CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2
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CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO 2
NO: 307 / DPTW2.

(Under the Circular N.99/2025/TT_BTC dated October 27,2025 of the Minister of Finance)

FINANCIAL STATEMENTS

THIRD QUARTER 2026

Balance Sheet	Form: B01-DN
Income Statement	Form: B02-DN
Cash Flow Statement	Form: B03-DN
Notes to the financial statement	Form: B09-DN

Recipient:.....

INTERIM STATEMENT OF FINANCIAL POSITION

Third Quarter

Unit: VND

	ASSETS	Code	Notes	30/09/2026	01/01/2026
A	**CURRENT ASSETS**	**100**		**85.896.512.612**	**146.559.764.356**
I	**Cash and cash equivalents**	**110**		**3.623.868.650**	**21.401.284.733**
1	Cash	111	V.1.	3.623.868.650	21.401.284.733
II	**Short-term financial investments**	**120**			
III	**Short-term receivables**	**130**		**25.279.250.649**	**83.070.222.715**
1	Short- term advances receivables	131	V.3.	20.212.894.248	24.452.737.412
2	Short- term advances to suppliers	132	V.4.	2.840.523.393	6.347.920.841
3	Other short-term receivables	135	V.5.	7.131.537.728	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.**	**55.930.325.613**	**41.638.709.523**
1	Inventories	141		55.930.325.613	41.638.709.523
V	**Short-term biological assets**	**150**			
VI	**Other short-term assets**	**160**		**1.063.067.700**	**449.547.385**
1	Short-term deferred expenses	161	V.8.	448.681.563	321.889.116
2	Value added tax deductibles	162		545.376.012	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**		**115.286.346.090**	**263.882.042.788**
I	**Long-term receivables**	**210**			**45.000.000.000**
1	Other long-term receivables	215	V.5.		45.000.000.000
II	**Fixed assets**	**220**		**101.384.684.376**	**110.731.893.402**
1	Tangible fixed assets	221	V.11.	101.384.684.376	110.731.893.402
-	*Cost*	*222*		*297.823.868.876*	*290.298.359.931*
-	*Accumulated depreciation*	*223*		*(196.439.184.500)*	*(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**			**76.805.661**
1	Construction in progress	252	V.9.		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**		**13.901.661.714**	**14.113.343.725**
1	Long-term deferred expenses	271	V.8.	13.901.661.714	14.113.343.725
	TOTAL ASSETS (280=100+200)	**280**		**201.182.858.702**	**410.441.807.144**

	RESOURCES	Code	Notes	30/09/2026	01/01/2026
C	**LIABILITIES**	**300**		**140.283.840.648**	**340.281.443.613**
I	**Current liabilities**	**310**		**58.070.392.053**	**246.321.443.613**
1	Short-term trade payables	311	V.12.	19.707.299.563	17.455.520.732
2	Short-term advances from customers	312	V.13.	27.848.054.483	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.	15.814.298	54.059.183.722
5	Payables to employees	315		2.907.375.051	3.559.635.569
6	Short-term accrued expenses	316	V.16.	94.075.000	46.692.554.187
7	Other current payables	320	V.17.	5.524.964.038	1.246.656.314
8	Short-term loans and obligations under finance leases	321	V.18.	1.580.000.000	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.**	**60.899.018.054**	**70.160.363.531**
1	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		(147.695.737.869)	(138.434.392.392)
	- Retained earnings accumulated to the prior yea	420a		(138.434.392.392)	(127.621.896.962)
	- Retained earnings of the current period	420b		(9.261.345.477)	(10.812.495.430)
	TOTAL RESOURCES (440=300+400)	**440**		**201.182.858.702**	**410.441.807.144**

Approved, October 16, 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 B 02a - DN

INTERIM INCOME STATEMENT

Third Quarter

Unit: VND

	Items	Code	Notes	Current quarter	Same quarter previous year	Cumulative figure from the beginning of current year to the end of current quarter	Cumulative figure from the beginning of the previous year to the end of the same quarter previous year
1	**Gross revenue from goods sold and services rendered**	**01**	**VI.1.**	**45.148.201.570**	**49.860.495.575**	**113.984.244.909**	**155.477.351.919**
2	Deductions	02	VI.2.	49.014.286	8.600.000	49.014.286	1.454.063.500
3	**Net revenue from goods sold and services rendered (10=01-02)**	**10**		**45.099.187.284**	**49.851.895.575**	**113.935.230.623**	**154.023.288.419**
4	Cost of sales	11	VI.3.	40.347.518.855	41.667.582.593	107.334.021.960	133.342.432.372
5	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**4.751.668.429**	**8.184.312.982**	**6.601.208.663**	**20.680.856.047**
6	Gain/(Loss) from the sale, liquidation of investment properties	21					
7	Financial income	22	VI.4.	28.739.572	16.356.727	49.489.683	32.132.296
8	Financial expenses	23	VI.5.	130.544.058	3.338.903.017	5.396.619.216	9.452.538.687
	In which: Borrowing costs	24		101.080.000	3.311.627.051	5.348.794.596	9.351.453.024
9	Selling expenses	25	VI.6.	766.332.345	964.837.121	2.610.189.838	2.637.465.996
10	General and administration expenses	26	VI.6.	4.482.483.414	3.428.774.262	12.556.953.521	10.941.039.769
11	**Operating profit {30=20+21+22-(23+25+2**	**30**		**(598.951.816)**	**468.155.309**	**(13.913.064.229)**	**(2.318.056.109)**
12	Other income	31	VI.7.	760.667.663	100.955.405	4.944.321.771	155.068.165
13	Other expenses	32	VI.8.	210.240.600	2.968.977.639	292.603.019	3.233.708.680
14	**Profit from other activities (40=31-32)**	**40**		**550.427.063**	**(2.868.022.234)**	**4.651.718.752**	**(3.078.640.515)**
15	**Accounting profit before tax (50=30+40)**	**50**		**(48.524.753)**	**(2.399.866.925)**	**(9.261.345.477)**	**(5.396.696.624)**
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**		**(48.524.753)**	**(2.399.866.925)**	**(9.261.345.477)**	**(5.396.696.624)**
19	**Basic earnings per share**	**70**	**VI.11.**				

Approved, October 16, 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 B 03a - DN

INTERIM CASH FLOWS STATEMENT

(Under direct method)

Third Quarter

Unit: VND

	Items	Code	Notes	Cumulative figure from the beginning of current year to the end of current quarter	Cumulative figure from the beginning of the previous year to the end of the same quarter previous year
I.	**Cash flows from operating activities**				
1.	Revenue from sales, provision of services, and other income	01		45.323.416.460	53.694.326.593
2.	Revenue from sales, provision of services, and other income	02		(31.662.132.036)	(32.008.135.174)
3.	Payments for employees	03		(5.624.942.199)	(5.413.834.118)
4.	Borrowing costs paid	04		(96.270.000)	(2.255.620.000)
5.	Other cash inflows from operating activities	06		2.424.270.772	48.557.052.882
6.	Other cash outflows from operating activities	07		(4.663.691.919)	(53.102.943.150)
	Net cash flows from operating activities	**20**		**5.700.651.078**	**9.470.847.033**
II.	**Cash flows from investing activities**				
1	Cash inflows for lending, buying debt instruments of other entities	24			
2	Interest earned, dividends and received profits	27			
	Net cash flows from investment activities	30			
III.	**Cash flows from financial activities**				
1	Proceeds from borrowings	33			
2	Prepayment of borrowing	34		(3.170.000.000)	(1.500.000.000)
	Net cash flows from financial activities	***40***		***(3.170.000.000)***	***(1.500.000.000)***
	Net cash flows in the period (50 = 20+30+40)	**50**		**2.530.651.078**	**7.970.847.033**
	Cash and cash equivalents at the beginning of the period	**60**		**1.093.217.572**	**9.822.588.052**
	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.**	**3.623.868.650**	**17.793.435.085**

Approved, October 16, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

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

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG

NOTES TO THE FINANCIAL STATEMENTS

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

I. Additional information for items presented in the Balance Sheet

1. Cash

	30/9/2026 VND	01/01/2026 VND
Cash on hand	66.893.179	336.513.349
Cash in bank	3.556.975.471	21.064.771.384
Total	**3.623.868.650**	**21.401.284.733**

2. Financial investments

Investments in other entities

	30/9/2026 VND		01/01/2026 VND	
	Historical cost	Provision	Historical cost	Provision
Long-term				
Binh An Developed Investment Joint Stock Company (i)	-	-	93.960.000.000	-
Total	**-**	**-**	**93.960.000.000**	**-**

3. Trade receivables

	30/9/2026 VND		01/01/2026 VND	
	Amount	Provision	Amount	Provision
Short-term				
Vinh Quang Independent	585.651.634	-	765.776.634	-
Tam Phat Pharmaceutical	7.510.965.553	-	3.818.870.208	-
Huong Viet Pharmaceutical JSC	3.184.695	-	1.626.060.007	-
Sapphire Pharmaceutical	1.048.414.352	-	1.048.414.352	-
Hoang Van Vi	2.555.633.960		3.180.368.960	
Others	8.509.044.054	-	14.013.247.251	-
Total	**20.212.894.248**	**-**	**24.452.737.412**	**-**

4. Advances to suppliers

	30/9/2026 VND	01/01/2026 VND
BMN Medical and Scientific Instrument Comp	397.845.000	2.064.461.000
Indochina Internationl Joint Stock Company	-	549.990.000
MEDIPLANTEX ..JSC	-	2.629.491.197
Others	2.442.678.393	1.103.978.644

NOTES TO THE FINANCIAL STATEMENTS

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

Total	**2.840.523.393**	**6.347.920.841**

5. Other receivables

	30/9/2026 VND		01/01/2026 VND	
	Amount	**Provision**	**Amount**	**Provision**
a) Short-term	***7.131.537.728***		***57.026.198.510***	
Advances	106.803.000		133.627.426	
Vu Thi Thu Hang	*41.302.000*		*41.302.000*	
Others	*65.501.000*		*92.325.426*	
Mortgages, collaterals	314.261.051		468.895.076	
Social insurance paid fir:	1.142.580.292		1.081.477.763	
Other receivables	5.567.893.385		55.342.198.245	
Binh An Developed Investment JSC (i)	-		*49.600.314.938*	
Tran Bao Cuong	*2.320.000.000*		*2.320.000.000*	
Others	*3.247.893.385*		*3.421.883.307*	
b) Long-term	-	-	***45.000.000.000***	-
Other receivables	-	-	-	-
Nhat Minh Production Company Limited (ii)		-	-	-
• Nhat Minh Production Company Limited.. LTD - HANOI BRANCH			45.000.000.000	
Total	**7.131.537.728**	-	**102.026.198.510**	-

6 Inventories

	30/9/2026 VND		01/01/2026 VND	
	Cost	**Provision**	**Cost**	**Provision**
Raw material	35.100.665.163	-	29.311.927.146	-
Tools and supplies	100.452.682	-	62.419.342	-
Work in progress	5.513.926.072	-	1.769.200.351	-
Finished goods	15.215.281.696	-	10.495.162.684	-
Total	**55.930.325.613**	-	**41.638.709.523**	-

NOTES TO THE FINANCIAL STATEMENTS

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

7. Construction in progress

	30/9/2026 VND	01/01/2026 VND
Cao Xoa production line project	-	-
Vinh Tuy complex building	-	76.805.661
Total	**-**	**76.805.661**

8. Trade payables

	30/9/2026 VND		01/01/2026 VND	
	Historical cost	**Amount payable**	**Historical cost**	**Amount payable**
Short-term				
VCP.,JSC	-	-	-	-
Van Son International Economic and Technical Cooperation	7.346.050.277	7.346.050.277	7.346.050.277	7.346.050.277
MI Pharma Private Limited	1.630.205.570	1.630.205.570	1.630.205.570	1.630.205.570
Aristopharma LTD	-	-	-	-
Others	10.731.043.716	10.731.043.716	8.479.264.885	8.479.264.885
Total	**19.707.299.563**	**19.707.299.563**	**17.455.520.732**	**17.455.520.732**

9. Advances from customers

	30/9/2026 VND	01/01/2026 VND
Short-term		
South East Of Asia Pharma.,JSC	1.863.027.286	4.111.326.121
Southeast Asia Pharmaceutical and Medical Equipment JSC	-	
Xuan Anh Pharmaceutical and Equipment Company Limited	13.429.737.441	12.634.678.283
Capital Pharmacy.,JSC	2.712.188.084	-
HA MINH TECHNO CO., LTD	31.839.131	263.644.206
HUNG VIET TRADING AND PHARMACEUTICAL JOINT STOCK CO	988.588.477	988.588.477
Others	8.822.674.064	7.701.268.070
Total	**27.848.054.483**	**25.699.505.157**

10. Other payables

	30/9/2026	01/01/2026

NOTES TO THE FINANCIAL STATEMENTS

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

		VND	VND
a)	***Short-term***	***5.524.964.038***	***1.246.656.314***
	Trade Union Fee	250.329.517	828.723.051
	Other payables	**5.274.634.521**	**417.933.263**
	Nhat Minh Production Company Limited Branch in Hanoi (i)	*167.418.637*	-
	Vietnam Development Bank - Transaction Office 1	*4.800.000.000*	
	Others	*307.215.884*	*417.933.263*
b)	***Long-term***	***82.213.448.595***	***93.960.000.000***
	Other payables	82.213.448.595	93.960.000.000
	Binh An Developed Investment Joint Stock Company (ii)	*35.315.578.312*	*93.960.000.000*
	Vietnam Development Bank - Transaction Office 1	46.897.870.283	
	Total	**87.738.412.633**	**95.206.656.314**

11. Owner's equity

Details of owner's equity contribution

	30/9/2026 VND	01/01/2026 VND
Vietnam Pharmaceutical Corporation - JSC	13.566.500.000	13.566.500.000
Viet Land Corporation	24.748.000.000	24.748.000.000
Saigon 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. Gross revenue from goods sold and services rendered

	Q3/2026 VND	Q3/2025 VND
Revenue		
Revenue from sales of goods	-	-
Revenue from sales of finished products	45.148.201.570	49.860.495.575
Total	**45.148.201.570**	**49.860.495.575**

2. Revenue deductions

	Q3/2026 VND	Q3/2025 VND
Sales Returns	49.014.286	8.600.000

NOTES TO THE FINANCIAL STATEMENTS

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

Total	**49.014.286**	**8.600.000**

3. Cost of sales

	Q3/2026 VND	Q3/2025 VND
Cost of goods sold	-	-
Cost of finished goods sold	40.347.518.855	41.667.582.593
Total	**40.347.518.855**	**41.667.582.593**

4. Financial income

	Q3/2026 VND	Q3/2025 VND
Interest on bank deposits and margin interest	1.345.572	4.197.863
Exchange rate difference interest arises during the year	27.394.000	12.158.864
Gain from exchange rate difference due to revaluation at the year end		-
Total	**28.739.572**	**16.356.727**

5. Financial expenses

	Q3/2026 VND	Q3/2025 VND
Interest expense	101.080.000	3.311.627.051
Interest on late payment	-	-
Exchange rate difference loss arising during the year	29.464.058	27.275.966
Loss from exchange rate difference due to revaluation at the year en	-	-
Total	**130.544.058**	**3.338.903.017**

6. Other income

	Q3/2026 VND	Q3/2025 VND
Income from warehouse leasing	-	-
Income from liabilities that are not payable	116.669.900	-
Other	643.997.763	97.841.650
Total	**760.667.663**	**97.841.650**

7. Other expenses

	Q3/2026 VND	Q3/2025 VND
Administrative fines and late payment of taxes and insurance	-	-

NOTES TO THE FINANCIAL STATEMENTS

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

Liquidation of defective raw materials and finished goods	-	2.968.977.639
Excess materials used for waste disposal	63.329.533	-
Other	146.911.067	-
Total	**210.240.600**	**2.968.977.639**

Ha Noi, ...October 16 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	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No.: 206 /CBTT-DPTU2	

Hanoi, October 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) 3nd 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 3st 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 October 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 statements for the third quarter of 2026
- Explanatory document for the Q3 2026 financial statements