using the tax rate of 20% of taxable profit.

The determination of taxable income and tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and its ultimate determination depends on the results of tax authorities' examination.

Other taxes

Other taxes are declared and paid to local tax authorities in accordance with the prevailing tax law in Vietnam.

24. Basic earnings per share

Basic earnings per share is calculated by dividing the profit (loss) attributable to ordinary shareholders of the Company (after appropriations to the Bonus and Welfare Fund and the Executive Board's Bonus Fund) by the weighted average number of ordinary shares outstanding during the period.

25. Related parties

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or to exercise significant influence over the other party in making financial and operating decisions, or when the Company and the other party are subject to common control or common significant influence. Related parties may be companies or individuals, including their close family members.

26. Segment Reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment) that is subject to risks and returns that are different from those of other business segments.The Board of General Directors believes that the Company's principal activities are the production and business of pharmaceutical products and that it operates mainly in one geographical department, which is Vietnam. Therefore, the Company does not present segment reports by business segment and by geographical area in accordance with Vietnamese Accounting Standard No. 28 - Segment reporting.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

V. Additional information of items presented in Interim Statement of Financial Position

1. Cash

	30/6/2026 VND	01/01/2026 VND
Cash on hand	12,920,002	336,513,349
Cash in bank (VND)	1,049,836,908	21,033,965,236
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	*1,022,317,982*	*18,580,802,391*
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch	*23,012,318*	*2,448,660,711*
Other banks	*4,506,608*	*4,502,134*
Cash in bank (USD)	30,460,662	30,806,148
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch	*29,402,883*	*29,402,883*
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Thanh Branch	*1,057,779*	*1,403,265*
Total	**1,093,217,572**	**21,401,284,733**

2. Financial investments

Investments into other entities

Unit: VND

	30/6/2026		01/01/2026	
	Historical cost	Provision	Historical cost	Provision
Binh An Developed Investment JSC (i)	-	-	93,960,000,000	-
Total	**-**	**-**	**93,960,000,000**	**-**

(i) Investment pursuant to Investment Cooperation Contract No. 01/HTDT dated December 28, 2007, between Central Pharmaceutical Joint Stock Company No2 and Viet Land Corporation for the establishment of Binh An Developed Investment JSC. During the period, the Company divested its entire investment in this company.

3. Trade receivables

Unit: VND

	30/6/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Short-term				
Tam Phat Pharmaceutical Trading	4,229,753,478	-	3,818,870,208	-
Hoang Van Vi	2,336,020,260	-	3,180,368,960	-
An Phat Pharmaceutical Technology & Trading JSC	3,900,152,717	-	1,422,741,137	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

Codupha Central Pharmaceutical JSC	2,155,433,589	-	2,153,606,770	-
Sinh Phuc Pharmaceutical Technology and Trading	2,098,025,408	-	1,975,390,590	-
Others	9,257,772,581	(593,294,822)	11,901,759,747	(444,224,150)
Total	**23,977,158,033**	**(593,294,822)**	**24,452,737,412**	**(444,224,150)**

4. Advances to suppliers

	30/6/2026	01/01/2026
	VND	VND
Short-term		
Mediplantex National Pharmaceutical JSC	847,895,845	2,629,491,197
BMN Scientific and Medical Equipment Company Limited	1,038,180,000	2,064,461,000
Indochina International Joint Stock Company	-	549,990,000
Jiangyin City Xuan Teng Machinery Equipment Co., Ltd	-	299,330,940
Others	1,899,771,002	804,647,704
Total	**3,785,846,847**	**6,347,920,841**

5. Other receivables

Unit: VND

		30/6/2026		01/01/2026	
		Amount	Provision	Amount	Provision
a)	***Short-term***	***6,718,825,658***	***(4,312,409,898)***	***57,026,198,510***	***(4,312,409,898)***
	Advances	111,627,426	-	133,627,426	-
	Nguyen Thuy Hang	-	-	*35,000,000*	-
	Others	*111,627,426*	-	*98,627,426*	-
	Mortgages, collaterals	385,927,857		468,895,076	-
	Social insurance paid first	1,176,671,812		1,081,477,763	-
	Other receivables	5,044,598,563	(4,312,409,898)	55,342,198,245	(4,312,409,898)
	Binh An Developed Investment JSC	-	-	*49,600,314,938*	-
	Tran Bao Cuong	*2,345,000,000*	*(2,345,000,000)*	*2,345,000,000*	*(2,345,000,000)*
	Others	*2,699,598,563*	*(1,967,409,898)*	*3,396,883,307*	*(1,967,409,898)*
b)	***Long-term***	-	-	***45,000,000,000***	-
	Nhat Minh Manufacturing Company Limited - Hanoi Branch (i)	-	-	45,000,000,000	-
	Total	**6,718,825,658**	**(4,312,409,898)**	**102,026,198,510**	**(4,312,409,898)**

(i) This represents an investment under Business Cooperation Contract No. 01/CNNM-D2 dated September 16, 2025. During the period, the Company liquidated their cooperation contract in accordance with the Business Cooperation Contract Liquidation Minutes dated May 29, 2026.

c) ***Other receivables from related parties:*** *Details are presented in Note VIII.3*

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

6. Bad debts

Unit: VND

	30/6/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
Total value of receivables, that are overdue or not overdue but difficult to recover				
Trade receivables	***593,294,822***	-	***444,224,150***	-
Southeast Asia Pharmaceutical Co., Ltd	81,568,705	-	81,568,705	-
Others	511,726,117	-	362,655,445	-
Other receivables	***4,312,409,898***	-	***4,312,409,898***	-
Tran Bao Cuong	2,345,000,000	-	2,345,000,000	-
Nguyen Chi Dung	339,952,000	-	339,952,000	-
Pham Dang Khoa	139,200,000	-	139,200,000	-
Others	1,488,257,898	-	1,488,257,898	-
Total	**4,905,704,720**	-	**4,756,634,048**	-

7. Inventories

Unit: VND

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

8. Deferred expenses

		30/6/2026 VND	01/01/2026 VND
a)	***Short-term***	***334,565,003***	***321,889,116***
	Deferred fire and explosion insurance costs	35,529,843	142,119,357
	Deferred machinery inspection costs	39,995,002	79,990,000
	Other expenses	259,040,158	99,779,759

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

b)	***Long-term***	***14,097,637,337***	***14,113,343,725***
	Land use rights are limited in duration (*)	8,505,760,145	8,660,410,325
	Land rental costs and infrastructure of Quang Minh Industrial Park	3,312,095,409	3,369,864,513
	Factory repair costs awaiting allocation	325,163,929	187,779,814
	Other expenses	1,954,617,854	1,895,289,073
	Total	**14,432,202,340**	**14,435,232,841**

(*) The remaining value of the Land Use Rights with a term used to secure loans as at June 30, 2026: VND 8,505,760,145 (As at December 31, 2025: VND 8,660,410,325).

9. Construction in progress

	30/6/2026 VND	01/01/2026 VND
Vinh Tuy construction project	76,805,661	76,805,661
Cost of acquiring fixed assets	1,045,157,160	-
Total	**1,121,962,821**	**76,805,661**

10. Increases, decreases in intangible fixed assets

Unit: VND

Items	Software program	Total
Historical cost		
Balance as at 01/01/2026	**810,751,750**	**810,751,750**
Balance as at 30/6/2026	**810,751,750**	**810,751,750**
Accumulated amortization		
Balance as at 01/01/2026	**810,751,750**	**810,751,750**
Balance as at 30/6/2026	**810,751,750**	**810,751,750**
Net book value		
As at 01/01/2026	-	-
As at 30/6/2026	-	-

The cost of intangible assets at the end of the period that have been fully depreciated but are still in use as at 30/6/2026: VND 810,751,750 (As at 31/12/2025: VND 810,751,750).

Details of intangible fixed assets with original cost equal to or greater than 10% of the total value of intangible fixed assets:

Name of fixed asset	Historical cost VND
Accounting and production management software	272,000,000
Quang Minh factory management software	111,883,000
Accounting software system	236,868,750
Accounting software	190,000,000
Total	**810,751,750**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

11. Increases, decreases of tangible fixed assets

Unit: VND

Items	Building, stuctures	Machinery, equipment	Means of transportation	Management equipments	Others	Total
Historical cost						
Balance as at 01/01/2026	**84,974,713,142**	**198,993,754,985**	**2,940,685,808**	**2,068,622,571**	**1,320,583,425**	**290,298,359,931**
Purchase in the period	-	2,816,064,815	-	436,296,297	-	**3,252,361,112**
Balance as at 30/6/2026	**84,974,713,142**	**201,809,819,800**	**2,940,685,808**	**2,504,918,868**	**1,320,583,425**	**293,550,721,043**
Accumulated depreciation						
Balance as at 01/01/2026	33,865,118,555	**140,740,298,213**	**2,912,035,568**	**1,191,202,254**	**857,811,939**	**179,566,466,529**
Depreciation in the period	1,604,526,066	9,466,815,941	18,474,588	68,019,516	15,161,778	**11,172,997,889**
Balance as at 30/6/2026	**35,469,644,621**	**150,207,114,154**	**2,930,510,156**	**1,259,221,770**	**872,973,717**	**190,739,464,418**
Net book value						
As at 01/01/2026	**51,109,594,587**	**58,253,456,772**	**28,650,240**	**877,420,317**	**462,771,486**	**110,731,893,402**
As at 30/6/2026	**49,505,068,521**	**51,602,705,646**	**10,175,652**	**1,245,697,098**	**447,609,708**	**102,811,256,625**

Historical cost of fixed assets that have been fully depreciated but are still in use as at 30/6/2026: VND 26,935,400,224.

Closing net book value of tangible fixed assets used for mortgage, collateral to secure borrowing amounts as at 30/6/2026: VND 94,830,387,464.

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

12. Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term		
Aristopharma Limited	5,338,785,760	4,155,322,500
Van Son International Economic and Technical Cooperation Company	7,346,050,277	7,346,050,277
MI Pharma Private Limited	1,630,205,570	1,630,205,570
Sinobright Pharmaceutical Co., Ltd	2,262,074,500	221,617,200
Tam Phat Pharmaceutical Trading JSC	6,470,310,000	-
Others	4,502,240,614	4,102,325,185
Total	**27,549,666,721**	**17,455,520,732**

13. Advances from customers

	30/6/2026 VND	01/01/2026 VND
Short-term		
Southeast Asia Pharmaceutical and Medical Equipment JSC	5,037,187,845	4,111,326,121
Xuan Anh Pharmaceutical and Equipment Company Limited	12,641,946,359	12,634,678,283
Minh An Pharmaceutical Technology Company Limited	2,872,127,841	2,050,806,515
Capital Pharmacy JSC	9,363,126,437	6,902,694,238
Total	**29,914,388,482**	**25,699,505,157**

14. Dividends and profit payable

	30/6/2026 VND	01/01/2026 VND (Restated)
Dividends and profit payable	107,755,846	107,755,846
Total	**107,755,846**	**107,755,846**

15. Taxes and amounts payable to the State budget

Unit: VND

	01/01/2026	Payable in the period	Paid in the period	30/6/2026
a) Payables				
Value added tax	331,176,121	-	331,176,121	-
VAT on imported goods	-	1,438,301,902	1,438,301,902	-
Import tax	-	18,481,900	18,481,900	-
Personal income tax	9,211,752	71,937,779	69,029,279	12,120,252
Housing tax, land rent (*)	53,718,795,849	626,407,069	54,345,202,918	-
Total	**54,059,183,722**	**2,155,128,650**	**56,202,192,120**	**12,120,252**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

b) *Receivables*

Corporate income tax	69,010,125	-	-	69,010,125
Total	**69,010,125**	**-**	**-**	**69,010,125**

(*) Of the total land and housing taxes and land lease payments made during the period, the amount of VND 49,600,314,938 represents a reduction in the receivable from Binh An Developed Investment JSC regarding land lease fees; this adjustment is based on Site Handover Minutes No. 521/BBBG dated October 1, 2012, and Appendix 1 No. 515 dated October 3, 2022, concerning the handover of the land plot at No. 9 Le Thanh Tong, Hanoi, from Central Pharmaceutical Joint Stock Company No2 to Binh An to Binh An Developed Investment JSC. The difference of VND 4,136,841,474 representing the gap between the land lease receivable from Binh An Developed Investment JSC and the land lease liability to the State recorded in the Company's accounting books was recognized by the Company as Other income.

16. Accrued expenses	**30/6/2026 VND**	**01/01/2026 VND**
Short-term		
Advance payment of interest expenses and late payment of interest	-	46,653,855,687
Other accrued expenses	106,155,803	38,698,500
Total	**106,155,803**	**46,692,554,187**

17. Other payables	**30/6/2026 VND**	**01/01/2026 VND (Restated)**
a) Short-term	***6,061,302,541***	***1,246,656,314***
Trade Union Fee	630,478,617	828,723,051
Binh An Developed Investment JSC	147,095,675	-
Vietnam Development Bank -Transaction Office 1 Branch (i)	4,800,000,000	-
Các khoản phải trả khác	483,728,249	417,933,263
b) Long-term	***82,213,448,595***	***93,960,000,000***
Vietnam Development Bank -Transaction Office 1 Branch (i)	46,897,870,283	-
Binh An Developed Investment JSC (ii)	35,315,578,312	93,960,000,000
Total	**88,274,751,136**	**95,206,656,314**

(i) Interest payable pursuant to the Agreement dated April 24, 2026, between the Vietnam Development Bank -Transaction Office 1 Branch and Central Pharmaceutical Joint Stock Company No2. The final interest payment deadline is December 31, 2029. The minimum monthly payment amount is VND 800 million, commencing in January 2027.

(ii) The balance as of June 30, 2026, represents financial support received from Binh An Developed Investment JSC under Capital Support Agreement No. 01/TTHTV/2026 dated May 25, 2026; the support period ranges from 3 to 5 years, with a final repayment deadline of May 29, 2030, or May 29, 2032.

c) ***Other payables as related parties:*** *Details are presented in Note VIII.3*

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

18. Loans and obligations under finance leases

Unit: VND

	30/6/2026		In the period		01/01/2026	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
a) Short-term						
Short-term loans	**4,750,000,000**	**4,750,000,000**	**-**	**50,000,000**	**4,800,000,000**	**4,800,000,000**
Personal loan (*)	4,750,000,000	4,750,000,000	-	50,000,000	4,800,000,000	4,800,000,000
Cao Minh Phuong	*880,000,000*	*880,000,000*	-	-	*880,000,000*	*880,000,000*
Le Tien Dung	*750,000,000*	*750,000,000*	-	-	*750,000,000*	*750,000,000*
Nguyen Ha My	*550,000,000*	*550,000,000*	-	-	*550,000,000*	*550,000,000*
Others	*2,570,000,000*	*2,570,000,000*		*50,000,000*	*2,620,000,000*	*2,620,000,000*
Long-term loans on due date	-	-	-	**92,415,578,312**	**92,415,578,312**	92,415,578,312
Vietnam Development Bank -Transaction Office 1 Branch (**)	-	-	-	92,415,578,312	92,415,578,312	92,415,578,312
Total	**4,750,000,000**	**4,750,000,000**	**-**	**92,465,578,312**	**97,215,578,312**	**97,215,578,312**

(*) Loans to employees in the Company are to supplement working capital with an interest rate of 8%/year, a loan term of less than 12 months.

(**) Loan from Vietnam Development Bank Transaction Office 1 Branch under Contract No. 02/2007/HDTD dated November 15, 2007, amended contract No. 09.02.2007/HDDSD-NHPT.SGDI dated March 31, 2016, to invest in purchasing equipment and installation for the project "Investing in the construction of a pharmaceutical factory meeting GMP-WHO standards". This loan is secured by mortgaging assets formed from loan capital and land use rights and assets attached to the Company's land at Quang Minh Industrial Park, Quang Minh Commune, Me Linh District, Hanoi City. The loan interest rate is 9%/year, loan term is 18 years. The loan was settled during the period in accordance with the agreement dated April 24, 2026.

b) Loans with related parties: *Details are presented in note VIII.3*

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

19. Equity

a) Movement in owner's equity

Unit: VND

Items	Owners' contributed capital	Share premium	Other owner's capital	Investment and development fund	Other funds belonging to owners' equity	Retained earnings	Total
Balance as at 01/01/2025	**200,000,000,000**	**4,902,500,000**	**175,290,000**	**3,267,017,189**	**249,948,734**	**(127,621,896,962)**	**80,972,858,961**
Loss in previous year	-	-	-	-	-	(10,812,495,430)	(10,812,495,430)
Balance as at 31/12/2025	**200,000,000,000**	**4,902,500,000**	**175,290,000**	**3,267,017,189**	**249,948,734**	**(138,434,392,392)**	**70,160,363,531**
Loss in this period	-	-	-	-	-	(9,212,820,724)	(9,212,820,724)
Balance as at 30/6/2026	**200,000,000,000**	**4,902,500,000**	**175,290,000**	**3,267,017,189**	**249,948,734**	**(147,647,213,116)**	**60,947,542,807**

b) Details of owner's equity contribution

	30/6/2026 VND	01/01/2026 VND
Saigon Handicraft Fine Art Export Joint Stock Company	150,000,000,000	150,000,000,000
Vietnam Pharmaceutical Corporation - JSC	13,566,500,000	13,566,500,000
Viet Land Corporation	24,748,000,000	24,748,000,000
Other shareholders	11,685,500,000	11,685,500,000
Total	**200,000,000,000**	**200,000,000,000**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

c) *Capital transactions with owners, dividend distribution and shared profit*

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Owners' contributed capital	***200,000,000,000***	***200,000,000,000***
Contribution at the beginning of the period	200,000,000,000	200,000,000,000
Contribution at the period end	200,000,000,000	200,000,000,000
Paid dividend, shared profit	-	-

d) *Shares*

	30/6/2026 Shares	01/01/2026 Shares
Number of shares registered for issue	20,000,000	20,000,000
Number of shares issued to the public	20,000,000	20,000,000
- Ordinary shares	*20,000,000*	*20,000,000*
Number of outstanding shares in circulation	20,000,000	20,000,000
- Ordinary shares	*20,000,000*	*20,000,000*

A common share has par value of VND 10,000 per share

20. Off Interim Statement of Financial Position Items

a) *Leased assets*

The Company has signed Land Lease Agreement No. 926/HD-TD dated July 19, 2007 with the People's Committee of Vinh Phuc Province. The total leased land area is 22,258 m² located at Quang Minh Industrial Park, Quang Minh Commune, Me Linh District (now Quang Minh Town, Quang Minh Commune, Hanoi) for the purpose of constructing a pharmaceutical manufacturing plant. Under this agreement, the land lease term is 45 years from June 26, 2007 to September 05, 2052. The Company is required to pay land rental on an annual basis in accordance with the prevailing regulations of the State.

b) *Foreign currencies*

	Unit	30/6/2026	01/01/2026
Cash on bank			
US dollar	(USD)	1,167.87	1,181.07

VI. Additional information for items presented in the Interim Income Statement

1. Gross revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Revenue from sales of goods	470,595,000	338,604,571
Revenue from sales of finished products	68,365,448,339	105,278,251,773
Total	**68,836,043,339**	**105,616,856,344**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

2. Revenue deductions

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Sales returns	-	1,445,463,500
Total	**-**	**1,445,463,500**

3. Cost of sales

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Cost of goods sold	305,966,047	322,207,506
Cost of finished goods sold	66,680,537,058	91,352,642,273
Total	**66,986,503,105**	**91,674,849,779**

4. Financial income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Interest on bank deposits and margin interest	12,643,458	4,806,719
Foreign exchange gain in the period	8,106,653	10,968,850
Total	**20,750,311**	**15,775,569**

5. Financial expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
a) Financial expenses		
Borrowing costs	5,247,714,596	6,039,825,973
Foreign exchange loss in the petiod	18,360,562	73,809,697
Total	**5,266,075,158**	**6,113,635,670**

b) Financial expenses with related parties: Details are presented in Note VIII.3

6. Selling expenses and general and administration expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
a) Selling expenses incurred in the period	*1,843,857,493*	*3,672,628,875*
Labour cost	1,155,692,465	1,178,466,486
Cost of materials and packaging	2,556,757	3,339,466
Depreciation of fixed assets	18,474,588	18,474,588
Others expenses	667,133,683	472,348,335

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

b)	***General administration expenses incurred in the period***	***8,074,470,107***	***7,512,265,507***
	Labour cost	3,069,634,823	3,272,623,765
	Tool costs	188,679,894	140,478,525
	Fixed asset depreciation	202,821,035	175,280,166
	Taxes, fees and charges	174,754,584	387,082,751
	Provision expenses	149,070,672	-
	Out-sourced services	155,843,771	142,666,787
	Other monetary expenses	4,133,665,328	3,394,133,513

7. Other income

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Income from warehouse leasing	46,317,661	13,352,180
Treatment of land rent amounts not required to be paid	4,136,841,474	-
Other income	494,973	40,760,580
Total	**4,183,654,108**	**54,112,760**

8. Other expenses

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Penalties for administrative violations and late payment penalties	80,452,792	-
Inventory processing	-	217,965,697
Other expenses	1,909,627	46,765,344
Total	**82,362,419**	**264,731,041**

9. Production cost by nature

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND (Restated)
Raw materials and consumables	45,808,538,052	66,761,719,862
Labour cost	13,108,521,358	14,928,860,766
Depreciation of fixed assets	9,704,086,218	11,491,698,879
Out-sourced services	2,586,309,428	2,632,552,421
Other monetary expenses	5,697,375,649	5,044,912,233
Total	**76,904,830,705**	**100,859,744,161**

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

10. Current corporate income tax expense

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Total accounting profit before tax	(9,212,820,724)	(2,996,829,699)
Non-deductible expenses when calculating corporate income tax	4,829,920,074	2,006,572,000
Corporate income taxable income	(4,382,900,650)	(990,257,699)
Current corporate income tax rate	20%	20%
Corporate income tax expense calculated on current taxable	-	-

The corporate income tax expense for the period from January 1, 2026, to June 30, 2026, is estimated based on taxable income and is subject to potential adjustments following a review by the tax authorities.

11. Basic earnings per share

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Accounting profit after corporate income tax	(9,212,820,724)	(2,996,829,699)
Adjustments of increase or decrease in accounting profit to determine profit or loss allocating to shareholders holding common shares:	-	-
Profit or loss allocating shareholders holding common shares	(9,212,820,724)	(2,996,829,699)
Average ordinary shares in circulation for the period	20,000,000	20,000,000
Basic earnings per share	(461)	(149.84)

The Company had no potential ordinary shares with a dilutive effect during the financial year or as of the date of this report. Therefore, diluted earnings per share are equal to basic earnings per share.

VII. Additional information for items presented in the Interim Cash Flow Statement

1. Actual receipt of borrowing amounts in the period

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Proceeds from borrowings under normal agreement	-	920,000,000

2. Principal amount paid in the period

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Payment of borrowing principal under normal agreement	92,465,578,312	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

VIII. Other information

1. Contingent liabilities, commitments, and other financial information

Operating lease commitment

The Company has signed into land lease agreements with the State for the purpose of serving its production and business operations at the locations where the Company has business establishments. Under these agreements, the Company is required to pay land rental until the expiry of the contracts in accordance with the prevailing regulations.

2. Subsequent events after reporting date

The Board of General Directors confirms that, in all material respects, there are no unusual events arising after the balance sheet date that affect the financial position and operation of the Company and need to be adjusted or presented on the Interim Financial Statements for the period from 01/01/2026 to 30/6/2026.

3. Transactions and balances with related parties

Related parties of the Corporation include: key members, individuals who are related to key members and other related parties.

a) List of related parties with significant transactions and balances during the period:

List of related parties:

Related parties	Relationship
Saigon Handicraft Fine Art Export Joint Stock Company	Parent company
Vietnam Pharmaceutical Corporation - JSC	Large shareholders
Viet Land Corporation	Large shareholders
Binh An Developed Investment JSC	Unit receiving contributed capital (divested as of 30/3/2026)
Mr. Cao Tien Dung	Chairman of the Board of Directors, Deputy General Director
Mr. Nguyen Tien Duc	Chairman of the Board of Directors (Dismiss from 21/4/2025)
Mr. Le Tien Dung	Vice Chairman and General Director
Mr. Cao Minh Phuong	Vice Chairman
Mr. Cao Quang Hung	Member of the Board of Management (Dismiss from 21/4/2025)
Mr. Le Hoang Phong	Member of the Board of Management
Mr. Nguyen Thanh Tung	Member of the Board of Management, Deputy General Director
Mr. Cao Viet Hung	Member of the Board of Management
Ms. Cao Thuy Tien	Member of the Board of Management
Mr. Phan Tri Dung	Deputy General Director
Ms. Nguyen Thi Dieu Thuy	Chief Accountant
Ms. Tran Thi Thu Thuy	Chief Supervisor
Mr. Luong Tan Hoan	Chief Supervisor (Dismiss from 21/4/2025)
Mr. Ha Tho	Member of Board of Supervisor
Ms. Nguyen Ngoc Huyen	Member of Board of Supervisor
Ms. Duong Thi Ngoc	Member of Board of Supervisor (Dismiss from 21/4/2025)

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

b) During the period, the Company has entered into its significant transactions with related parties as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Borrowing costs		
Mr. Le Tien Dung	15,000,000	31,500,000
Mr. Phan Tri Dung	4,000,000	4,200,000
Mr. Cao Minh Phuong	17,600,000	115,200,000

c) Balances with related parties

	30/6/2026 VND	01/01/2026 VND
Other receivables		
Binh An Developed Investment JSC	-	49,600,314,938
Other payables		
Binh An Developed Investment JSC	35,462,673,987	93,960,000,000
Loans		
Mr. Le Tien Dung	750,000,000	750,000,000
Mr. Phan Tri Dung	50,000,000	50,000,000
Mr. Cao Minh Phuong	880,000,000	880,000,000

d) Remuneration entitled to key management members

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Income of key management members	1,322,950,862	1,405,618,082
Remuneration of members of the Board of Management and the Board of Supervisor	14,400,000	14,400,000
Total (*)	**1,337,350,862**	**1,420,018,082**

(*) Details of the income of key management members in the year as follows:

Name	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
1. Board of General Directors	1,077,582,226	1,182,957,809
Mr. Nguyen Tien Duc	-	*172,177,910*
Mr. Le Tien Dung	*374,253,454*	*362,568,363*
Mr. Phan Tri Dung	*211,391,000*	*204,733,364*
Mr. Nguyen Thanh Tung	*210,906,545*	*204,552,909*
Mr. Cao Tien Dung	*281,031,227*	*234,925,263*
Mr. Cao Quang Hung	-	*4,000,000*

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

(These notes are an integral part of and should be read in conjuction with the accompanying Interim Financial Statements.)

2. Other members and Chief Accountant	245,368,636	222,660,273
Ms. Nguyen Thi Dieu Thuy	*221,368,636*	*214,660,273*
Mr. Cao Minh Phuong	*6,000,000*	*2,000,000*
Ms. Cao Thuy Tien	*6,000,000*	*2,000,000*
Mr. Le Hoang Phong	*6,000,000*	*2,000,000*
Mr. Cao Viet Hung	*6,000,000*	*2,000,000*
3. Board of Supervisor	14,400,000	14,400,000
Ms. Tran Thi Thu Thuy	*6,000,000*	*4,800,000*
Mr. Luong Tan Hoan	-	*4,000,000*
Mr. Ha Tho	*4,200,000*	*1,400,000*
Ms. Nguyen Ngoc Huyen	*4,200,000*	*1,400,000*
Ms. Duong Thi Ngoc	-	*2,800,000*

4. Comparative information

Comparative figures are the figures of the Interim Financial Statements for the period from 01/01/2025 to 30/6/2025 and the Financial Statements for the year ended 31/12/2025 of Central Pharmaceutical Joint Stock Company No2 reviewed and audited by Vietnam Auditing and Evaluation Co., Ltd. As presented in Note III.3, from January 1, 2026, the Company has applied Circular No. 99. Accordingly, certain prior-period figures have been restated in line with the transitional provisions of Circular No. 99 and reclassified to ensure comparability with the current period's figures, specifically as follows:

	As previously stated	Restatement	Amount after restatement
	VND	VND	VND
Statement of Financial Position as at 31/12/2025			
Dividends and profit	-	107,755,846	107,755,846
Other current payables	1,354,412,160	(107,755,846)	1,246,656,314
Other owner's capital	-	175,290,000	175,290,000
Subsidised funds	175,290,000	(175,290,000)	-
Interim Cash Flow Statement for the period from 01/01/2025 to 30/6/2025			
Revenue from sales, provision of services, and other income	94,187,684,636	4,806,719	94,192,491,355
Interest earned, dividends and received profits	4,806,719	(4,806,719)	-

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

Form No. 01-A

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

No.:284/CBTT-DPTU2

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, August 14, 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) for the first half of 2026 submitted to the Hanoi Stock Exchange as follows:

1. Company name:

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

2. Disclosures:

- 2026 Semi-Annual Financial Report

[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 (regarding the reviewed semi-annual financial statements for 2026).

[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 published on the Company's website on: August 14, 2026: wwwdopharma.com.vn _ dopharma.vn

Attachments:
-2026 Semi-Annual Financial Report
- Explanation regarding the semi-annual financial statements for 2026

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