

**Central Pharmaceutical
CPC1.JSC**

**Interim Financial Statements
for the nine-month period ended
30 September 2026**

Central Pharmaceutical CPC1.JSC

General information

Establishment Decision No 045/QĐ-TCTD dated 29 June 2010

Central Pharmaceutical CPC1.JSC (hereinafter referred to as the “Company”) originated as a state-owned enterprise, namely Pharmaceutical Company No. 1 under the General Union of Vietnamese Pharmaceutical Enterprises, now under Vietnam Pharmaceutical Corporation. On 29 June 2010, pursuant to Decision No. 045/QĐ-TCTD issued by the Chairman of the Board of Directors of Vietnam Pharmaceutical Corporation, the Company was officially converted into Central Pharmaceutical Company No. 1 One Member Limited Liability Company. On 4 January 2016, pursuant to Decision No. 2290/QĐ-BYT dated 12 June 2015 issued by the Minister of Health, the Company was officially converted into Central Pharmaceutical CPC1.JSC.

Enterprise Registration Certificate No. 0100108536 dated 4 January 2016

Pursuant to Decision No. 2290/QĐ-BYT dated 12 June 2015 issued by the Minister of Health approving the equitization plan, the Company was converted into a joint-stock company and operates under Enterprise Registration Certificate No. 0100108536, issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) on 4 January 2016. The Enterprise Registration Certificate has been amended several times, most recently on 28 May 2026.

Board of Directors	Ms. Han Thi Khanh Vinh	Chairwoman
	Mr. Nguyen Huy Thanh	Member
	Ms. Ha Lan Anh	Member (<i>appointed on 21 April 2026</i>)
	Mr. Nguyen Doan Liem	Member
	Ms. Tran Thi Kim Khanh	Member
Audit Committee	Ms. Tran Thi Kim Khanh	Chairwoman
	Mr. Nguyen Doan Liem	Member
Board of Management	Mr. Ta Van Dung	General Director (<i>resigned on 31 July 2026</i>)
	Mr. Nguyen Huy Thanh	Deputy General Director (<i>Authorized by the legal representative from 1 July 2026</i>)
	Ms. Nguyen Thi Hoa	Deputy General Director
	Ms. Tran Ha Giang	Deputy General Director (<i>appointed on 1 August 2026</i>)
Legal Representative	Ms. Han Thi Khanh Vinh	Chairwoman of the Board of Directors
Registered Office	No. 87 Nguyen Van Troi street, Phuong Liet ward, Hanoi, Vietnam	

Central Pharmaceutical CPC1.JSC

General information

The Board of Management of Central Pharmaceutical CPC1.JSC (the “Company”) presents this report and the accompanying interim financial statements of the Company for the nine-month period ended 30 September 2026.

The Board of Management is responsible for the preparation and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations governing the preparation and presentation of interim financial statements. In the opinion of the Board of Management:

- (a) the interim financial statements set out on pages 3 to 47 give a true and fair view of the financial position of the Company as at 30 September 2026, and of its financial performance and cash flows for the nine-month period ended on that date, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations governing the preparation and presentation of interim financial statements; and
- (b) at the date of this report, there are no grounds for the Board of Management to believe that the Company will be unable to settle its liabilities as they fall due.

At the date of this report, the Board of Management has approved the issuance of the accompanying interim financial statements.



For and on behalf of the Board of Management

Nguyễn Huy Thanh¹
Deputy General Director

Hanoi, 20 October 2026

¹ Ms. Han Thi Khanh Vinh, Chairwoman of the Board of Directors, has authorized Mr. Nguyen Huy Thanh, Deputy General Director, to sign the financial statements pursuant to Authorization Letter No. 1229/GUQ-CPC1 dated 29 June 2026.

Central Pharmaceutical CPC1.JSC
Statement of Financial Position as at 30 September 2026

Form B 01a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Notes	30 Sep 2026	01 Jan 2026
			VND	VND Restated
ASSETS				
Current assets	100		1,660,157,207,992	1,755,307,421,930
(100= 110 + 120 + 130 + 140 + 160)				
Cash and cash equivalents	110	9	62,516,962,733	51,759,100,156
Cash	111		42,123,757,253	5,299,887,827
Cash equivalents	112		20,393,205,480	46,459,212,329
Short-term investments	120	10	75,898,764,382	39,234,778,082
Short-term held- to-maturity investments	123		75,898,764,382	39,234,778,082
Current accounts receivables	130	11	724,276,188,543	604,183,276,464
Short-term trade receivables	131		698,811,724,294	589,597,777,546
Short-term advances to suppliers	132		9,799,437,186	8,532,303,299
Other short-term receivables	135	12a	20,726,959,039	13,072,144,645
Provision for doubtful short-term receivables	136	13	(5,061,931,976)	(7,018,949,026)
Inventories	140	14	787,539,653,828	1,032,706,953,636
Inventories	141		787,948,081,168	1,042,976,885,126
Provision for obsolete inventories	142		(408,427,340)	(10,269,931,490)
Other current assets	160	15	9,925,638,506	27,423,313,592
Short-term prepaid expenses	161		1,275,280,673	1,660,009,737
Value-added tax deductible	162		8,577,443,891	23,093,084,684
Tax and other receivables from the State	163	22	72,913,942	2,670,219,171
Non-current assets	200		151,410,180,203	163,398,050,013
(200 = 210 + 220 + 240 + 250 + 260 + 270)				
Long-term receivables	210		669,011,115	739,550,400
Other long-term receivables	215		669,011,115	739,550,400
Fixed assets	220		91,215,881,720	89,262,008,050
Tangible fixed assets	221	16	61,064,936,920	61,396,775,250
Cost	222		226,084,055,946	220,352,168,457
Accumulated depreciation	223		(165,019,119,026)	(158,955,393,207)
Intangible fixed assets	227	17	30,150,944,800	27,865,232,800
Cost	228		33,111,346,000	30,571,666,000
Accumulated amortisation	229		(2,960,401,200)	(2,706,433,200)
Long-term assets in progress	250	18		2,539,680,000
Construction in progress	252		-	2,539,680,000

The accompanying notes form an integral part of these interim financial statements

Central Pharmaceutical CPC1.JSC
Statement of Financial Position as at 30 September 2026

Form B 01a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Notes	30 Sep 2026	01 Jan 2026
			VND	VND
				Restated
Long-term investments	260	10b	31,575,548,713	43,442,924,555
Investment in other entities	263		32,608,398,461	32,511,198,461
Provision for diminution in value of long-term investments	264	13	(1,032,849,748)	(1,107,109,522)
Long-term held- to-maturity investments	265		-	12,038,835,616
Other long-term assets	270		27,949,738,655	27,413,887,008
Long-term prepaid expenses	271	19	27,847,995,692	24,885,162,036
Deferred tax assets	272		101,742,963	2,528,724,972
TOTAL ASSETS (280 = 100 + 200)	280		1,811,567,388,195	1,918,705,471,943
EQUITY AND LIABILITIES				
LIABILITIES (300 = 310 + 330)	300		1,192,302,506,927	1,338,326,478,844
Current liabilities	310		1,190,690,506,927	1,337,713,478,844
Short-term trade payables	311	21	650,213,654,099	656,786,156,909
Short-term advances from customers	312	22	18,402,030,916	7,863,793,553
Payable dividends and profits	313		52,660,971,000	230,251,000
Short-term statutory obligations	314	23	27,583,554,956	20,440,860,144
Payables to employees	315		10,497,331,056	15,384,959,312
Short-term accrued expenses	316	24	1,738,048,084	5,786,618,583
Short-term unearned revenues	319		741,011,250	548,600,000
Other short-term payables	320	25	3,154,710,955	4,524,105,102
Short-term loans	321	26	397,940,334,104	610,875,667,651
Short-term provisions	322		-	1,092,549,250
Bonus and welfare fund	323	27	27,758,860,507	14,179,917,340
Non-current liabilities	330		1,612,000,000	613,000,000
Other long-term payables	338		1,612,000,000	613,000,000
OWNERS' EQUITY	400		619,264,881,268	580,378,993,099
Share capital	411		209,790,000,000	209,790,000,000
- Ordinary shares with voting rightst	411a		209,790,000,000	209,790,000,000
Investment and development fund	418		2,444,991,780	2,444,991,780
Undistributed post-tax profits	420		407,029,889,488	368,144,001,319

The accompanying notes form an integral part of these interim financial statements

Central Pharmaceutical CPC1.JSC
Statement of Financial Position as at 30 September 2026

Form B 01a – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Notes	30 Sep 2026	01 Jan 2026
			VND	VND Restated
- Undistributed post-tax profits at the end of the previous period	420a		300,518,183,131	259,544,077,081
- Undistributed post-tax profits for the current period	420b		106,511,706,357	108,599,924,238
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)	440		1,811,567,388,195	1,918,705,471,943

Approved, 20 October 2026

Preparer



Truong Thi Hue
General Accountant

Chief Accountant



Nguyen Hong Duc
Chief Accountant

Authorized person of the legal representative



Nguyen Huy Thanh
Deputy General Director

Central Pharmaceutical CPC1.JSC
Income Statement for the nine-month period ended 30 September 2026

Form B 02a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Notes	Quarter 3 ended		Nine-month period ended	
			30 Sep 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025 Restated
Revenue from sale of goods and rendering of services	01	32	679,513,655,467	513,223,503,013	1,925,763,880,718	1,545,911,703,364
Deductions	02					
Net revenue from sale of goods and rendering of services (10 = 01 - 02)	10		679,513,655,467	513,223,503,013	1,925,763,880,718	1,545,911,703,364
Cost of goods sold and services rendered	11	33	588,405,540,062	450,466,083,476	1,668,617,299,026	1,327,664,799,896
Gross profit from sale of goods and rendering of services (20 = 10 - 11)	20		91,108,115,405	62,757,419,537	257,146,581,692	218,246,903,468
Gain/loss from the sale and disposal of investment property	21					
Finance income	22	34	12,731,407,879	7,404,835,228	23,297,754,506	18,959,916,369
Finance expenses	23	35	8,862,366,370	7,718,572,737	26,881,459,180	35,078,491,558
<i>In which: Interest expenses</i>	24		7,695,870,127	4,990,066,028	23,958,730,722	13,391,544,816
Selling expenses	25	36	37,194,909,754	32,223,828,155	102,548,839,938	92,461,466,317
General and administrative expenses	26	37	5,167,482,961	6,779,028,275	13,411,859,784	25,558,262,164
Operating profit {30 = 20 + 22 - 23 - (25 + 26)}	30		52,614,764,199	23,440,825,598	137,602,177,296	84,108,599,798
Other income	31	39	146,761,450	34,847,686,163	200,760,040	38,130,918,501
Other expenses	32	40	2,853,064,572	191,163,569	2,861,439,572	500,405,375
Other profit (40 = 31 - 32)	40		(2,706,303,122)	34,656,522,594	(2,660,679,532)	37,630,513,126
Accounting profit before tax (50 = 30 + 40)	50		49,908,461,077	58,097,348,192	134,941,497,764	121,739,112,924
Current corporate income tax expenses	51	41	8,910,201,818	7,408,703,656	26,002,809,398	22,220,974,695

The accompanying notes form an integral part of these interim financial statements

Central Pharmaceutical CPC1.JSC

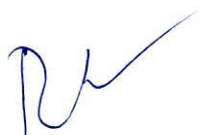
Income Statement for the nine-month period ended 30 September 2026 (continued)

Form B 02 – DN

*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

	Code	Notes	Quarter 3 ended		Nine-month period ended	
			30 Sep 2026	30 Sep 2025	30 Sep 2026	30 Sep 2025 Restated
Deferred tax expense	52	41	920,317,551	5,283,390,243	2,426,982,009	3,898,590,243
Net profit after tax (60= 50 - 51 - 52)	60		40,077,941,708	45,405,254,293	106,511,706,357	95,619,547,986
Basic earnings per share	70		1,910	2,164	4,418	4,015

Preparer



Trương Thị Huệ
General Accountant

Chief Accountant



Nguyễn Hồng Đức
Chief Accountant

Approved, 20 October 2026

Authorized person of the legal
representative



Nguyễn Huy Thanh
Deputy General Director

The accompanying notes form an integral part of these interim financial statements

Central Pharmaceutical CPC1.JSC**Statement of Cash Flows for the nine-month period ended 30 September 2026****(Indirect method)****Form B 03a – DN***(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

Items	Code	Notes	Nine-month period ended	
			30 Sep 2026	30 Sep 2025 Restated
CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		134,941,497,764	121,739,112,924
2. Adjustments for				
- Depreciation of fixed assets and investment property	02		3,354,860,163	5,348,050,201
- Provisions	03		(11,892,780,974)	(24,468,950,909)
- Foreign exchange gains, losses arisen from revaluation of monetary accounts denominated in foreign currency	04		(5,537,465,593)	3,966,135,357
- Gains, losses from investing activities	05		(9,757,500,090)	(385,091,178)
- Interest expenses	06		23,958,730,722	13,391,544,816
3. Operating profit before changes in working capital	08		135,067,341,992	119,590,801,211
- Increase, decrease in receivables	09		(100,952,409,722)	(88,034,656,120)
- Increase, decrease in inventories	10		253,258,892,493	(186,422,195,161)
- Increase in payables (other than interest, corporate income tax)	11		(6,466,700,891)	103,663,100,701
- Increase, decrease in prepaid expenses	12		384,729,064	1,288,901,728
- Interest paid	14		(21,953,882,488)	(13,194,259,952)
- Corporate income tax paid	15		(21,996,561,299)	(45,454,985,456)
- Other cash outflows for operating activities	17		-	9,765,973,818
Net cash flows from operating activities	20		237,341,409,149	(98,797,319,231)
II. Net cash flows from investing activities				
Purchase or construction of fixed assets and other non-current assets	21		(4,220,828,024)	5,996,602,742
Loans granted and purchases of debt instruments of other entities	23		(36,663,986,300)	(40,000,000,000)
Collections of loans granted and proceeds from sales of debt instruments of other entities	24		-	20,000,000,000
Cash paid for investments in other entities	25		(97,200,000)	
Proceeds from recovery of investments in other entities	26		12,038,835,616	-

The accompanying notes form an integral part of these interim financial statements

Central Pharmaceutical CPC1.JSC
Statement of Cash Flows for the nine-month period ended 30 September 2026
(Indirect method - continued)

Form B 03a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

Items	Code	Notes	Nine-month period ended	
			30 Sep 2026	30 Sep 2025 Restated
Interest received, dividends and profits distributed	27		9,757,500,090	385,091,178
Net cash flows from investing activities	30		(19,185,678,618)	(13,618,306,080)
III. Cash flows from financing activities				
Drawdown of borrowings	33		1,016,105,769,985	1,067,122,087,559
Repayment of borrowings	34		(1,229,041,103,532)	(917,417,748,267)
Dividends and profits paid to owners	36		-	(25,174,800,000)
Net cash flows from financing activities	40		(212,935,333,547)	124,529,539,292
Net increase/(decrease) in cash for the period (50 = 20+30+40)	50		5,220,396,984	12,113,913,981
Cash and cash equivalents at beginning of the period	60		51,759,100,156	9,507,536,737
<i>Impact of exchange rate fluctuation</i>	61		5,537,465,593	(3,966,135,357)
Cash and cash equivalents at end of the period (70 = 50+60+61)	70		62,516,962,733	17,655,315,361

Approved, 20 October 2026

Preparer



Trương Thị Huệ
General Accountant

Chief Accountant



Nguyễn Hồng Đức
Chief Accountant

Authorized person of the legal representative



Nguyễn Huy Thanh
Deputy General Director

The accompanying notes form an integral part of these interim financial statements

Central Pharmaceutical CPC1.JSC
Notes to the Interim Financial Statements for the nine-month period ended 30
September 2026

Form B 09a – DN
*(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)*

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

1. Reporting entity

(a) Form of ownership

Central Pharmaceutical CPC1.JSC (the “Company”) was formerly a state-owned enterprise, operating as a Grade I Pharmaceutical Company under the General Union of Vietnamese Pharmaceutical Enterprises, now under Vietnam Pharmaceutical Corporation. On 29 June 2010, the Company was officially converted into Central Pharmaceutical Company No. 1 One Member Limited Liability Company pursuant to Decision No. 045/QĐ-TCTD issued by the Chairman of the Board of Directors of Vietnam Pharmaceutical Corporation. Pursuant to Decision No. 2290/QĐ-BYT dated 12 June 2015, issued by the Minister of Health approving the equitization plan, the Company was converted into Central Pharmaceutical CPC1.JSC and has operated under Enterprise Registration Certificate No. 0100108536, first issued on 4 January 2016.

(b) Principal activities

The Company’s principal activities are the wholesale and retail of pharmaceuticals, medical instruments, cosmetics and sanitary products.

(c) Normal operating cycle

The Company’s normal operating cycle is within 12 months.

(d) Company structure

As at 30 September 2026, the Company had 259 employees (1 January 2026: 286 employees).

As at 30 September 2026, the Company had three dependent branches. Details are as follows:

<u>Name</u>	<u>Address</u>
Central Pharmaceutical CPC1.JSC - Ho Chi Minh City Branch	No. 297/24A, Ly Thuong Kiet street, Phu Tho ward, Ho Chi Minh City
Central Pharmaceutical CPC1.JSC - Da Nang Branch	Lot 75-76-77, Residential Area No. 2, Phan Lang street, An Khe ward, Da Nang City
Central Pharmaceutical CPC1.JSC - Nghe An Branch	No. 11, Lenin street, Vinh Phu ward, Nghe An Province

2. Basis of preparation

(a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime and relevant legal regulations governing the preparation and presentation of interim financial statements.

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows, have been prepared on the accrual basis using the historical cost principle. The statement of cash flows has been prepared using the indirect method.

(c) Annual accounting period

The Company's annual accounting period runs from 1 January to 31 December.

The interim financial statements have been prepared for the nine-month period ended 30 September 2026.

(d) Accounting currency

The Company's accounting currency is the Vietnamese Dong ("VND"), which is also the currency used for the preparation and presentation of the interim financial statements.

3. Adoption of new guidance on the corporate accounting regime

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Corporate Accounting Regime ("Circular 99"). Circular 99 replaces the previous guidance on the Corporate Accounting Regime under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and the circulars amending Circular 200. Circular 99 takes effect from 1 January 2026 and applies to annual accounting periods beginning on or after 1 January 2026.

The Company has applied the relevant requirements of Circular 99 from 1 January 2026 on a prospective basis, with certain corresponding items reclassified, except where Circular 99 specifically provides otherwise. The significant changes to the Company's accounting policies and their effects on the financial statements, if any, are presented in the following notes to the financial statements:

- Foreign currency transactions (Note 4(a)(i));
- Investments in other entities (Note 4(c)(ii));
- Receivables (Note 4(d)); and
- Dividends payable (Note 4(k)).

4. Summary of significant accounting policies

The following are the principal accounting policies applied by the Company in preparing these interim financial statements.

The accounting policies applied by the Company in preparing these interim financial statements are consistent with those applied in preparing the most recent annual financial statements, except for the policies described in Note 3.

(a) Foreign currencies

Foreign currency transactions

Transactions denominated in currencies other than VND during the period are translated into VND at exchange rates approximating the actual exchange rates prevailing on the transaction dates.

Assets and liabilities denominated in currencies other than VND are translated into VND using the average of the bank transfer buying and selling rates quoted by the commercial bank with which the Company regularly transacts at the end of the accounting period. Foreign currency demand deposit balances are translated using the average of the bank transfer buying and selling rates quoted by the commercial bank where the Company maintains its deposit accounts at the end of the accounting period.

All foreign exchange differences are recognised in the income statement.

(b) Cash and cash equivalents

Cash comprises cash on hand and demand deposits at banks. Cash equivalents are short-term investments that are highly liquid, readily convertible into a known amount of cash and subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

(c) Investments

Held-to-maturity investments

Held-to-maturity investments are investments that the Company's Board of Management intends and is able to hold to maturity. Held-to-maturity investments comprise term deposits with banks. These investments are initially recognised at cost. Subsequent to initial recognition, held-to-maturity investments are measured at amortised cost less any provision for impairment of held-to-maturity investments.

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN**

(Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance)

(ii) Investments in other entities

Investments in other entities comprise investments in equity instruments of entities over which the Company has no control, joint control or significant influence, and investments under business cooperation contracts (“BCCs”) where the Company does not have joint control over the activities but is entitled to benefits dependent on the BCCs’ after-tax profits. These investments are initially recognised at cost, including the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are measured at cost less any provision for impairment of investments.

A provision for impairment of investments is recognised when the investee incurs losses that may result in the Company losing its investment, unless there is evidence that the investment is not impaired. The provision is reversed when the investee subsequently generates profits to offset the losses for which the provision was previously recognised. The reversal is limited to the extent that the carrying amount of the investment does not exceed the carrying amount that would have been recognised had no provision been made.

(d) Receivables

Trade and other receivables are stated at cost less provision for doubtful debts. A provision for doubtful debts is recognised for overdue receivables or receivables assessed as potentially irrecoverable.

The provision for overdue trade and other receivables is calculated based on an ageing analysis, using the following specific provision rates:

	Provision rate
Overdue from 6 months to 1 year	30%
Overdue from 1 to 2 years	50%
Overdue from 2 to 3 years	70%
Overdue for more than 3 years	100%

Trade and other receivables that are not overdue but are assessed as irrecoverable based on available evidence at the end of the accounting period are provided for on a case-by-case basis.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is calculated using the weighted average method and includes all costs incurred in bringing inventories to their present location and condition. Net realisable value is estimated based on the selling price of inventories less the estimated costs to complete the products and the estimated costs necessary to sell them.

Central Pharmaceutical CPC1.JSC

Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

Form B 09a – DN

(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)

(f) Tangible fixed assets

(i) Cost

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of tangible fixed assets includes the purchase price, import duties, non-refundable purchase taxes and directly attributable costs of bringing the assets to their location and condition necessary for them to operate as intended, as well as adjustments arising from the revaluation of assets upon the Company's equitisation, as approved by the relevant parties. Expenditure incurred after tangible fixed assets have been put into operation, such as repairs, maintenance and major overhauls, is recognised in the income statement in the period in which the expenditure is incurred. Where it can be clearly demonstrated that such expenditure increases the expected future economic benefits from the use of the tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of the tangible fixed assets.

(ii) Depreciation

Depreciation is calculated using the straight-line method over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ Buildings and structures	5 – 59 years
▪ Machinery and equipment	2 – 12 years
▪ Motor vehicles	4 – 9 years
▪ Office equipment	2 – 7 years

(g) Intangible fixed assets

(i) Land use rights

Land use rights are stated at cost less accumulated amortisation. The initial cost of land use rights includes the value of the land use rights recognised in the purchase price and directly attributable costs incurred in acquiring the land use rights. Indefinite-term land use rights are not amortised.

(ii) Computer software

The purchase cost of new computer software that is not an integral part of the related hardware is capitalised and accounted for as an intangible fixed asset. Computer software is amortised using the straight-line method over five years.

(h) Construction in progress

Construction in progress comprises costs incurred for the construction or development of tangible and intangible fixed assets that have not yet been completed or fully installed. No depreciation or amortisation is charged on construction in progress during the construction and installation phases.

Central Pharmaceutical CPC1.JSC
Notes to the Interim Financial Statements for the nine-month period ended 30
September 2026 (continued)

Form B 09a – DN
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(i) Long-term prepaid expenses

(i) *Prepaid land rental costs*

Prepaid land rental costs comprise prepaid land rentals, including costs relating to leased land for which the Company has obtained land use rights certificates but which does not qualify for recognition as an intangible fixed asset under current regulations, and other costs incurred to secure the use of leased land. These costs are recognised in the income statement on a straight-line basis over the land lease terms of 33 to 45 years.

(ii) *Tools and supplies*

Tools and supplies comprise assets held by the Company for use in its normal business operations, each with an original cost of less than VND 30 million and therefore not qualifying for recognition as fixed assets under current regulations. The cost of tools and supplies is allocated on a straight-line basis over a period of 1 to 3 years.

(j) Trade and other payables and accrued expenses

Trade and other payables and accrued expenses are stated at cost.

(k) Dividends payable

Dividends payable are recognised when the Company's General Meeting of Shareholders approves the distribution of dividends to shareholders.

(l) Provisions

A provision is recognised when, as a result of a past event, the Company has a present legal or constructive obligation that can be reliably estimated and is certain to result in an outflow of future economic benefits to settle the obligation. The provision is measured by discounting the expected future cash flows using a pre-tax discount rate that reflects the market's current assessment of the time value of money and the risks specific to the liability.

Provision for severance allowances

Under the Vietnamese Labour Code, when an employee who has worked for the Company for 12 months or more (an "eligible employee") voluntarily terminates their employment contract, the employer is required to pay a severance allowance based on the employee's years of service and salary at the time of termination. The provision for severance allowances is made based on employees' years of service with the Company and their average salary during the six months preceding the end of the accounting period. For the purpose of determining employees' years of service, periods during which employees have participated in unemployment insurance in accordance with the law and periods of service for which the Company has already paid severance allowances are excluded.

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Notes to the Interim Financial Statements for the nine-month period ended 30
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(m) Share capital

Ordinary shares

Ordinary shares are recognised at their issue price less costs directly attributable to the issuance of shares, net of tax effects. Such costs are deducted from share premium.

(n) Taxes

Income tax expense for the period comprises current income tax and deferred income tax. Corporate income tax is recognised in the income statement, except where it relates to items recognised directly in equity, in which case the related income tax is also recognised directly in equity.

Current income tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, together with any adjustments to tax payable in respect of previous periods.

Deferred income tax is calculated using the balance sheet method for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred income tax is measured based on the expected manner of recovery or settlement of the carrying amounts of assets and liabilities, using tax rates enacted or substantively enacted at the end of the accounting period.

Deferred tax assets are recognised only to the extent that it is probable that sufficient future taxable profits will be available against which the deferred tax assets can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefits will be realised.

(o) Revenue and other income

(i) *Sales of goods*

Revenue from the sale of goods is recognised in the income statement when the significant risks and rewards of ownership of the products or goods have been transferred to the buyer. Revenue is not recognised if there are significant uncertainties regarding the recoverability of receivables or the possibility of sales returns. Revenue from the sale of goods is recognised at the net amount after deducting discounts and allowances stated on sales invoices.

(ii) *Revenue from rendering services*

Revenue from rendering services is recognised in the income statement when the services have been accepted and confirmed by the customer. Revenue is not recognised if there are significant uncertainties regarding the recoverability of receivables.

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Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

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(iii) Rental income

Rental income from assets is recognised in the income statement on a straight-line basis over the term of the lease agreement. Lease incentives granted are recognised as an integral part of total rental income over the lease term.

(iv) Interest income

Interest income is recognised on a time-proportion basis, taking into account the outstanding principal balance and the applicable interest rate. However, interest income is not recognised on held-to-maturity investments for which an impairment provision has been recognised due to an inability to recover the investment.

(v) Dividend income

Dividend income from shares registered and centrally deposited with the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Dividend income from shares not registered with VSDC is recognised when the right to receive dividends is established. Dividends received in the form of shares are not recognised as financial income. Dividends received that relate to the period prior to the acquisition of an investment are deducted from the carrying amount of that investment.

(p) Leases

Lease payments

Operating lease payments are recognised in the income statement on a straight-line basis over the term of the lease agreement. Lease incentives received are recognised in the income statement as an integral part of total lease expenses over the lease term.

(q) Production and business expenses

Production and business expenses are recognised in the income statement in the period in which they are incurred. However, expenses relating to the operating results of multiple accounting periods are recognised in the income statement through systematic or proportional allocation over the relevant periods.

(r) Borrowing costs

Borrowing costs are recognised as expenses in the period in which they are incurred, except for borrowing costs directly attributable to loans obtained for the purpose of acquiring or constructing qualifying assets. In such cases, the borrowing costs are capitalised and included in the cost of those assets.



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Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

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(s) Earnings per share

The Company presents basic and diluted earnings per share (EPS) for its ordinary shares. Basic earnings per share is calculated by dividing the profit attributable to ordinary shareholders of the Company (after deducting the amount allocated to the bonus and welfare funds for the reporting period) by the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding to reflect the effects of potential ordinary shares, including convertible bonds and share options. During the period, the Company had no potential ordinary shares and therefore did not present diluted earnings per share.

(t) Segment reporting

A segment is a separately identifiable component of the Company that engages in providing related products or services (a business segment) or provides products or services within a particular economic environment (a geographical segment), each of which is subject to risks and generates returns that differ from those of other segments. The Board of Management considers that the Company currently operates primarily in one business segment, namely the wholesale of pharmaceuticals, medical instruments, cosmetics and sanitary products, and in one geographical segment, namely Vietnam.

(u) Related parties

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

(v) Comparative information

Comparative information in these financial statements is presented as corresponding figures. Under this approach, prior-period comparative information is presented as an integral part of the current-period financial statements and should be read in conjunction with the figures and notes for the current period. Accordingly, the comparative information in these financial statements is not intended to present the Company's financial position, results of operations or cash flows for the prior period.

5. Seasonality of business operations

The Company has no seasonal business activities that may affect its results of operations for the six-month period ended 30 June 2026.

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN**

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6. Changes in accounting estimates

In preparing the annual and interim financial statements, the Board of Management makes certain accounting estimates. Actual results may differ from these estimates. During the nine-month period ended 30 September 2026, there were no material changes to the accounting estimates made as at the end of the previous financial year.

7. Unusual items

The Company had no unusual items that may affect its interim financial statements for the six-month period ended 30 June 2026.

8. Changes in the Company's structure

There were no material changes in the Company's structure during the nine-month period ended 30 September 2026.

9. Cash and cash equivalents

	30 Sep 2026	01 Jan 2026
	VND	VND
Cash on hand	282,599,573	617,516,560
Bank deposits	41,841,157,680	4,682,371,267
<i>Military Commercial Joint Stock Bank</i>	21,223,599,577	401,890,070
<i>Bank for Investment and Development of Vietnam – Hoan Kiem Branch</i>	10,105,732,035	56,550,461
<i>Vietnam Maritime Commercial Joint Stock Bank – Transaction Office</i>	3,905,726,763	33,474,269
<i>Other banks</i>	6,606,099,305	4,190,456,467
	<u>42,123,757,253</u>	<u>5,299,887,827</u>
Cash equivalents (*)	20,393,205,480	46,459,212,329
	<u>62,516,962,733</u>	<u>51,759,100,156</u>

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

(*)These comprise bank deposits with original maturities of no more than three months, as detailed below:

	Interest	30 Sep 2026 VND	01 Jan 2026 VND
Military Commercial Joint Stock Bank	7.80%	20,393,205,480	
Vietnam Maritime Commercial Joint Stock Bank	4.75%		38,448,801,370
Bank for Investment and Development of Vietnam	4.75%		5,010,410,959
Vietnam Bank for Agriculture and Rural Development	4.75%		3,000,000,000
		<u>20,393,205,480</u>	<u>46,459,212,329</u>

10. Financial investments**(a) Short-term held-to-maturity investments**

	Amortised cost and recoverable amount	
	30 Sep 2026 VND	01 Jan 2026 VND
Term deposits	75,898,764,382	51,273,613,698
<i>Of which:</i>		
- Short-term (*)	75,898,764,382	39,234,778,082
- Long-term		12,038,835,616

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC
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(*): Short-term held-to-maturity investments comprise the principal and accrued interest on bank term deposits with original maturities of more than three months and up to 12 months, as detailed below:

	30 Sep 2026			01 Jan 2026		
	Term Months	Interest	VND	Term Months	Interest	VND (Restated)
30.06/HĐTG/MSB-CPC1	6	8.5%	30,642,739,726			
202606302103632379	6	8.2%	10,206,684,932			
005170726030	6	9.0%	10,226,849,315			
Other contracts			24,822,490,409			39,234,778,082
Short-term held-to-maturity investments			<u>75,898,764,382</u>			<u>39,234,778,082</u>

Central Pharmaceutical CPC1.JSC

Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

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(b) Investments in other entities

Unit: VND

	30 Sep 2026						01 Jan 2026					
	Number of shares	Capital interest (**)	Voting rights ratio	Cost	Provision	Fair value	Number of shares	Capital interest (**)	Voting rights ratio	Cost	Provision	Fair value
				VND	VND	VND				VND	VND	VND
Central Pharmaceutical CPC1 Hanoi Joint Stock Company (i)	6,666,665	16.43%	16.43%	27,776,985,675	-	390,379,902,405	5,333,332	16.43%	16.43%	27,776,985,675	-	618,133,178,800
Mekophar Chemical Pharmaceutical Joint Stock Company (i)	67,082	0.26%	0.26%	2,790,867,722	(1,032,849,748)	1,758,017,974	67,082	0.26%	0.26%	2,790,867,722	(1,107,109,522)	1,683,758,200
Ha Tinh Pharmaceutical Joint Stock Company (i)	99,825	1.00%	1.00%	971,029,662	-	2,495,625,000	99,825	1.00%	1.00%	971,029,662	-	2,545,537,500
TV Pharm Pharmaceutical Joint Stock Company	46,816	0.16%	0.16%	300,659,375	-	(ii)	46,816	0.16%	0.16%	300,659,375	-	(ii)
Vidipha Central Pharmaceutical Joint Stock Company (i)	21,600	0.10%	0.10%	570,071,724	-	1,252,800,000	21,600	0.10%	0.10%	472,871,724	-	1,252,800,000
Tuyen Quang Pharmaceutical Joint Stock Company	18,000	0.36%	0.36%	197,784,303	-	(ii)	18,000	0.36%	0.36%	197,784,303	-	(ii)
Sanofi-Synthelabo Vietnam Pharmaceutical Joint Stock Company	10	0.00%	0.00%	1,000,000	-	(ii)	10	0.00%	0.00%	1,000,000	-	(ii)
Total				32,608,398,461	(1,032,849,748)					32,511,198,461	(1,107,109,522)	

- (i) The fair value of investments in shares of these companies is determined based on the closing share prices quoted on the stock exchanges as at the end of the accounting period.
- (ii) As at the reporting date, the Company had not determined the fair value of these financial investments for disclosure in the interim financial statements because no quoted market prices were available, and the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime currently provide no guidance on determining fair value using valuation techniques. The fair value of these financial investments may differ from their carrying amounts.

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Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

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11. Short-term trade receivables

Trade receivables from major customers

	30 Sep 2026		01 Jan 2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Related party				
Central Pharmaceutical CPC1 Hanoi Joint Stock Company – an entity sharing a member of the BOD			8,049,432	
Other parties				
Bach Mai Hospital	22,816,280,840		8,125,980,000	
K Hospital	20,498,180,000		15,171,541,800	
Military Hospital 175	31,643,509,460	(301,887,500)	12,146,953,600	
Other customers	623,853,753,994	(4,760,044,476)	554,145,252,714	(7,018,949,026)
	698,811,724,294	(5,061,931,976)	589,597,777,546	(7,018,949,026)

12. Short-term advances to suppliers

	30 Sep 2026		01 Jan 2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Các bên khác				
B. Braun Medical Industries Sdn. Bhd. - Malaysia	3,130,346,886			
Ho Chi Minh City Medical Import-Export Joint Stock Company - YTECO	2,186,496,000			
JOINT STOCK COMPANY "KALCEKS"	2,171,542,500		3,428,774,400	
Other advances to suppliers	2,311,051,800		5,103,528,899	
	9,799,437,186		8,532,303,299	

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)***13. Other receivables****(a) Other short-term receivables**

	30 Sep 2026		01 Jan 2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Dividends receivable	5,333,332,000			
Advances	299,000,000			
Receivables from entrusted import transactions	2,036,013,067			
Deposits and collateral	7,889,000		16,070,000	
Other short-term receivables	13,050,724,972		13,056,074,645	
Total	20,726,959,039	-	13,072,144,645	-

(b) Other long-term receivables

	30 Sep 2026		01 Jan 2026	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Deposits and collateral	669,011,115		739,550,400	
Total	669,011,115	-	739,550,400	-

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Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

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14. Bad debts and doubtful debts

	Overdue period	30 Sep 2026			Overdue period	01 Jan 2026		
		Amount	Provision	Recoverable amount		Amount	Provision	Recoverable amount
Huu Nghi Viet Tiep Hospital	Over 3 years	168,000,000	(168,000,000)		Over 3 years	168,000,000	(168,000,000)	
30-4 Hospital	Over 3 years	1,180,366,679	(1,180,366,679)		Over 2 years	1,180,366,679	(1,094,851,179)	85,515,500
Soc Trang Provincial General Hospital	Over 6 months	301,087,040	(117,766,112)	183,320,928	Over 6 months	1,124,639,000	(364,831,700)	759,807,300
Other receivables	Over 6 months	6,582,608,714	(3,595,799,185)	4,023,686,381	Over 6 months	11,480,974,878	(5,391,266,147)	6,089,708,731
Total		9,994,222,596	(5,061,931,976)	4,932,290,621		13,953,980,557	(7,018,949,026)	6,935,031,531

Of which:

Short-term provision for doubtful debts

(5,061,931,976)

(7,018,949,026)

Movements in the provision for doubtful debts during the period were as follows:

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
Opening balance	7,018,949,026	3,170,157,489
Provision recognised during the period	7,098,521,201	1,988,016,057
Provision reversed during the period	9,055,538,251	2,498,037,672
Provision utilised during the period	-	-
Closing balance	5,061,931,976	2,660,135,874

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)***15. Inventories**

Items	30 Sep 2026		01 Jan 2026	
	Cost VND	Provision VND	Cost VND	Provision VND
Goods in transit	34,602,734,128		67,674,699,761	
Merchandise	753,345,347,040	(408,427,340)	975,302,185,365	(10,269,931,490)
Total	787,948,081,168	(408,427,340)	1,042,976,885,126	(10,269,931,490)

Movements in the provision for inventory write-downs during the period were as follows:

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Opening balance	10.269.931.490	24.005.875.574
Provision recognised during the period	628,062,855	-
Provision reversed during the period	10,489,567,005	24.005.875.574
Provision utilised during the period	-	-
Closing balance	408.427.340	-

16. Other current assets

	30 Sep 2026 VND	01 Jan 2026 VND
Short-term prepaid expenses	1,275,280,673	1,660,009,737
Deductible value-added tax (VAT)	8,577,443,891	23,093,084,684
Taxes and other receivables from the State	72,913,942	2,670,219,171
	9,925,638,506	27,423,313,592

17. Tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment and furniture	Total
Cost					
Opening balance	158,885,859,998	36,922,267,023	21,120,475,247	3,423,566,189	220,352,168,457
Additions during the period	1,544,178,372	2,417,797,652	-	-	3,961,976,024
Other increases		1,769,911,465			1,769,911,465
Disposals					-
Closing balance	160,430,038,370	41,109,976,140	21,120,475,247	3,423,566,189	226,084,055,946
Accumulated depreciation					
Opening balance	105,579,351,961	33,582,018,262	16,439,379,275	3,354,643,709	158,955,393,207
Depreciation charge for the period	3,706,276,227	1,208,354,786	1,080,738,243	68,356,563	6,063,725,819
Disposals					-
Closing balance	109,285,628,188	34,790,373,048	17,520,117,518	3,423,000,272	165,019,119,026
Net book value					
Opening balance	53,306,508,037	3,340,248,761	4,681,095,972	68,922,480	61,396,775,250
Closing balance	51,144,410,182	6,319,603,092	3,600,357,729	565,917	61,064,936,920

Included in tangible fixed assets as at 30 September 2026 are assets with an original cost of 124,304 million VND that have been fully depreciated but are still in use (1 January 2026: 121,092 million VND).

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

The main tangible fixed assets currently in use are as follows:

	Cost	
	30 Sep 2026	01 Jan 2026
	VND	VND
HCMC Branch Office Building	12,892,234,951	12,892,234,951
Tan Tao 2 Warehouse	25,994,329,316	25,994,329,316
Head Office Building	33,409,023,523	33,409,023,523
Tan Tao Warehouse – HCMC Branch	30,994,901,884	30,994,901,884
	103,290,489,674	103,290,489,674

18. Intangible fixed assets

Items	Land use rights	Computer software	Total
Cost			
Opening balance	27,870,452,800	2,701,213,200	30,571,666,000
Additions during the period	-	-	-
Increase in construction in progress	-	2,539,680,000	2,539,680,000
Disposals	-	-	-
Closing balance	27,870,452,800	5,240,893,200	33,111,346,000
Accumulated amortisation			
Opening balance	5,220,000	2,701,213,200	2,706,433,200
Amortisation charge for the period	-	253,968,000	253,968,000
Disposals	-	-	-
Closing balance	5,220,000	2,955,181,200	2,960,401,200
Net book value			
Opening balance	27,865,232,800	-	27,865,232,800
Closing balance	27,865,232,800	2,285,712,000	30,150,944,800

Included in intangible fixed assets as at 30 September 2026 are assets with an original cost of 30,571 million VND that have been fully amortised but are still in use (1 January 2026: 30,571 million VND).

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN**

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The main intangible fixed assets currently in use are as follows:

	Cost	
	30 Sep 2026	01 Jan 2026
	VND	VND
Land use rights – Da Nang Branch Office	5,505,000,000	5,505,000,000
Land use rights – HCMC Branch Office	17,947,900,000	17,947,900,000
Land use rights at Hoang Van Thu, Bac Giang	3,780,000,000	3,780,000,000
	27,232,900,000	27,232,900,000

19. Construction in progress

The major construction projects in progress are as follows:

	30 Sep 2026	01 Jan 2026
	VND	VND
Oracle NetSuite ERP software		2,539,680,000
Total		2,539,680,000

20. Long-term prepaid expenses

	Prepaid land rental costs	Tools and supplies	Other long-term prepaid expenses	Total
	VND	VND	VND	VND
Opening balance	23,912,740,583	666,812,939	305,608,514	24,885,162,036
Additions		2,481,736,666	1,861,675,512	4,343,412,178
Reductions				
Allocation during the period	765,934,704	361,025,045	253,618,773	1,380,578,522
Closing balance	23,146,805,879	2,787,524,560	1,913,665,253	27,847,995,692

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)***21. Deferred tax assets**

	Tax rate	30 Sep 2026	01 Jan 2026
		VND	VND
Provision for inventory write-downs	20%	3,552,057	1,612,674,572
Provision for doubtful debts	20%	98,190,906	
Accrued business bonus expenses	20%		900,000,000
Legal consultancy expenses	20%		16,050,400
Total		101,742,963	2,528,724,972

Central Pharmaceutical CPC1.JSC**Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)****Form B 09a – DN***(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)***22. Short-term trade payables****Trade payables by major supplier**

	30 Sep 2026 VND	01 Jan 2026 VND
Related parties		
OPC Pharmaceutical Joint Stock Company – an entity sharing a member of the BOD	6,303,479,193	9,021,725,182
Imexpharm Pharmaceutical Joint Stock Company – an affiliate of the parent company	6,464,204,195	-
Central Pharmaceutical CPC1 Hanoi Joint Stock Company – an entity sharing a member of the BOD	52,887,962	99,693,997
Other parties		
Angeion Medical International Pte. Ltd.	30,284,438,670	40,585,361,370
Y Dong Pharmaceutical Company Limited	21,362,092,053	5,090,781,536
4-Life Vietnam Joint Stock Company	47,638,388,938	34,786,455,105
Celltrion, INC.	156,075,479,875	195,096,097,291
Ever Neuro Pharma GMBH	27,569,592,025	14,390,668,703
Hyphens Pharma Pte. Ltd	35,131,458,989	64,531,099,687
Inbiotech L.t.d	21,396,563,971	33,435,062,195
Novapri Lifescience Private Limited	50,084,961,294	
Other suppliers	247,850,106,934	259,749,211,843
	650,213,654,099	656,786,156,909

23. Short-term advances from customers

	30 Sep 2026 VND	01 Jan 2026 VND
Related parties		
Other parties		
Xuan Anh Pharmaceutical and Medical Equipment Company Limited	6,369,760,000	
An Khang Medical Equipment and Pharmaceutical Company Limited	4,570,000,000	
Other customers	7,462,270,916	7,863,793,553
Total	18,402,030,916	7,863,793,553

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Notes to the Interim Financial Statements for the nine-month period ended 30 September 2026 (continued)

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24. Taxes and other receivables from and payables to the State

	01 Jan 2026		Movements during the period			30 Sep 2026	
	Receivable amount VND	Payable amount VND	Payable amount VND	Amount offset VND	Amount paid VND	Receivable amount VND	Payable amount VND
- Domestic value-added tax	-	57,201,433	110,872,400,296	(110,417,338,637)	(512,263,092)	-	-
- Import value-added tax	-	-	35,339,540,957		(35,339,540,957)	-	-
- Import and export duties	-	-	2,590,679,705		(2,590,679,705)	-	-
- Corporate income tax	-	3,149,802,003	27,509,473,856		(21,996,561,299)	-	8,662,714,560
- Personal income tax	-	351,765,138	1,714,415,853		(2,139,094,933)	72,913,942	-
- Land use tax	2,670,219,171	-	9,114,161,405		(4,415,660,816)	-	2,028,281,418
- Other taxes	-	-	-		-	-	-
- Other fees and charges	-	16,882,091,570	2,821,000,479		(2,810,533,071)	-	16,892,558,978
	2,670,219,171	20,440,860,144	189,961,672,551	(110,417,338,637)	(69,804,333,873)	72,913,942	27,583,554,956

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	30 Sep 2026	01 Jan 2026
	VND	VND
- Accrued interest expenses	1,272,292,858	539,737,482
- Accrued business bonus expenses		4,500,000,000
- Other accrued expenses	465,755,226	746,881,101
	1,738,048,084	5,786,618,583

26. Other short-term payables

	30 Sep 2026	01 Jan 2026
	VND	VND
Payables relating to entrusted import transactions	2,162,266,631	3,606,624,114
Deposits and collateral	942,233,464	880,740,888
Other short-term payables	50,210,860	36,740,100
	3,154,710,955	4,524,105,102

27. Short-term borrowings

	30 Sep 2026	Movements during the period		01 Jan 2026
	Balance	Increase	Decrease	Balance
	VND	VND	VND	VND
Loans from individuals (i)	6,796,000,000	300,000,000	2,633,000,000	9,129,000,000
Short-term bank borrowings (ii)	391,144,334,104	1,015,805,769,985	1,226,408,103,532	601,746,667,651
Current portion of long-term bank borrowings				
	397,940,334,104	1,016,105,769,985	1,229,041,103,532	610,875,667,651

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(*) The details of short-term borrowings from individuals are as follows:

Lender	Unit	Annual interest	30 Sep 2026	01 Jan 2026
			VND	VND
Loans from employees	VND	6.80%	3,466,000,000	4,999,000,000
Loans from other individuals	VND	6.80%	3,330,000,000	4,130,000,000
			6,796,000,000	9,129,000,000

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(**) The details of short-term borrowings from banks are as follows:

Bên cho vay	Unit	Annual interest	30 Sep 2026 VND	01 Jan 2026 VND	Security terms
Vietnam Joint Stock Commercial Bank for Industry and Trade – Tan Binh Branch	VND	4.50%-7.90%	57,670,472,188	96,715,532,781	Unsecured
Bank for Investment and Development of Vietnam – Hoan Kiem Branch	VND	4.20%-7.60%	74,305,029,006	109,585,026,864	Unsecured
Vietnam Technological and Commercial Joint Stock Bank – Quang Trung Branch	VND	4.50%-4.50%		96,611,295,602	Unsecured
Vietnam Bank for Agriculture and Rural Development – Tan Binh Branch	VND	4.20%-7.40%	96,913,453,700	39,741,071,833	Unsecured
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch	VND	4.30%-7.10%		108,168,935,469	Unsecured
Vietnam International Commercial Joint Stock Bank – Dong Da Branch	VND	6.60%-8.00%	3,420,794,000		Unsecured
HSBC Bank (Vietnam) Ltd.	VND	6.60%-8.04%	28,903,914,677		Unsecured
Shinhan Bank Vietnam Limited	VND	6.60%-8.15%	10,903,273,209		Unsecured
Military Commercial Joint Stock Bank	VND	7.00%-7.80%	6,980,530,226		Unsecured
Vietnam Joint Stock Commercial Bank for Industry and Trade – Hanoi Branch	VND	6.30%-7.55%	7,257,168,210	3,428,274,850	Unsecured
Vietnam Maritime Commercial Joint Stock Bank – Transaction Office	VND	4.10%-7.60%	104,789,698,888	147,496,530,252	Unsecured
			391,144,334,104	601,746,667,651	

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The bonus and welfare fund is appropriated from profit after corporate income tax in accordance with resolutions of the General Meeting of Shareholders. The fund is used to pay bonuses, welfare benefits and other entitlements to employees in accordance with the Company's policies. Movements in the bonus and welfare fund during the period were as follows:

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
Opening balance	14,179,917,340	7,080,039,522
Appropriation during the period	15,178,318,188	9,765,973,818
Utilisation of the fund during the period	(1,599,375,021)	-
Other increases/decreases	-	-
Closing balance	<u>27,758,860,507</u>	<u>16,846,013,340</u>

29. Changes in owners' equity

	Issued share capital	Treasury shares	Development investment fund	Undistributed post-tax profits	Total
	VND	VND	VND	VND	VND
<i>Balance as at 1 January 2025 – as previously reported</i>	209,790,000,000	-	2,444,991,780	299,295,143,281	511,530,135,061
<i>Effect of restatement</i>	-	-	-	(4,810,292,382)	(4,810,292,382)
Balance as at 1 January 2025 – restated	209,790,000,000		2,444,991,780	294,484,850,899	506,719,842,679
<i>Net profit for the period – as previously reported</i>	-	-	-	99,025,742,078	99,025,742,078
<i>Effect of restatement (Note 44)</i>	-	-	-	(3,406,194,092)	(3,406,194,092)
Net profit for the period – restated	-	-	-	95,619,547,986	95,619,547,986
Dividends	-	-	-	(25,174,800,000)	(25,174,800,000)
Allocation to the bonus and welfare fund (Note 20)	-	-	-	(9,765,973,818)	(9,765,973,818)
Balance as at 30 September 2025 – restated	209,790,000,000	-	2,444,991,780	450,783,173,053	663,018,164,833
<i>Balance as at 1 January 2026 – as previously reported</i>	209,790,000,000	-	2,444,991,780	377,436,724,862	589,671,716,642
<i>Effect of restatement</i>	-	-	-	(9,292,723,543)	(9,292,723,543)
Balance as at 1 January 2026 – restated	209,790,000,000		2,444,991,780	368,144,001,319	580,378,993,099
Net profit for the period				106,511,706,357	106,511,706,357
Dividends (*)				(52,447,500,000)	(52,447,500,000)
Allocation to the bonus and welfare fund (*)			-	(15,178,318,188)	(15,178,318,188)
Other movements					
Balance as at 30 September 2026	209,790,000,000		2,444,991,780	407,029,889,488	619,264,881,268

(*)The Company distributed dividends and appropriated amounts to the bonus and welfare fund from its 2025 post-tax profits in accordance with the Resolution of the Company's General Meeting of Shareholders.

30. Share capital

The Company's authorised and issued share capital is as follows:

	30 Sep 2026		01 Jan 2026	
	Number of shares	Amount VND	Number of shares	Amount VND
Authorised share capital	20,979,000	209,790,000,000	20,979,000	209,790,000,000
Issued share capital and shares outstanding				
Ordinary shares	20,979,000	209,790,000,000	20,979,000	209,790,000,000

Ordinary shares have a par value of 10,000 VND each. Each ordinary share carries one vote at the Company's shareholders' meetings. Shareholders are entitled to receive dividends declared by the Company from time to time. All ordinary shares rank equally with respect to the Company's residual assets. All rights attached to shares repurchased by the Company are suspended until such shares are reissued.

The Company's major shareholders include:

	30 Sep 2026			Unit: share 01 Jan 2026		
	Total	Ordinary shares	Ownership percentage (%)	Total	Ordinary shares	Ownership percentage (%)
Vietnam Pharmaceutical Corporation – JSC	13,721,550	13,721,550	65.41%	13,721,550	13,721,550	65.41%
Mr. Le Nam Thang	1,689,000	1,689,000	8.05%	1,689,000	1,689,000	8.05%
Ms. Le Thi Kim Anh	1,518,800	1,518,800	7.24%	1,518,800	1,518,800	7.24%
Mr. Nguyen Doan Liem	1,210,940	1,210,940	5.77%	1,210,940	1,210,940	5.77%
Other shareholders	2,838,710	2,838,710	13.53%	2,838,710	2,838,710	13.53%
Total	20,979,000	20,979,000	100.00%	20,979,000	20,979,000	100.00%

Par value of outstanding shares: 10,000 VND per share.

31. Off-balance-sheet items**(a) Leased assets**

The Company as lessee

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As at the end of the accounting period, future minimum lease payments under operating lease agreements are as follows:

	30 Sep 2026	01 Jan 2026
	VND	VND
Within one year	8,113,125,662	8,900,730,535
Between one and five years	39,833,987,715	43,790,860,670
More than five years	90,538,819,712	105,835,767,912
	138,485,933,089	158,527,359,117

The operating lease assets include:

	Lease terms	30 Sep 2026	01 Jan 2026
		VND	VND
Land plot at 87 Nguyen Van Troi	50 years	21,640,921,167	22,480,956,924
Land plot at 136 Nguyen Luong Bang	50 years	2,115,768,365	1,407,985,874
Land plot on the first floor of HA Building, 105–106 Nguyen Cong Tru	Annually	146,328,119	142,558,438
Land plot at 356–356A Giai Phong	50 years	114,582,915,438	134,495,857,881
		138,485,933,089	158,527,359,117

The Company as lessor

The Company currently leases out business premises under operating lease agreements. As at the end of the accounting period, future minimum lease receivables under operating lease agreements are as follows:

	30 Sep 2026	01 Jan 2026
	VND	VND
Within one year	4,067,594,578	4,977,660,000
Between one and five years	5,311,338,966	8,672,249,507
	9,378,933,543	13,649,909,507

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(b) Foreign currencies

	30 Sep 2026		01 Jan 2026	
	Amount	VND equivalent	Amount	VND equivalent
USD	16,452	425,664,344	11,826	309,865,149
EUR	242	7,127,500	258	7,864,308
Others				
		<u>432,791,844</u>		<u>317,729,457</u>

(c) Goods held in custody on behalf of third parties

- Prescription medicines

Packaging

<i>Ampoules</i>	62,920	24,700
<i>Bags</i>	31,150	3,900
<i>Vials</i>	30,228	3,115
<i>Bottles</i>	16,733	13,101
<i>Tablets</i>	818,880	320,922
<i>Sachets</i>	30,000	
<i>Boxes</i>		450,000
Condition	Good	Good

- Medical devices

Packaging

<i>Pieces</i>		222,500
<i>Sets</i>	300	
<i>Rods</i>	20,000	
<i>Pairs</i>	176,600	
<i>Boxes</i>	12	
<i>Litres</i>		
<i>Sheets</i>	60,000	
<i>Strands</i>	41,100	
<i>Units</i>	3,470	
<i>Cans</i>	5,080	
Condition		Good

32. Revenue from sales of goods and rendering of services

Total revenue from sales of goods and rendering of services represents the total value of goods sold and services rendered, excluding value-added tax (VAT).

Net revenue from sales of goods and rendering of services comprises:

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
Total revenue		
* Revenue from sales of goods	1,914,311,731,085	1,534,437,606,717
* Revenue from rendering of services	8,437,717,006	10,187,708,968
* Rental income	3,014,432,627	1,286,387,679
	1,925,763,880,718	1,545,911,703,364
Revenue deductions		
* Sales returns		
* Sales allowances		
* Trade discounts		
Net revenue	1,925,763,880,718	1,545,911,703,364

33. Cost of goods sold

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
Cost of goods sold	1,678,478,803,176	1,351,670,675,470
Cost of services rendered		
(Reversal of)/provision for inventory write-downs	(9,861,504,150)	(24,005,875,574)
	1,668,617,299,026	1,327,664,799,896

34. Financial income

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Interest income from bank deposits	4,137,275,090	100,441,278
Dividends received	5,620,225,000	241,459,686
Other financial income	68,194,158	43,190,214
Foreign exchange gains on settlement of payables to suppliers	3,783,512,416	2,562,582,366
Unrealised foreign exchange gains	2,956,190,946	
Realised foreign exchange gains	6,732,356,896	16,012,242,825
Total	23,297,754,506	18,959,916,369

35. Financial expenses

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Interest expenses	23,958,730,722	13,391,544,816
Realised foreign exchange losses	979,006,137	16,001,940,539
Unrealised foreign exchange losses	2,017,852,015	5,638,059,923
Reversal of/provision for impairment of investments	(74,259,774)	46,946,280
Other financial expenses	130,080	
Total	26,881,459,180	35,078,491,558

36. Selling expenses

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Labour costs	38,716,440,312	41,195,671,959
Raw materials and supplies expenses	2,548,146,386	2,925,360,809
Outsourced service expenses	14,915,817,851	16,231,186,869
Depreciation and amortisation expenses of fixed assets	6,317,693,819	5,348,050,201
Other selling expenses	40,050,741,570	26,761,196,479
Total	102,548,839,938	92,461,466,317

37. General and administrative expenses

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Management staff costs	10,385,458,361	12,962,336,554
Office supplies and equipment expenses	327,778,222	1,227,001,555
Depreciation and amortisation expenses of fixed assets		
Taxes, fees and charges	531,623,136	6,413,813,551
Outsourced service expenses	59,446,737	170,053,715
Provision for/(reversal of provision for) doubtful debts	(1,957,017,050)	(510,021,615)
Other general and administrative expenses	4,064,570,378	5,295,078,404
Total	13,411,859,784	25,558,262,164

38. Production and business expenses by nature

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Cost of goods purchased	1,526,944,243,942	1,549,805,308,323
Raw materials and supplies expenses	2,548,146,386	2,925,360,809
Labour costs	49,101,898,673	54,158,008,513
Outsourced service expenses	14,975,264,588	16,401,240,584
Depreciation and amortisation expenses of fixed assets	6,317,693,819	5,348,050,201
Provision expenses	(1,957,017,050)	(510,021,615)
Other cash expenses	44,974,713,306	39,697,089,989
Total	1,642,904,943,664	1,667,825,036,804

39. Other income

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Compensation	8,193,993	37,884,382,205
Others	192,566,047	246,536,296
	200,760,040	38,130,918,501

40. Other expenses

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
Penalties	2,861,439,572	166,384,069
Others		334,021,306
	2,861,439,572	500,405,375

41. Corporate income tax**(a) Recognised in the interim income statement**

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
Current corporate income tax expense		
Current period	24,248,657,682	22,220,974,695
Under-provision in respect of prior years	1,754,151,716	-
	26,002,809,398	22,220,974,695
Deferred corporate income tax expense/(benefit)		
Origination and reversal of temporary differences	2,426,982,009	3,898,590,243
Corporate income tax expense	28,429,791,407	26,119,564,938

(b) Reconciliation of the effective tax rate

	Nine-month period ended	
	30 Sep 2026	30 Sep 2025
	VND	VND
		Restated
Accounting profit before tax	134,947,937,764	121,739,112,924
Tax calculated at the Company's applicable tax rate	26,988,299,553	24,347,822,585
Non-deductible expenses	811,385,138	1,820,034,290
Non-taxable income	(1,124,045,000)	(48,291,937)
Temporary differences not recognised		
Under-provision in respect of prior years	1,754,151,716	
	28,429,791,407	26,119,564,938

(c) Applicable tax rate

The Company is liable to pay corporate income tax to the State at a rate of 20% of its taxable profits.

42. Earnings per share

The calculation of basic earnings per share for the six-month period ended 30 June 2026 was based on net profit attributable to the Company's ordinary shareholders, after deducting the amount appropriated to the bonus and welfare fund, of 56,426 million VND (six-month period ended 30 June 2025: 44,360 million VND), and the weighted average number of ordinary shares outstanding of 20,979,000 shares (2025: 20,979,000 shares), as detailed below:

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND Restated
Net profit for the period	106,511,706,357	95,619,547,986
Less: Appropriation to the bonus and welfare fund	(13,824,145,835)	(11,383,738,641)
Net profit attributable to ordinary shareholders	92,687,560,522	84,235,809,345
Weighted average number of ordinary shares outstanding during the period	20,979,000	20,979,000
Basic earnings per share	4,418	4,015

As at the reporting date, the Company estimated that a portion of its net profit for the nine-month period ended 30 September 2026 would be appropriated to the bonus and welfare fund in accordance with the 2026 plan approved by the 2026 Annual General Meeting of Shareholders.

43. Significant transactions with related parties

In addition to the related-party balances disclosed in other notes to the financial statements, the Company had the following significant transactions with related parties during the period:

	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Vietnam Pharmaceutical Corporation – JSC – Parent company		
Dividends declared/received	34,303,875,000	27,443,100,000
Dividends paid	-	27,443,100,000
Central Pharmaceutical CPC1 Hanoi Joint Stock Company – An affiliate of the parent company		
Dividends declared/received	5,333,332,000	
Revenue from sales of goods and rendering of services	135,000,000	1,904,562,707
Purchases of goods and services	28,324,874	
OPC Pharmaceutical Joint Stock Company – An entity sharing a member of the BOD		
Purchases of goods and services	9,990,706,807	9,737,263,562
Imexpharm Corporation – An entity sharing a member of the BOD		
Purchases of goods and services	13,195,943,582	13,167,765,000
Remuneration and salaries of key management personnel		
	Nine-month period ended	
	30 Sep 2026 VND	30 Sep 2025 VND
Board of Directors		
Ms. Han Thi Khanh Vinh	265,000,000	220,000,000
Mr. Nguyen Huy Thanh	88,000,000	72,000,000
Mr. Nguyen Doan Liem	88,000,000	72,000,000
Ms. Tran Thi Kim Khanh	180,000,000	175,000,000
Ms. Bui Thi Thanh Hai	-	72,000,000
Ms. Ha Lan Anh (appointed on 21 April 2026)	43,636,364	-
Board of Management		
Mr. Ta Van Dung (resigned on 31 July 2026)	609,029,658	599,860,909
Ms. Bui Thi Thanh Hai (resigned on 11 November 2025)	-	444,230,931

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Mr. Nguyen Huy Thanh	499,245,514	431,352,879
Ms. Nguyen Thi Hoa	558,229,127	508,943,800
Ms. Tran Ha Giang (appointed on 1 August 2026)	106,637,728	-
Chief Accountant		
Mr. Nguyen Hong Duc	438,899,715	67,844,546

44. Comparative information

Unless otherwise disclosed, the comparative information as at 1 January 2026 and for the nine-month period ended 30 September 2025 has been carried forward from the amounts presented in the Company's financial statements for the year ended 31 December 2025 and the Company's financial statements for the nine-month period ended 30 September 2025, respectively.

Pursuant to the tax inspection minutes for the 2024–2025 financial years signed with the Large Taxpayer Department on 16 June 2026, the Company restated its income statement for the nine-month period ended 30 September 2025, as detailed below:

Income statement

	Nine-month period ended 30 September 2025		
	As previously reported	Restatement	As restated
	VND	VND	VND
Cost of services rendered	1,324,258,605,804	3,406,194,092	1,327,664,799,896
Gross profit	221,653,097,560	(3,406,194,092)	218,246,903,468
Profit from operating activities	87,514,793,890	(3,406,194,092)	84,108,599,798
Accounting profit before tax	125,145,307,016	(3,406,194,092)	121,739,112,924
Net profit after tax	99,025,742,075	(3,406,194,092)	95,619,547,986

Approved, 20 October 2026

Preparer



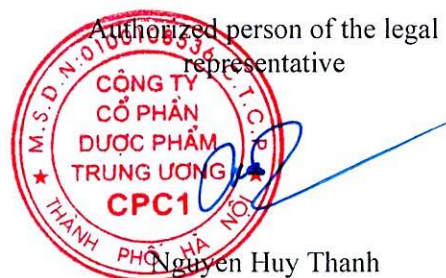
Truong Thi Hue
General Accountant

Chief Accountant



Nguyen Hong Duc
Chief Accountant

Authorized person of the legal representative



Nguyen Huy Thanh
Deputy General Director

