CÔNG TY CỔ PHẦN DƯỢC PHẨM CPC1 HÀ NỘI ***HA NOI CPC1 PHARMACEUTICAL JSC***	**CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập – Tự do – Hạnh phúc** ***SOCIALIST REPUBLIC OF VIETNAM*** ***Independence – Freedom – Happiness***
Số/*No.* 301 /2026/CV-CPC1HN	*Hà Nội, ngày 20 tháng 7 năm 2026* *Hanoi, July 20, 2026*

CÔNG BỐ THÔNG TIN ĐỊNH KỲ BÁO CÁO TÀI CHÍNH
INFORMATION DISCLOSURE FINANCIAL STATEMENT

Kính gửi/To.

- Ủy ban chứng khoán nhà nước/ *The State Securities Commission*;
- Sở Giao dịch Chứng khoán Hà Nội/ *Hanoi Stock Exchange* ;

Thực hiện quy định tại khoản 3 Điều 14 Thông tư số 96/2020/TT-BTC ngày 16/11/2020 của Bộ Tài chính hướng dẫn công bố thông tin trên thị trường chứng khoán, Công ty Cổ phần Dược phẩm CPC1 Hà Nội thực hiện công bố thông tin Báo cáo tài chính (BCTC) Quý II năm 2026 với Sở Giao dịch Chứng khoán Hà Nội như sau:

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, Ha Noi CPC1 Pharmaceutical Joint Stock Company hereby discloses its Second Quarter 2026 Financial Statements to the Hanoi Stock Exchange as follows:

1. Tên tổ chức/ *Name of organization*:

Mã chứng khoán/ *Stock code*: DTP

Địa chỉ/ *Address*: Cụm Công nghiệp Hà Bình Phương, xã Thường Tín, thành phố Hà Nội/ *Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi city*

Điện thoại liên hệ/*Phone*: 0243.3765503 Website: https://cpc1hn.com.vn/

2. Nội dung thông tin công bố/ *Disclosed Information*:

Báo cáo tài chính Quý II năm 2026/ *Second Quarter 2026 Financial Statements*

☑ BCTC riêng (TCNY không có công ty con và đơn vị kế toán cấp trên có đơn vị trực thuộc)/ *Separate Financial Statements (For listed organizations without subsidiaries and with subordinate accounting units under the same accounting entity);*

☐ BCTC hợp nhất (TCNY có công ty con)/ *Consolidated Financial Statements (For listed organizations with subsidiaries);*

☐ BCTC tổng hợp (TCNY có đơn vị kế toán trực thuộc tổ chức bộ máy kế toán riêng)/ *Combined Financial Statements (For listed organizations with subordinate accounting units that maintain independent accounting records).*

- Các trường hợp thuộc diện phải giải trình nguyên nhân/ *Cases subject to explanation of causes:*

+ Tổ chức kiểm toán đưa ra ý kiến không phải là ý kiến chấp nhận toàn phần đối với BCTC (đối với BCTC đã được soát xét/kiểm toán 2025)/ *The audit firm issues an opinion other than an unqualified opinion on the financial statements (for the reviewed/audited financial statements of the year 2025):*

☐ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Written explanation required if selected "Yes":*

☐ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo có sự chênh lệch trước và sau kiểm toán từ 5% trở lên, chuyển từ lỗ sang lãi hoặc ngược lại (đối với BCTC được kiểm toán năm 2025)/ *Profit after tax in the reporting period differs by 5% or more before and after audit/review, or changes from loss to profit or vice versa (for audited financial statements of the year 2025):*

☐ Có/Yes ☑ Không/No

Văn bản giải trình trong trường hợp tích có/ *Written explanation required if selected "Yes":*

☐ Có/Yes ☐ Không/No

+ Lợi nhuận sau thế thu nhập doanh nghiệp tại báo cáo kết quả kinh doanh của kỳ báo cáo thay đổi từ 10% trở lên so với báo cáo cùng kỳ năm trước/ *Corporate income tax profit at the financial result of the repord changes by 10% or more compared to the same period of the previous year:*

☑ Có/Yes ☐ Không/No

Văn bản giải trình trong trường hợp tích có/ *Written explanation required if selected "Yes":*

☑ Có/Yes ☐ Không/No

+ Lợi nhuận sau thuế trong kỳ báo cáo bị lỗ, chuyển từ lãi ở báo cáo cùng kỳ năm trước sang lỗ ở kỳ này hoặc ngược lại/ *The profit after tax in the reporting period is a loss, switching from profi in the same period of the previous year to a loss in this period or vice versa:*

☐ Có/Yes ☑ Không/No

Văn bản giải trình trong trường hợp tích có/ *Written explanation required if selected "Yes":*

☐ Có/Yes ☐ Không/No

Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/07/2026 tại đường dẫn: https://cpc1hn.com.vn/co-dong/bao-cao-tai-chinh.

This information has been disclosed on the Company's website on July 20, 2026 at the following link: https://cpc1hn.com.vn/co-dong/bao-cao-tai-chinh.

Trân trọng/ Sincerely,

Tài liệu đính kèm/ *Attachment:*

- BCTC Quý II năm 2026/ *Second Quarter 2026 Financial Statements;*
- Văn bản giải trình/ *Explanatory Statement.*

ĐẠI DIỆN TỔ CHỨC

Người Ủy quyền công bố thông tin

HA NOI CPC1 PHARMACEUTICAL JOINT STOCK COMPANY

Authorized Information Disclose Representative

M.S.D.N: 0104089394 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC PHẨM CPC1 HÀ NỘI
THÀNH PHỐ HÀ NỘI

Tạ Thị Hải Huyền

HANOI CPC1 PHARMACEUTICAL JOINT STOCK COMPANY

FINANCIAL STATEMENTS

For the Second Quarter Ended June 30, 2026

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STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

FORM B 01a-DN

ASSETS	Code	30/06/2026	01/01/2026
A - CURRENT ASSETS	**100**	**967,641,114,633**	**929,287,491,503**
I. Cash and cash equivalents	**110**	**112,275,406,292**	**122,066,528,932**
1. Cash	111	37,275,406,292	37,566,528,932
2. Cash equivalents	112	75,000,000,000	84,500,000,000
II. Short-term financial investments	**120**	-	-
III. Short-term receivables	**130**	**387,027,639,075**	**379,016,875,148**
1. Short-term trade receivables	131	281,373,245,759	308,409,634,515
2. Short-term prepayments to suppliers	132	87,469,104,992	62,934,511,008
5. Other short-term receivables	135	19,463,159,689	8,765,341,523
6. Provision for doubtful short-term receivables (*)	136	(1,277,871,365)	(1,092,611,898)
IV. Inventories	**140**	**462,492,250,799**	**424,400,430,272**
1. Inventories	141	465,018,343,490	427,064,873,865
2. Provision for devaluation of inventories (*)	142	(2,526,092,691)	(2,664,443,593)
VI. Other current assets	**160**	5,845,818,467	3,803,657,151
1. Short-term prepaid expenses	161	5,475,030,290	3,803,563,728
2. Deductible VAT	162	370,773,463	-
3. Tax and other receivables from the State	163	14,714	93,423
B - NON-CURRENT ASSETS	**200**	**681,286,252,064**	**651,558,813,793**
I. Long-term receivables	**210**	**3,362,562,552**	**3,112,075,667**
1. Other long-term receivables	215	3,362,562,552	3,112,075,667
II. Fixed assets	**220**	**537,352,708,229**	**418,493,023,562**
1. Tangible fixed assets	221	362,095,908,615	387,935,857,428
- Cost	222	782,450,689,997	768,559,352,057
- Accumulated depreciation (*)	223	(420,354,781,382)	(380,623,494,629)
2. Intangible fixed assets	227	175,256,799,614	30,557,166,134
- Cost	228	183,340,740,867	38,299,446,867
- Accumulated amortization (*)	229	(8,083,941,253)	(7,742,280,733)
V. Long-term work in progress	**250**	**60,791,918,127**	**145,785,399,824**
1. Construction in progress	252	60,791,918,127	145,785,399,824
VII. Other non-current assets	**270**	**79,779,063,156**	**84,168,314,740**
1. Long-term prepaid expenses	271	79,779,063,156	84,168,314,740
TOTAL ASSETS (270 = 100 + 200)	**280**	**1,648,927,366,697**	**1,580,846,305,296**

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

Unit: VND

FORM B 01a-DN

EQUITY AND LIABILITIES	Code	30/06/2026	01/01/2026
C - LIABILITIES	**300**	**399,458,005,573**	**380,651,424,489**
I. Current liabilities	**310**	**328,870,049,550**	**346,853,239,489**
1. Short-term trade payables	311	80,986,382,739	51,786,056,897
2. Short-term advances from customers	312	78,626,217,444	50,670,248,247
3. Dividends and profits payable	313	32,458,047,200	-
4. Taxes and amounts payable to the State	314	7,244,769,615	30,029,793,095
5. Payables to employees	315	31,559,940,175	118,490,874,214
6. Short-term accrued expenses	316	-	70,976,849
10. Other short-term payables	320	16,766,043,908	17,325,184,595
11. Short-term borrowings and finance lease liabilities	321	57,676,024,747	47,706,529,100
13. Bonus and welfare fund	323	23,552,623,722	30,773,576,492
II. Non-current liabilities	**330**	**70,587,956,023**	**33,798,185,000**
1. Other long-term payables	338	291,730,000	521,500,000
2. Long-term borrowings and finance lease liabilities	339	70,296,226,023	33,276,685,000
D - OWNER'S EQUITY	**400**	**1,249,469,361,124**	**1,200,194,880,807**
1. Owner's contributed capital	411	405,725,590,000	324,580,840,000
- Ordinary shares with voting rights	*411a*	405,725,590,000	324,580,840,000
- Preferred shares	*411b*	-	-
2. Share premium	412	9,442,260,000	9,442,260,000
8. Investment and development fund	418	94,353,394,407	94,353,394,407
10. Undistributed after-tax profit	420	739,948,116,717	771,818,386,400
- Accumulated undistributed profit up to the end of the prior period	420a	626,358,058,746	488,376,533,082
- Undistributed profit for the current period	420b	113,590,057,971	283,441,853,318
TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)	**440**	**1,648,927,366,697**	**1,580,846,305,296**

Ha Noi, 20 July 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
		0104089394 - C.T.C.P. CÔNG TY CỔ PHẦN DƯỢC PHẨM CPC1 HÀ NỘI - THÀNH PHỐ HÀ NỘI
Nguyen Thi Xuan Hoan	Dang Thi Thu Thuy	Le Nam Thang

HANOI CPC1 PHARMACEUTICAL JSC
Ha Binh Phuong Industrial Cluster , Thuong Tin Commune,
Ha Noi City, Viet Nam

FINANCIAL STATEMENTS
For the accounting period
From April 1, 2026 to June 30, 2026

INCOME STATEMENT

For the three-month period ended 30 June 2026

Unit: VND

FORM B 02a- DN

ITEMS	Codes	Three-month period ended 30 June 2026	Three-month period ended 30 June 2025	Cumulative from January 1, 2026 to June 30, 2026	Cumulative from January 1, 2025 to June 30, 2025
1. Revenue from sale of goods and rendering of services	01	464,922,138,297	395,622,443,976	879,614,339,288	725,851,016,538
2. Revenue deductions	02	2,077,082,215	1,721,644,458	4,349,584,152	2,432,353,330
3. Net revenue from sale of goods and rendering of services	**10**	**462,845,056,082**	**393,900,799,518**	**875,264,755,136**	**723,418,663,208**
4. Cost of goods sold	11	239,626,388,943	182,023,862,630	458,785,934,020	339,811,110,237
5. Gross profit from sale of goods and rendering of services (20=10-11)	**20**	**223,218,667,139**	**211,876,936,888**	**416,478,821,116**	**383,607,552,971**
6. Financial income	22	955,086,513	261,114,117	2,351,316,547	604,305,640
8. Financial expenses	23	1,353,848,481	1,802,626,396	2,682,583,957	2,957,280,419
In which: Interest expense	*24*	1,124,528,946	1,802,626,396	2,244,270,926	2,132,292,098
8. Selling expenses	25	147,450,999,799	108,926,873,256	267,283,558,051	200,557,660,680
9. General and administration expenses	26	12,367,709,453	10,910,845,836	22,121,345,836	18,998,601,650
10. Net profit from operating activities {30= 20+ 21+22-(23+25+26)}	**30**	**63,001,195,919**	**90,497,705,517**	**126,742,649,819**	**161,698,315,862**
11. Other income	31	621,660,584	43,095,609	731,121,949	242,006,213
12. Other expenses	32	222,549,703	4,731,694,131	281,710,613	21,354,485,929
13. Other profit (40= 31-32)	**40**	**399,110,881**	**- 4,688,598,522**	**449,411,336**	**- 21,112,479,716**
14. Total accounting profit before tax (50 = 30 + 40)	**50**	**63,400,306,800**	**85,809,106,995**	**127,192,061,155**	**140,585,836,146**
15. Current corporate income tax expense	51	5,173,457,084	9,716,269,075	13,602,003,184	17,521,164,267
17. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**	**58,226,849,716**	**76,092,837,920**	**113,590,057,971**	**123,064,671,879**

Ha Noi, 20 July 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Nguyen Thi Xuan Hoan	**Dang Thi Thu Thuy**	**Le Nam Thang**

CASH FLOW STATEMENT

(Indirect Method)

For the three-month period ended 30 June 2026

Unit: VND

FORM B 03-DN

ITEMS	Codes	Cumulative from the beginning of the year to the end of this quarter (Current Period)	Cumulative from the beginning of the year to the end of this quarter (Previous Period)
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. *Profit before tax*	**01**	***127,192,061,155***	***140,585,836,146***
2. *Adjustments for*			
- Depreciation and amortization of fixed assets and investment properties	02	40,072,947,273	36,057,041,142
- Provisions	03	46,908,565	(147,587,490)
- Gains/losses from investment activities	05	(1,486,521,898)	(384,851,266)
- Interest expenses	06	2,244,270,926	2,132,292,098
- Other adjustments	07	-	15,832,201,461
3. *Operating profit before changes in working capital*	**08**	**168,115,786,534**	**194,596,284,386**
- Increase/decrease in receivable	09	(8,446,510,279)	(47,627,596,072)
- Increase/decrease in inventories	10	(37,953,469,625)	20,848,403,060
- Increase/decrease in payable (excluding interest payable/corporate income tax payable)	11	(6,679,266,964)	(49,598,642,823)
- Increase/decrease in prepaid expense	12	2,717,785,022	(1,183,972,997)
- Interest paid	14	(3,123,253,906)	(2,192,055,848)
- Corporate income tax paid	15	(32,801,524,563)	(34,719,912,164)
- Other income from operating activities	16	-	-
- Other payments on operating activities	17	(71,580,575,397)	(2,069,928,849)
Net Cash Flows from Operating Activities	**20**	**10,248,970,822**	**78,052,578,693**
II. CASH FLOWS FROM INVESTING ACTIVITIES			-
1. Purchase or construction of fixed assets and long-term assets	21	(68,403,571,951)	(57,463,210,829)
5. Interest and dividend received	27	1,486,521,898	349,851,266
Net Cash Flows from Investing Activities	***30***	**(66,917,050,053)**	**(52,078,359,563)**
III. CASH FLOWS FROM FINANCING ACTIVITIES		-	-
1. Proceeds from borrowings	33	99,147,466,038	38,476,672,774
2. Repayment of principal	34	(52,264,735,942)	(43,502,925,012)
Net Cash Flows from Financing Activities	***40***	***46,882,730,096***	***(5,026,252,238)***
Net cash flows in the period (50=20+30+40)	**50**	**(9,785,349,135)**	**20,947,966,892**

CASH FLOW STATEMENT(Continued)

(Indirect Method)

For the three-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Cumulative from the beginning of the year to the end of this quarter (Current Period)	Cumulative from the beginning of the year to the end of this quarter (Previous Period)
Cash and cash equivalents at the beginning of the period	**60**	**122,066,528,932**	**39,923,026,642**
Effects of changes in foreign exchange rates	61	(5,773,505)	7,109,190
Cash and cash equivalents at the end of the period (70=50+60+6	**70**	**112,275,406,292**	**60,878,102,724**

Ha Noi, 20 July 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
		M.S.D.N: 0104089394 - C.T.C.P. CÔNG TY CỔ PHẦN DƯỢC PHẨM CPC1 HÀ NỘI THÀNH PHỐ HÀ NỘI
Nguyen Thi Xuan Hoan	Dang Thi Thu Thuy	Le Nam Thang

NOTES TO FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

I. GENERAL INFORMATION

Structure of ownership

CPC1 Hanoi Pharmaceutical Joint Stock Company was established and operates under Business Registration Certificate No. 0104089394 issued by Hanoi Department of Planning and Investment for the first time on 5 August 2009, registered for the 18th change on 24 June 2026.
The Company's head office is located at Ha Binh Phuong Industrial Cluster, Van Binh Commune, Thuong Tin District, Hanoi City, Vietnam.

Charter capital: VND 405,725,590,000 (In words: Four hundred five billion, seven hundred twenty-five million, five hundred ninety thousand Vietnamese dong only./.

Business lines

The Company's business activities include:
- Warehousing and storage of goods; Wholesale of medical machinery and equipment;
- Urban and suburban passenger road transport;
- Road freight transport; Trade promotion and introduction services;
- Manufacturing of plastic packaging; wooden packaging; production of corrugated paper, cardboard, and paper-based packaging;
- Advertising services; Manufacturing of medical, dental, orthopedic, and rehabilitation equipment and instruments;
- Production of cosmetics, soap, detergents, polishes, and sanitary preparations;
- Production of non-alcoholic beverages and mineral water; Leasing of machinery, equipment, and other tangible goods;
- Real estate business; Wholesale of pharmaceuticals and medical instruments; Wholesale of perfumes, cosmetics, and sanitary products;
- Pharmaceutical retail business; Passenger transport by provincial and inter-provincial coaches; Leasing of chauffeur-driven vehicles for passenger transport, including tours, sightseeing, and other purposes;
- Business consulting and assistance services related to planning, organizing, operations, and management information; Consulting services for business establishment and corporate management support;
- Market research and public opinion polling;
- Retail sale of medical instruments, cosmetics, and sanitary items in specialized stores;
- Retail sale of eyeglasses and optical products;
- Production of functional foods, micronutrient-fortified foods, nutritional products, healthcare foods, dietary supplements, and other processed foods (excluding those banned by law);
- Wholesale of functional foods, micronutrient-fortified foods, nutritional products, healthcare foods, dietary supplements, and other processed foods (excluding those banned by law);
- Retail sale of functional foods, micronutrient-fortified foods, nutritional products, healthcare foods, dietary supplements, and other processed foods (excluding those banned by law);
- Wholesale of vaccines and medical biological products; Export and import of pharmaceuticals; Import of medical equipment; Wholesale of medicinal herbs, traditional medicine, and herbal medicines; Wholesale of disinfectant products for household and healthcare use; Wholesale of food ingredients and additives, and animal feed;
- Entrusted import services;
- Provision of pharmaceutical storage services; Commercial representation; Import and export of goods within the Company's business scope.

Normal Operating Cycle

The company's normal production and business cycle is completed within a period not exceeding 12 moths.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Corporate Structure

The company has dependent accounting branches as follows:

The Company has the following affiliated units:	Address
CPC1 Hanoi Pharmaceutical Joint Stock Company - Hanoi Branch	DX Lot, Southwest Linh Dam Urban Area, Hoang Liet Ward, Hanoi City
CPC1 Hanoi Pharmaceutical Joint Stock Company - Da Nang Branch	No. 170 Nguyen Dinh Tuu, Lien Chieu ward, Da Nang city
CPC1 Hanoi Pharmaceutical Joint Stock Company - Ho Chi Minh City Branch	No. 26-28, Han Mac Tu Street, Phu Tho Hoa Ward, Ho Chi Minh City
Representative Office of CPC1 Hanoi Pharmaceutical Joint Stock Company	No. 81 Thong Nhat Street, Phu Tho Hoa Ward, Ho Chi Minh City
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Thanh Hoa	MB2125, Lots N27+N28, Le Hien Tong Street, Hac Thanh Ward, Thanh Hoa Province
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Hai Phong	Lot HA.S01, Vinhomes Marina Urban Area, An Bien Ward, Hai Phong City
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Nghe An	Apartment No. 109, 12-storey Building in the New Urban Area, West V.I. Lenin Boulevard, Hamlet 19, Vinh Phu Ward, Nghe An Province
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Khanh Hoa	Lot No. 4, Road No. 93, Thai Hung Urban Area (Package 05, My Gia Urban Area), Nam Nha Trang Ward, Khanh Hoa Province
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Can Tho	Plot No. 2158, Map Sheet No. 1, Road No. 3, Lot 11B Residential Area, South Can Tho Urban Area, Hung Phu Ward, Can Tho City
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Dak Lak	Plot Nos. 2263, 2264, Map Sheet No. 19, Buon Ma Thuot Ward, Dak Lak Province
Business Location - CPC1 Hanoi Pharmaceutical Joint Stock Company in Thai Nguyen	Land Plot No. 1525, Map Sheet No. 75, Thang Long Urban Area, Group 40, Phan Dinh Phung Ward, Thai Nguyen Province

II. BASIC OF PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

The accompanying financial statements for the accounting period are presented in Vietnamese Dong (VND), prepared on a historical cost basis, and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of financial statements for the accounting period.

The accompanying financial statements for the accounting period are not intended to present the financial position, business results, and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Accounting period

The Company's financial year begins on January 1 and ends on December 31 of the calendar year.

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS

Accounting regime applied

The Company applies the Vietnamese Enterprise Accounting Regime issued under Circular No. 99/2025/TT-BTC dated December 27, 2025 by the Ministry of Finance

Statement of Compliance with Accounting Standards and Accounting Regime

The Company has applied the Vietnamese Accounting Standards and all relevant guidance documents issued by the competent authorities. The financial statements for the reporting period have been prepared and presented in full compliance with the provisions of each applicable standard, the relevant implementing circulars, and the prevailing enterprise accounting regime.

Applied accounting form

The Company applies a computerized accounting system using the Fast Business accounting software.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The preparation of financial statements for each accounting period complies with the Vietnamese Accounting Standards, the Enterprise Accounting Regime, and other relevant legal regulations.

Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, non-term bank deposits, short-term investments (not exceeding 3 months) with high liquidity, easily convertible to cash, and minimal risk associated with value fluctuations.

Receivables

Receivables are amounts that can be recovered from customers or other entities. Receivables are presented at book value minus allowances for doubtful debts (if any).

Allowances for doubtful debts are established for receivables that are past due for six months or more, or receivables from parties who may have difficulty in payment due to liquidation, bankruptcy, or similar difficulties. The provision is based on the aging of overdue receivables or the estimated loss that may occur, as follows:

- For overdue receivables:
  - 30% of the value for receivables overdue from 6 months to less than 1 year
  - 50% of the value for receivables overdue from 1 year to less than 2 years
  - 70% of the value for receivables overdue from 2 years to less than 3 years
  - 100% of the value for receivables that are overdue for 3 years or more
- For receivables not yet overdue but deemed difficult to collect: provisions are based on estimated losses.

Changes in the balance of allowances for doubtful debts need to be recognized as an expense in the corporate management expenses on the date of the financial report.

Inventories

Inventory is determined based on the lower of cost and net realizable value. The cost of inventory includes direct material costs, direct labor costs, and overhead costs incurred to acquire inventory at its

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

current location and condition. The cost of inventory is determined using the weighted average method and is accounted for using the periodic inventory system. The net realizable value is determined by estimated selling prices minus estimated costs to complete the product along with marketing, selling, and distribution costs.

The company establishes provisions for inventory impairment in accordance with current accounting regulations. Accordingly, the company is permitted to set up provisions for obsolete, damaged, or inferior quality inventory, and in cases where the cost of inventory exceeds the net realizable value at the date of the financial report.

Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

The cost of tangible fixed assets includes the purchase price and all other directly attributable costs related to placing the asset in a usable condition.

For fixed assets with a revaluation adjustment, depreciation is calculated using the new cost minus the accumulated depreciation, divided by the remaining useful life.
Any subsequent costs incurred after initial recognition of the tangible fixed asset are added to the asset's carrying amount if they are reasonably expected to increase future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as expenses in the period incurred.

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful lives. The depreciation periods are as follows:

	Estimated useful life (year)
Buildings and structures	05 - 45
Machinery and equipment	04 - 15
Transportation and transmission	06 - 10
Perennial plants, working animals and farm livestocks	08
Other tangible fixed assets	02 - 12

Intangible fixed assets and amortization

Land use rights

Land use rights are presented at cost less accumulated depreciation, representing the value of the right to use 30,306.3 square meters of leased land in Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi City for 45 years by the Company. Land use rights are allocated using the straight-line method over the term of the land lease.
Land use rights located in Thai Nguyen Province, Ca Mau Province, and Ho Chi Minh City

Accounting Software

Accounting software is initially recognized at cost, including the purchase price and directly related costs incurred to put the asset into use as intended. Accounting software is depreciated using the straight-line method over a period of 3 years

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Construction in Progress

Assets under construction for production, leasing, management, or any other purpose are recognized at cost. This cost includes service charges and interest expenses related to appropriate accounting policies of the Company. Depreciation for these assets is calculated similarly to other assets, starting from when the assets are ready for use.

Prepaid Expenses

Prepaid expenses are actual costs incurred but related to the results of business operations over multiple accounting periods. These include significant repair costs for fixed assets, one-time-use tools and equipment with substantial value, and the tools and equipment themselves participating in business activities over a financial year, considered capable of providing future economic benefits to the Company. These costs are capitalized as prepaid expenses and allocated to the Income Statement using the straight-line method according to current accounting regulations.

Payables

The principle of determining amounts payable to vendors is based on contracts, warehouse receipts, and recorded based on invoices from the seller.

Prepayments to vendors are recorded based on payment vouchers, bank documents, and economic contracts.

Detailed tracking of accounts payable to suppliers is carried out, and at the end of the month, a reconciliation statement of accounts payable is sent to suppliers for confirmation.

Accrued expenses

Accrued expenses represent estimated costs for business operations in the accounting period but have not yet been incurred due to the lack of formal settlement with the supplier for goods or services provided.

Owner's equity

Owner's equity is recorded based on the actual contributed capital of the owner.

Capital surplus is recorded based on the difference between the increase resulting from the issuance of shares above par value and the difference between the increase and decrease compared to the purchase price when selling treasury shares.

The principle of recognizing undistributed profits is the profit (or loss) from the Company's business operations minus (-) adjustments due to the retroactive application of changes in accounting policies and adjustments to material errors of previous years.

The principle of establishing reserves, funds from after-tax profits is based on the resolution of the Annual General Meeting of Shareholders

Revenue and Other Income Recognition

Revenue from sales

Revenue from sales is recognized when all five (5) of the following conditions are met simultaneously

- Most of the risks and rewards incidental to ownership of the product or goods have been transferred to the buyer;

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

- The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;
- The revenue can be measured reliably
- The Company has obtained or will receive economic benefits from the sales transaction;
- The costs related to the sales transaction can be reliably identified;

Revenue from services

Revenue from service provision transactions is recognized when the outcome of the transaction is reliably determinable. In cases where service provision transactions span multiple periods, revenue is recognized in the period based on the results of the completed portion of the work as of the date of the Balance Sheet for that period. The outcome of the service provision transaction is determined when all four (4) of the following conditions are met:

- Revenue is reliably determinable;
- Economic benefits have been received or will be received from the service provision transaction
- The completed portion of the work as of the date of the Balance Sheet is determined
- The costs incurred for the transaction and the costs to complete the service provision transaction are identifiable

In the case of service provision spanning multiple accounting periods, revenue recognition for the service in each period is done using the percentage-of-completion method.

Financial income

Revenue arising from interest and other financial income is recognized when the following two (2) conditions are satisfied:
- There is a probability of economic benefits from the transaction;
- Revenue is reliably determinable.

Foreign currencies

Transactions denominated in foreign currency are translated at the exchange rates prevailing at the transaction dates. The balances of items denominated in foreign currencies at the end of the accounting period are translated at the rates prevailing on that date

The exchange rate differences arising during the period from foreign currency transactions are recognized in the Income Statement. Exchange rate differences arising from the revaluation of items denominated in foreign currencies at the reporting date, after offsetting increases and decreases, are recognized in financial income or financial expenses.

Borrowing costs

Borrowing costs are recognized as expenses in the period they are incurred unless capitalized in accordance with the Accounting Standard "Borrowing Costs". Accordingly, borrowing costs directly attributable to the acquisition, construction, or production of assets that require a relatively long period to complete for use or sale are added to the carrying amount of the assets until the assets are ready for use or sale. Income arising from the temporary investment of borrowed funds is deducted from the carrying amount of the related assets. For borrowings specifically obtained to finance the construction of fixed assets, investment properties, interest expenses are capitalized even if the construction period is less than 12 months.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

Taxation

Value added tax

The company pays value added tax using the deduction method, with the following tax rates:

Business activities	Tax rate
- Export of pharmaceuticals	0%
- Sale of pharmaceuticals	5%
- Activities of selling functional foods	8%

Corporate income tax

- Current Corporate Income Tax Expense

Current corporate income tax expense is determined based on the taxable income for the year and the applicable corporate income tax rate in the current financial year.

- Tax Incentive Policy

The Company is recognized as a science and technology enterprise under Certificate No. 44/DNKHCN, initially issued on July 19, 2018, by the Hanoi Department of Science and Technology. Accordingly, the Company is entitled to corporate income tax exemptions and reductions in accordance with Article 12 of Decree No. 13/2019/ND-CP dated February 1, 2019, of the Government on science and technology enterprises, provided that revenue from products derived from scientific and technological results accounts for at least 30% of the Company's total revenue.As a result, the Company is exempt from corporate income tax for 4 years and is entitled to a 50% reduction of the payable tax amount for the subsequent 9 years starting from 2018.

- Current Corporate Income Tax Rate

Corporate income tax is calculated at the applicable rate of 20% on taxable income, effective as of the end of the reporting period.

Other types of taxes are applied according to the current tax laws in Vietnam

Earnings per share

Earnings per share for common stock are calculated by dividing the profit or loss attributable to common shareholders by the weighted average number of outstanding common shares during the period. Diluted earnings per share take into account the potential dilution from other securities that could convert into common stock, such as convertible bonds and stock options.

Related parties

Parties are considered related if one party has the ability to control or significantly influence the other party in making financial and operating policy decisions.

Individuals, directly or indirectly through one or more intermediaries, who have control over the Company or are under common control with the Company

Affiliated parties and individuals who directly or indirectly hold voting rights in the Company and have significant influence over the Company

Key management personnel such as the General Director, members of the Company, close family members of these individuals or affiliated parties, or companies affiliated with these individuals are also considered related parties

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

1. CASH AND CASH EQUIVALENTS

	30/06/2026	01/01/2026
Cash on hand	548,170,069	459,378,460
Cash in banks	36,727,236,223	37,107,150,472
Cash equivalents (*)	75,000,000,000	84,500,000,000
Total	**112,275,406,292**	**244,133,057,864**

(*) As at 30 June 2026, cash equivalents represent a 1-month term deposit amounting to VND 75,000,000,000

2. HELD-TO-MATURITY INVESTMENTS

	30/06/2026	01/01/2026
Term deposits	-	-
Cộng	-	-

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

3. SHORT-TERM TRADE RECEIVABLES

	30/06/2026	01/01/2026
Related parties	***29,703,623,584***	***23,630,256,423***
CPC1 Central Pharmaceutical Joint Stock Company - Ho Chi Minh City Branch	14,829,234	6,145,997
CPC1 Central Pharmaceutical Joint Stock Company - Nghe An Branch	1,253,858	-
CPC1 Central Pharmaceutical Joint Stock Company	-	43,548,000
VNP Pharmaceutical Company Limited	4,765,398,737	8,425,896,820
Tan Thinh Pharmaceutical Company Limited	6,711,747,171	8,118,056,262
Upharma Joint Stock Company	18,210,394,584	7,036,609,344
Other parties	***251,669,622,175***	***284,779,378,092***
Thuan Phat Manufacturing and Development Investment Company Limited	16,483,248,569	15,060,097,971
Thanh Nhan Hospital	1,707,210,000	1,723,926,500
Binh Minh Pharmaceutical Company Limited	3,542,201,380	3,542,201,380
Other trade receivables	229,936,962,226	264,453,152,241
Total	**281,373,245,759**	**308,409,634,515**

4. SHORT-TERM ADVANCES TO SUPPLIERS

	30/06/2026	01/01/2026
Other parties	***87,469,104,992***	***62,934,511,008***
Hoang Lan Construction Joint Stock Company	-	1,059,000,000
Hop Luc Construction Joint Stock Company	2,493,760,659	17,920,426,402
NTK Fire Protection Consulting and Engineering Company Limited	3,936,600,000	-
OURLEAD PTE. LTD	23,873,550,698	19,004,400,000
Other suppliers	57,165,193,635	24,950,684,606
Total	**87,469,104,992**	**62,934,511,008**

5. OTHER RECEIVABLES

Other short-term receivables	30/06/2026	01/01/2026
Related parties	***50,000,000***	***50,000,000***
CPC1 Central Pharmaceutical Joint Stock Company	50,000,000	50,000,000
Other parties	***19,413,159,689***	***8,715,341,523***
Advances to employees	18,662,674,094	7,909,474,381
Deposits and collateral	445,905,682	478,734,314
Advances for entrusted import goods	-	302,784,064
Other short-term receivables	304,579,913	24,348,764
Total	**19,463,159,689**	**8,765,341,523**

Other long-term receivables	30/06/2026	01/01/2026
Related parties	-	-
Other parties	***3,362,562,552***	***3,112,075,667***
Asia Commercial Joint Stock Bank	1,732,540,149	1,732,540,149
Binh Tien Consumer Goods Manufacturing Company Limited (BITI'S)	600,000,000	600,000,000
Deposits and collateral	1,030,022,403	779,535,518
Total	**3,362,562,552**	**3,112,075,667**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

6. INVENTORIES

	30/06/2026		01/01/2026	
	Giá gốc	**Dự Phòng**	**Giá gốc**	**Dự Phòng**
Goods in transit	-	-	12,476,947,242	-
Raw materials	161,047,408,127	538,514,457	131,525,864,774	696,809,127
Tools and supplies	-	-	14,093,380	-
Work in progress	-	-	8,998,336,504	-
Merchandise and finished goods	-	1,987,578,234	274,049,631,965	1,967,634,466
	161,047,408,127	**2,526,092,691**	**427,064,873,865**	**2,664,443,593**

7. CONSTRUCTION IN PROGRESS

	30/06/2026	01/01/2026
Purchase of fixed assets	129,722,220	130,768,167,000
Basic construction	60,466,908,777	14,821,945,694
Upgrade and renovation of fixed assets	195,287,130	195,287,130
Total	**60,791,918,127**	**145,785,399,824**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

8. TANGIBLE FIXED ASSETS

Unit: VND

	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Management equipment and tools	Other fixed assets	Total
Historical cost						
Balance as at 01/01/2026	158,956,780,559	543,520,458,832	32,446,130,166	870,499,091	32,765,483,409	768,559,352,057
- Purchases	-	12,163,909,342	1,701,729,091	-	640,660,369	14,506,298,802
- Repair and upgrade	1,491,901,679	-	-	-	-	1,491,901,679
- Other decreases	-	(1,496,000,000)	-	-	(610,862,541)	(2,106,862,541)
Balance as at 30/06/2026	**160,448,682,238**	**554,188,368,174**	**34,147,859,257**	**870,499,091**	**32,795,281,237**	**782,450,689,997**
Accumulated depreciation						
Balance as at 01/01/2026	38,029,661,383	300,525,627,005	22,755,890,114	655,764,664	18,656,551,463	380,623,494,629
- Depreciation charge for the period	3,590,445,474	32,042,010,707	1,987,631,923	155,254,164	2,643,966,644	40,419,308,912
- Other decreases	-	(77,159,618)	-	-	(610,862,541)	(688,022,159)
Balance as at 30/06/2026	**41,620,106,857**	**332,490,478,094**	**24,743,522,037**	**811,018,828**	**20,689,655,566**	**420,354,781,382**
Net book value						
As at 01/01/2026	120,927,119,176	242,994,831,827	9,690,240,052	214,734,427	14,108,931,946	387,935,857,428
As at 30/06/2026	**118,828,575,381**	**221,697,890,080**	**9,404,337,220**	**59,480,263**	**12,105,625,671**	**362,095,908,615**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

9. INTANGIBLE FIXED ASSETS

Đơn vị tính: VND

	Land use rights value (*)	Computer software	Total
Historical cost			
Balance as at 01/01/2026	36,268,246,867	2,031,200,000	38,299,446,867
- Increase during the period	145,041,294,000	-	145,041,294,000
Balance as at 30/06/2026	**181,309,540,867**	**2,031,200,000**	**183,340,740,867**
Accumulated depreciation			
Balance as at 01/01/2026	6,300,689,543	1,441,591,190	7,742,280,733
- Depreciation charge for the period	225,157,182	116,503,338	341,660,520
Balance as at 30/06/2026	**6,525,846,725**	**1,558,094,528**	**8,083,941,253**
Net book value			
As at 01/01/2026	(6,300,689,543)	34,826,655,677	30,557,166,134
As at 30/06/2026	**(6,525,846,725)**	**179,751,446,339**	**175,256,799,614**

(*) Intangible fixed assets comprise land use rights as follows:	**30/06/2026**
(1) Land use rights with a definite term until 29 May 2057, located in Ha Binh Phuong Industrial Zone, Thuong Tin Commune, Hanoi City, with a total area of 30,306.3 m², currently used as the Company's head office and the GMP-WHO Pharmaceutical Factory, cost:	20,260,434,763
(2) Land use right located in Phan Dinh Phung Ward, Thai Nguyen Province, with a total area of 354.4 m², currently used as the Company's business location, cost:	16,007,812,104
(3) Land use right located in Tan Thanh Ward, Ca Mau Province, with a total area of 450 m², currently used as the Company's business location, cost:	6,838,167,000
(4) Land use right located in Tan Phu Ward, Ho Chi Minh City, with a total area of 2,273.2 m², currently used as the Company's business location, cost::	138,203,127,000

10. PREPAID EXPENSES

Short-term prepaid expenses	**30/06/2026**	**01/01/2026**
Tools and supplies expense	2,052,324,085	2,636,760,440
Office rental expense	648,607,871	899,000,000
Insurance expense	186,316,991	189,624,526
Other short-term prepaid expenses	2,587,781,343	78,178,762
Total	**5,475,030,290**	**3,803,563,728**

Long-term prepaid expenses	**30/06/2026**	**01/01/2026**
Prepaid land and infrastructure rental at Tan Phu Trung Industrial Park	10,997,400,519	11,190,903,165
Land use rights at Hoa Khanh Expanded Industrial Park	13,675,432,981	13,307,324,488
Tools and supplies issued for use	25,134,922,776	26,215,086,480
Machinery repair and maintenance expense	28,097,417,173	32,147,901,633
Other long-term prepaid expenses	1,873,889,707	1,307,098,974
Total	**79,779,063,156**	**84,168,314,740**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

11. BORROWINGS AND FINANCE LEASE LIABILITIES

Short-term borrowings	30/06/2026	01/01/2026
Short-term borrowings from related parties	-	-
Short-term VND bank borrowings	***16,503,338,370***	***15,382,005,532***
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	14,184,140,218	5,185,112,996
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	2,319,198,152	10,196,892,536
Short-term bank borrowings in foreign currency	***33,372,686,377***	***21,874,523,568***
Asia Commercial Joint Stock Bank (ACB) - Timescity Transaction Office	29,753,077,120	18,544,930,064
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	3,619,609,257	1,094,645,500
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	-	2,234,948,004
Long-term borrowings due for repayment	***7,800,000,000***	***10,450,000,000***
Asia Commercial Joint Stock Bank (ACB) - Timescity Transaction Office	-	2,750,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - My Dinh Branch	7,800,000,000	7,700,000,000
Total	**57,676,024,747**	**47,706,529,100**

Long-term borrowings	30/06/2026	01/01/2026
Asia Commercial Joint Stock Bank (ACB) - Timescity Transaction Office	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - My Dinh Branch	16,100,000,000	20,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	54,196,226,023	13,276,685,000
Total	**70,296,226,023**	**33,276,685,000**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

12. SHORT-TERM TRADE PAYABLES

	30/06/2026	01/01/2026
Related parties	-	-
Other parties	***78,626,217,444***	***50,670,248,247***
Nguyen Gia Pharmaceutical and Cosmetics Trading Company Limited	834,120,000	-
Hoang Son Pharmaceutical Trading Joint Stock Company	227,850,000	113,925,000
Green Vietnam Pharmaceutical Trading Company Limited	5,022,622,075	-
Other advances from customers	72,541,625,369	50,556,323,247
Total	**78,626,217,444**	**50,670,248,247**

13. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/06/2026	01/01/2026
Related parties	-	-
Other parties	***78,626,217,444***	***50,670,248,247***
Nguyen Gia Pharmaceutical and Cosmetics Trading Company Limited	834,120,000	-
Hoang Son Pharmaceutical Trading Joint Stock Company	227,850,000	113,925,000
Green Vietnam Pharmaceutical Trading Company Limited	5,022,622,075	-
Other advances from customers	72,541,625,369	50,556,323,247
Total	**78,626,217,444**	**50,670,248,247**

14. DIVIDENDS AND PROFIT PAYABLE

	30/06/2026	01/01/2026
Dividends and profit payable	32,458,047,200	-
Cộng	**32,458,047,200**	**-**

15. TAXES AND OTHER RECEIVABLES/ PAYABLES TO THE STATE BUDGET

	30/06/2026		01/01/2026	
	Payable	**Receivable**	**Payable**	**Receivable**
Value added tax	876,822,858	-	3,694,321,693	-
Import VAT	-	-	-	-
Import and export duties	-	14,714	-	93,423
Corporate income tax	4,069,003,184	-	23,268,524,563	-
Personal income tax	2,298,943,573	-	3,066,946,839	-
Land rental	-	-	-	-
Other taxes	-	-	-	-
Fees, charges and other payables	-	-	-	-
Total	**7,244,769,615**	**14,714**	**30,029,793,095**	**93,423**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

16. SHORT-TERM ACCRUED EXPENSES

	30/06/2026	01/01/2026
Payables to related parties	-	-
Payables to other organizations and individuals	-	*70,976,849*
Other short-term accrued expenses	-	70,976,849
Total	-	**70,976,849**

17. OTHER PAYABLES

Other short-term payables	**30/06/2026**	**01/01/2026**
Trade union fees and insurance	3,609,648,705	1,955,344,968
Advances received for entrusted goods	-	300,000,000
Other short-term payables	13,156,395,203	15,069,839,627
Total	**16,766,043,908**	**17,325,184,595**

Other long-term payables	**30/06/2026**	**01/01/2026**
Deposits and collateral received	291,730,000	521,500,000
Total	**291,730,000**	**521,500,000**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

18. OWNER'S EQUITY

Unit: VND

a. Reconciliation of movements in owners' equity

	Owners' contributed capital	Share premium	Development investment fund	Undistributed earnings after tax	Total
Balance as at 01/01/2026	**324,580,840,000**	**9,442,260,000**	**94,353,394,407**	**771,818,386,400**	**1,200,194,880,807**
Capital increase during the period	81,144,750,000	-	-	-	81,144,750,000
Profit for the period	-	-	-	113,590,057,971	113,590,057,971
Appropriation to development investment fı	-	-	-	-	-
Appropriation to reward and welfare fund	-	-	-	(14,172,092,666)	(14,172,092,666)
Stock dividends distributed	-	-	-	(81,144,750,000)	(81,144,750,000)
Cash dividends distributed	-	-	-	(32,458,047,200)	(32,458,047,200)
Appropriation to the Management Board bo	-	-	-	(17,597,437,788)	(17,597,437,788)
Bonus to the Board of Directors and Superv	-	-	-	(88,000,000)	(88,000,000)
Balance as at 30/06/2026	**405,725,590,000**	**9,442,260,000**	**94,353,394,407**	**739,948,116,717**	**1,249,469,361,124**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

b. Details of owners' contributed capital

	30/06/2026	Tỷ lệ	01/01/2026	Tỷ lệ
	VND	%	VND	%
CPC1 Central Pharmaceutical Joint Stock Company	66,666,650,000	16.43	53,333,320,000	16.43
Ms. Le Thi Kim Anh	69,749,970,000	17.19	55,799,980,000	17.19
Mr. Nguyen Tien Lung	33,333,320,000	8.22	26,666,660,000	8.22
Mr. Le Nam Thang	42,518,850,000	10.48	33,015,080,000	10.17
Mr. Nguyen Thanh Binh	78,216,620,000	19.28	62,573,300,000	19.28
Ms. Phung Thanh Huong	41,599,970,000	10.25	33,279,980,000	10.25
Other shareholders	73,640,210,000	18.15	59,912,520,000	18.46
	405,725,590,000	**100**	**324,580,840,000**	**100**

c. Shares

	30/06/2026	01/01/2026
Number of shares registered for issuance	40,572,559	32,458,084
Number of shares issued	40,572,559	32,458,084
- Ordinary shares	40,572,559	32,458,084
- Preference shares	-	-
Number of shares outstanding	40,572,559	32,458,084
- Ordinary shares	40,572,559	32,458,084
- Preference shares	-	-
- Par value per share: VND 10,000		

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT

1. REVENUES FROM SALES OF GOODS AND RENDERING OF SERVICES

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Revenue from sale of merchandise and finished goods	879,561,275,500	725,726,908,588
Revenue from rendering of services	53,063,788	124,107,950
Cộng	**879,614,339,288**	**725,851,016,538**

2. REVENUE DEDUCTIONS

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Sales returns	3,748,328,561	1,526,997,150
Sales allowances and discounts	601,255,591	905,356,180
Cộng	**4,349,584,152**	**2,432,353,330**

3. COST OF GOODS SOLD AND SERVICES RENDERED

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Cost of goods and services provided	458,785,934,020	339,811,110,237
Cộng	**458,785,934,020**	**339,811,110,237**

4. FINANCIAL INCOME

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Interest income from deposits and loans	1,486,521,898	349,851,266
Foreign exchange gains	803,794,649	254,454,374
Other financial income	61,000,000	-
Cộng	**2,351,316,547**	**604,305,640**

5. FINANCIAL EXPENSES

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Interest expense	2,244,270,926	2,132,292,098
Foreign exchange losses	186,329,728	824,988,321
Other financial expenses	251,983,303	-
Total	**2,682,583,957**	**2,957,280,419**

6. OTHER INCOME

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Other income	731,121,949	242,006,213
Cộng	**731,121,949**	**242,006,213**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements

7. OTHER EXPENSES

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Non-deductible depreciation expense	60,055,777	67,704,060
Corporate income tax payable for prior years	-	15,808,476,662
Other expenses	221,654,836	5,478,305,207
Total	**281,710,613**	**21,354,485,929**

8. SELLING EXPENSES

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Staff costs	143,070,118,807	128,812,371,992
Tools and supplies expense	5,017,201,340	3,429,557,247
Depreciation of fixed assets	4,241,048,555	2,511,709,887
Promotion and product/goods sponsorship expenses	6,795,809,832	2,971,183,172
Outsourced services expense	68,741,588,468	47,186,857,829
Other expenses	39,417,791,049	15,645,980,553
Total	**267,283,558,051**	**200,557,660,680**

9. GENERAL AND ADMINISTRATION EXPENSES

	From January 1, 2026, to June 30, 2026	From January 1, 2025, to June 30, 2025
Staff costs	8,820,079,868	8,712,674,504
Office supplies expense	727,897,689	540,223,028
Depreciation of fixed assets	1,686,326,112	1,324,129,136
Taxes, fees and charges	929,505,636	1,138,754,734
Provision for/(reversal of) doubtful debts	185,259,467	-
Outsourced services expense	7,262,054,982	5,369,284,149
Other expenses	2,510,222,082	1,913,536,099
Total	**22,121,345,836**	**18,998,601,650**

Ha Noi, 20 July 2026

Preparer	Chief Accountant	Chairman of the Board of Directors
Nguyen Thi Xuan Hoan	Dang Thi Thu Thuy	Le Nam Thang

M.S.D.N: 0104089394 - C.T.C.P. CÔNG TY CỔ PHẦN DƯỢC PHẨM CPC1 HÀ NỘI THÀNH PHỐ HÀ NỘI

HA NOI CPC1 PHARMACEUTICAL JOINT STOCK COMPANY	**SOCIALIST REPUBBLIC OF VIETNAM** **Independence – Freedom - Happiness**
No. 300/2026/CV-CPC1HN	*Ha Noi, July 20, 2026*

Ref: Explanation regarding the profit after tax in the Income Statement of quarter 2/2026 changing by 10% or more compared to quarter 2/2025

To: - State Securities Commission of Vietnam
- Hanoi Stock Exchange

Pursuant to the Ministry of Finance's Circular 96/2020/TT-BTC, dated 16 November 2020, of guidance on information disclosure on the stock market.

Based on the Income Statements in the Financial Statements for Q2/2026 and Q2/2025, Hanoi CPC1 Pharmaceutical Joint Stock Company hereby provides the following explanation for the Q2/2026 Financial Statements:

+ Profit after tax in Q2/2026: VND 58.226 billion

+ Profit after tax in Q2/2025: VND 76.092 billion

The after-tax corporate income profit for Q2/2026 decreased by VND 17.86 billion compared with Q2/2025, a decrease of more than 10% year-on-year

- **Main reasons for this decrease**:

  - Cost of goods sold in Q2/2026 increased by 31.6%, equivalent to an increase of VND 57.60 billion compared with Q2/2025, due to rising prices of raw materials and input goods amid market fluctuations.

  - Selling expenses in Q2/2026 increased by 35.4%, equivalent to an increase of VND 38.52 billion compared with Q2/2025, due to higher payroll costs, expansion of sales and business channels, and the Company's ongoing investment in major repairs and construction of new production facilities to meet business needs, which increased payable expenses

  In addition, net revenue in Q2/2026 grew by only 17.5%, equivalent to an increase of VND 68.94 billion compared with Q2/2025, a lower rate of growth than that of cost of goods sold and selling expenses.

  Taken together, these factors resulted in a decrease of VND 17.86 billion in after-tax profit for Q2/2026 compared with Q2/2025

The above is the explanation of Hanoi CPC1 Pharmaceutical Joint Stock Company regarding the change of 10% or more in profit after tax in the Income Statement for Q2/2026 compared to Q2/2025.

Sincerely,

Recipients*:*
- As addressed;
- Filing: Office Copy

CHAIRMAN OF THE BOARD OF DIRECTORS

M.S.D.N: 0104089394 - C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC PHẨM CPC1 HÀ NỘI
THÀNH PHỐ HÀ NỘI

Lê Nam Thắng