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.* 325 /2026/CV-CPC1HN	*Hà Nội, ngày 14 tháng 8 năm 2026* *Hanoi, August 14, 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) bán niên năm 2026 đã soát xét 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 Reviewed Semi-Annual Financial Statements for the year 2026 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 bán niên năm 2026 đã soát xét/ *Reviewed Semi-Annual Financial Statements for the year 2026*

☑ 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/ *The audit firm issues an opinion other than an unqualified opinion on the financial statements:*

☐ 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/ *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:*

☐ 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: 14/08/2026 tại đường dẫn: https://cpc1hn.com.vn/co-dong/bao-cao-tai-chinh.

This information has been disclosed on the Company's website on August 14, 2026 at the following link: https://cpc1hn.com.vn/co-dong/bao-cao-tai-chinh.

Trân trọng/ Sincerely,

Tài liệu đính kèm/ ***Attachment:***

- BCTC bán niên 2026 đã kiểm toán/ *Reviewed Semi-Annual Financial Statements for the year 2026*

ĐẠI DIỆN TỔ CHỨC
Người Ủy quyền công bố thông tin
HA NOI CPC1 PHARMACEUTICAL JOINT STOCK COMPANY
Authorized Information Disclose Representative

Tạ Thị Hải Huyền

INTERIM FINANCIAL STATEMENTS

HA NOI CPC1 PHARMACEUTICAL JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/06/2026

(Reviewed)

CONTENTS

	Page
Report of The Board of Management	02 - 03
Review report on Interim Financial Information	04
Reviewed Interim Financial Statements	05 - 50
- Interim Statement of Financial Position	05 - 06
- Interim Statement of Income	07
- Interim Statement of Cash Flows	08 - 09
- Notes to the Interim Financial Statements	10 - 50

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Ha Noi CPC1 Pharmaceutical Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Ha Noi CPC1 Pharmaceutical Joint Stock Company was established and operates under Enterprise Registration Certificate for joint stock company No. 0104089394 issued for the first time by the Hanoi Department of Planning and Investment (now the Hanoi City Department of Finance) on 05 August 2009, and amended for the 18th time on 24 June 2026.

The Company's head office is located at: Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi City.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision of the Company during the period and to the reporting date are:

Board of Directors:

Mr.	Le Nam Thang	Chairman
Mr.	Nguyen Doan Liem	Member
Mr.	Nguyen Thanh Binh	Member
Mr.	Tran Nghia Loi	Member

Board of Management:

Mr.	Nguyen Thanh Binh	General Director
Mr.	Tran Minh Thanh	Deputy General Director

Board of Supervision:

Mrs.	Ha Thi Mai	Head of the Board	(Previously a member of the Board and appointed as Head from 01 January 2026)
Mrs.	Tran Thuy Khanh	Member	(Relieved of the position of Head of the Board of Supervision and became a member from 01 January 2026)
Mrs.	Nguyen Thi Kim Oanh	Member	

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Le Nam Thang – Chairman of the Board of Directors.

AUDITORS

AASC Auditing Firm Company Limited has taken the review of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management of the Company, are responsible for the preparation of the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, we undertake to have complied with the following requirements:

- Establish and maintain an internal control system which is determined necessary by the Board of Management and the Board of Directors to ensure the preparation and presentation of the Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments 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 and present the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

We ensure that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. We are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

We confirm that the Interim Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, its operating results and its cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

Other commitments

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management

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

Le Nam Thang
Legal Representative
Approved, 14 August 2026

No: 140826.028/BCTC.KT3

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **The Shareholders, The Board of Directors and The Board of Management**
Ha Noi CPC1 Pharmaceutical Joint Stock Company

We have reviewed the Interim Financial Statements of Ha Noi CPC1 Pharmaceutical Joint Stock Company prepared on 14 August 2026, as set out on pages 05 to 50, including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash Flows for the six-month accounting period then ended and Notes to the Interim Financial Statements.

Board of Management's responsibility

The Board of Management of Ha Noi CPC1 Pharmaceutical Joint Stock Company is responsible for the preparation and fair presentation of the Interim Financial Statements of the Company in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to their preparation and presentation, and for such internal control as the Board of Management determines is necessary to enable their preparation and presentation to be free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VSRE) 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 Vietnamese 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's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Ha Noi CPC1 Pharmaceutical Joint Stock Company as at 30 June 2026, its financial performance and its cash flows for the six-month accounting period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

AASC Auditing Firm Company Limited

CÔNG TY TRÁCH NHIỆM HỮU HẠN HÃNG KIỂM TOÁN AASC
THÀNH PHỐ HÀ NỘI

Vu Xuan Bien
Deputy General Director
Registered Auditor No. 0743-2023-002-1
Hanoi, 14 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	**A. CURRENT ASSETS**		**966,890,739,400**	**929,287,491,503**
110	**I. Cash and cash equivalents**	**3**	**112,275,406,292**	**122,066,528,932**
111	1. Cash		37,275,406,292	37,566,528,932
112	2. Cash equivalents		75,000,000,000	84,500,000,000
130	**II. Short-term receivables**		**386,111,679,629**	**379,016,875,148**
131	1. Short-term trade receivables	4	281,346,730,759	308,409,634,515
132	2. Short-term prepayments to suppliers	5	86,579,660,546	62,934,511,008
135	3. Other short-term receivables	6	19,463,159,689	8,765,341,523
136	4. Allowance for short-term doubtful debts		(1,277,871,365)	(1,092,611,898)
140	**III Inventories**	**8**	**462,657,835,012**	**424,400,430,272**
141	1. Inventories		465,286,266,370	427,064,873,865
142	2. Allowance for decline of inventories		(2,628,431,358)	(2,664,443,593)
160	**IV Other short-term assets**		**5,845,818,467**	**3,803,657,151**
161	1. Short-term deferred expenses	12	5,475,030,290	3,803,563,728
162	2. Deductible VAT		370,773,463	-
163	3. Short-term taxes and other receivables from the State budget	16	14,714	93,423
200	**B. NON-CURRENT ASSETS**		**681,286,252,064**	**651,558,813,793**
210	**I. Long-term receivables**		**3,362,562,552**	**3,112,075,667**
215	1. Other long-term receivables	6	3,362,562,552	3,112,075,667
220	**II. Fixed assets**		**537,352,708,229**	**418,493,023,562**
221	1. Tangible fixed assets	10	362,095,908,615	387,935,857,428
222	- *Historical cost*		*782,450,689,997*	*768,559,352,057*
223	- *Accumulated depreciation*		*(420,354,781,382)*	*(380,623,494,629)*
227	2. Intangible fixed assets	11	175,256,799,614	30,557,166,134
228	- *Historical cost*		*183,340,740,867*	*38,299,446,867*
229	- *Accumulated amortization*		*(8,083,941,253)*	*(7,742,280,733)*
250	**III Long-term assets in progress**	**9**	**60,791,918,127**	**145,785,399,824**
252	1. Construction in progress		60,791,918,127	145,785,399,824
270	**IV Other long-term assets**		**79,779,063,156**	**84,168,314,740**
271	1. Long-term deferred expenses	12	79,779,063,156	84,168,314,740
280	**TOTAL ASSETS**		**1,648,176,991,464**	**1,580,846,305,296**

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	RESOURCES	Note	Ending balance VND	Beginning balance VND
300	**C. LIABILITIES**		**367,036,834,108**	**380,651,424,489**
310	**I. Current liabilities**		**296,448,878,085**	**346,853,239,489**
311	1. Short-term trade payables	14	80,626,439,428	51,786,056,897
312	2. Short-term prepayments from customers	15	78,628,886,324	50,670,248,247
314	3. Short-term taxes and other payables to State budget	16	7,640,155,781	30,029,793,095
315	4. Payables to employees		31,559,940,175	118,490,874,214
316	5. Short-term accrued expenses		-	70,976,849
320	6. Other short-term payables	17	16,764,807,908	17,325,184,595
321	7. Short-term borrowings and finance lease liabilities	13	57,676,024,747	47,706,529,100
323	8. Bonus and welfare fund		23,552,623,722	30,773,576,492
330	**II. Non-current liabilities**		**70,587,956,023**	**33,798,185,000**
338	1. Other long-term payables	17	291,730,000	521,500,000
339	2. Long-term borrowings and finance lease liabilities	13	70,296,226,023	33,276,685,000
400	**D. OWNER'S EQUITY**	**18**	**1,281,140,157,356**	**1,200,194,880,807**
411	1. Contributed capital		405,725,590,000	324,580,840,000
411	*- Ordinary shares with voting rights*		*405,725,590,000*	*324,580,840,000*
412	2. Capital surplus		9,442,260,000	9,442,260,000
418	3. Development and investment funds		94,353,394,407	94,353,394,407
420	4. Retained earnings		771,618,912,949	771,818,386,400
420	*- Retained earnings accumulated to previous year*		*658,816,105,946*	*488,376,533,082*
420	*- Retained earnings of the current period*		*112,802,807,003*	*283,441,853,318*
440	**TOTAL RESOURCES**		**1,648,176,991,464**	**1,580,846,305,296**

Preparer	Chief Accountant	Legal Representative
Nguyen Thi Xuan Hoan	**Dang Thi Thu Thuy**	**Le Nam Thang**
Preparer	Chief Accountant	Legal Representative
		Approved, 14 August 2026

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

INTERIM STATEMENT OF INCOME

For the period from 01 January 2026 to 30 June 2026

Code	ITEMS		Note	This period VND	Previous period VND
01	**1**	**Revenue from sales of goods and provision of services**	**20**	**879,592,086,907**	**725,851,016,538**
02	2	Revenue deductions	21	4,349,584,152	2,432,353,330
10	**3**	**Net revenue from sales of goods and provision of services**		**875,242,502,755**	**723,418,663,208**
11	**4**	**Cost of goods sold and provision of services**	**22**	**459,159,926,554**	**339,811,110,237**
20	**5**	**Gross profit from sales of goods and provision of services**		**416,082,576,201**	**383,607,552,971**
22	6	Financial income	23	2,351,316,547	604,305,640
23	7	Financial expense	24	2,682,728,384	2,957,280,419
24		*In which: Borrowing costs*		*2,244,270,926*	*2,132,292,098*
25	8	Selling expenses	25	267,276,364,200	200,557,660,680
26	9	General and administrative expenses	26	22,122,902,527	18,998,601,650
30	**10**	**Net profit from operating activities**		**126,351,897,637**	**161,698,315,862**
31	11	Other income	27	731,121,949	242,006,213
32	12	Other expenses	28	281,710,614	21,354,485,929
40	**13**	**Other profit**		**449,411,335**	**(21,112,479,716)**
50	**14**	**Total net profit before tax**		**126,801,308,972**	**140,585,836,146**
51	15	Current corporate income tax expense	29	13,998,501,969	17,521,164,267
60	**16**	**Profit after corporate income tax**		**112,802,807,003**	**123,064,671,879**
70	**17**	**Basic earnings per share**	**30**	**2,641**	**2,882**

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
Preparer	Chief Accountant	Legal Representative
		Approved, 14 August 2026

INTERIM STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	***1. Profit before tax***		***126,801,308,972***	***140,585,836,146***
	2. Adjustment for:			
02	- Depreciation and amortization of fixed assets and investment properties		40,683,809,814	36,057,041,142
03	- Allowances and provisions		149,247,232	(147,587,490)
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		44,948,500	521,352,295
05	- Gains / losses from investment and financial activities		(1,486,521,898)	(384,851,266)
06	- Borrowing costs		2,244,270,926	2,132,292,098
07	- Other adjustments		-	15,832,201,461
08	***3. Operating profit before changes in working capital***		***168,437,063,546***	***194,596,284,386***
09	- Increase/ decrease in receivables		9,628,758,839	(47,627,596,072)
10	- Increase/ decrease in inventories		(38,221,392,505)	20,848,403,060
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(46,921,758,161)	(49,598,642,823)
12	- Increase or decrease in deferred expenses		2,717,785,022	(1,183,972,997)
14	- Borrowing costs paid		(2,315,247,775)	(2,192,055,848)
15	- Corporate income tax paid		(32,801,524,563)	(34,719,912,164)
17	- Other payments for operating activities		(39,078,483,224)	(2,069,928,849)
20	***Net cash flow from operating activities***		***21,445,201,179***	***78,052,578,693***
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(79,599,802,308)	(57,463,210,829)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	35,000,000
24	3. Collection of loans and resale of debt instrument of other entities		-	5,000,000,000
27	4. Interest, dividends and profit distributions received		1,486,521,898	349,851,266
30	***Net cash flow from investing activities***		***(78,113,280,410)***	***(52,078,359,563)***
	III CASH FLOWS FROM FINANCING ACTIVITIES			
33	1. Proceeds from borrowings		99,147,466,038	38,476,672,774
34	2. Repayment of principal		(52,264,735,942)	(43,502,925,012)
40	***Net cash flow from financing activities***		***46,882,730,096***	***(5,026,252,238)***
50	**Net cash flows in the period**		**(9,785,349,135)**	**20,947,966,892**

INTERIM STATEMENT OF CASH FLOWS

For the period from 01 January 2026 to 30 June 2026

(Indirect method)

Code	ITEMS	Note	This period VND	Previous period VND
60	**Cash and cash equivalents at the beginning of the year**		**122,066,528,932**	**39,923,026,642**
61	Effect of exchange rate fluctuations		(5,773,505)	7,109,190
70	**Cash and cash equivalents at the end of the period**	**3**	**112,275,406,292**	**60,878,102,724**

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
Preparer	Chief Accountant	Legal Representative
		Approved, 14 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

1. GENERAL INFORMATION

1.1. Form of ownership

Ha Noi CPC1 Pharmaceutical Joint Stock Company was established and operates under Enterprise Registration Certificate for joint stock company No. 0104089394 issued for the first time by the Hanoi Department of Planning and Investment (now the Hanoi City Department of Finance) on 05 August 2009, and amended for the 18th time on 24 June 2026.

The Company's head office is located at: Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi City.

The registered charter capital of the Company is VND 405,725,590,000, and its actually contributed charter capital as at 30 June 2026 is VND 405,725,590,000, equivalent to 40,572,559 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 2,009 (as at 01 January 2026: 1,919).

1.2. Business field

Production and trading of medicine, pharmaceutical chemicals and medicinal materials.

1.3. The Company's operation in the period that affects the Interim Financial Statements

In the first six months of 2026, the Company's revenue from sales of goods and provision of services reached VND 879,592,086,907, an increase of VND 153,741,070,369, or 21.18%, compared with the same period of 2025. The revenue growth was mainly attributable to the Company's continued efforts to promote export markets, to expand retail activities through e-commerce platforms and its website, and to develop corporate customers, pharmacies and individual drugstores by broadening its customer base and adding new products during the period.

Along with the expansion of its operating scale, the Company's production and selling expenses also increased during the period. Prices of input raw materials and goods, particularly certain imported raw materials, increased due to price movements in the domestic and international markets, thereby increasing production costs and the cost of goods sold. In addition, the adjustment of the salary policy from the end of 2025 also increased labor costs for the period compared with the same period of the previous year. The Company continued to apply bonus, promotion and sales support mechanisms in order to stimulate sales and expand its markets.

For the sales channel through e-commerce platforms and the website, although revenue grew, this activity incurred relatively high costs relating to platform fees, operations, marketing, promotions and sales support. Accordingly, the contribution of this sales channel to profit was lower than its revenue growth. The above factors caused expenses to increase at a faster rate than revenue, thereby affecting the Company's profit margin and business results for the period.

As the cost of goods sold and selling expenses increased at a faster rate than revenue, gross profit increased by only 8.47%, while profit before tax and profit after tax for the first six months of 2026 decreased by 9.81% and 8.34% respectively compared with the same period of 2025.

1.4. Corporate structure

The Company's member entities are as follows:

Entity name	Address	Main business activities
Ha Noi CPC1 Pharmaceutical Joint Stock Company - Hanoi Branch	Lot DX, Southwest Urban Area of Linh Dam Lake, Hoang Liet Ward, Hanoi City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Ha Noi CPC1 Pharmaceutical Joint Stock Company - Da Nang Branch, Warehouse in Da Nang	Street No. 2, Hoa Khanh Industrial Park, Lien Chieu Ward, Da Nang City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Ha Noi CPC1 Pharmaceutical Joint Stock Company - Ho Chi Minh Branch	No. 26-28 Han Mac Tu Street, Phu Tho Hoa Ward, Ho Chi Minh City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Representative Office of Ha Noi CPC1 Pharmaceutical Joint Stock Company	No. 181 Thong Nhat Street, Phu Tho Hoa Ward, Ho Chi Minh City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Thanh Hoa	MB2125 Lot N27 + N28 Le Hien Tong Street, Hac Thanh Ward, Thanh Hoa Province	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Hai Phong	Apartment HA.S01, Vinhomes Marina Urban Area, An Bien Ward, Hai Phong City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Nghe An	Apartment No. 109, 12-storey apartment building in New Urban Area, West Avenue VI.Lenin, Hamlet 19, Vinh Phu Ward, Nghe An Province	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Khanh Hoa	Land Lot No. 4, Street No. 93, Thai Hung Urban Area (Package 05 My Gia Urban Area), Nam Nha Trang Ward, Khanh Hoa Province	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Can Tho	Land plot No. 2158, Map sheet No. 1, street No. 3, Residential Lot No. 11B, Nam Can Tho Urban Area, Hung Phu Ward, Can Tho City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Dak Lak	Land Lot No. 2263, 2264, Map sheet No. 19, Buon Ma Thuot Ward, Dak Lak Province	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Hanoi	1st, 2nd, 3rd Floor, Vinh Quang Group Building, Lot DX, Southwest Urban Area of Linh Dam Lake, Hoang Liet Ward, Hanoi City	Trading in medicine, pharmaceutical chemicals and medicinal materials
Business location - Ha Noi CPC1 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	Trading in medicine, pharmaceutical chemicals and medicinal materials

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

The annual accounting period of the Company follows the calendar year, commencing on 01 January and ending on 31 December each year.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Applicable Accounting Standards and Accounting System

Applicable Accounting System

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the requirements of Circular No. 99/2025/TT-BTC prospectively from 01 January 2026. The Circular also introduced changes in the presentation of certain items in the financial statements. The comparative information has been reclassified to conform to the presentation of the current period. Details of the reclassification of the comparative information are presented in Note 36 to these Interim Financial Statements.

2.4. Basis for preparation of the Interim Financial Statements

The Interim Financial Statements are presented based on historical cost principle.

The Interim Financial Statements of the Company are prepared on the basis of direct aggregation of the accounting data of all dependent accounting units and the head office of the Company.

2.5. Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:
- Allowance for doubtful debts;
- Allowance for devaluation of inventories;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;
- Estimated corporate income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6. Financial instruments

Initial recognition

Financial assets

Financial assets of the Company include cash and cash equivalents, trade receivables and other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Foreign currency transactions

Foreign currency transactions during the accounting period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

- For monetary items denominated in foreign currencies, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;

All exchange differences arising during the period and differences arising from the revaluation of monetary items denominated in foreign currencies at the reporting date shall be recorded into the financial income or expense in the accounting period.

2.8. Cash and cash equivalents

Cash comprises cash on hand and demand deposits.

Cash equivalents are short-term investments with a recovery period of not more than 03 months from the date of investment, that are highly liquid, readily convertible into known amounts of cash and subject to an insignificant risk of change in value upon conversion into cash.

2.9. Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not yet due but difficult to be recovered. Accordingly, the allowance for overdue debts is based on the principal repayment term stipulated in the initial sale contract, exclusive of any debt rescheduling between the parties, and for receivables that are not yet due but the debtor has fallen into bankruptcy or is undergoing dissolution procedures, is missing or has absconded, or is based on the estimated possible loss.

2.10. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventory is determined using the weighted average method.

Method for valuation of work in process at the end of the period: Work in process is accumulated at the actual costs incurred for each type of unfinished product.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.11. Fixed assets

Fixed assets (tangible and intangible) are initially stated at historical cost. During their using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortized) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	05 - 45 years
- Machinery, equipment	03 - 15 years
- Vehicles, transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	02 - 12 years
- Land use rights	45 years/No depreciation
- Management software	03 years

2.12. Construction in progress

Construction in progress includes fixed assets which are being purchased and constructed but not yet completed at the end of the accounting period and is recognized at historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13. Operating lease

Operating lease is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to the Interim Statement of Income on a straight-line basis over the period of the lease.

2.14. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses of the Company include:

- Deferred land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with current regulations. These expenses are recognized in the Interim Statement of Income on a straight-line basis according to the lease term of the contract.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dongs and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis over a period from 03 to 36 months.
- Repair and maintenance expenses are recorded at their historical costs and allocated to expenses on the straight-line basis over a period of not more than 03 years.
- Office rental expenses and insurance expenses are recorded at their historical costs and allocated on the straight-line basis over a period from 02 months to 12 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis over their useful lives of not more than 03 years.

2.15. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

2.16. Dividend and profit payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the Company according to relevant laws.

The recognition time is when the Company has no unconditional right to avoid the distribution of dividends: after the announcement of the dividend distribution by the Company's Board of Directors and the announcement of the record date for receiving dividends by the Vietnam Securities Depository and Clearing Corporation.

2.17. Borrowings

Borrowings shall be recorded in detail in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings denominated in foreign currency, they shall be recorded in detail in terms of types of currency.

2.18. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 “Borrowing costs”.

2.19. Owner’s equity

Contributed capital is stated at the actual capital contributed by the owners.

Capital surplus is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuance of treasury shares) and may be a positive surplus (if the issue price is higher than the par value and the costs directly attributable to the issuance of shares) or a negative surplus (if the issue price is lower than the par value and the costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company’s operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20. Revenue

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the revenue can be measured reliably, regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates and sales returns.
The following specific recognition conditions must also be met:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The Company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from provision of services

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably.

Financial income

Revenue arising from interest and other financial income is recognized when the following two (2) conditions are simultaneously satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.21. Revenue deductions

Revenue deductions from sales of goods and provision of services arising in the period include: Sales discounts and sales returns.

Sales discounts and sales returns incurred in the same period of sale of products, goods and services are recorded as a decrease in revenue of the incurring period. In case products, goods and services were sold in previous periods but the revenue deductions are only incurred in a subsequent period, the Company records the decrease in revenue under the following principles: if it is incurred prior to the issuance of the Financial Statements, the Company records the decrease in revenue on the Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of the Financial Statements, it is recorded as a decrease in revenue of the incurring period (the subsequent period).

2.22. Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, costs in excess of normal levels, labor cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventories, etc. are recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.23. Financial expenses

Items recorded into financial expenses comprise:
- Interest expense on borrowings, borrowing costs;
- Payment discount for buyers;
- Exchange rate losses incurred during the period and as a result of a revaluation of the ending balance.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.24. Selling expenses and general and administrative expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.
General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.25. Sale and liquidation of fixed assets

Income from the sale and liquidation of fixed assets is recognized in the Interim Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss arising from the sale and liquidation of fixed assets is determined as the difference between revenue and the expenses directly related to the sale of the fixed assets and the carrying amount of the fixed assets. This gain or loss is presented on a net basis in the Statement of Income for the period.

2.26. Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Tax incentives

The Company is a science and technology enterprise certified under Certificate No. 44/DNKHCN, first issued on 19 July 2018 by the Hanoi Department of Science and Technology. Accordingly, the Company is entitled to corporate income tax exemption and reduction incentives in accordance with Article 12 of Decree No. 13/2019/ND-CP dated 01 February 2019 of the Government on science and technology enterprises, provided that it satisfies the condition that revenue from products derived from scientific and technological results accounts for at least 30% of the enterprise's total revenue. Accordingly, the enterprise is exempt from corporate income tax for 04 years and is entitled to a 50% reduction of the tax payable for the following 9 years from 2018.

c) Current corporate income tax rate

In the accounting period ended 30 June 2026, the Company is subject to a single corporate income tax rate of 20% for business activities with income subject to corporate income tax.

2.27. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for appropriations to the bonus and welfare fund and the bonus fund for the Executive Board) by the weighted average number of ordinary shares outstanding during the period.

2.28. Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:
- Entities that, directly or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including the parent company, subsidiaries and associates;
- Individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of such individuals;
- Entities in which the above-mentioned individuals directly or indirectly hold a significant proportion of the voting rights or over which they exercise significant influence.
- Other organizations and individuals identified as related parties in accordance with prevailing laws and regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.29. Segment information

As the Company operates primarily in the production and trading of medicine, pharmaceutical chemicals and medicinal materials within the territory of Vietnam, the Company does not prepare segment reporting by business line or geographical area.

3. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
- Cash on hand	548,170,069	459,378,460
- Demand deposits	36,727,236,223	37,107,150,472
- Cash equivalents	75,000,000,000	84,500,000,000
	112,275,406,292	**122,066,528,932**

Detailed information on demand deposits and cash equivalents as at 30 June 2026 is as follows:

	Currency	Term	Interest Rate	Value
				VND
Demand deposits				
- Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	VND	No fixed term	0.10%	13,024,649,532
- Asia Commercial Joint Stock Bank - Times City Transaction Office	VND	No fixed term	0.10%	4,819,974,897
- Asia Commercial Joint Stock Bank	USD	No fixed term	0.10%	5,216,961,966
- Other banks	VND/USD/EUR	No fixed term	0.10%	13,665,649,828
				36,727,236,223
Cash equivalents (Term deposits)				
- Asia Commercial Joint Stock Bank	VND	1 month	4.75%	35,000,000,000
- Vietnam Joint Stock Commercial Bank for Industry and Trade	VND	1 month	4.75%	40,000,000,000
				75,000,000,000

4. SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
Related parties	***29,703,623,584***	**-**	***23,630,256,423***	**-**
- Tan Thinh Pharmaceutical Company Limited	6,711,747,171	-	8,118,056,262	-
- VNP Pharmaceutical Company Limited	4,765,398,737	-	8,425,896,820	-
- CPC1 Central Pharmaceutical Joint Stock Company - Nghe An Branch	1,253,858	-	-	-
- CPC1 Central Pharmaceutical Joint Stock Company - Ho Chi Minh City Branch	14,829,234	-	6,145,997	-
- CPC1 Central Pharmaceutical Joint Stock Company	-	-	43,548,000	-
- UPHARMA Joint Stock Company	18,210,394,584	-	7,036,609,344	-
Others	***251,643,107,175***	***(1,146,818,996)***	***284,779,378,092***	***(961,559,529)***
- Cho Ray Hospital	7,393,662,820	-	7,991,942,800	-
- Novopharm Joint Stock Company - GMP Pharmaceutical Plant	660,623,849	-	8,042,061,513	-
- Vinh Quang Production and Trading Joint Stock Company	4,025,365,200	-	6,120,060,370	-
- Thuan Phat Production and Development Investment Company Limited	16,483,248,569	-	15,060,097,971	-
- Other customers	223,080,206,737	(1,146,818,996)	247,565,215,438	(961,559,529)
	281,346,730,759	**(1,146,818,996)**	**308,409,634,515**	**(961,559,529)**

5. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
Others	-	-	-	-
- Ourlead Pte. Ltd	23,873,550,698	-	19,004,400,000	-
- Sicor De Mexico S.A. De C.V.	7,668,180,000	-	3,794,650,000	-
- Ima Sarong S.R.L	-	-	2,463,187,766	-
- Hop Luc Construction Joint Stock Company	2,493,760,659	-	17,920,426,402	-
- Other prepayments to suppliers	52,544,169,189	(131,052,369)	19,751,846,840	(131,052,369)
	86,579,660,546	**(131,052,369)**	**62,934,511,008**	**(131,052,369)**

6. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Receivables from social insurance	-	-	8,949,822	-
- Advances	6,709,874,094	-	7,909,474,381	-
Mr. Le Manh Hiep	*2,640,079,112*	-	*683,631,584*	-
Mr. Le Manh Duy	*854,537,248*	-	*89,223,102*	-
Other entities	*3,215,257,734*	-	*7,136,619,695*	-
- Deposits and collaterals	495,905,682	-	528,734,314	-
CPC1 Central Pharmaceutical Joint Stock Company	*50,000,000*	-	*50,000,000*	-
Other entities	*445,905,682*	-	*478,734,314*	-
- Other receivables (*)	12,257,379,913	-	318,183,006	-
	19,463,159,689	**-**	**8,765,341,523**	**-**

- (*) Including salary advances for employees under communication programs or employee support policies, the balance as of 30/06/2026 is: VND 11,952,800,000. These amounts will be deducted through salary for a maximum period of 48 months.

	Ending balance		Beginning balance	
b) Long-term				
- Deposits and collaterals	3,362,562,552	-	3,112,075,667	-
Binh Tien Consumer Goods Production Company Limited	*600,000,000*	-	*600,000,000*	-
Duc - Viet Production, Trading and Service Joint Stock Company	*400,000,000*	-	*400,000,000*	-
Asia Commercial Joint Stock Bank	*1,732,540,149*	-	*1,732,540,149*	-
Other entities	*630,022,403*	-	*379,535,518*	-
	3,362,562,552	**-**	**3,112,075,667**	**-**

	Ending balance		Beginning balance	
c) In which: Other receivables from related parties				
- CPC1 Central Pharmaceutical Joint Stock Company	50,000,000	-	50,000,000	-
	50,000,000	**-**	**50,000,000**	**-**

7. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original debt value	Recoverable value	Original debt value	Recoverable value
	VND	VND	VND	VND
- Total receivables that are overdue or not yet due but unlikely to be recovered				
- ***Trade receivables***	***1,749,295,364***	***602,476,368***	***1,709,166,558***	***747,607,029***
+ Gia Lai Pharmaceutical - Medical Equipment Joint Stock Company	200,697,000	-	200,697,000	-
+ Trang Bang Town Medical Center	278,109,000	85,490,700	275,169,000	220,621,500
+ Vinh Long Lung Hospital	103,321,200	45,223,860	140,163,000	82,065,660
+ Lac Son District Medical Center	-	-	297,628,000	89,288,400
+ M/S R And S International	203,229,272	-	203,151,466	-
+ Other entities	963,938,892	471,761,808	592,358,092	355,631,469
- ***Prepayments to suppliers***	***131,052,369***	-	***131,052,369***	-
+ Viet Scooter Joint Stock Company	127,050,000	-	127,050,000	-
+ Hoa Nhon Printing Company Limited	4,002,369	-	4,002,369	-
	1,880,347,733	**602,476,368**	**1,840,218,927**	**747,607,029**

8. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Goods in transit	39,055,916,486	-	12,476,947,242	-
- Raw materials and supplies	161,335,512,324	(538,057,090)	131,525,864,774	(696,809,127)
- Tools and instruments	33,172,051	-	14,093,380	-
- Work in progress expenses	8,445,972,548	-	8,998,336,504	-
- Finished goods	154,498,594,302	(2,040,876,047)	149,682,071,277	(1,967,634,466)
- Merchandise inventories	101,917,098,659	(49,498,221)	124,367,560,688	-
	465,286,266,370	**(2,628,431,358)**	**427,064,873,865**	**(2,664,443,593)**

9. CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Procurement of fixed assets	**129,722,220**	**129,722,220**	**130,768,167,000**	**130,768,167,000**
Land purchase in Ho Chi Minh City	-	-	123,930,000,000	123,930,000,000
Land purchase in Ca Mau	-	-	6,838,167,000	6,838,167,000
Water filtration system	129,722,220	129,722,220	-	-
- Construction in progress	**60,466,908,777**	**60,466,908,777**	**14,821,945,694**	**14,821,945,694**
Manufacturing plant project at Ha Binh Phuong Industrial Cluster (1)	11,165,235,099	11,165,235,099	11,165,235,099	11,165,235,099
Tan Phu Trung plant project (2)	2,115,849,194	2,115,849,194	1,915,849,194	1,915,849,194
Smart warehouse project 1	335,984,577	335,984,577	335,984,577	335,984,577
Smart warehouse project 2 (3)	46,611,202,407	46,611,202,407	1,387,495,324	1,387,495,324
Other projects	238,637,500	238,637,500	17,381,500	17,381,500
- Upgrading and renovation of fixed assets	**195,287,130**	**195,287,130**	**195,287,130**	**195,287,130**
4-storey workshop	195,287,130	195,287,130	195,287,130	195,287,130
	60,791,918,127	**60,791,918,127**	**145,785,399,824**	**145,785,399,824**

(1) Manufacturing plant project at Ha Binh Phuong Industrial Cluster
- Project name: Manufacturing plant project of Ha Noi CPC1 Pharmaceutical Joint Stock Company;
- Construction location: Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi;
- Construction purpose: Production lines for medicine, functional foods and cosmetics;
- Investor: Ha Noi CPC1 Pharmaceutical Joint Stock Company;
- Source of investment capital: From the Company's own capital and funds raised from credit institutions;
- Construction area: Total floor area of 7,734 m2;
- Expected total investment: VND 450,000,000,000;
- Commencement and expected completion time: from October 2026 to June 2028;
- Items in progress: Costs relating to consultancy and workshop design;
- As at 30 June 2026: The project is in the stage of design drawing appraisal.

(2) Tan Phu Trung plant project
- Project name: Manufacturing plant project of Ha Noi CPC1 Pharmaceutical Joint Stock Company;
- Construction location: Lot A5-11, D2 & N2 Streets, Zone A5, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City;
- Construction purpose: Production lines for functional foods and cosmetics, and a warehouse;
- Investor: Ha Noi CPC1 Pharmaceutical Joint Stock Company;
- Source of investment capital: From the Company's own capital and funds raised from credit institutions;
- Construction area: Total floor area of 6,586.9 m2;
- Expected total investment: VND 350,000,000,000;
- Commencement and expected completion time: from August 2026 to April 2028;
- Items in progress: Costs relating to adjustment of the plant design and adjustment of the 1/500 master plan;
- As at 30 June 2026: The project is in the stage of design drawing appraisal.

(3) Smart warehouse project 2
- Project name: Warehouse project;
- Construction location: Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi;
- Construction purpose: Warehouse for goods storage;
- Investor: Ha Noi CPC1 Pharmaceutical Joint Stock Company;
- Source of investment capital: From the Company's own capital and funds raised from credit institutions;
- Construction area: Total floor area of 3,093 m2;
- Expected total investment: VND 250,000,000,000;
- Commencement and expected completion time: from November 2025 to October 2026;
- Items in progress: Costs relating to construction and installation of warehouse equipment;
- Project status as at 30 June 2026: The project is carrying out construction finishing, the MEP and fire protection systems, and equipment installation.

10. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Other fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	158,956,780,559	543,520,458,832	32,446,130,166	870,499,091	32,765,483,409	768,559,352,057
- Purchase in the period	-	12,075,509,342	1,701,729,091	-	640,660,369	14,417,898,802
- Repair and upgrade	1,491,901,679	88,400,000	-	-	-	1,580,301,679
- Liquidation, disposal	-	-	-	-	(610,862,541)	(610,862,541)
- Return to suppliers (*)	-	(1,496,000,000)	-	-	-	(1,496,000,000)
Ending balance	**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						
Beginning balance	38,029,661,383	300,525,627,005	22,755,890,114	655,764,664	18,656,551,463	380,623,494,629
- Depreciation in 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
- Liquidation, disposal	-	-	-	-	(610,862,541)	(610,862,541)
- Return to suppliers (*)	-	(77,159,618)	-	-	-	(77,159,618)
Ending balance	**41,620,106,857**	**332,490,478,094**	**24,743,522,037**	**811,018,828**	**20,689,655,566**	**420,354,781,382**
Carrying amount						
Beginning balance	120,927,119,176	242,994,831,827	9,690,240,052	214,734,427	14,108,931,946	387,935,857,428
Ending balance	**118,828,575,381**	**221,697,890,080**	**9,404,337,220**	**59,480,263**	**12,105,625,671**	**362,095,908,615**

(*) During the period, the Company returned to the supplier 01 Raman Trucscan spectrometer and 02 USB-P25 printers due to technical defects. The historical cost and accumulated depreciation of the returned assets were VND 1,496,000,000 and VND 77,159,618 respectively.

- Details of tangible fixed assets at the end of the period and those liquidated during the period are as follows:

Assets name	Status during the period	Historical cost	Carrying amount	Liquidation/ disposal cost	Proceeds from liquidation/ disposal
		VND	VND	VND	VND
Automatic molding, blowing, filling and sealing system for pharmaceuticals, medical devices and health supplements, model 460-15 (Asset code 21.029)	In use	92,918,419,994	52,204,040,144	-	-
Automatic molding, blowing, filling and sealing system for pharmaceuticals, medical devices and health supplements, model 460-15 (Asset code H00032)	In use	91,098,380,885	10,453,522,140	-	-
Green tree and lawn system	Liquidated	610,862,541	-	-	-
Other assets	In use	598,433,889,118	299,438,346,331	-	-

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 179,482,433,257.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 121,309,238,277.

11. INTANGIBLE FIXED ASSETS

	Land use rights	Computer software	Total
	VND	VND	VND
Historical cost			
Beginning balance	36,268,246,867	2,031,200,000	38,299,446,867
- Purchase in the period	145,041,294,000	-	145,041,294,000
Ending balance	**181,309,540,867**	**2,031,200,000**	**183,340,740,867**
Accumulated amortization			
Beginning balance	6,300,689,543	1,441,591,190	7,742,280,733
- Amortization in the period	225,157,182	116,503,338	341,660,520
Ending balance	**6,525,846,725**	**1,558,094,528**	**8,083,941,253**
Carrying amount			
Beginning balance	29,967,557,324	589,608,810	30,557,166,134
Ending balance	**174,783,694,142**	**473,105,472**	**175,256,799,614**

Intangible fixed assets at the end of the period are as follows:

Assets name/Location	Term of use	Purpose of use	Historical cost	Carrying amount
			VND	VND
Land use rights			**181,309,540,867**	**174,783,694,142**
Land plot No. 12, at 317 Khuong Viet, Tan Phu Ward, Ho Chi Minh City (2,273.2 m²)	Indefinite	Construction of office	138,203,127,000	138,203,127,000
Land plot at Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi (30,306.3 m²)	Until 29/05/2057	Company office, production workshop and warehouse	20,260,434,763	13,734,588,038
Land plot No. 1525, map sheet No. 75, Thang Long Urban Area, Group 40, Phan Dinh Phung Ward, Thai Nguyen Province (354.4 m²)	Indefinite	Branch premises	16,007,812,104	16,007,812,104
Land plot No. 847, at Hamlet 2, Tan Thanh Ward, Ca Mau Province (150 m²)	Indefinite	Expansion of office and warehouse	2,279,389,000	2,279,389,000
Land plot No. 848, at Hamlet 2, Tan Thanh Ward, Ca Mau Province (150 m²)	Indefinite	Expansion of office and warehouse	2,279,389,000	2,279,389,000
Land plot No. 849, at Hamlet 2, Tan Thanh Ward, Ca Mau Province (150 m²)	Indefinite	Expansion of office and warehouse	2,279,389,000	2,279,389,000
Computer software			**2,031,200,000**	**473,105,472**
			183,340,740,867	**175,256,799,614**

- Carrying amount at the end of the period of intangible fixed assets pledged or mortgaged as collateral for borrowings: VND 36,268,246,867.
- Historical cost of intangible fixed assets fully amortized but still in use at the end of the period: VND 1,119,500,000.

12. DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
a) Short-term		
- Insurance expenses	186,316,991	189,624,526
- Dispatched tools and supplies	2,052,324,085	2,636,760,440
- Office rental expenses	648,607,871	899,000,000
- Periodic repair and maintenance expenses of fixed assets	577,838,112	-
- Others	2,009,943,231	78,178,762
	5,475,030,290	**3,803,563,728**
b) Long-term		
- 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
- Dispatched tools and supplies	25,134,922,776	26,215,086,480
- Repair and maintenance expenses	28,097,417,173	32,147,901,633
- Others	1,873,889,707	1,307,098,974
	79,779,063,156	**84,168,314,740**

(*) Land and infrastructure rental paid in a lump sum for a land area of 6,586.9 m² at Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City, under a contract with Saigon Northwest Urban Development Joint Stock Company. The purpose of the lease is to implement the Company's Tan Phu Trung plant project (details are presented in Note No.9). The lease term runs from the date of signing the official land lease contract, 10 June 2022, to 16 December 2054. The Company allocates the amount over the lease term of the contract.

(**) This item represents the value of the acquisition of the right to sub-lease land for a definite term in respect of an area of 7,694.0 m² at Hoa Khanh Expanded Industrial Park from Thanh Hoang Chau One Member Company Limited, under the contract dated 17 October 2024. According to the land use right certificate, the land originates from a lease from the enterprise investing in the industrial park infrastructure, with a use term until 25 March 2054, and is used by the Company to implement the Company's investment project. The acquisition cost is recognized as a deferred expense and allocated over the remaining land use term.

13. BORROWINGS

		During the period		
	Beginning balance	Increase	Decrease	Ending balance
	VND	VND	VND	VND
a) Short-term borrowings				
- **Short-term debts**	**37,256,529,100**	**58,334,231,589**	**45,714,735,942**	**49,876,024,747**
+ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	12,431,840,540	2,319,198,152	12,431,840,540	2,319,198,152
+ Asia Commercial Joint Stock Bank - Ha Noi Branch - Times City Transaction Office	18,544,930,064	29,753,077,200	18,544,930,144	29,753,077,120
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	6,279,758,496	26,261,956,237	14,737,965,258	17,803,749,475
- **Current portion of long-term debts**	**10,450,000,000**	**3,900,000,000**	**6,550,000,000**	**7,800,000,000**
+ Asia Commercial Joint Stock Bank - Ha Noi Branch - Times City Transaction Office	2,750,000,000	-	2,750,000,000	-
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	7,700,000,000	3,900,000,000	3,800,000,000	7,800,000,000
	47,706,529,100	**62,234,231,589**	**52,264,735,942**	**57,676,024,747**
b) Long-term borrowings				
- **Long-term debts**	**43,726,685,000**	**40,919,541,023**	**6,550,000,000**	**78,096,226,023**
+ Asia Commercial Joint Stock Bank - Ha Noi Branch - Times City Transaction Office	2,750,000,000	-	2,750,000,000	-
+ Joint Stock Commercial Bank for Investment and Development of Vietnam	27,700,000,000	-	3,800,000,000	23,900,000,000
+ Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	13,276,685,000	40,919,541,023	-	54,196,226,023
	43,726,685,000	**40,919,541,023**	**6,550,000,000**	**78,096,226,023**
Amount due for settlement within 12 months	(10,450,000,000)	(3,900,000,000)	(6,550,000,000)	(7,800,000,000)
Amount due for settlement after 12 months	**33,276,685,000**			**70,296,226,023**

Detailed information on Short-term borrowings:

	Currency	Interest Rate	Maturity/ Date due	Loan purpose	Security	Ending balance VND	Beginning balance VND
Others							
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch (Contract No.: NTL-HĐCV/25037)	VND	8.00%	6 months from the disbursement date under the debt acknowledgement notes	To supplement working capital	Secured by assets and unsecured (1)	2,319,198,152	12,431,840,540
Asia Commercial Joint Stock Bank - Ha Noi Branch - Times City Transaction Office (Contract No.: BMA.DN.6602.170425 and BMA.DN.6526.290426)	USD	4.20%	8 months from the disbursement date under the debt acknowledgement notes	To supplement working capital	Assets (2)	29,753,077,120	18,544,930,064
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch (Contract No.: 01/2025-HĐCVHM/NHCT360-CPC1)	VND - USD	4.2% - 6.4%	6 months from the disbursement date under the debt acknowledgement notes	To supplement working capital	Assets (3)	17,803,749,475	6,279,758,496
						49,876,024,747	**37,256,529,100**

(1) The loan is partly unsecured and partly secured by the savings deposit balance owned by Mr. Le Nam Thang, with a value of VND 10,000,000, under Savings Deposit Balance Pledge Contract No. NTL-HĐCC/24031.

(2) The loan is secured by the pharmaceutical plant, machinery and equipment located at Ha Binh Phuong Industrial Cluster, Van Binh Commune, Thuong Tin District, Ha Noi City (now Thuong Tin Commune, Ha Noi).

(3) The loan is secured by:
- Machinery and equipment:
+ Automatic vertical forming, filling and sealing machine, model SD-20 (Sarong);
+ Probiotic food production machine using the fermentation method, Ritai brand, model RTY-MS3000; Labeling machine, model S212;
+ Packaging machine, model XWZ120;
+ Laser engraving machines, models CS350 and ES500;
+ Automatic checkweigher, model D1000.
- Land use rights in Phan Dinh Phung Ward, Thai Nguyen Province.

Detailed information on Long-term borrowings:

	Currency	Interest Rate	Maturity/ Date due	Loan purpose	Security	Ending balance	Beginning balance
						VND	VND
Others							
Asia Commercial Joint Stock Bank - Ha Noi Branch - Times City Transaction Office (Contract No.: BMA.DN.328.121217)	VND	8.50%	19/04/2026	Investment in the BFS 460-15 technology production line	Assets (4)	-	2,750,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam (Contract No.: 01/2021/3383375/HĐTC)	VND	7.2% (for the first year, thereafter floating and adjusted twice a year)	07/09/2029	Investment in machinery and equipment for the production of sterile plastic tubes for pharmaceuticals	Assets (5)	23,900,000,000	27,700,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch (Contract No.: 01/2025-HĐCVDADT/NHCT360-CPC1-MMTB1 and 01/2026-HĐCVDADT/NHCT360-CPC1)	VND	5.80%	19/09/2031	Payment of eligible investment costs of the "Smart Warehouse System" Project	Assets (6)	54,196,226,023	13,276,685,000
						78,096,226,023	**43,726,685,000**
Amount due for settlement within 12 months						(7,800,000,000)	(10,450,000,000)
Amount due for settlement after 12 months						**70,296,226,023**	**33,276,685,000**

(4) The loan is secured by the BFS 460 machine system and the Company's workshops, machinery and equipment.

(5) The loan is secured by the machinery and equipment system for the production of sterile plastic tubes for pharmaceuticals.

(6) The loan is secured by:
- Machinery and equipment:
+ Automatic vertical forming, filling and sealing machine, model SD-20 (Sarong);
+ Probiotic food production machine using the fermentation method, Ritai brand, model RTY-MS3000; Labeling machine, model S212;
+ Packaging machine, model XWZ120;
+ Laser engraving machines, models CS350 and ES500;
+ Automatic checkweigher, model D1000.
- Land use rights in Phan Dinh Phung Ward, Thai Nguyen Province.

Loans from banks and other credit institutions are secured by mortgage/pledge contracts with the lenders and are fully registered as secured transactions.

14. SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
Related parties	***749,402,308***	***233,510,104***
- Tan Thinh Pharmaceutical Company Limited	749,402,308	225,460,672
- CPC1 Central Pharmaceutical Joint Stock Company	-	8,049,432
Others	***79,877,037,120***	***51,552,546,793***
- Novopharm Company Limited	1,113,327,229	1,608,475,393
- Ineos Singapore Pte., Ltd	8,332,028,612	4,073,663,880
- Jiangxi Chunguang New Materials Technology Co., Ltd	-	4,379,505,099
- Hanoi Packaging Production and Import-Export Company Limited	2,618,239,277	3,360,376,127
- Song Lam Packaging Trading and Production Joint Stock Company	2,062,887,860	3,169,968,198
- Huynh Anh Phuong	13,770,000,000	-
- Biofer S.p.A	4,159,618,750	-
- Payables to other counterparties	47,820,935,392	34,960,558,096
	80,626,439,428	**51,786,056,897**

15. SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
Others		
- Nguyen Gia Pharmaceutical and Cosmetics Trading Company Limited	834,120,000	-
- Green Vietnam Pharmaceutical Trading Company Limited	5,022,622,075	-
- Vitafarma S.A.	2,186,935,917	2,530,960,000
- Jing Wei Kang Kang Trading Limited	1,047,200,000	1,309,000,000
- Other prepayments from customers	69,538,008,332	46,830,288,247
	78,628,886,324	**50,670,248,247**

16. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	3,694,321,693	8,010,916,872	10,829,528,326	-	875,710,239
Value-added tax on imports	-	-	10,901,448,882	10,901,448,882	-	-
Export, import duties	93,423	-	968,109,810	968,031,101	14,714	-
Corporate income tax	-	23,268,524,563	13,998,501,969	32,801,524,563	-	4,465,501,969
Personal income tax	-	3,066,946,839	9,044,941,181	9,812,944,447	-	2,298,943,573
Land tax and land rental	-	-	610,139,175	610,139,175	-	-
Other taxes	-	-	173,616,490	173,616,490	-	-
Fees, charges and other payables	-	-	684,000	684,000	-	-
	93,423	**30,029,793,095**	**43,708,358,379**	**66,097,916,984**	**14,714**	**7,640,155,781**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

17. OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term payables		
- Trade union fee	819,238,768	1,955,344,968
- Social insurance	2,205,866,787	-
- Health insurance	409,132,350	-
- Unemployment insurance	175,410,800	-
- Advances for entrusted goods	-	300,000,000
- Amounts withheld from employees	3,664,068,133	5,854,401,062
- Advances from collaborators	8,220,715,344	8,067,746,891
- Other payables	1,270,375,726	1,147,691,674
+ *Remuneration payable to the Board of Directors and the Board of Supervision*	*235,000,000*	*81,000,000*
+ *Payables to other counterparties*	*1,035,375,726*	*1,066,691,674*
	16,764,807,908	**17,325,184,595**
b) Long-term payables		
- Long-term deposits, collateral received	291,730,000	521,500,000
	291,730,000	**521,500,000**
c) In which: Other payables to related parties		
Ms. Nguyen Thi Kim Oanh	*19,000,000*	*3,000,000*
Ms. Ha Thi Mai	*28,000,000*	*3,000,000*
Mr. Tran Nghia Loi	*31,000,000*	*9,000,000*
Ms. Tran Thuy Khanh	*49,000,000*	*33,000,000*
Mr. Le Nam Thang	*46,000,000*	*15,000,000*
Mr. Nguyen Thanh Binh	*31,000,000*	*9,000,000*
Mr. Nguyen Doan Liem	*31,000,000*	*9,000,000*
	235,000,000	**81,000,000**

18. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Capital surplus	Development and investment funds	Retained earnings	**Total**
	VND	VND	VND	VND	**VND**
Beginning balance of previous year	**162,290,420,000**	**9,442,260,000**	**94,353,394,407**	**708,458,548,850**	**974,544,623,257**
Increase in capital in previous period	162,290,420,000	-	-	-	162,290,420,000
Profit/(loss) for previous period	-	-	-	123,064,671,879	123,064,671,879
Profit distribution:	-	-	-	(220,082,015,768)	(220,082,015,768)
Dividend paid in shares	-	-		*(162,290,420,000)*	*(162,290,420,000)*
Dividend paid in cash	-	-		*(32,458,084,000)*	*(32,458,084,000)*
Appropriation to bonus and welfare fund	-	-		*(11,861,607,979)*	*(11,861,607,979)*
Appropriation to bonus fund for the Board of Directors and the Board of Supervision	-	-		*(72,000,000)*	*(72,000,000)*
Appropriation to bonus fund for the Executive Board	-	-		*(13,399,903,789)*	*(13,399,903,789)*
Ending balance of previous period	**324,580,840,000**	**9,442,260,000**	**94,353,394,407**	**611,441,204,961**	**1,039,817,699,368**
Beginning balance of current year	**324,580,840,000**	**9,442,260,000**	**94,353,394,407**	**771,818,386,400**	**1,200,194,880,807**
Increase in capital of this period	81,144,750,000	-	-	-	81,144,750,000
Profit/(loss) for this period	-	-	-	112,802,807,003	112,802,807,003
Profit distribution (*):	-	-	-	(113,002,280,454)	(113,002,280,454)
Dividend paid in shares	-	-		*(81,144,750,000)*	*(81,144,750,000)*
Appropriation to bonus and welfare fund	-	-		*(14,172,092,666)*	*(14,172,092,666)*
Appropriation to bonus fund for the Board of Directors and the Board of Supervision	-	-		*(88,000,000)*	*(88,000,000)*
Appropriation to bonus fund for the Executive Board	-	-		*(17,597,437,788)*	*(17,597,437,788)*
Ending balance of this period	**405,725,590,000**	**9,442,260,000**	**94,353,394,407**	**771,618,912,949**	**1,281,140,157,356**

(*) According to Resolution No. 150/2026/NQ-ĐHĐCĐ dated 23 April 2026 of the Annual General Meeting of Shareholders, the Company approved its profit distribution plan for 2025, comprising:

(1) Appropriation to funds:
+ Appropriation to the bonus and welfare fund: 5% of profit after tax of 2025, equivalent to VND 14,172,092,666;
+ Appropriation to the bonus fund for the Board of Directors and the Board of Supervision: VND 88,000,000;
+ Appropriation to the bonus fund for the Executive Board: VND 17,597,437,788.

(2) Dividend payment for 2025:
The General Meeting of Shareholders approved the plan for payment of the 2025 dividend, comprising dividend in shares and dividend in cash, in particular:
+ Dividend in shares: the issuance ratio is 25% of the number of outstanding shares, equivalent to an exercise ratio of 4:1 (a shareholder holding 04 shares receives 01 additional new share). The expected number of shares to be issued is 8,114,521 shares, with an expected total value at par of VND 81,145,210,000;
+ Dividend in cash: at the rate of 8% of the charter capital expected upon completion of the share issuance for dividend payment.

- Results of the share issuance for dividend payment: The Company completed the issuance of shares for payment of the 2025 dividend on 04 June 2026.

According to the issuance results approved by the Board of Directors in Resolution No. 246/2026/NQ-HĐQT dated 12 June 2026:
+ Expected number of shares to be issued: 8,114,521 shares;
+ Number of shares actually distributed: 8,114,475 shares to 311 shareholders;
+ Number of shares not yet distributed: 46 fractional shares. All of these fractional shares were cancelled under the approved plan for handling fractional shares;
+ Total value of shares actually issued at par: VND 81,144,750,000;
+ Total number of outstanding shares after the issuance: 40,572,559 shares;
+ Charter capital after the issuance: VND 405,725,590,000.

On 12 June 2026, the Company issued Notice No. 248/2026/TB-CPC1HN on the change in the number of voting shares, whereby the number of voting shares increased from 32,458,084 shares to 40,572,559 shares, an increase of 8,114,475 shares; and the charter capital increased from VND 324,580,840,000 to VND 405,725,590,000, an increase of VND 81,144,750,000. Subsequently, on 16 June 2026, the State Securities Commission of Vietnam issued Letter No. 5474/UBCK-QLCB notifying that it had received the Company's report on the results of the share issuance for dividend payment, recognizing that the Company had distributed 8,114,475 shares, and requesting the Company to contact the Hanoi Stock Exchange and the Vietnam Securities Depository and Clearing Corporation in order to carry out the procedures for registration, depository and additional trading registration in accordance with regulations.

On 24 June 2026, the Company was granted the Enterprise Registration Certificate amended for the 18th time, whereby the Company's charter capital was updated from VND 324,580,840,000 to VND 405,725,590,000, in line with the actual results of the share issuance for payment of the 2025 dividend.

On 29 June 2026, the Vietnam Securities Depository and Clearing Corporation (VSDC) issued Letter No. 8181/VSDC-ĐKCP.NV on the adjustment of information on the number of registered shares, stock code DTP. Accordingly, the number of the Company's registered shares was adjusted upward by 8,114,475 shares, from 32,458,084 shares to 40,572,559 shares, in book-entry form, the reason for the increase being the payment of dividend in shares.

On 01 July 2026, the Hanoi Stock Exchange issued Decision No. 857/QĐ-SGDHN approving the change in trading registration for the Company's shares.

On 09 July 2026, the Hanoi Stock Exchange issued Notice No. 997/TB-SGDHN on the trading date for the Company's shares subject to the change in trading registration. Accordingly, the number of shares additionally registered for trading is 8,114,475 shares, equivalent to a total value at par of VND 81,144,750,000; the total number of shares registered for trading after the change is 40,572,559 shares, equivalent to a total value at par of VND 405,725,590,000. The additionally registered shares are tradable from 15 July 2026.

- Dividend in cash:

As at 30 June 2026, the Company had not yet paid the cash dividend.

b) Details of Contributed capital

	Ending balance	Rate	Beginning balance	Rate
	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) Capital transactions with owners and distribution of dividends and profits

	This period	Previous period
	VND	VND
Owner's contributed capital		
- *At the beginning of the year*	*324,580,840,000*	*162,290,420,000*
- *Increase in the period*	*81,144,750,000*	*162,290,420,000*
- *At the end of the period*	***405,725,590,000***	***324,580,840,000***
Distributed dividends and profit		
- *Dividend payable at the beginning of the year*	-	-
- *Dividend payable in the period:*	*81,144,750,000*	*194,748,504,000*
+ Dividend payable from last year's profit	81,144,750,000	194,748,504,000
- *Dividend paid in shares in the period*	*(81,144,750,000)*	*(162,290,420,000)*
+ Dividend payable from last year's profit	(81,144,750,000)	(162,290,420,000)
- *Dividend payable at the end of the period*	**-**	**32,458,084,000**

d) Share

	Ending balance	Beginning balance
	VND	VND
Quantity of Authorized issuing shares	40,572,559	32,458,084
Quantity of shares issued and fully paid	40,572,559	32,458,084
- *Common shares*	*40,572,559*	*32,458,084*
Quantity of outstanding shares in circulation	40,572,559	32,458,084
- *Common shares*	*40,572,559*	*32,458,084*
Par value of outstanding shares:	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment funds	94,353,394,407	94,353,394,407
	94,353,394,407	**94,353,394,407**

19. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating leased assets

The Company has land (or premises) lease contracts as follows:

Name/Location	Lease purpose
- Land plot Lot A5-1, D2&N2 Road, Area A5, Tan Phu Trung Industrial Park, Cu Chi Commune, Ho Chi Minh City	Implementation of the Company's investment project
- Land plot at Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi	GMP-WHO Pharmaceutical Factory
- Lot DX, Southwest Urban Area of Linh Dam Lake, Hoang Liet Ward, Hanoi	Hanoi Branch Office
- Road No. 2, Hoa Khanh Industrial Park, Lien Chieu Ward, Da Nang City	Da Nang Branch Office, warehouse
- No. 26-28 Han Mac Tu Street, Phu Tho Hoa Ward, Ho Chi Minh City	Ho Chi Minh Branch Office
- No. 181 Thong Nhat Street, Phu Tho Hoa Ward, Ho Chi Minh City	Representative office
- MB2125 Lot N27 + N28, Le Hien Tong Street, Hac Thanh Ward, Thanh Hoa Province	Business location
- Apartment HA.S01, Vinhomes Marina Urban Area, An Bien Ward, Hai Phong City	Business location
- Apartment No. 109, 12-storey apartment building in the New Urban Area, West VI.Le Nin Boulevard, Hamlet 19, Vinh Phu Ward, Nghe An Province	Business location
- Land plot No. 4, Road No. 93, Thai Hung Urban Area (Package 05, My Gia Urban Area), Nam Nha Trang Ward, Khanh Hoa Province	Business location
- Land plot No. 2158, cadastral map sheet No. 1, Road No. 3, Residential Area Lot No. 11B, Nam Can Tho Urban Area, Hung Phu Ward, Can Tho City	Business location
- Land plots No. 2263 and 2264, cadastral map sheet No. 19, Buon Ma Thuot Ward, Dak Lak Province	Business location
- Floors 1, 2 and 3, Vinh Quang Group Building, Lot DX, Southwest Urban Area of Linh Dam Lake, Hoang Liet Ward, Hanoi	Transaction office, goods warehouse

b) Foreign currencies

	Ending balance	Beginning balance
- USD	261,378.30	346,189.56
- EUR	5,104.86	-

20. REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sales of products, goods	879,539,023,119	725,726,908,588
Revenue from provision of services	53,063,788	124,107,950
	879,592,086,907	**725,851,016,538**
In which: Revenue from sales of goods and services to related parties	**144,420,272,798**	**46,528,500,503**

(Detailed in Note 35)

21. REVENUE DEDUCTIONS

	This period	Previous period
	VND	VND
Sales returns	3,748,328,561	1,526,997,150
Sales discounts	601,255,591	905,356,180
	4,349,584,152	**2,432,353,330**
In which: Revenue deductions to related parties	**706,397,072**	**175,605,650**
(Detailed in Note 35)		

22. COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Cost of products, goods sold	459,195,938,789	339,958,697,727
Other decreases in cost of goods sold	(36,012,235)	(147,587,490)
- *Reversal of allowances*	*(36,012,235)*	*(147,587,490)*
	459,159,926,554	**339,811,110,237**
In which: Purchase from related parties	**12,129,050,495**	**14,382,882,315**
(Detailed in Note 35)		

23. FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest on deposits and loans	1,486,521,898	349,851,266
Gains on exchange difference in the period	803,794,649	254,454,374
Payment discounts received	61,000,000	-
	2,351,316,547	**604,305,640**

24. FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	2,244,270,926	2,132,292,098
Payment discounts payable	251,983,303	-
Loss on exchange difference in the period	141,525,655	303,636,026
Loss on exchange difference at the period-end	44,948,500	521,352,295
	2,682,728,384	**2,957,280,419**

25. SELLING EXPENSES

	This period	Previous period
	VND	VND
Expenses of tools, supplies and office equipment	5,017,201,340	3,429,557,247
Labor expenses	143,070,118,807	128,812,371,992
Depreciation expenses	4,241,048,555	2,511,709,887
Expenses of gifts and sponsorships	6,788,506,518	2,971,183,172
Expenses of outsourcing services	68,741,588,468	47,186,857,829
Other expenses in cash	39,417,900,512	15,645,980,553
	267,276,364,200	**200,557,660,680**
In which: Expenses purchased from related parties (Detailed in Note No. 35)	**1,398,000,000**	**661,117,257**

26. GENERAL AND ADMINISTRATIVE EXPENSES

	This period	Previous period
	VND	VND
Expenses of tools, supplies and office equipment	727,897,689	540,223,028
Labor expenses	8,820,079,868	8,712,674,504
Depreciation expenses	1,686,326,112	1,324,129,136
Allowance expenses	185,259,467	-
Taxes, fees and charges	929,505,636	1,138,754,734
Expenses of outsourcing services	7,263,563,832	5,369,284,149
Other expenses in cash	2,510,269,923	1,913,536,099
	22,122,902,527	**18,998,601,650**

27. OTHER INCOME

	This period	Previous period
	VND	VND
Liquidation, disposal of fixed assets	-	35,000,000
Other income	731,121,949	207,006,213
	731,121,949	**242,006,213**

28. OTHER EXPENSES

	This period	Previous period
	VND	VND
Expenses from liquidation, disposal of fixed assets	-	23,724,799
Non-deductible depreciation expenses	60,055,777	67,704,060
Corporate income tax payable for previous years	-	15,807,830,661
Fines	141,839,144	5,424,094,203
Other expenses	79,815,693	31,132,206
	281,710,614	**21,354,485,929**

29. CURRENT CORPORATE INCOME TAX EXPENSES

	This period	Previous period
	VND	VND
Total profit before tax	126,801,308,972	140,585,836,146
Increase	278,594,921	21,394,948,582
- *Ineligible expenses*	*278,594,921*	*21,394,948,582*
Taxable income	127,079,903,893	161,980,784,728
Taxable income from activities entitled to tax incentives	114,174,788,101	148,749,926,786
Taxable income from activities not entitled to tax incentives	12,905,115,792	13,230,857,942
Current corporate income tax expense	**13,998,501,969**	**17,521,164,267**
In which:		
- Corporate income tax expense on activities entitled to tax incentives	11,417,478,811	14,874,992,679
- Corporate income tax expense on activities not entitled to tax incentives	2,581,023,158	2,646,171,588
Adjustments of corporate income tax of previous years to the current corporate income tax expense of this year	-	15,808,476,662
Total corporate income tax payable	**13,998,501,969**	**33,329,640,929**
Corporate income tax payable at the beginning of the year	23,268,524,563	15,448,435,502
Corporate income tax paid during the period	(32,801,524,563)	(34,719,912,164)
Corporate income tax payable at the period-end	**4,465,501,969**	**14,058,164,267**

30. BASIC EARNINGS PER SHARE

The calculation of basic earnings per share attributable to ordinary shareholders of the Company is based on the following data:

	This period	Previous period (restated)
	VND	VND
Net profit after tax	112,802,807,003	123,064,671,879
Adjustments	(5,640,140,350)	(6,153,233,594)
- *Temporary appropriation to the bonus and welfare fund (*)*	*(5,640,140,350)*	*(6,153,233,594)*
Profit distributed to common shares	107,162,666,653	116,911,438,285
Average number of outstanding common shares in circulation in the period	40,572,559	40,572,559
Basic earnings per share	**2,641**	**2,882**

(*) The temporary appropriation to the Bonus and Welfare Fund for the period is provisionally calculated based on the appropriation ratio approved under Resolution No. 150/2026/NQ-ĐHĐCĐ dated 23 April 2026 of the 2026 Annual General Meeting of Shareholders.

Basic earnings per share have been adjusted retrospectively as regulated by the Vietnamese Accounting Standard No. 30 – Earnings per share.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

31. BUSINESS AND PRODUCTION COSTS BY ELEMENT

	This period	Previous period
	VND	VND
Expenses of tools, supplies and office equipment	13,784,993,019	13,879,327,888
Expenses of raw materials	203,681,254,273	151,432,490,334
Labor expenses	202,696,550,200	178,364,397,310
Depreciation of fixed assets	40,623,754,037	35,989,337,082
Taxes, fees and charges	1,168,005,636	1,138,754,734
Promotion and sponsorship expenses	6,788,506,518	2,971,183,172
Expenses of outsourcing services	86,253,162,037	61,286,923,780
Other expenses in cash	50,631,525,516	27,455,859,886
	605,627,751,236	**472,518,274,186**

32. FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face market risks such as changes in exchange rates and interest rates.

Exchange rate risk

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has term or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain favorable interest rates for its operating purposes.

Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	1 year or under	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	111,727,236,223	-	-	111,727,236,223
Trade and other receivables	299,663,071,452	3,362,562,552	-	303,025,634,004
	411,390,307,675	**3,362,562,552**	**-**	**414,752,870,227**
As at 01/01/2026				
Cash and cash equivalents	121,607,150,472	-	-	121,607,150,472
Trade and other receivables	316,213,416,509	3,112,075,667	-	319,325,492,176
	437,820,566,981	**3,112,075,667**	**-**	**440,932,642,648**

Liquidity risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	1 year or under	Over 1 year to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	57,676,024,747	16,100,000,000	54,196,226,023	127,972,250,770
Trade and other payables	97,391,247,336	291,730,000	-	97,682,977,336
	155,067,272,083	**16,391,730,000**	**54,196,226,023**	**225,655,228,106**
As at 01/01/2026				
Borrowings and debts	47,706,529,100	20,000,000,000	13,276,685,000	80,983,214,100
Trade and other payables	69,111,241,492	521,500,000	-	69,632,741,492
Accrued expenses	70,976,849	-	-	70,976,849
	116,888,747,441	**20,521,500,000**	**13,276,685,000**	**150,686,932,441**

The Company believes that the concentration of risk in respect of debt repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

33. ADDITIONAL INFORMATION FOR THE ITEMS OF THE INTERIM STATEMENT OF CASH FLOWS

	This period	Previous period
	VND	VND
a) Proceeds from borrowings during the period		
Proceeds from borrowings under ordinary contracts	99,147,466,038	38,476,672,774
b) Actual repayments on principal during the period		
Repayment of borrowing principal under ordinary contracts	52,264,735,942	43,502,925,012

34. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

Apart from the events disclosed in Note 18, there were no material events occurring after the end of the accounting period that require adjustment of or disclosure in these Interim Financial Statements.

35. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

Related parties	Relation
Ms. Le Thi Kim Anh	Major shareholder and related person of key management personnel
Mr. Nguyen Tien Lung	Major shareholder and related person of key management personnel
Ms. Phung Thanh Huong	Major shareholder and related person of key management personnel
Medzavy Pharmaceutical Joint Stock Company	Mr. Le Nam Thang is the Chairman of the Company's Board of Directors and the Director and legal representative of this company.
CPC1 Central Pharmaceutical Joint Stock Company	Mr. Nguyen Doan Liem is a member of the Company's Board of Directors and a member of the Board of Directors of this company.
Tan Thinh Pharmaceutical Company Limited	Mr. Nguyen Thanh Binh is a member of the Company's Board of Directors and the Director and legal representative of this company.
VNP Pharmaceutical Company Limited	Mr. Nguyen Thanh Binh is a member of the Company's Board of Directors and the Deputy Director of this company.
UPHARMA Joint Stock Company	Mr. Le Nam Thang is the Chairman of the Company's Board of Directors and the Chairman of the Board of Directors and legal representative of this company. Mr. Nguyen Thanh Binh is a member of the Company's Board of Directors and a member of the Board of Directors of this company.
UPHARMA Solutions and Technology Company Limited	Mr. Nguyen Thanh Binh is a member of the Company's Board of Directors and the Director of this company.

The members of the Board of Directors, the Board of Management and the Board of Supervision.

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

36. COMPARATIVE FIGURES

The comparative figures in the Financial Statements are presented as corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flows of the Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited. The comparative figures in the Interim Statement of Income, the Interim Statement of Cash Flows and related notes are those of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025, which were reviewed by AASC Auditing Firm Company Limited.

As presented in Note 2.3, the Company has applied Circular No. 99/2025/TT-BTC prospectively from 01 January 2026, resulting in changes to the presentation of certain items in the financial statements. Certain figures as at 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the financial statement presentation requirements under Circular No. 99 (Details are presented in Appendix I).

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**
Preparer	Chief Accountant	Legal Representative
		Approved on 14 August 2026

APPENDIX I - COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		Items	Value VND	Code		Items	Value VND	Change
A) BALANCE SHEET				**A) INTERIM STATEMENT OF FINANCIAL POSITION**				
136	3.	Other short-term receivables	8,765,341,523	135	3.	Other short-term receivables	8,765,341,523	Code change
137	4.	Allowance for short-term doubtful debts (*)	(1,092,611,898)	136	4.	Allowance for short-term doubtful debts (*)	(1,092,611,898)	Code change
149	2.	Allowance for decline of inventories (*)	(2,664,443,593)	142	2.	Allowance for decline of inventories (*)	(2,664,443,593)	Code change
150	**V.**	**Other short-term assets**	**3,803,657,151**	**160**	**IV.**	**Other short-term assets**	**3,803,657,151**	**Code change**
151	1.	Short-term prepaid expenses	3,803,563,728	161	1.	Short-term deferred expenses	3,803,563,728	Name change; code change
153	3.	Short-term taxes and other receivables from the State budget	93,423	163	3.	Short-term taxes and other receivables from the State budget	93,423	Code change
216	1.	Other long-term receivables	3,112,075,667	215	1.	Other long-term receivables	3,112,075,667	Code change
240	**III.**	**Long-term assets in progress**	**145,785,399,824**	**250**	**III.**	**Long-term assets in progress**	**145,785,399,824**	**Code change**
242	1.	Construction in progress	145,785,399,824	252	1.	Construction in progress	145,785,399,824	Code change
260	**IV.**	**Other long-term assets**	**84,168,314,740**	**270**	**IV.**	**Other long-term assets**	**84,168,314,740**	**Code change**
261	1.	Long-term prepaid expenses	84,168,314,740	271	1.	Long-term deferred expenses	84,168,314,740	Name change; code change
270		**TOTAL ASSETS**	**1,580,846,305,296**	**280**		**TOTAL ASSETS**	**1,580,846,305,296**	**Code change**

APPENDIX I - COMPARATIVE FIGURES (continued)

Figures according to the Financial Statements for the fiscal year ended 31 December 2025				Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025				
Code		**Items**	**Value** VND	**Code**		**Items**	**Value** VND	**Change**
A) BALANCE SHEET				**A) INTERIM STATEMENT OF FINANCIAL POSITION**				
313	3.	Taxes and other payables to State budget	30,029,793,095	314	3.	Short-term taxes and other payables to State budget	30,029,793,095	Name change; code change
314	4.	Payables to employees	118,490,874,214	315	4.	Payables to employees	118,490,874,214	Code change
315	5.	Short-term accrued expenses	70,976,849	316	5.	Short-term accrued expenses	70,976,849	Code change
319	6.	Other short-term payables	17,325,184,595	320	6.	Other short-term payables	17,325,184,595	Code change
320	7.	Short-term borrowings and finance lease liabilities	47,706,529,100	321	7.	Short-term borrowings and finance lease liabilities	47,706,529,100	Code change
322	8.	Bonus and welfare fund	30,773,576,492	323	8.	Bonus and welfare fund	30,773,576,492	Code change
337	1.	Other long-term payables	521,500,000	338	1.	Other long-term payables	521,500,000	Code change
338	2.	Long-term borrowings and finance lease liabilities	33,276,685,000	339	2.	Long-term borrowings and finance lease liabilities	33,276,685,000	Code change
412	2.	Share Premium	9,442,260,000	412	2.	Capital surplus	9,442,260,000	Name change
421	4.	Retained earnings	771,818,386,400	420	4.	Retained earnings	771,818,386,400	Code change
421a	-	*Retained earnings accumulated to the end of the previous year*	*488,376,533,082*	*420a*	-	*Retained earnings accumulated to the end of the previous year*	*488,376,533,082*	*Code change*
421b	-	*Retained earnings of the current period*	*283,441,853,318*	*420b*	-	*Retained earnings of the current period*	*283,441,853,318*	*Code change*

APPENDIX I - COMPARATIVE FIGURES (continued)

Figures according to the Interim Financial Statements for the accounting period from 1 January 2025 to 30 June 2025

Code		Items	Value
			VND
B) INTERIM STATEMENT OF INCOME			
21	6.	Financial income	604,305,640
22	7.	Financial expense	2,957,280,419
23		*In which: Interest expense*	2,132,292,098
C) INTERIM STATEMENT OF CASH FLOWS			
05	-	Gains / losses from investment	(384,851,266)
06	-	Interest expense	2,132,292,098
12	-	Increase or decrease in prepaid expenses	(1,183,972,997)
14	-	Interest paid	(2,192,055,848)

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025

Code		Items	Value	Change
			VND	
B) INTERIM STATEMENT OF INCOME				
22		6 Financial income	604,305,640	Code change
23		7 Financial expense	2,957,280,419	Code change
24		*In which: Interest expense*	2,132,292,098	Code change
C) INTERIM STATEMENT OF CASH FLOWS				
05	-	Gains/losses from investing and financing	(384,851,266)	Name change
06	-	Borrowing costs	2,132,292,098	Name change
12	-	Increase or decrease in deferred expenses	(1,183,972,997)	Name change
14	-	Borrowing costs paid	(2,192,055,848)	Name change