TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY

Reviewed Interim Financial Statements

For the period from 01 January 2026 to 30 June 2026

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THE REPORT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Tipharco Pharmaceutical Joint Stock Company (briefly called "the Company") presents its report along with the interim financial statements for the financial period from 01 January 2026 to 30 June 2026.

1. General information

Tipharco Pharmaceutical Joint Stock Company was established and operates under Business Registration Certificate No. 1200100557, first registered on 28 February 2006, and registered for the 24th on 10 January 2026, issued by the Department of Finance of Dong Thap Province.

The shares of the Company, with stock code "DTG", are listed on the Hanoi Stock Exchange pursuant to Decision No. 1072/QĐ-SGDHN dated September 8, 2025:

Type of shares	: Ordinary Share
Trading code	: DTG
Par value per share	: 10,000 VND/share
Number of listed shares	: 9,605,318 shares
The total value of listed shares at par value	: VND 96,053,180,000

Head office:

- Address	:	Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam.
- Telephone	:	0273 3 871 817
- Fax	:	0273 3 885 040

According to business registration Certificate, the company's business activities are:

- Real estate business, land use rights owned by the owner, user, or lessee;
Details: Leasing land use rights, house ownership rights, and assets attached to land in cases where the State leases land; Buying, selling, leasing houses and land use rights not for residence. (excluding: not performing the activity of "investing in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure").
- Warehousing and storage of goods;
Details: Warehouses for storing ordinary goods, cold storage.
- Other professional, scientific and technological activities not elsewhere classified;
Details: Technology transfer and technology transfer services; Product research and development services.
- Production of cosmetics, soaps, detergents, polishes, and cleaning products;
Details: Production of cosmetics.
- Production of non-alcoholic beverages, mineral water;
Details: Production of all kinds of soft drink syrups. Production of bottled and jarred purified water of all kinds.
- Other specialized wholesale not elsewhere classified;
Details: Trading, importing, and exporting chemicals. (excluding: not performing distribution activities of goods that economic organizations with foreign investors are not entitled to distribute according to legal regulations at each time).
- Distilling, refining, and blending all kinds of strong alcohol;
Details: Production of all kinds of bottled medicinal wine.
- Retailing of medicines, medical equipment, cosmetics, and hygiene products in specialized stores;
Details: Retailing of medicines and products manufactured by the Company; Retailing of medical supplies, equipment, and medical instruments in the medical and pharmaceutical sectors; cosmetics and functional foods (excluding: not distributing goods that economic organizations with foreign investors are not allowed to distribute according to the provisions of law from time to time).

- Wholesale of beverages;
Details: Trading in bottled and jarred purified water of all kinds. Trading in soft drink syrups. Trading in bottled medicinal wines of all kinds. (excluding: not distributing goods that economic organizations with foreign investors are not allowed to distribute according to the provisions of law from time to time).
- Manufacturing of medicines, pharmaceutical chemicals, and medicinal materials;
Details: Manufacturing of medicines of all kinds. Manufacturing of pharmaceutical chemicals and medicinal materials. Manufacturing of plant products for medicinal purposes.
- Wholesale of other household appliances;
Details: Trading, importing, and exporting pharmaceuticals and medical supplies, production, and business equipment in the medical sector; Trading, importing, and exporting cosmetics; Trading, importing, and exporting medical instruments. (excluding: not performing distribution activities of goods that economic organizations with foreign investors are not entitled to distribute according to legal regulations at each time).
- Electricity production;
Details: Electricity production from solar energy.
- Electricity transmission and distribution;
Details: Electricity transmission. Electricity distribution (excluding: not performing transmission activities, regulating the National Power System).
- Manufacturing medical, dental, orthopedic, and rehabilitation equipment and instruments;
Details: Manufacturing medical equipment and instruments.
- Activities of general, specialized, and dental clinics;
Details: Activities of general and specialized clinics.
- Production of vaccines, biological products, cosmetics, preparations, and packaging. Trading, importing, and exporting raw materials. Trading, importing, and exporting vaccines, biological products, preparations, and packaging. Processing, franchising in the production and business of pharmaceuticals, medical supplies, functional foods, vaccines, biological products, cosmetics, preparations, raw materials, chemicals, packaging, production, and business equipment in the medical sector. Production, trading, export, and import of functional foods. Production of essential oils from herbs. (except: not performing distribution activities of goods that economic organizations with foreign investors are not entitled to distribute according to legal regulations at each time).

During the period, the Company's main activities are as follows: Manufacturing of pharmaceuticals, chemicals, and medicinal materials, details: manufacturing of pharmaceuticals; manufacturing of chemicals and medicinal materials; manufacturing of plant products for medicinal purposes.

2. The members of the Board of Management, Board of Supervisors, Board of General Directors and Chief Accountant

The members of the Board of Management, Board of Supervisors, Board of General Directors and Chief Accountant during the period and to the date of this report are:

The Board of Management

Name	Position	Appointing Date /Resigning Date
Mr. Tran Ngoc Tuan	Chairman	(Appointing Date at 05 January 2026)
Mr. Dang Viet Anh	Chairman	(Resigning Date at 05 January 2026)
Mr. Le Thanh Tung	Deputy chairman	
Ms. Nguyen Kim Thanh	Deputy chairman Independent member	(Appointing Date at 27 March 2026)
Mr. Dang Viet Anh	Member	(Appointing Date at 05 January 2026)
Ms. Dang Thi Thu Hang	Member	
Ms. Nguyen Thi Hong Nhung	Member	(Resigning Date at 27 March 2026)
Ms Ly Thi Xuan Mai	Member	
Mr. Nguyen Quang Huy	Member	
Mr. Nguyen Quoc Khanh	Independent member	
Mr. Thai Van Hung	Independent member	

Board of Supervisors

Name	Position	Appointing Date /Resigning Date
Mr. Dong Hai Ha	Chief Supervisor	
Ms. Tran Thi Bich Nhi	Deputy Supervisor	(Resigning Date at 27 March 2026)
Mr. Hoang Quoc Trung	Member	
Mr. Nguyen Khanh Tuong	Member	(Appointing Date at 27 March 2026)

Board of General Directors

Name	Position
Mr. Le Thanh Tung	General Director
Ms. Ly Thi Xuan Mai	Deputy General Director

Chief Accountant

Name	Position
Ms. Le Thi My Tien	Chief Accountant

Legal representative

Name	Position	Appointing Date /Resigning Date
Mr. Tran Ngoc Tuan	Chairman	(Appointing Date at 05 January 2026)
Mr. Dang Viet Anh	Chairman	(Resigning Date at 05 January 2026)
Mr. Le Thanh Tung	General Director	

3. The Company's financial position and operating results

The results of the Company's operations for the accounting period from 01 January 2026 to 30 June 2026 and its financial position as at that date are presented in the accompanying interim financial statements.

4. Events subsequent to the balance sheet date

There have been no significant events occurring since the end of the accounting period that would require adjustment to or disclosure in the Notes to the interim financial statements.

5. Auditors

AFC Vietnam Auditing Company Limited - Can Tho Branch has been appointed to audit the interim financial statements for the fiscal period from 01 January 2026 to 30 June 2026.

6. Statement of the Board General Directors' responsibility in respect of the interim financial statements

The Board of General Directors is responsible for the interim financial statements for the fiscal period from 01 January 2026 to 30 June 2026, which gives a true and fair view of the state of affair of the Company and of its interim results of operations and interim cash flows for the fiscal period ended 30 June 2026. In preparing those interim financial statements, the Board of General Directors is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the interim financial statements;
- Prepare the interim financial statements on the going concern basic unless it is inappropriate to presume that the Company will continue in business; and
- Design, implement and maintain the Company's internal control for prevention and detection of fraud or error in the preparation and presentation of the interim financial statements.

The Board of General Directors is responsible for ensuring that the proper accounting records are kept which disclose to give true and fair view of the Company's financial position, operating opposite, with reasonable accuracy at any time, and to ensure that the accounting records comply with the Vietnamese Accounting Standards. The Board of General Directors is also responsible for controlling the assets of the Company and therefore has taken the appropriate measures for the prevention and detection of fraud and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

7. Approval of the interim financial statements

The Board of General Directors hereby approve the accompanying interim financial statements which give a true and fair view of the financial position of the Company as at 30 June 2026, the results of its operations and cash flows and the accompanying explanatory notes of the Company for the period then ended in accordance with the Vietnamese Accounting Standards, the current Vietnamese Accounting System for Business Entities and relevant statutory requirements.

On behalf of the Board of General Directors,

M.S.D.N: 1200100557-C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC PHẨM TIPHARCO
P. MỸ PHONG - T. ĐỒNG THÁP

Mr. Le Thanh Tung
General Director
Dong Thap Province, 11 August 2026

Công ty TNHH Kiểm Toán AFC Việt Nam
AFC Vietnam Auditing Co., Ltd.
Thành viên tập đoàn PKF Quốc tế
Member firm of PKF International

PKF

No.: 046/2026/BCSX-CT.00007

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: Shareholders, the members of the Board of Management and the Board of General Directors
TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY

We have reviewed the Interim Financial Statement of Tipharco Pharmaceutical Joint Stock Company ("the Company"), prepared on 11 August 2026, as set out on pages 6 to 45, including the interim statement of financial position as at 30 June 2026, the interim statement of income, the interim statement of cash flows for the accounting period from 1 January 2026 to 30 June 2026, and the notes to the interim financial statements.

The Board of General Director's Responsibility

The Board of General Directors is responsible for the preparation and true and fair presentation of these financial statements of the Company in accordance with Vietnamese Accounting Standards, accounting regime for enterprise and relevant statutory requirements and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Auditor's responsibility give a conclusion about the Interim Financial Statements based on our review. We conducted 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the financial position of the Company as at 30 June 2026, and its interim financial performance and its interim cash flows for the accounting period from 1 January 2026 to 30 June 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and relevant statutory requirements relating to the preparation and presentation of interim financial statements.

CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN AFC VIỆT NAM CHI NHÁNH CẦN THƠ

TRANG DAC NHA
Director
Audit Practicing Registration Certificate
No.: 2111-2023-009-1

Authorized representative
AFC VIET NAM AUDITING COMPANY LIMITED – CAN THO
Can Tho City, August 11, 2026

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INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

Currency Unit: VND

	Code	Notes	30/06/2026	01/01/2026
ASSETS	**100**			
CURRENT ASSETS			**201,947,595,063**	**183,274,997,946**
Cash and cash equivalents	**110**	5.1	**36,431,855,068**	**42,227,238,478**
Cash	111		36,431,855,068	42,227,238,478
Cash equivalents	112		-	-
Short-term financial investments	**120**		**-**	**-**
Trading securities	121		-	-
Provision for diminution in value of trading securities	122		-	-
Held-to-maturity investments	123		-	-
Provision for held-to-maturity investments	124		-	-
Other short-term investments	125		-	-
Provision for impairment of other short-term investments	126		-	-
Short-term receivables	**130**		**50,626,298,683**	**60,101,859,170**
Short-term trade receivables	131	5.2	51,428,794,157	59,968,781,851
Short-term advances to suppliers	132	5.3	1,200,988,380	1,691,557,340
Short-term internal receivables	133		-	-
Construction contract receivables based on scheduled progress	134		-	-
Other short-term receivables	135	5.4.1	144,996,009	123,705,049
Provision for doubtful debts	136	5.5	(2,148,479,863)	(1,682,185,070)
Shortages of assets awaiting resolution	137		-	-
Inventories	**140**	5.6	**113,103,887,065**	**80,395,789,077**
Inventories	141		113,689,681,982	80,823,115,373
Provision for devaluation of inventories	142		(585,794,917)	(427,326,296)
Short-term biological assets	**150**		**-**	**-**
Short-term livestock held for single-cycle production	151		-	-
Short-term seasonal crops or plants held for single-cycle production	152		-	-
Provision for impairment of short-term biological assets	153		-	-
Other current assets	**160**		**1,785,554,247**	**550,111,221**
Short-term prepaid expenses	161	5.7.1	364,204,535	166,270,403
Deductible value added tax (VAT)	162		1,421,349,712	-
Tax and other receivables from the State	163	5.15	-	383,840,818
Government bond repurchase transactions	164		-	-
Other current assets	165		-	-

TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY
Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

Currency Unit: VND

	Code	Notes	30/06/2026	01/01/2026
ASSETS	**200**			
NON-CURRENT ASSETS			**91,417,787,429**	**96,327,705,222**
Long-term receivables	**210**		**219,255,000**	**219,255,000**
Long-term trade receivables	211		-	-
Long-term advances to suppliers	212		-	-
Working capital provided to dependent units	213		-	-
Long-term internal receivables	214		-	-
Other long-term receivables	215	5.4.2	219,255,000	219,255,000
Provision for doubtful long-term receivables	216		-	-
Fixed assets	**220**		**82,071,367,569**	**87,289,664,003**
Tangible fixed assets	221	5.8	81,521,367,569	86,739,664,003
Cost	222		202,819,789,982	202,779,789,982
Accumulated depreciation	223		(121,298,422,413)	(116,040,125,979)
Fixed assets under finance lease	224		-	-
Cost	225		-	-
Accumulated depreciation	226		-	-
Intangible fixed assets	227	5.9	550,000,000	550,000,000
Cost	228		550,000,000	550,000,000
Accumulated amortisation	229		-	-
Long-term biological assets	**230**		-	-
Livestock held for periodic production	231		-	-
Immature livestock held for periodic production	232		-	-
Mature livestock held for periodic production	233		-	-
Cost	234		-	-
Accumulated depreciation	235		-	-
Long-term livestock held for single-cycle production	236		-	-
Long-term seasonal crops or plants held for single-cycle production	237		-	-
Provision for impairment of long-term biological assets	238		-	-
Investment property	**240**		-	-
Cost	241		-	-
Accumulated depreciation	242		-	-
Long-term assets in progress	**250**		**880,000,000**	-
Long-term work in progress	251		-	-
Construction in progress	252	5.10	880,000,000	-
Long-term financial investments	**260**		-	-
Investments in subsidiaries	261		-	-
Investments in joint ventures and associates	262		-	-
Investments in other entities	263		-	-
Provision for impairment of long-term investments	264		-	-
Held-to-maturity investments	265		-	-
Provision for held-to-maturity investments	266		-	-
Other long-term assets	**270**		**8,247,164,860**	**8,818,786,219**
Long-term prepaid expenses	271	5.7.2	7,551,607,761	8,138,168,946
Deferred tax assets	272	5.11	695,557,099	680,617,273
Long-term tools, supplies and spare parts	273		-	-
Other long-term assets	274		-	-
TOTAL ASSETS	**280**		**293,365,382,492**	**279,602,703,168**

TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY
Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

Currency Unit: VND

	Code	Notes	30/06/2026	01/01/2026
RESOURCES	**300**			
LIABILITIES			**81,477,458,997**	**80,728,397,360**
Current liabilities	**310**		**80,748,233,997**	**79,940,822,360**
Short-term trade payables	311	5.12	17,067,985,694	18,572,794,425
Short-term advances from customers	312	5.13	9,099,507,845	7,833,163,831
Dividends and profits payable	313	5.14	33,042,612	33,042,612
Taxes and amounts payable to the State budget	314	5.15	2,415,682,714	3,395,935,343
Payable to employees	315		3,120,918,853	6,057,065,507
Short-term accrued expenses	316	5.16	2,886,360,114	2,272,284,677
Short-term internal payables	317		-	-
Construction contract payables based on scheduled progress	318		-	-
Short-term unearned revenue	319		-	-
Other short-term payables	320	5.17	2,864,791,512	3,516,591,312
Short-term borrowings and finance lease liabilities	321	5.18	43,000,000,000	38,000,000,000
Short-term provisions	322		-	-
Bonus and welfare funds	323	5.19	259,944,653	259,944,653
Price stabilisation fund	324		-	-
Government bond repurchase transactions	325		-	-
Long-term liabilities	**330**		**729,225,000**	**787,575,000**
Long-term trade payables	331		-	-
Long-term advances from customers	332		-	-
Long-term taxes and amounts payable to the State budget	333		-	-
Long-term accrued expenses	334		-	-
Long-term internal payables for working capital	335		-	-
Long-term internal payables	336		-	-
Long-term unearned revenue	337		-	-
Other long-term payables	338		-	-
Long-term borrowings and finance lease liabilities	339		-	-
Convertible bonds	340		-	-
Preference shares	341		-	-
Deferred tax liabilities	342		-	-
Long-term provisions	343	5.20	729,225,000	787,575,000
Science and technology development fund	344		-	-

TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY
Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam

INTERIM FINANCIAL POSITION STATEMENT

As at 30 June 2026

Currency Unit: VND

	Code	Notes	30/06/2026	01/01/2026
OWNER'S EQUITY	**400**		**211,887,923,495**	**198,874,305,808**
Owners' equity	**410**	5.21	**211,887,923,495**	**198,874,305,808**
Owners' contributed capital	411		96,053,180,000	96,053,180,000
Ordinary shares with voting rights	*411a*		*96,053,180,000*	*96,053,180,000*
Preference shares	*411b*		-	-
Share premium	412		33,634,115,000	33,634,115,000
Convertible bond options	413		-	-
Other contributed capital	414		-	-
Treasury shares	415		-	-
Asset revaluation reserve	416		-	-
Foreign exchange differences reserve	417		-	-
Investment and development fund	418		19,313,275,717	19,313,275,717
Other funds belonging to owners' equity	419		-	-
Retained earnings	420		62,887,352,778	49,873,735,091
Retained earnings accumulated to the end of the prior period	*420a*		*49,873,735,091*	*37,057,492,389*
Retained earnings for the current period	*420b*		*13,013,617,687*	*12,816,242,702*
TOTAL RESOURCES	**440**		**293,365,382,492**	**279,602,703,168**

CÔNG TY CỔ PHẦN DƯỢC PHẨM TIPHARCO
M.S.D.N: 1200100557 - C.T.C.P - P. MỸ PHONG - T. ĐỒNG THÁP

PHAM THI THU LANH
Preparer

LE THI MY TIEN
Chief Accountant

LE THANH TUNG
General Director
Dong Thap Province, 11 August 2026

TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY
Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam

INTERIM INCOME STATEMENT

For the period from 01 January 2026 to 30 June 2026

Currency Unit: VND

	Code	Notes	Current period	Prior period
Revenue from sales of goods and rendering of services	01		150,103,511,052	127,536,442,904
Revenue deductions	02		1,170,796,683	3,288,449,011
Net revenue from sales of goods and services rendered	10	6.1	148,932,714,369	124,247,993,893
Cost of sales	11	6.2	111,100,707,947	100,116,771,982
Gross profit from sales of goods and services rendered	**20**		**37,832,006,422**	**24,131,221,911**
Gain/ loss from disposal of investment property	21		-	-
Financial income	22	6.3	110,591,628	179,669,877
Financial expenses	23	6.4	1,065,205,191	2,934,022,396
In which: Interest expenses	*24*		*984,296,933*	*2,760,967,898*
Selling expenses	25	6.5	6,773,201,877	5,501,008,993
General and administrative expenses	26	6.6	13,945,083,816	15,300,786,049
Operating profit	**30**		**16,159,107,166**	**575,074,350**
Other income	31	6.7	244,065,883	171,078,925
Other expenses	32		-	-
Other profit	**40**		**244,065,883**	**171,078,925**
Profit before tax	**50**		**16,403,173,049**	**746,153,275**
Current corporate income tax expense	51	5.15	3,404,495,188	70,942,937
Deferred corporate income tax expense	52		(14,939,826)	39,662,864
Net profit after tax	**60**		**13,013,617,687**	**635,547,474**
Basic earnings per share	70	6.8	1,355	66
Diluted earnings per share	71		1,355	66

M.S.D.N: 1200100557 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC PHẨM TIPHARCO
P. MỸ PHONG - T. ĐỒNG THÁP

PHAM THI THU LANH	**LE THI MY TIEN**	**LE THANH TUNG**
Preparer	**Chief Accountant**	**General Director**
		Dong Thap Province, 11 August 2026

TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY

Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam

INTERIM CASH FLOW STATEMENT (Indirect method)

For the period from 01 January 2026 to 30 June 2026

Currency Unit: VND

	Code	Notes	Current period	Prior period
CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before tax	01		16,403,173,049	746,153,275
Adjustments for:				
Depreciation and amortisation	02		5,258,296,434	5,505,415,447
Provisions	03		566,413,414	(203,314,319)
Foreign exchange (gains)/losses arising from revaluation of monetary accounts	04		4,213,853	5,517,226
(Gains)/losses from investing and financing activities	05		(39,278,200)	(12,358,995)
Interest expense	06		984,296,933	2,760,967,898
Other adjustments	07		-	-
Operating profit before changes in working capital	**08**		**23,177,115,483**	**8,802,380,532**
(Increase)/decrease in receivables	09		7,956,816,974	46,078,441,178
(Increase)/decrease in inventories	10		(32,866,566,609)	6,882,852,684
(Increase)/decrease in payables (excluding accrued interest and corporate income tax payable)	11		(4,445,679,471)	540,564,168
(Increase)/decrease in prepaid expenses	12		388,627,053	133,709,182
(Increase)/decrease in trading securities	13		-	-
Interest paid	14		(982,628,804)	(2,760,967,898)
Corporate income tax paid	15		(3,142,738,383)	(3,069,372,352)
Other cash inflow from operating activities	16		-	-
Other cash outflow from operating activities	17		-	-
Net cash flows from operating activities	**20**		**(9,915,053,757)**	**56,607,607,494**
CASH FLOW FROM INVESTING ACTIVITIES				
Payments for acquisition and construction of fixed assets and other long-term assets	21		(920,000,000)	(364,451,000)
Proceeds from disposal of fixed assets and other long-term assets	22		-	-
Payments for loans granted, purchases of debt instruments	23		-	-
Proceeds from loans, sale of debt instruments	24		-	-
Payments for investments in other entities	25		-	-
Proceeds from investment in other entities	26		-	-
Interest and dividends received	27		39,278,200	12,358,995
Net cash flows from investing activities	**30**		**(880,721,800)**	**(352,092,005)**

TIPHARCO PHARMACEUTICAL JOINT STOCK COMPANY
Lot 08, 09 Tan My Chanh Industrial and Handicraft Cluster, My Phong Ward, Dong Thap Province, Vietnam

INTERIM CASH FLOW STATEMENT (Indirect method)

For the period from 01 January 2026 to 30 June 2026

Currency Unit: VND

	Code	Notes	Current period	Prior period
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from issuance of shares, capital contributions from owners	31		-	-
Payments for return of capital to owners, repurchases of issued shares	32		-	-
Proceeds from borrowings	33	7.1	62,230,035,651	48,546,799,555
Repayments of borrowings	34	7.2	(57,230,035,651)	(108,058,704,676)
Payment of finance lease liabilities	35		-	-
Dividends paid	36		-	-
Net cash flows from financing activities	**40**		**5,000,000,000**	**(59,511,905,121)**
NET INCREASE/DECREASE IN CASH	**50**		**(5,795,775,557)**	**(3,256,389,632)**
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	**60**		**42,227,238,478**	**16,360,889,595**
Impact of exchange rate fluctuation	61		392,147	632,774
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	**70**		**36,431,855,068**	**13,105,132,737**

M.S.D.N: 1200100557-C.T.C.P.
CÔNG TY CỔ PHẦN DƯỢC PHẨM TIPHARCO
P. MỸ PHONG - T. ĐỒNG THÁP

PHAM THI THU LANH	**LE THI MY TIEN**	**LE THANH TUNG**
Preparer	**Chief Accountant**	**General Director**

Dong Thap Province, 11 August 2026

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statements.

1. CORPORATE INFORMATION

1.1 Form of capital ownership

Tipharco Pharmaceutical Joint Stock Company was established and operates under Business Registration Certificate No. 1200100557, first registered on 28 February 2006, and registered for the 24th on 10 January 2026, issued by the Department of Finance of Dong Thap Province.

The charter capital of the Company as at 30/06/2026 and 01/01/2026 is VND 96,053,180,000, equivalent to with 9,605,318 shares with par value of VND 10,000/share.

The shares of the Company, with stock code "DTG", are listed on the Hanoi Stock Exchange pursuant to Decision No. 1072/QĐ-SGDHN dated September 8, 2025:

Type of shares	: Ordinary Share
Trading code	: DTG
Par value per share	: VND 10,000/share
Number of listed shares	: 9,605,318 shares
The total value of listed shares at par value	: VND 96,053,180,000

1.2 Scope of operating activities

The Company's business sector is the production and trading of pharmaceuticals.

1.3 Line of business

According to business registration Certificate, the company's business activities are:

- Real estate business, land use rights owned by the owner, user, or lessee;
Details: Leasing land use rights, house ownership rights, and assets attached to land in cases where the State leases land; Buying, selling, leasing houses and land use rights not for residence. (excluding: not performing the activity of "investing in building infrastructure for cemeteries and graveyards to transfer land use rights attached to infrastructure").
- Warehousing and storage of goods;
Details: Warehouses for storing ordinary goods, cold storage.
- Other professional, scientific and technological activities not elsewhere classified;
Details: Technology transfer and technology transfer services; Product research and development services.
- Production of cosmetics, soaps, detergents, polishes, and cleaning products;
Details: Production of cosmetics.
- Production of non-alcoholic beverages, mineral water;
Details: Production of all kinds of soft drink syrups. Production of bottled and jarred purified water of all kinds.
- Other specialized wholesale not elsewhere classified;
Details: Trading, importing, and exporting chemicals. (excluding: not performing distribution activities of goods that economic organizations with foreign investors are not entitled to distribute according to legal regulations at each time).
- Distilling, refining, and blending all kinds of strong alcohol;
Details: Production of all kinds of bottled medicinal wine.

- Retailing of medicines, medical equipment, cosmetics, and hygiene products in specialized stores;
Details: Retailing of medicines and products manufactured by the Company; Retailing of medical supplies, equipment, and medical instruments in the medical and pharmaceutical sectors; cosmetics and functional foods (excluding: not distributing goods that economic organizations with foreign investors are not allowed to distribute according to the provisions of law from time to time).
- Wholesale of beverages;
Details: Trading in bottled and jarred purified water of all kinds. Trading in soft drink syrups. Trading in bottled medicinal wines of all kinds. (excluding: not distributing goods that economic organizations with foreign investors are not allowed to distribute according to the provisions of law from time to time).
- Manufacturing of medicines, pharmaceutical chemicals, and medicinal materials;
Details: Manufacturing of medicines of all kinds. Manufacturing of pharmaceutical chemicals and medicinal materials. Manufacturing of plant products for medicinal purposes.
- Wholesale of other household appliances;
Details: Trading, importing, and exporting pharmaceuticals and medical supplies, production, and business equipment in the medical sector; Trading, importing, and exporting cosmetics; Trading, importing, and exporting medical instruments. (excluding: not performing distribution activities of goods that economic organizations with foreign investors are not entitled to distribute according to legal regulations at each time).
- Electricity production;
Details: Electricity production from solar energy.
- Electricity transmission and distribution;
Details: Electricity transmission. Electricity distribution (excluding: not performing transmission activities, regulating the National Power System).
- Manufacturing medical, dental, orthopedic, and rehabilitation equipment and instruments;
Details: Manufacturing medical equipment and instruments.
- Activities of general, specialized, and dental clinics;
Details: Activities of general and specialized clinics.
- Production of vaccines, biological products, cosmetics, preparations, and packaging. Trading, importing, and exporting raw materials. Trading, importing, and exporting vaccines, biological products, preparations, and packaging. Processing, franchising in the production and business of pharmaceuticals, medical supplies, functional foods, vaccines, biological products, cosmetics, preparations, raw materials, chemicals, packaging, production, and business equipment in the medical sector. Production, trading, export, and import of functional foods. Production of essential oils from herbs. (except: not performing distribution activities of goods that economic organizations with foreign investors are not entitled to distribute according to legal regulations at each time).

During the period, the Company's main activities are as follows: Manufacturing of pharmaceuticals, chemicals, and medicinal materials, details: manufacturing of pharmaceuticals; manufacturing of chemicals and medicinal materials; manufacturing of plant products for medicinal purposes.

1.4 Business cycle

Business cycle of the Company is not exceeding 12 months.

1.5 Reclaim comparative information in financial statements

The corresponding comparative figures for the previous period are comparable with those of the current period. During the period, the Company applied for the first time the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance ("Circular 99"), replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200"). Accordingly, certain items in the financial statements have been reclassified and renamed in accordance with the new regulations. The figures presented in the "Beginning of period" and "Prior period" columns of the interim financial statements have been restated in accordance with the new classifications and terminology under Circular 99 to ensure comparability. These changes do not affect the total assets, total liabilities, equity or profit after tax of the Company.

1.6 Number of employees

As at 30 June 2026, the Company's total number of employees was 251 persons (as at 31 December 2025: 259 persons).

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

2.1 Fiscal year

The fiscal year of the Company is from January 01 to December 31 annually.

2.2 Currency unit in Financial Statements

The Company maintains its accounting records in Vietnamese dong (VND) due to the collect and spending made primarily by currency VND.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIME

3.1 Applicable accounting regime

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") and the accounting guidance circulars issued by the Ministry of Finance in the preparation and presentation of the interim financial statements.

3.2 Statement of compliance with accounting standards and the accounting regime

The Board of General Directors confirms compliance with the requirements of the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime issued under Circular 99, as well as the guiding circulars of the Ministry of Finance on the implementation of accounting standards, in preparing and presenting the financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

4.1 Basis of preparation the financial statements

The financial statements are prepared on an accrual basis (except for cash flow information) and under the historical cost convention.

4.2 Cash and cash equivalents

Cash comprises cash on hand, demand deposits at banks and cash in transit. Cash equivalents are short-term investments with a recovery term of not more than 3 months from the date of investment (from the date of purchase to the maturity date), that are readily convertible into a known amount of cash and are not subject to significant risk of change in value at the reporting date. Cash and cash equivalents whose use is restricted are not presented under this item but are presented under "Other current assets" or "Other long-term assets", depending on the duration of the restriction.

4.3 Receivables

Receivables are presented at their carrying amount less provision for doubtful debts.

The classification of receivables into trade receivables, internal receivables, and other receivables is made in accordance with the following principles:

- Trade receivables reflect receivables of a commercial nature arising from purchase-sale transactions between the Company and buyers that are independent of the Company.
- Other receivables reflect receivables that are not of a commercial nature and are not related to purchase-sale transactions.

Receivables are tracked in detail by debtor, term, and original currency.

A provision for doubtful debts is made for each doubtful receivable based on the overdue age of the debt after offsetting against any payable to the same counterparty (if any), or based on the estimated loss expected to arise, specifically as follows:

For overdue receivables:

- 30% of the value for receivables overdue from 6 months to under 1 year.
- 50% of the value for receivables overdue from 1 year to under 2 years.
- 70% of the value for receivables overdue from 2 years to under 3 years.
- 100% of the value for receivables overdue 3 years or more.

For receivables not yet overdue but unlikely to be collectible: the provision is made based on the estimated loss expected to arise.

Increases or decreases in the provision for doubtful debts required to be made at the end of the fiscal year are recognised in general and administrative expenses.

4.4 Inventories

Inventories are stated at the lower of cost and net realisable value.

The cost of inventories is determined as follows:

- Raw materials and merchandise: comprise the purchase price and other costs directly attributable to bringing the inventories to their present location and condition.
- Work in progress comprises the costs of raw materials, direct labor and directly attributable production overheads allocated based on the normal level of operating activity in respect of unfinished production.
- Finished goods: comprise the cost of raw materials, direct labour, and directly attributable production overheads allocated based on the normal level of operating capacity.

Net realisable value is the estimated selling price of inventories in the normal course of production and business less the estimated costs to complete and the estimated costs necessary to make the sale.

The cost of inventories issued is determined using the weighted average method and is accounted for using the perpetual inventory method.

A provision for impairment of inventories is made for each inventory item whose cost exceeds its net realisable value. For services in progress, the provision is determined separately for each type of service with a distinct selling price. Any increase or decrease in the required provision for impairment of inventories as at the end of the financial period is recognised in cost of sales.

4.5 Prepaid expenses

Prepaid expenses comprise costs actually incurred that relate to the results of production and business activities of multiple accounting periods. Prepaid expenses are allocated to expenses using the straight-line method over the period consistent with the period over which the related economic benefits are generated. Long-term prepaid expenses are not reclassified as short-term prepaid expenses when preparing the financial statements.

The Company's principal amortisation periods for prepaid expenses are as follows:

Prepaid land rental

Prepaid land rental represents the land rental paid in advance for the land currently used by the Company. The prepaid land rental is amortised to expenses on a straight-line basis over the lease term of 472 months.

Other prepaid expenses

Other prepaid expenses that are incurred on a one-off basis and are significant in value are amortised to expenses on a straight-line basis over a period not exceeding 36 months.

4.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of a tangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use.

Costs relating to tangible fixed assets incurred subsequent to initial recognition are recognised as production and business expenses in the period.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The useful lives and depreciation method are reviewed at least at the end of each fiscal year and adjusted if necessary.

The estimated useful lives used for depreciating tangible fixed assets are as follows:

	Time
Buildings and structures	6 - 50 years
Machinery and equipment	2 - 15 years
Motor vehicles and transmission equipment	5 - 25 years

4.7 Intangible fixed assets

Intangible fixed assets are stated at cost less accumulated amortisation.

The cost of an intangible fixed asset comprises all costs the Company incurs to bring the fixed asset to the point of being ready for its intended use. Costs relating to an intangible fixed asset incurred after initial recognition are recognised as an expense of production and business in the period, unless such costs are attributable to a specific intangible fixed asset and increase the future economic benefits from that asset.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortisation are derecognised, and any gain or loss arising from the disposal is recognised in income or expense for the period.

The Company's intangible fixed assets comprise:

Land use rights

Land use rights comprise all actual costs incurred by the Company directly relating to the land used, including: amounts paid to obtain the land use right, compensation, site clearance, and levelling costs, registration fees, and other directly attributable costs.

The Company's land use rights are amortised as follows: amortised on a straight-line basis over the term of land use (land use rights with an indefinite term are not amortised).

4.8 Construction in progress

Construction in progress reflects costs directly relating to assets under construction and machinery and equipment being installed, including borrowing costs capitalised in accordance with the Company's accounting policy. These assets are recognised at cost and are not depreciated until completed and handed over for use. On completion, the entire cost is transferred to the appropriate item depending on its actual intended use, comprising tangible fixed assets, intangible fixed assets, investment property, or inventories, and is considered for depreciation from the date it is brought into use.

Costs of upgrading and renovating a fixed asset in progress are accumulated separately and, on completion and handover of the fixed asset for use, are capitalised to the cost of the corresponding fixed asset.

The cost of periodic repair and maintenance of fixed assets, when completed and handed over for use, is allocated using the straight-line method to production and business expenses until the next maintenance period, over 36 months.

4.9 Payables and accrued expenses

Payables and accrued expenses are recognised for amounts payable in the future in respect of goods and services already received. Accrued expenses are recognised on the basis of reasonable estimates of the amounts payable.

The classification of payables into trade payables, accrued expenses, and other payables is made in accordance with the following principles:

- Trade payables reflect payables of a commercial nature arising from transactions to purchase goods, services, or assets, where the seller is an entity independent from the Company.
- Accrued expenses represent amounts payable for goods and services received from suppliers or provided to customers during the period but not yet paid due to the absence of invoices or sufficient accounting records and supporting documents, as well as amounts payable to employees in respect of annual leave entitlements and other production and business expenses required to be accrued.
- Other payables reflect payables that are not of a commercial nature and are not related to transactions to purchase, sell, or supply goods or services.

Payables and accrued expenses are classified as short-term and long-term in the statement of financial position based on their remaining term at the end of the financial period.

4.10 Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that settlement of the obligation will result in an outflow of economic benefits, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the financial period.

The Company's provisions comprise:

Provision for severance allowance

Upon termination of a labour contract, the Company is required to pay a severance allowance to employees who have worked regularly at the Company for 12 months or more, in respect of periods during which they did not participate in unemployment insurance. The provision for severance allowance is made at a rate of one-half of a month's salary plus salary allowances (if any), based on the average of the six months immediately preceding the date of preparing the financial statements, for each year of service.

Any increase or decrease in the required provision for severance allowance as at the end of the accounting period is recognised in employee-related expenses in the period.

4.11 Owners' equity

Owners' contributed capital is recorded at the actual amounts contributed by the shareholders.

Share premium

Share premium recognised comprises:

- The difference between the issue price and the par value of shares upon initial issuance or additional issuance
- The difference between the actual capital contribution received and the charter capital as stipulated in the Charter.

Costs directly attributable to a successful share issuance are deducted from share premium. Costs of an unsuccessful share issuance are recognised in financial expenses in the period.

4.12 Distribution of profit

Net profit after tax is distributed to the shareholders after appropriations to funds in accordance with the Company's Charter and applicable laws, and after approval by the General Meeting of Shareholders.

The distribution of profit to owners/shareholders/members takes into account non-monetary items within retained earnings that may affect cash flow and the ability to pay dividends, such as gains from the revaluation of assets contributed as capital, gains from the revaluation of monetary items, financial instruments, and other non-monetary items.

Dividends are recognised as a liability when the Company has no right to avoid the obligation to pay dividends to shareholders under securities law, the Law on Enterprises and the Company's Charter.

Preference dividends are treated according to the classification of the preference shares: where preference shares are classified as a liability, the corresponding dividend is not recognised as a deduction from retained earnings. Where classified as equity, preference dividends are treated in the same manner as ordinary share dividends. When the obligation to pay is recognised, dividends payable in cash are recorded under "Dividends and profits payable" and presented as a liability in the statement of financial position.

4.13 Revenue and income recognition

Revenue from sales of goods and finished products

Revenue from sales of goods and finished products is recognised when the Company has satisfied its performance obligation under the contract by transferring control of the goods or finished products to the customer, and when all of the following conditions are simultaneously satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the product or goods.
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership, nor effective control over the goods.
- Revenue can be measured with reasonable certainty.
- The Company has obtained or will obtain economic benefits from the sale transaction.
- The costs relating to the sale transaction can be identified.

Revenue from rendering of services

Revenue from rendering of services is recognised when the Company has satisfied its performance obligation under the contract, and when all of the following conditions are simultaneously satisfied:

- Revenue can be measured with reasonable certainty. Where the contract stipulates that the buyer has the right to return the service purchased under specific conditions, revenue is recognised only when those specific conditions no longer exist and the buyer no longer has the right to return the service provided.
- It is probable that the economic benefits from the service transaction will flow to the Company.
- The stage of completion of the transaction at the end of the financial period can be measured.
- The costs incurred for the transaction, and the costs to complete the service transaction, can be measured.

Where a service is performed over multiple periods, revenue recognised in a period is based on the results of the portion of work completed at the end of the financial period.

Interest

Interest income is recognised on an accrual basis, determined based on the balances of deposit accounts and the actual interest rates applicable in each period.

4.14 Revenue deductions

Revenue deductions comprise trade discounts, and sales returns. These amounts are tracked separately and are deducted from Revenue from sales of goods and rendering of services to determine net revenue for the reporting period.

Where trade discounts are granted or goods are returned in a subsequent period in respect of products, goods or services already sold in prior periods, the Company records a reduction in revenue on the following basis:

- If the deduction arises before the date the financial statements are issued: this is an adjusting event after the reporting date and is recognised as a reduction of revenue in the financial statements of the reporting period.
- If the deduction arises after the date the financial statements are issued: it is recognised as a reduction of revenue of the period in which it arises.

4.15 Borrowing costs

Borrowing costs comprise interest on borrowings and other costs directly incurred in connection with borrowings.

Borrowing costs are recognised as an expense in the period in which they are incurred, unless they qualify for capitalisation.

Borrowing costs directly attributable to the construction or production of a qualifying asset in progress, being an asset that necessarily takes a substantial period of time (over 12 months) to get ready for its intended use or sale, are capitalised as part of the cost of that asset when it is probable that the enterprise will obtain future economic benefits from the asset and the borrowing costs can be measured reliably.

Capitalisation of borrowing costs commences when all three of the following conditions are simultaneously satisfied:

- Expenditure for the construction or production of the asset has been incurred;
- Borrowing costs have been incurred; and
- Activities necessary to prepare the asset for its intended use or sale are in progress.

Capitalisation is suspended during extended periods in which the construction or production is interrupted abnormally. Capitalisation ceases when substantially all the activities necessary to prepare the asset for its intended use or sale are complete.

For a borrowing specifically taken out to finance the construction or production of a qualifying asset, the borrowing costs capitalised are the actual borrowing costs incurred less any income earned from the temporary investment of that borrowing.

For general borrowings used, in part, to finance the construction or production of a qualifying asset, the borrowing costs capitalised are determined by applying a capitalisation rate to the weighted average accumulated expenditure on the construction or production of that asset. The capitalisation rate is the weighted average of the interest rates applicable to the enterprise's outstanding borrowings during the period, other than borrowings specifically taken out for the purpose of obtaining a specific asset.

4.16 Expenses

Expenses are amounts that decrease economic benefits, recognised at the time the transaction arises or when it is reasonably certain to arise in the future, regardless of whether cash has actually been paid. Expenses are recognised even before the payment due date where it is reasonably certain that they will arise, in order to ensure the principles of prudence and capital maintenance.

When the Company recognises an item of revenue, it must recognise a corresponding expense related to generating that revenue. The corresponding expense comprises the expense of the period in which the revenue is generated, together with expenses of prior periods or accrued expenses that relate to the revenue of that period. Where the matching principle conflicts with the prudence principle, expenses are recognised based on the substance of the transaction and the Vietnamese Accounting Standards, so as to ensure a true and fair presentation of the transaction.

4.17 Corporate income tax

The Company's accounting policy for corporate income tax is implemented in accordance with the Law on Corporate Income Tax No. 67/2025/QH15 dated 14 June 2025, Decree No. 320/2025/ND-CP dated 15 November 2025 of the Government detailing certain articles of the Law on Corporate Income Tax, guiding documents of the Ministry of Finance, and other relevant legal regulations. Corporate income tax expense comprises current tax expense and deferred tax expense.

Current corporate income tax

Current corporate income tax expense is the amount of corporate income tax payable, calculated on taxable income for the year and the current corporate income tax rate. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and accounting, non-deductible expenses, non-taxable income, and losses carried forward.

Deferred tax

Deferred tax is the amount of corporate income tax that will be payable or recoverable in the future arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases.

Deferred tax liabilities are recognised for all taxable temporary differences, except to the extent that they arise from the initial recognition of an asset or liability in a transaction that does not affect either accounting profit or taxable income at the time of the transaction.

Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised, and are also recognised for unused tax losses and unused tax incentives to the extent that it is probable that future taxable profit will be available. Deferred tax assets and deferred tax liabilities arising from transactions recognised directly in owners' equity are not recognised in deferred corporate income tax expense.

The carrying amount of deferred tax assets is reviewed at the end of each accounting period and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

Deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply in the fiscal year when the asset is realised or the liability is settled, based on the tax rates and tax laws that have been enacted as at the end of the financial period.

In preparing the statement of financial position, deferred tax assets and deferred tax liabilities are offset against each other when:

- The Company has a legally enforceable right to offset current tax assets against current tax liabilities; and
- The deferred tax assets and deferred tax liabilities relate to corporate income tax levied by the same taxation authority:

  + On the same taxable entity; or
  + The Company intends to settle current tax liabilities and current tax assets on a net basis, or to realise the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or deferred tax assets are expected to be settled or recovered.

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws to various types of transactions is susceptible to varying interpretations, the amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

4.18 Segment reporting

A business segment is a distinguishable component of an enterprise engaged in the production or supply of an individual product or service, or a group of related products or services, that is subject to risks and returns different from those of other business segments.

A geographical segment is a distinguishable component of an enterprise engaged in the production or supply of products or services within a particular economic environment that is subject to risks and returns different from those of components operating in other economic environments.

The nature of risks and returns is the primary basis for determining whether the Company's primary segment reporting format is business segments or geographical segments. If risk and rate of return are predominantly affected by differences in products and services, the primary reporting format is by business segment and the secondary format is by geographical segment. Conversely, if risk and rate of return are predominantly affected by differences in geographical area, the primary reporting format is by geographical segment and the secondary format is by business segment. The Company's organisational and management structure and its internal financial reporting system form the principal basis for determining the primary or secondary segment reporting format.

A segment is reportable when a majority of its revenue is derived from sales and services provided to external customers, and it satisfies at least one of the following thresholds: its revenue represents 10% or more of the total revenue of all segments; its result represents 10% or more of the combined result of all segments in profit, or of the combined result of all segments in loss, whichever is greater in absolute amount; or its total assets represent 10% or more of the total assets of all segments.

Segment information is prepared and presented consistent with the accounting policies applied in preparing and presenting the Company's financial statements.

4.19 Related parties

Parties are considered related if one party has the ability to control, or exercise significant influence over, the other party in making decisions on financial and operating policies. Parties are also considered related if they are subject to common control.

The Company's related parties comprise:

- The parent company, subsidiaries, joint ventures, and associates.
- Individuals holding, directly or indirectly, voting rights that give them significant influence over the Company (including members of the Board of Directors and close family members of such individuals).
- Key management personnel who have the authority and responsibility for planning, managing, and controlling the Company's activities (including Management Board and close family members of such individuals).
- Enterprises controlled by, or subject to significant influence from, individuals within the groups referred to above.

Close members of the family of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the Company, comprising: spouse, natural children, adopted children, stepchildren, and dependants of that individual or their spouse.

Based on the substance of the economic relationship and with reference to international practice, the Company also regards parties jointly controlling a Business Cooperation Contract (BCC) with the Company as related parties.

A related party transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged.

In considering related party relationships, substance is given greater weight than legal form.

The following companies/entities are considered related parties:

Name of entity	Relationship
AAA Assurance Corporation	Co-managed by key personnel
Tam sinh nghia investment development joint stock company	Co-managed by key personnel
Magnolia Investment Corporation	Co-managed by key personnel
Members of Board of Management, Board of Supervisors, Board of General Directors and Chief Accountant	Key members

5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1 Cash and cash equivalents

	30/06/2026 VND	01/01/2026 VND
Cash on hand - VND	968,971,464	1,027,733,603
Demand deposits at banks	35,462,883,604	41,199,504,875
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Tien Giang Branch	*29,232,270,695*	*17,997,850,775*
- Joint Stock Commercial Bank for Foreign Trade of Vietnam – Tien Giang Branch	*6,230,557,147*	*23,201,598,365*
- Military Commercial Joint Stock Bank	*55,762*	*55,735*
	36,431,855,068	**42,227,238,478**

Detail of balance of cash in foreign currency as at 30 June 2026 is as follows:

	Original currency	Equivalent to VND
Cash at banks		
+ USD	2,296.77	59,959,477
		59,959,477

5.2 Short-term trade receivables

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Receivables from other customers				
Hung Phu Pharmaceuticals and Medical Equipment Company Limited	7,987,004,833	-	-	-
Circa Pharmacy Company Limited	5,858,768,275	-	1,931,837,152	-
Windi Pharmaceutical Company Limited	5,741,397,262	-	5,678,855,138	-
FPT Long Chau Pharmaceutical Joint Stock Company	-	-	8,466,720,702	-
Other customers	31,841,623,787	(2,148,479,863)	43,891,368,859	(1,682,185,070)
	51,428,794,157	**(2,148,479,863)**	**59,968,781,851**	**(1,682,185,070)**

5.3 Short-term advances to suppliers

	30/06/2026 VND	01/01/2026 VND
Advances to related parties		
SBS Securities Corporation	125,000,000	125,000,000
Advances to other suppliers		
Ho Chi Minh City Institute of Drug Quality Control	896,496,880	472,946,960
Roshn Technology New Material (ZhengYang) Co., Ltd.	-	979,107,813
Other suppliers	179,491,500	114,502,567
	1,200,988,380	**1,691,557,340**

5.4 Other short-term and long-term receivables

5.4.1 Other short-term receivables

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Receivables from other organisations and individuals				
Deposits and Pledges	113,496,009	-	123,705,049	-
Advance Payments	31,500,000	-	-	-
	144,996,009	**-**	**123,705,049**	**-**

5.4.2 Other long-term receivables

	30/06/2026		01/01/2026	
	Carrying amount VND	Provision VND	Carrying amount VND	Provision VND
Receivables from related parties				
Magnolia Investment Joint Stock Company - Deposit	218,505,000	-	218,505,000	-
Receivables from other organisations and individuals				
Deposits and Pledges	750,000	-	750,000	-
	219,255,000	**-**	**219,255,000**	**-**

5.5 Bad debts

	30/06/2026		01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
	VND	VND	VND	VND
Trade Receivables				
Overdue Period				
6 months to less than 1 year	3,085,662,938	2,159,964,057	2,007,670,750	1,405,369,525
1 year to less than 2 years	1,062,250,280	531,125,140	1,412,748,351	706,374,176
2 years to less than 3 years	665,404,808	199,621,442	209,860,276	62,958,082
Over 3 years	225,872,476	-	226,607,476	-
	5,039,190,502	**2,890,710,639**	**3,856,886,853**	**2,174,701,783**

Movements of provision for doubtful debts are as follow:

	Trade receivables
	VND
As at 01/01/2026	(1,682,185,070)
Provision for doubtful debt	(466,294,793)
As at 30/06/2026	**(2,148,479,863)**

5.6 Inventories

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	49,348,542,079	(222,620,000)	33,088,589,107	(225,825,290)
Work in progress	11,955,148,197	-	5,256,428,867	-
Finished goods	51,868,912,934	(363,174,917)	41,591,874,890	(201,501,006)
Goods	517,078,772	-	886,222,509	-
	113,689,681,982	**(585,794,917)**	**80,823,115,373**	**(427,326,296)**

Movements in the provision for devaluation of inventories were as follows:

	Current period	Prior period
	VND	VND
Opening balance	(427,326,296)	(794,094,818)
Additional provision made	(294,568,546)	-
Provision reversed	136,099,925	582,344,109
Closing balance	**(585,794,917)**	**(211,750,709)**

5.7 Short-term and long-term prepaid expenses

5.7.1 Short-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Insurance Expense	176,197,035	26,130,405
Computer Software Expense	188,007,500	140,139,998
	364,204,535	**166,270,403**

5.7.2 Long-term prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Repair and Maintenance Expense	706,335,522	889,501,826
Land Rental Expense	6,198,873,810	6,296,493,870
Other Expenses	646,398,429	952,173,250
	7,551,607,761	**8,138,168,946**

5.8 Increase/ (decrease) of tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles and transmission VND	Total VND
Cost				
As at 01/01/2026	52,603,724,573	97,501,837,271	52,674,228,138	202,779,789,982
Purchase in period	-	40,000,000	-	40,000,000
As at 30/06/2026	52,603,724,573	97,541,837,271	52,674,228,138	**202,819,789,982**
Accumulated depreciation				
As at 01/01/2026	15,180,435,280	75,640,829,478	25,218,861,221	116,040,125,979
Depreciation in period	717,989,190	2,756,263,746	1,784,043,498	5,258,296,434
As at 30/06/2026	15,898,424,470	78,397,093,224	27,002,904,719	**121,298,422,413**
Net book value				
As at 01/01/2026	37,423,289,293	21,861,007,793	27,455,366,917	86,739,664,003
As at 30/06/2026	36,705,300,103	19,144,744,047	25,671,323,419	**81,521,367,569**

Cost of fixed tangible assets which are fully depreciated but still in use:

As at 01/01/2026	773,236,081	42,223,791,878	9,920,560,088	52,917,588,047
As at 30/06/2026	773,236,081	43,040,481,878	9,920,560,088	**53,734,278,047**

Net book value of tangible fixed assets which are mortgaged at banks to guarantee borrowings:

As at 01/01/2026	31,192,396,996	9,142,922,919	12,699,275,651	53,034,595,566
As at 30/06/2026	30,619,640,506	7,968,223,380	11,864,403,713	**50,452,267,599**

5.9 Increase/ (decrease) of intangible fixed assets

	Land use rights
	VND
Cost	
As at 01/01/2026	550,000,000
As at 30/06/2026	**550,000,000**
Accumulated depreciation	
As at 01/01/2026	-
As at 30/06/2026	-
Net book value	
As at 01/01/2026	550,000,000
As at 30/06/2026	**550,000,000**

Cost of fixed tangible assets which are fully depreciated but still in use:

As at 01/01/2026	-	-	-	-
As at 30/06/2026	-	-	-	-

Net book value of tangible fixed assets which are mortgaged at banks to guarantee borrowings:

As at 01/01/2026	-	-	-	-
As at 30/06/2026	-	-	-	-

5.10 Construction in progress

	01/01/2026	Costs incurred during the period	30/06/2026
	VND	VND	VND
Fixed asset procurement			
Ford Everest 7-seater vehicle	-	880,000,000	880,000,000
	-	**880,000,000**	**880,000,000**

5.11 Deferred tax assets

Deferred tax assets are recognised on the basis that the Company assesses it as probable that there will be sufficient future taxable income against which the deductible temporary differences and unused tax losses can be utilised.

Movements in the deferred tax assets recognised during the period were as follows:

	Opening balance	Recognised in profit or loss during the period	Closing balance
	VND	VND	VND
Current period			
Deductible temporary differences	680,617,273	14,939,826	695,557,099
Accrued expenses	*101,200,000*	*(98,342,857)*	*2,857,143*
Provision for doubtful debts	*336,437,014*	*93,258,959*	*429,695,973*
Provision for decline in value of inventories	*85,465,259*	*31,693,724*	*117,158,983*
Provision for severance allowances	*157,515,000*	*(11,670,000)*	*145,845,000*
	680,617,273	**14,939,826**	**695,557,099**
Prior period			
Deductible temporary differences	599,202,805	(39,662,864)	559,539,941
Accrued expenses	*104,000,000*	*1,000,000*	*105,000,000*
Provision for doubtful debts	*190,882,175*	*87,242,625*	*278,124,800*
Provision for decline in value of inventories	*158,818,964*	*(116,468,822)*	*42,350,142*
Provision for severance allowances	*145,501,667*	*(11,436,667)*	*134,065,000*
	599,202,805	**(39,662,864)**	**559,539,941**

5.12 Short-term trade payables

	Original currency	30/06/2026	01/01/2026
	USD	VND	VND
Payables to other suppliers			
Phuc Dan International Pharmaceutical Trading Joint Stock Company		3,582,349,000	1,000,000,000
Shandong New Time Pharmaceutical Co.,Ltd	131,600.00	3,482,925,600	3,577,616,000
Phuong Phuc Pharmaceutical Chemicals Company Limited		-	2,273,937,141
Multipack Company Limited		1,381,943,376	1,836,661,632
Other suppliers		8,620,767,718	9,884,579,652
		17,067,985,694	**18,572,794,425**

5.13 Short-term advance from customers

	30/06/2026 VND	01/01/2026 VND
Advance from other customers		
Vian Pharmaceutical Joint Stock Company	2,381,487,128	403,506,984
An Pha Pharmaceutical Trading Company Limited	2,662,193,159	2,714,392,570
Other customers (*)	4,055,827,558	4,715,264,277
	9,099,507,845	**7,833,163,831**

(*) Including, among others, foreign currency debt of USD 5,800.00, equivalent to VND 151,635,200.

5.14 Dividends and profits payable

	30/06/2026 VND	01/01/2026 VND
Dividends payable to other shareholders		
Mr. Tran To Ha	12,012,275	12,012,275
Ms. Nguyen Thi Van Mong	10,340,512	10,340,512
Other shareholders	10,689,825	10,689,825
	33,042,612	**33,042,612**

5.15 Tax and other receivables/ payables to the State Budge

	01/01/2026		Movement in the period		30/06/2026	
	Taxes Payable VND	Taxes Receivable VND	Payables VND	Paid VND	Taxes Payable VND	Taxes Receivable VND
Value added tax on domestic goods	1,100,391,900	-	957,122,820	(2,057,514,720)	-	-
Value added tax on imports	-	(351,157,940)	3,906,547,672	(3,555,389,732)	-	-
Corporate income tax	2,142,738,383	-	3,404,495,188	(3,142,738,383)	2,404,495,188	-
Personal income tax	152,805,060	-	664,453,538	(806,071,072)	11,187,526	-
Land and housing taxes	-	(32,682,878)	163,414,390	(130,731,512)	-	-
	3,395,935,343	**(383,840,818)**	**9,096,033,608**	**(9,692,445,419)**	**2,415,682,714**	**-**

Value added Tax:
The Company pays value-added tax under the deduction method. The value-added tax rate for exported goods is 0%, and for goods consumed domestically is 5%, 8% and 10%.

Corporate income tax:

The company is exempt for 4 years and receives a 50% reduction in tax payable for the following 9 years for income from production and business activities involving products formed from scientific and technological results.

Income from other activities is subject to corporate income tax at the tax rate of 20%.

Corporate income tax ("CIT") payable for the period is estimated as follows:

	Current period VND	Prior period VND
Accounting profit before tax	16,403,173,049	746,153,275
Adjustments to increase, decrease accounting profit before tax to determine income:		
- Adjustments to increase	1,169,367,177	541,213,123
- Adjustments to decrease	(550,064,286)	(739,527,442)
Taxable income	**17,022,475,940**	**547,838,956**
- Tax-incentive income	-	386,248,544
- Non-tax-incentive income	17,022,475,940	161,590,412
Corporate income tax rate		
- Preferential tax rate	10%	10%
- Ordinary tax rate	20%	20%
Total corporate income tax payable	**3,404,495,188**	**70,942,937**

5.15.1 Deferred corporate income tax expenses

	Current period VND	Prior period VND
Deferred corporate income tax expense arising from taxable temporary differences	(124,952,683)	(108,242,624)
Deferred corporate income tax expense arising from the reversal of deferred corporate income tax assets	110,012,857	147,905,488
	(14,939,826)	**39,662,864**

5.16 Short-term accrued expenses

	30/06/2026 VND	01/01/2026 VND
Payables to related parties		
Advance payment of remuneration for the Board of Management	-	456,000,000
Payables to other organisations and individuals		
Accrued salary expenses	1,535,647,094	-
Other accrued expenses	1,350,713,020	1,816,284,677
	2,886,360,114	**2,272,284,677**

5.17 Other short-term payables

	30/06/2026 VND	01/01/2026 VND
Payables to other organisations and individuals		
Short-term deposits and collateral received	2,838,629,512	3,488,629,512
Other short-term payables	26,162,000	27,961,800
	2,864,791,512	**3,516,591,312**

5.18 Short-term borrowings and finance lease liabilities

	30/06/2026		01/01/2026	
	Value	**Amount within repayment capacity**	**Value**	**Amount within repayment capacity**
	VND	VND	VND	VND
Short-term loan - other organizations and individuals				
Joint Stock Commercial Bank for Investment and Development of Vietnam	43,000,000,000	43,000,000,000	38,000,000,000	38,000,000,000
	43,000,000,000	**43,000,000,000**	**38,000,000,000**	**38,000,000,000**

A six-month term loan from the Joint Stock Commercial Bank for Investment and Development of Vietnam under Credit Facility Agreement No. 01/2025/433498/HĐTD dated 15 July 2025, with a total credit limit of VND 45,000,000,000, and Credit Facility Agreement No. 01/2026/433498/HĐTD dated 25 March 2026, with a total credit limit of VND 43,000,000,000. The interest rate applicable to the loan as at 30 June 2026 ranged from 7% to 7.8% per annum. The loan is used to finance working capital, open letters of credit (L/Cs), and issue payment guarantees for the Company's production and business activities in pharmaceuticals and medical supplies, as well as the trading and importation of raw materials, chemicals, packaging materials, finished products, cosmetics and preparations for internal and external human use, medical equipment, pharmaceutical manufacturing equipment, and pharmaceutical processing. The loan is secured by the Company's fixed assets. (refer to Note 5.8).

Detail of short-term loan transaction in period is as follow:

	01/01/2026	**Incurred in period**	**Paid in period**	**30/06/2026**
	VND	VND	VND	VND
Joint Stock Commercial Bank for Investment and Development of Vietnam	38,000,000,000	62,230,035,651	(57,230,035,651)	43,000,000,000
	38,000,000,000	**62,230,035,651**	**(57,230,035,651)**	**43,000,000,000**

5.19 Bonus and welfare funds

	01/01/2026	**Fund appropriation during the period**	**Used in period**	**30/06/2026**
	VND	VND	VND	VND
Welfare fund	259,944,653	-	-	259,944,653
	259,944,653	**-**	**-**	**259,944,653**

5.20 Provision for long-term payables

	30/06/2026	**01/01/2026**
	VND	VND
Payables from other entities and individuals		
Provision for severance allowances	729,225,000	787,575,000
	729,225,000	**787,575,000**

5.21 Owners' equity

5.21.1 The table of equity fluctuation

	Owner's invested capital VND	Capital Surplus VND	Investment and development funds VND	Retained earnings VND	Total VND
As at 01/01/2025	83,525,730,000	33,634,115,000	19,313,275,717	49,584,942,389	186,058,063,106
Profit in period	-	-	-	635,547,474	635,547,474
As at 30/06/2025	**83,525,730,000**	**33,634,115,000**	**19,313,275,717**	**50,220,489,863**	**186,693,610,580**
As at 01/07/2025	83,525,730,000	33,634,115,000	19,313,275,717	50,220,489,863	186,693,610,580
Profit in period	-	-	-	12,180,695,228	12,180,695,228
Dividend distribution in the form of shares	12,527,450,000	-	-	(12,527,450,000)	-
As at 31/12/2025	**96,053,180,000**	**33,634,115,000**	**19,313,275,717**	**49,873,735,091**	**198,874,305,808**
As at 01/01/2026	96,053,180,000	33,634,115,000	19,313,275,717	49,873,735,091	198,874,305,808
Profit in period	-	-	-	13,013,617,687	13,013,617,687
As at 30/06/2026	**96,053,180,000**	**33,634,115,000**	**19,313,275,717**	**62,887,352,778**	**211,887,923,495**

5.21.2 Detail of owners' invested capital

Shareholders	30/06/2026			01/01/2026		
	Shares	VND	Rate	Shares	VND	Rate
Mr. Nguyen Ho Nam	2,387,773	23,877,730,000	24.86%	2,387,773	23,877,730,000	24.86%
Ms. Dang Thi Thu Hang	2,344,353	23,443,530,000	24.41%	2,344,353	23,443,530,000	24.41%
Bamboo Capital Group Joint Stock Company	2,018,200	20,182,000,000	21.01%	2,018,200	20,182,000,000	21.01%
Ms. Nguyen Phuong Hoa	1,082,490	10,824,900,000	11.27%	1,082,490	10,824,900,000	11.27%
Magnolia Investment Corporation	495,765	4,957,650,000	5.16%	495,765	4,957,650,000	5.16%
Other shareholders	1,276,737	12,767,370,000	13.29%	1,276,737	12,767,370,000	13.29%
	9,605,318	**96,053,180,000**	**100%**	**9,605,318**	**96,053,180,000**	**100%**

5.21.3 Shares

	30/06/2026	01/01/2026
Registered number of issued shares	9,605,318	9,605,318
Number of shares sold to the public		
- Ordinary shares	9,605,318	9,605,318
- Preferred shares	-	-
	9,605,318	**9,605,318**
Number of repurchased shares		
- Ordinary shares	-	-
- Preferred shares	-	-
	-	-
Number of shares in circulation		
- Ordinary shares	9,605,318	9,605,318
- Preferred shares	-	-
	9,605,318	**9,605,318**

Ordinary share's face value is VND 10,000/share.

5.22 Off-Statement of the Interim Financial Position Statement

Foreign currencies

	30/06/2026	01/01/2026
U.S Dollar (USD)	2,296.77	16,000.32
	2,296.77	**16,000.32**

Precious metals, gemstones

	30/06/2026		01/01/2026	
Type	Quantity (units)	Cost (VND)	Quantity (units)	Cost (VND)
Gold ring 24K	27	382,500,000	27	382,500,000
	27	**382,500,000**	**27**	**382,500,000**

6. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM INCOME STATEMENT

6.1 Revenue from sales of goods and services rendered

6.1.1 Revenues total

	Current period VND	Prior period VND
Revenues total	**150,103,511,052**	**127,536,442,904**
In which:		
Revenue from sale of goods	-	419,400,000
Revenue from sales of finished products	150,042,180,716	127,023,399,412
Revenue from rendering services	61,330,336	93,643,492
Revenue deductions	**1,170,796,683**	**3,288,449,011**
In which:		
Trade discounts	923,746,755	3,022,117,811
Sale returns	247,049,928	266,331,200
Net revenue	**148,932,714,369**	**124,247,993,893**

6.1.2 Revenues from sales and services rendered with the related parties

Transactions of trading and supplying service for related parties are presented at Notes 8.2.

6.2 Cost of goods sold

	Current period VND	Prior period VND
Cost of merchandise sold	-	371,070,000
Cost of finished products sold	110,942,239,326	100,328,046,091
Reversal of inventory write-down provision	158,468,621	(582,344,109)
	111,100,707,947	**100,116,771,982**

6.3 Financial income

	Current period VND	Prior period VND
Interest on term deposits	39,278,200	12,358,995
Interest on foreign exchange differences	71,313,428	167,310,882
	110,591,628	**179,669,877**

6.4 Financial expenses

	Current period VND	Prior period VND
Interest expenses	984,296,933	2,760,967,898
Foreign exchange losses	80,908,258	104,486,781
Payment discounts	-	68,567,717
	1,065,205,191	**2,934,022,396**

6.5 Selling expenses

	Current period VND	Prior period VND
Staff cost	4,680,661,914	3,445,168,500
Outside services rendered	1,439,794,566	1,136,898,351
Depreciation cost	102,728,772	102,728,772
Taxes and fees	8,800,000	40,450,586
Others	541,216,625	775,762,784
	6,773,201,877	**5,501,008,993**

6.6 General and administration expenses

	Current period VND	Prior period VND
Staff cost	7,268,467,916	6,203,178,622
Outside services rendered	4,290,440,343	6,998,588,164
Provision for bad debts	466,294,793	436,213,123
Depreciation cost	251,773,704	251,773,704
Others	1,668,107,060	1,411,032,436
	13,945,083,816	**15,300,786,049**

6.7 Other income

	Current period VND	Prior period VND
Other income	244,065,883	171,078,925
	244,065,883	**171,078,925**

6.8 Basic earnings per share

	Current period VND	Prior period VND
Net accounting profit after tax	13,013,617,687	635,547,474
Setting up bonus and welfare fund	-	-
Profit allocated to shareholders owning ordinary shares	13,013,617,687	635,547,474
Weighted average number of ordinary shares circulating during the period (share)	9,605,318	9,605,318
Basic earnings per share	**1,355**	**66**

In 2025, the Company increased its charter capital by utilizing undistributed post-tax profits. Accordingly, basic earnings per share for the corresponding prior period have been retrospectively adjusted to reflect the additional shares issued. As a result of this retrospective adjustment, basic earnings per share for the prior year decreased from VND 76 to VND 66.

6.9 Production cost according to factors

	Current period VND	Prior period VND
Cost of raw materials	123,251,465,017	83,132,044,203
Staff cost	22,005,863,262	18,981,073,646
Depreciation cost	5,258,296,434	5,505,415,447
Outside services rendered	10,741,369,503	12,651,417,859
Other cost	2,684,418,478	2,663,458,929
	163,941,412,694	**122,933,410,084**

7. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM CASH FLOW

7.1 Proceeds from loans

	Current period VND	Prior period VND
Proceeds from borrowings under normal contract	62,230,035,651	48,546,799,555
	62,230,035,651	**48,546,799,555**

7.2 Repayment of borrowings

	Current period VND	Prior period VND
Cash repayment of loans from borrowings under normal contract	57,230,035,651	108,058,704,676
	57,230,035,651	**108,058,704,676**

8. OTHER INFORMATION

8.1 Transactions and balances with related parties

The related parties with the Company include key management members the individuals involved with key management members and other related parties.

The key management members include members of the Board of Management, Board of Supervisors, the Board of General Directors and Chief Accountant. Individuals associated with key management members are close members in the family of key management members.

The sale and services rendered transactions with key management members and individuals related to key management members don't occur.

Income of key management members:

	Current period VND	Prior period VND
The members of the Board of Management and the Board of General Directors		
Mr. Tran Ngoc Tuan (Appointing Date at 05 January 2026)	30,000,000	-
Ms. Nguyen Kim Thanh	12,000,000	-
Mr. Le Thanh Tung	750,925,716	757,165,383
Mr. Dang Viet Anh (Resigning Date at 05 January 2026)	78,000,000	-
Ms. Dang Thi Thu Hang	54,000,000	-
Ms. Ly Thi Xuan Mai	652,925,314	671,827,860
Ms. Tran Thi Kieu Tien (Appointing Date at 18 April 2025)	10,500,000	-
Mr. Nguyen Quoc Khanh	54,000,000	-
Mr. Thai Van Hung	54,000,000	-
Mr. Nguyen Quang Huy	18,000,000	-
Ms. Nguyen Thi Hong Nhung (Resigning Date at 27 March 2026)	34,500,000	-
Mr. Do Ngoc An (Resigning Date at 31 December 2025)	25,500,000	-
Mr. Luu Hoai Nam (Resigning Date at 18 April 2025)	10,500,000	-
Board of Supervisors		
Mr. Dong Hai Ha	54,000,000	-
Ms. Tran Thi Bich Nhi (Resigning Date at 27 March 2026)	30,000,000	-
Mr. Le Van Son (Resigning Date at 18 April 2025)	3,500,000	-
Mr. Hoang Quoc Trung	14,500,000	-
Mr. Nguyen Khanh Tuong	3,000,000	-
Chief Accountant		
Mrs. Le Thi My Tien	225,480,000	216,848,000
	2,115,331,030	**1,645,841,243**

8.2 Transactions and balances with other related parties

Main transactions with the related parties:

Related Company	**Current period** VND	**Prior period** VND
Tam sinh nghia investment development joint stock company		
- Selling goods/ services	-	17,911,449
AAA Assurance Corporation		
- Buying goods/ services	244,790,686	322,731,805
Magnolia Investment Corporation		
- Buying goods/ services	776,116,626	1,028,419,350

Balances of receivables, payables with the related parties

Related Company	**30/06/2026** VND	**01/01/2026** VND
Magnolia Investment Corporation		
- Long-term deposits	218,505,000	218,505,000
SBS Securities Joint Stock Company		
- Advances to suppliers	125,000,000	125,000,000

8.3 Segment reporting

Segment information is presented by business segment and geographical area. The primary segment reporting format is based mainly on geographical areas.

Segment information by business segment

The principal activities of the Company are the manufacture of pharmaceutical products, pharmaceutical chemicals and medicinal herbs, specifically: manufacture of various pharmaceutical products; manufacture of pharmaceutical chemicals and medicinal herbs; and manufacture of plant-based products for medicinal purposes.

Segment information by geographical area

The Company's principal business activities by geographical area comprise export activities and domestic sales.

Current period	**Export activities**	**Domestic activities**	**Total**
	VND	VND	VND
Net revenue from sales of goods and services rendered	796,557,161	148,136,157,208	148,932,714,369
Allocation expenses	(594,215,078)	(110,506,492,869)	(111,100,707,947)
Total net revenue from sales and services	**202,342,083**	**37,629,664,339**	**37,832,006,422**
Segment result Unallocated expenses			(20,718,285,693)
Profit from operating activities			17,113,720,729
Gain/(loss) from disposal of investment property			-
Financial income			110,591,628
Financial expenses			(1,065,205,191)
Other income			244,065,883
Other expenses			-
Current CIT expense			(3,404,495,188)
Deferred CIT expense			14,939,826
Net profit after tax			**13,013,617,687**

Prior period			
Net revenue from sales of goods and services rendered	-	124,247,993,893	124,247,993,893
Allocation expenses	-	(100,116,771,982)	(100,116,771,982)
Total net revenue from sales and services	-	**24,131,221,911**	**24,131,221,911**
Segment result Unallocated expenses			(20,801,795,042)
Profit from operating activities			3,329,426,869
Gain/(loss) from disposal of investment property			-
Financial income			179,669,877
Financial expenses			(2,934,022,396)
Other income			171,078,925
Other expenses			-
Current CIT expense			(70,942,937)
Deferred CIT expense			(39,662,864)
Net profit after tax			**635,547,474**

Assets and liabilities of the segments by geographical area are based on the location of the Company's customers/assets as follows:

Closing balance	
Unallocated segment assets	293,365,382,492
Total assets	**293,365,382,492**
Unallocated segment liabilities	81,477,458,997
Total liabilities	**81,477,458,997**
Opening balance	
Unallocated segment assets	279,602,703,168
Total assets	**279,602,703,168**
Unallocated segment liabilities	80,728,397,360
Total liabilities	**80,728,397,360**

8.4 Commitments

Operating lease commitments

The Company is required to make the minimum payments for non-cancellable operating leases in the future as follows:

Description	30/06/2026 VND	01/01/2026 VND
Within 1 year	1,537,361,886	1,499,865,255
From 1 year to 5 years	2,441,030,703	3,228,459,961
	3,978,392,589	**4,728,325,216**

8.5 Comparative figures

8.5.1 Application of changes in accounting policies and new accounting regulations

The accounting period from 01 January 2026 to 30 June 2026 is the first period in which the Company has applied the Corporate Accounting Regime in accordance with Circular No. 99, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014.

The transition to Circular No. 99 has been implemented using the following methods:

- For changes in accounting policies for which Circular No. 99 provides specific transition guidance, the Company applies such guidance.

- For changes in accounting policies for which Circular No. 99 does not require retrospective adjustment or permits simplified retrospective application, the Company applies the non-retrospective approach.

8.5.2 Impact of the application of changes in accounting policies and new accounting regulations

The impact of the application of changes in accounting policies and new accounting regulations on the comparative figures presented in the financial statements is as follows:

	Code	Amounts before adjustment VND	Adjustments VND	Amounts after adjustment VND
Financial Position Statement				
Dividends and profits payable	313	-	33,042,612	33,042,612
Other short-term payables	320	3,549,633,924	(33,042,612)	3,516,591,312

8.6 Post balance sheet events

There were no events occurring after the end of the accounting period that require adjustments to the amounts disclosed in the interim financial statements.

CÔNG TY CỔ PHẦN DƯỢC PHẨM TIPHARCO
M.S.D.N: 1200100557 - C.T.C.P
P. MỸ PHONG - T. ĐỒNG THÁP

PHAM THI THU LANH	**LE THI MY TIEN**	**LE THANH TUNG**
Preparer	**Chief Accountant**	**General Director**
		Dong Thap Province, 11 August 2026