



**Codupha Central Pharmaceutical
Joint Stock Company**

Interim Financial Statements
for the six-month period ended
30 June 2026



Codupha Central Pharmaceutical Joint Stock Company Corporate Information

Enterprise Registration Certificate No.

0300483319

18 August 2010

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is dated 12 July 2025. The Enterprise Registration Certificate and its amendments were issued by the Ho Chi Minh City Department of Planning and Investment (now the Ho Chi Minh City Department of Finance).

Board of Management

Mr. Bui Huu Hien	Chairman
Ms. Pham Thi Mai Huong	Member
Ms. Lu Thi Khanh Tran	Member
Mr. Nguyen Quoc Hung	Member (from 22 April 2026)
Ms. Nguyen Thi Hang	Member (from 22 April 2026)
Ms. Ha Lan Anh	Member (until 21 April 2026)
Mr. Pham Thu Trieu	Member (until 21 April 2026)

Supervisory Board

Mr. Nguyen Duc Tuan	Head of the Supervisory Board (from 22 April 2026)
Mr. Bach Quoc Vinh	Member (from 26 April 2026)
Ms. Nguyen Thanh Thanh Binh	Member
Ms. Nguyen Thi Hang	Head of the Supervisory Board (until 21 April 2026)
Mr. Truong Chi Thien	Member (until 21 April 2026)

Board of General Directors

Ms. Pham Thi Mai Huong	General Director
Ms. Nguyen Thi Thuy Huong	Deputy General Director

Registered Office

262L Le Van Sy Street, Nhieu Loc Ward
Ho Chi Minh City
Vietnam

Auditor

KPMG Limited
Vietnam

Codupha Central Pharmaceutical Joint Stock Company
Statement of the Board of General Directors

The Board of General Directors of Codupha Central Pharmaceutical Joint Stock Company ("the Company") presents this statement and the accompanying interim financial statements of the Company for the six-month period ended 30 June 2026.

The Company's Board of General Directors is responsible for the preparation and true and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Company's Board of General Directors:

- (a) the interim financial statements set out on pages 5 to 48 give a true and fair view of the financial position of the Company as at 30 June 2026, and of its results of operations and cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting; and
- (b) at the date of this statement, there is no reason to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of General Directors has, on the date of this statement, authorised the accompanying interim financial statements for issue.

On behalf of the Board of General Directors



Pham Thi Mai Huong
General Director

Ho Chi Minh City, 14 August 2026



KPMG Limited
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Pham Hung Street, Yen Hoa Ward,
Hanoi, Vietnam
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INTERIM FINANCIAL STATEMENTS REVIEW REPORT

To the Shareholders Codupha Central Pharmaceutical Joint Stock Company

We have reviewed the accompanying interim financial statements of Codupha Central Pharmaceutical Joint Stock Company ("the Company"), which comprise the statement of financial position as at 30 June 2026, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of General Directors on 14 August 2026, as set out on pages 5 to 48.

Management's Responsibility

The Company's Board of General Directors is responsible for the preparation and true and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting, and for such internal control as the Board of General Directors determines is necessary to enable the preparation of interim financial statements that are 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 Standard on Review engagements 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 Codupha Central Pharmaceutical Joint Stock Company as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

Other Matter

The financial statements of the Company for the year ended 31 December 2025 and for the six-month period ended 30 June 2025 were audited and reviewed by another firm of auditors whose reports dated 18 March 2026 and 22 August 2025 expressed an unqualified opinion and an unqualified conclusion on those statements.

KPMG Limited

Vietnam

Review Report No. 26-01-00507-26-1



Le Nhat Vuong
Practicing Auditor Registration
Certificate No. 3849-2022-007-1
Deputy General Director

Hanoi, 14 August 2026

Nguyen Huu Nam Ninh
Practicing Auditor Registration
Certificate No. 4200-2026-007-1



Codupha Central Pharmaceutical Joint Stock Company
Statement of financial position as at 30 June 2026

Form B 01a – DN

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

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
ASSETS				
Current assets (100 = 110 + 120 + 130 + 140 + 160)	100		2,384,584,383,864	2,226,223,923,911
Cash and cash equivalents	110	9	18,469,912,695	30,439,123,602
Cash	111		18,469,912,695	30,439,123,602
Short-term financial investments	120		307,479,452	300,000,000
Held-to-maturity investments	123		307,479,452	300,000,000
Accounts receivable – short-term	130		1,209,379,009,545	1,238,248,931,791
Accounts receivable from customers	131	11	1,180,601,081,808	1,192,482,025,839
Prepayments to suppliers	132		38,261,961,533	14,239,289,949
Other receivables	135	12(a)	52,548,358,810	81,417,310,952
Allowance for doubtful debts	136	13	(62,032,392,606)	(49,889,694,949)
Inventories	140	14	1,127,675,681,640	944,901,542,903
Inventories	141		1,131,948,031,732	945,960,367,278
Allowance for inventories	142		(4,272,350,092)	(1,058,824,375)
Other current assets	160		28,752,300,532	12,334,325,615
Short-term deferred expenses	161		814,541,664	45,993,487
Deductible value added tax	162	20(a)	19,396,404,044	11,620,627,648
Taxes and others receivable from the State	163	20(a)	441,354,824	167,318,390
Other current assets	165	15	8,100,000,000	500,386,090

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

Codupha Central Pharmaceutical Joint Stock Company
Statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN

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

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
Long-term assets (200 = 210 + 220 + 250 + 260 + 270)	200		181,460,686,187	187,458,152,022
Accounts receivable – long-term	210		776,000,000	650,000,000
Other long-term receivables	215	12(b)	776,000,000	650,000,000
Fixed assets	220		145,049,813,844	151,369,362,935
Tangible fixed assets	221	16	70,695,691,115	75,575,337,090
Cost	222		186,049,354,388	185,544,195,499
Accumulated depreciation	223		(115,353,663,273)	(109,968,858,409)
Intangible fixed assets	227	17	74,354,122,729	75,794,025,845
Cost	228		97,704,403,845	97,704,403,845
Accumulated amortisation	229		(23,350,281,116)	(21,910,378,000)
Long-term work in progress	250		381,000,000	540,900,000
Construction in progress	252	18	381,000,000	540,900,000
Long-term financial investments	260	10	32,992,893,387	32,992,893,387
Investments in associates	262		3,520,408,664	3,520,408,664
Equity investments in other entities	263		29,472,484,723	29,472,484,723
Other long-term assets	270		2,260,978,956	1,904,995,700
Long-term deferred expenses	271		1,058,977,084	1,904,995,700
Deferred tax assets	272		1,202,001,872	-
TOTAL ASSETS (280 = 100 + 200)	280		2,566,045,070,051	2,413,682,075,933

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

Codupha Central Pharmaceutical Joint Stock Company
Statement of financial position as at 30 June 2026 (continued)

Form B 01a – DN

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

	Code	Note	30/6/2026 VND	1/1/2026 VND Reclassified
RESOURCES				
LIABILITIES (300 = 310 + 330)	300		2,342,581,317,160	2,186,401,045,317
Current liabilities	310		2,313,410,385,203	2,157,241,113,385
Accounts payable to suppliers	311	19	1,130,607,101,411	1,145,294,886,764
Advances from customers	312		49,280,297,292	26,000,290,269
Dividends payable	313		9,217,276,476	7,311,946,476
Taxes and others payable to the State – short-term	314	20(b)	2,938,715,045	518,739,571
Payable to employees	315		2,579,312,474	6,440,080,995
Accrued expenses	316	21	5,387,644,826	3,453,501,617
Deferred revenue	319		24,821,964	49,643,929
Other payables – short-term	320	22	3,373,953,466	4,725,734,742
Short-term borrowings	321	23(a)	1,108,054,935,186	963,446,289,022
Bonus and welfare funds	323	24	1,946,327,063	-
Long-term liabilities	330		29,170,931,957	29,159,931,932
Long-term deferred revenue	337		148,931,957	148,931,932
Other payables – long-term	338		22,000,000	11,000,000
Long-term borrowings	339	23(b)	29,000,000,000	29,000,000,000
EQUITY	400		223,463,752,891	227,281,030,616
Share capital	411	26	182,700,000,000	182,700,000,000
- Ordinary shares with voting rights	411a		182,700,000,000	182,700,000,000
Repurchased own shares	415		(586,200,000)	(586,200,000)
Investment and development fund	418	28	9,071,115,794	9,071,115,794
Retained profits	420		32,278,837,097	36,096,114,822
- Retained profits brought forward	420a		20,245,287,325	12,643,451,512
- Retained profit for the current period	420b		12,033,549,772	23,452,663,310
TOTAL RESOURCES (440 = 300 + 400)	440		2,566,045,070,051	2,413,682,075,933

Authorized on 14 August 2026

Preparer

[Signature]
Chu Thi Bich Hong
Deputy Finance and
Accounting Director

Approver

[Signature]
Pham Chi Truc
Chief Accountant cum Finance
and Accounting Director

[Signature]
Pham Thi Mai Huong
General Director

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

Codupha Central Pharmaceutical Joint Stock Company
Statement of income for the six-month period ended 30 June 2026

Form B 02a – DN

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

	Code	Note	Six-month period ended	
			30/6/2026 VND	30/6/2025 VND
Revenue from sales of goods and provision of services	01	30	1,312,965,089,399	1,483,961,467,409
Revenue deductions	02	30	19,847,527,242	7,416,621,380
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10	30	1,293,117,562,157	1,476,544,846,029
Cost of sales	11	31	1,175,240,322,251	1,377,620,021,819
Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		117,877,239,906	98,924,824,210
Financial income	22	32	16,396,035,028	14,096,224,207
Financial expenses	23	33	37,439,201,398	27,213,025,682
In which: Interest expense	24		35,074,585,768	21,760,908,402
Selling expenses	25	34	58,945,989,902	56,006,207,347
General and administration expenses	26	35	20,258,155,049	15,469,195,145
Net operating profit {30 = 20 + 22 - 23 - (25 + 26)}	30		17,629,928,585	14,332,620,243
Other income	31		142,598,961	468,016,617
Other expenses	32		2,177,062,265	292,017,844
Results of other activities (40 = 31 - 32)	40		(2,034,463,304)	175,998,773
Accounting profit before tax (50 = 30 + 40)	50		15,595,465,281	14,508,619,016
Income tax expense – current	51	37	4,763,917,381	2,768,445,986
Income tax benefit – deferred	52	37	(1,202,001,872)	-
Net profit after tax (60 = 50 - 51)	60		12,033,549,772	11,740,173,030
Earnings per share				
Basic earnings per share	70	38	515	503

Authorized on 14 August 2026

Preparer

Chu Thi Bich Hong
Deputy Finance and
Accounting Director

Approver

Pham Chi Truc
Chief Accountant cum Finance
and Accounting Director



Pham Thi Mai Huong
General Director

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

Codupha Central Pharmaceutical Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 2026
(Indirect method)

Form B 03a – DN

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

	Code	Note	Six-month period ended	
			30/6/2026 VND	30/6/2025 VND
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	01		15,595,465,281	14,508,619,016
Depreciation and amortisation	02		6,824,707,980	7,105,305,188
Allowances and provisions	03		15,709,881,300	7,419,514,575
Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies	04		(1,661,103,116)	(1,974,479,288)
Profits from investing, financing activities	05		(21,537,901)	(480,612,975)
Interest expense	06		35,074,585,768	21,760,908,402
Operating profit before changes in working capital	08		71,521,999,312	48,339,254,918
Change in receivables	09		8,073,749,412	(94,704,092,878)
Change in inventories	10		(186,341,322,380)	(80,364,829,623)
Change in payables and other liabilities	11		4,519,507,226	40,673,443,802
Change in deferred expenses	12		77,470,439	210,156,818
			(102,148,595,991)	(85,846,066,963)
Interest paid	14		(32,488,397,238)	(21,469,448,018)
Income tax paid	15		(2,490,685,939)	(3,168,405,134)
Other payments for operating activities	17		(3,822,051,997)	(2,202,381,000)
Net cash flows from operating activities	20		(140,949,731,165)	(112,686,301,115)

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

Codupha Central Pharmaceutical Joint Stock Company
Statement of cash flows for the six-month period ended 30 June 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)*

	Code	Note	Six-month period ended 30/6/2026 VND	30/6/2025 VND
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for additions to fixed assets	21		(345,258,889)	(317,855,455)
Proceeds from disposals of fixed assets	22		-	516,974,747
Payments for placement of term deposits with banks	23		(8,100,000,000)	-
Collections on investments in other entities	26		-	6,720,000,000
Receipts of interests	27		14,058,449	13,316,358
Net cash flows from investing activities	30		(8,431,200,440)	6,932,435,650
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33		1,499,553,789,037	1,372,839,854,520
Payments to settle loan principals	34		(1,354,945,142,873)	(1,266,796,677,053)
Payments of dividends	36		(7,199,070,000)	-
Net cash flows from financing activities	40		137,409,576,164	106,043,177,467
Net cash flows during the period (50 = 20 + 30 + 40)	50		(11,971,355,441)	289,312,002
Cash and cash equivalents at the beginning of the period	60		30,439,123,602	20,839,104,211
Effect of exchange rate fluctuations on cash and cash equivalents	61		2,144,534	41,262,569
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70	9	18,469,912,695	21,169,678,782

Authorized on 14 August 2026

Preparer



Chu Thi Bich Hong
Deputy Finance and
Accounting Director

Approver



Pham Chi Truc
Chief Accountant cum Finance
and Accounting Director




Pham Thi Mai Huong
General Director

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

Codupha Central Pharmaceutical Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 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) Ownership structure

Codupha Central Pharmaceutical Joint Stock Company (“the Company”) is incorporated as a joint stock company in Vietnam.

(b) Principal activities

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

(c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

(d) Company structure

At 30 June 2026, the Company had 1 associate (1/1/2026: 1 associate), which is listed in Note 10.

At 30 June 2026, the Company had 370 employees (1/1/2026: 369 employees).

At 30 June 2026, the Company's dependent accounting branches and representative office were as follows:

- Codupha Central Pharmaceutical Joint Stock Company - Hanoi Branch – No. 16, Lot C2/NO, Nam Trung Yen Area, Yen Hoa Ward, Hanoi City, Vietnam.
- Codupha Central Pharmaceutical Joint Stock Company - Hai Phong Branch – No. 18, Lot 11B, Tran Van Giang Street, Hai An Ward, Hai Phong City, Vietnam.
- Codupha Central Pharmaceutical Joint Stock Company - Vinh City Branch – No. 182, Thang Long Street, Hamlet 14, Vinh Hung Ward, Nghe An Province, Vietnam.
- Codupha Central Pharmaceutical Joint Stock Company - Central Region Branch – Street No. 2, Hoa Khanh Industrial Park, Lien Chieu Ward, Da Nang City, Vietnam.
- Codupha Central Pharmaceutical Joint Stock Company - Central Highlands Branch – No. 24, Nguyen Trac Street, Buon Ma Thuot Ward, Dak Lak Province, Vietnam.
- Codupha Central Pharmaceutical Joint Stock Company - Can Tho Branch – No. 132A, Extended Nguyen Van Cu Street, Tan An Ward, Can Tho City, Vietnam.
- Representative Office of Codupha Central Pharmaceutical Joint Stock Company - An Giang – No. 57, Tran Hung Dao Street, Long Xuyen Ward, An Giang Province, Vietnam.

Codupha Central Pharmaceutical Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

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

2. Basis of preparation

(a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements applicable to interim financial reporting.

(b) Basis of measurement

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

(c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December.

(d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the financial statements are disclosed in the following notes to the financial statements:

- Foreign currency transactions (Note 4(a));
- Accounts receivable (Note 4(d)); and
- Dividends payable (Note 4(k)).

Codupha Central Pharmaceutical Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

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

4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these interim financial statements.

The accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements, except for those described in Note 3.

(a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period quoted by the commercial bank where the Company maintains the demand deposit accounts.

All foreign exchange differences are recorded in the statement of income.

(b) Cash

Cash comprises cash balances and demand deposits.

(c) Investments

(i) Held-to-maturity investments

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments.

(ii) Investments in an associate

For the purpose of these financial statements, investments in an associate are initially recognised at cost which includes purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

Codupha Central Pharmaceutical Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 2026
(continued)

Form B 09a – DN

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

(iii) Investments in other entities

Investments in other entities comprises investments in equity instruments of other entities that the Company does not have control, joint control or significant influence over the investees. These investments are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for impairment.

An allowance is made for impairment of investment if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

(d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is assessed on a case-by-case basis based on available evidence at the end of the accounting period regarding recoverability, aging analysis and specific provisioning rates as below:

	Allowance percentage
Past due 6 months – 1 year	30%
Past due 1 – 2 years	50%
Past due 2 – 3 years	70%
Past due more than 3 years	100%

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on a case-by-case basis.

(e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the specific identification method and includes all costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

Codupha Central Pharmaceutical Joint Stock Company
Notes to the interim financial statements for the six-month period ended 30 June 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 initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use and adjustments arising from the revaluation of assets upon the Company's equitisation as approved by the relevant authorities. Expenditure incurred after tangible fixed assets have been put into operation, such as repair, maintenance and overhaul cost, is charged to the statement of income in the period in which the cost is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

(ii) Depreciation

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

▪ buildings and structures	6 – 40 years
▪ machinery and equipment	3 – 12 years
▪ motor vehicles	10 years
▪ office equipment	3 – 12 years

(g) Intangible fixed assets

(i) Land use rights

Land use rights are stated at cost less accumulated amortisation. The initial cost of a land use right comprises its transfer price and any directly attributable costs incurred in conjunction with securing the land use rights. Amortisation is computed on a straight-line basis over a period ranging from 30 to 50 years for land use rights with definite term. Land use rights with indefinite term are not amortised.

(ii) Software

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over 10 years.

(h) Construction in progress

Construction in progress represents the costs of tangible and intangible fixed assets which have not been fully completed. No depreciation is provided for construction in progress during the period of construction and installation.

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(i) Long-term deferred expenses

Tools and instruments

Tools and instruments include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of tools and instruments are amortised on a straight-line basis over a period ranging from 1 to 3 years.

(j) Trade and other payables and accruals

Trade and other payables and accruals are stated at their cost.

(k) Dividends payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

(l) Provisions

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Severance allowance

Under the Vietnamese Labour Code, when an employee who has worked for 12 months or more (“the eligible employees”) voluntarily terminates his/her labour contract, the employer is required to pay the eligible employee severance allowance calculated based on years of service and employee’s compensation at termination. Provision for severance allowance has been provided based on employees’ years of service and their average salary for the six-month period prior to the end of the accounting period. For the purpose of determining the number of years of service by an employee, the period for which the employee participated in and contributed to unemployment insurance in accordance with prevailing laws and regulations and the period for which severance allowance has been paid by the Company are excluded.

(m) Share capital

(i) Ordinary shares

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

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(ii) Repurchase and reissue of ordinary shares (repurchased own shares/treasury shares)

Before 1 January 2021

When shares recognised as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is recognised as a reduction from equity. Repurchased shares before 1 January 2021 are classified as treasury shares under equity.

From 1 January 2021

Treasury/repurchased own shares are recognised only in respect of repurchased shares comprising (i) aggregated fractional shares arising from the issuance of shares to pay dividends or from the issuance of shares out of equity reserves in accordance with an approved issuance plan; and (ii) odd-lot shares repurchased at the request of shareholders.

In all other cases, where shares classified as equity are repurchased, the par value of those shares is recognised as a reduction of share capital.

The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium.

This change in accounting policy has been applied prospectively from 1 January 2021 due to change in applicable laws and regulations on buying back shares.

When treasury/repurchased own shares are sold or reissued subsequently, cost of the reissued shares is determined on a weighted average basis. Any difference between the amount received and the cost of the shares reissued is presented within share premium.

(n) Taxation

Income tax on the profit for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

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

Deferred tax is provided using the statement of financial position method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amounts of assets and liabilities using the tax rates enacted or substantively enacted at the end of the accounting period.

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

(o) Revenue and other incomes

(i) Goods sold

Revenue from the sale of goods is recognised in the statement of income when the significant risks and rewards of ownership have been transferred to the buyer. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or the possible return of goods.

(ii) Services rendered

Revenue from services rendered is recognised in the statement of income in proportion to the stage of completion of the transaction. The stage of completion is assessed by reference to surveys of work performed. No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due.

(iii) Rental income

Rental income from leased property is recognised in the statement of income on a straight-line basis over the term of the lease.

(iv) Interest income

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikeliness of recovery.

(v) Dividend income

Dividend income from shares that have been registered and centrally deposited at the Vietnam Securities Depository and Clearing Corporation (VSDC) is recognised on the record date. Dividend income from shares that have not been registered with VSDC is recognised when the right to receive dividend is established. Share dividends are not recognised as income. Dividends received which are attributable to the period before investment acquisition date are deducted from the carrying amount of the investment.

(p) Lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease.

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(q) Production and business expenses

Expenses shall be recognised in the statement of income in the period in which they are incurred. Except where the expenses relate to the results of production and business activities of multiple accounting periods, they shall be allocated to the statement of income on a systematic or proportional basis.

(r) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalized as part of the cost of the assets concerned.

(s) Earnings per share

The Company presents basic and diluted earnings per share (“EPS”) for its ordinary shares. Basic EPS is calculated by dividing the profit attributable to the ordinary shareholders (after deducting any amounts appropriated to bonus and welfare funds for the accounting period) of the Company by the weighted average number of ordinary shares outstanding during the period. Diluted EPS is determined by adjusting both the profit or loss attributable to the ordinary shareholders and the weighted average number of ordinary shares outstanding to reflect the effect of all dilutive 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 EPS.

(t) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Board of General Directors believes that the Company operates primarily in a single business segment, namely the wholesale and retail trading of pharmaceuticals, medical instruments and supplies, cosmetics, and sanitary products, and in a single geographical segment, Vietnam, during the period.

(u) Related parties

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company’s primary format for segment reporting is based on business segments.

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(v) Comparative information

Comparative information in these financial statements is presented as corresponding figures. Under this method, comparative information for the prior period are included as an integral part of the current period financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these financial statements is not intended to present the Company's financial position, results of operation or cash flows for the prior period.

5. Seasonality of operations

The Company does not have any seasonal business segments that may affect its operating results for the six-month period ended 30 June 2026.

6. Changes in accounting estimates

In preparing the Company's annual and interim financial statements, the Board of General Directors has made several accounting estimates. Actual results may differ from these estimates. During the six-month period ended 30 June 2026, there were not any significant changes in accounting estimates since the latest accounting period ended.

7. Unusual items

The Company does not have any unusual items which may affect its interim financial statements for the six-month period ended 30 June 2026.

8. Changes in the composition of the Company

There were no changes in the composition of the Company that could have affected the Company's interim financial statements for the six-month period ended 30 June 2026.

9. Cash and cash equivalents

	30/6/2026	1/1/2026
	VND	VND
		(Reclassified)
Cash on hand	199,804,548	123,263,854
Cash in banks (*)	18,270,108,147	30,315,859,748
	18,469,912,695	30,439,123,602

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(*) Details of cash in banks are as follows:

	30/6/2026	1/1/2026
	VND	VND
Bank		
Military Commercial Joint Stock Bank - Ho Chi Minh City Branch	6,451,232,165	4,481,363,886
Vietnam International Commercial Joint Stock Bank - Ho Chi Minh City Branch	5,059,821,285	5,529,317,164
Other banks	6,759,054,697	20,305,178,698
	18,270,108,147	30,315,859,748

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10. Equity investments in other entities – long-term

		30/6/2026				1/1/2026						
	Address	% of equity owned	% of voting rights	Cost VND	Recoverable amount VND	Allowance VND	% of equity owned	% of voting rights	Cost VND	Recoverable amount VND	Allowance VND	
Associate												
Alfreda Codupha Vietnam Healthcare Co., Ltd (i)	Ho Chi Minh City, Vietnam	30%	30%	3,520,408,664	3,520,408,664	-	30%	30%	3,520,408,664	3,520,408,664	-	
Other entities												
Tuyen Quang Pharmaceutical and Trading Services Joint Stock Company Kingdom	Tuyen Quang Province, Vietnam	0.86%	0.86%	472,484,723	472,484,723	-	0.86%	0.86%	472,484,723	472,484,723	-	
Indochina Joint Stock Company (ii)	Ho Chi Minh City, Vietnam	3.68%	0%	22,983,000,000	22,983,000,000	-	3.68%	0%	22,983,000,000	22,983,000,000	-	
Indochina Urban Development Joint Stock Company (ii)	Ho Chi Minh City, Vietnam	3.82%	0%	6,017,000,000	6,017,000,000	-	3.82%	0%	6,017,000,000	6,017,000,000	-	
				32,992,893,387	32,992,893,387	-					32,992,893,387	-

(i) Alfresa Codupha Vietnam Healthcare Co., Ltd., an associate, is principally engaged in the wholesale and retail trading of medical products.

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- (ii) At the reporting date, the Company held 2,900,000 Class A preferred shares with no voting rights in these companies. The Company is entitled to receive a fixed preferential dividend in advance, which is not contingent upon the operating results of these companies during the term of the shares. These investments have been pledged as collateral for the Company's long-term borrowings (Note 23(b)).

The Company has not determined fair values of these investments for disclosure in the interim financial statements because information about their market prices is not available and there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for Enterprises. The fair values of these financial investments may differ from their carrying amounts.

11. Accounts receivable from customers

Accounts receivable from customers detailed by significant customer

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
An Vuong Pharmaceutical Company Limited	80,367,767,435	-	165,274,139,100	-
Khun Thang Pharmaceutical Company Limited	68,209,129,475	-	92,080,485,250	-
Others	1,032,024,184,898	-	935,127,401,489	-
	1,180,601,081,808	-	1,192,482,025,839	-

At 30 June 2026, certain accounts receivable from customers were pledged with banks as security for the loans granted to the Company (Note 23(a)).

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12. Other receivables

(a) Other short-term receivables comprised:

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Business support receivables	23,099,194,007	-	23,099,820,484	-
Receivables from support for the destruction of damaged goods	8,965,602,513	-	12,292,638,682	-
Receivables from early payment discounts	8,775,643,395	-	6,953,826,707	-
Deposits	2,761,161,292	-	2,395,694,102	-
Advances to employees	1,900,850,156	-	1,200,776,401	-
Receivables from entrusted imports	1,655,603,601	-	1,659,798,876	-
Deferred payment interest receivables	1,084,088,667	-	1,338,975,324	-
Receivables from distribution and warehousing support	862,908,837	-	5,859,642,748	-
Receivables from trade discounts	-	-	12,617,492,308	-
Receivables from payments made on behalf	-	-	9,022,339,400	-
Others	3,443,306,342	-	4,976,305,920	-
	52,548,358,810	-	81,417,310,952	-

(b) Other long-term receivables comprised:

	30/6/2026		1/1/2026	
	Carrying amount VND	Allowance VND	Carrying amount VND	Allowance VND
Deposits	776,000,000	-	650,000,000	-

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13. Bad and doubtful debts

	30/6/2026				1/1/2026			
	Overdue period	Cost VND	Allowance VND	Recoverable amount VND	Overdue period	Cost VND	Allowance VND	Recoverable amount VND
Short-term receivables from customers:								
Mi Nguyen Pharmaceutical Trading Company Limited	34 – 61 months	19,954,092,956	(19,954,092,956)	-	28 – 55 months	19,954,092,956	(19,954,092,956)	-
Asia Medical Food Company Limited	15 – 20 months	18,008,018,716	(15,014,018,716)	2,994,000,000	9 – 14 months	18,008,018,716	(6,624,312,090)	11,383,706,626
Gravitas Joint Stock Company	9 – 14 months	11,312,827,360	(5,318,803,375)	5,994,023,985	3 – 8 months	11,312,827,360	(2,887,432,751)	8,425,394,609
Kim Chau Pharmaceutical Company Limited	Over 48 months	4,086,849,776	(4,086,849,776)	-	Over 48 months	4,086,849,776	(4,086,849,776)	-
Hoang An Medical Equipment Joint Stock Company	Over 48 months	2,908,892,308	(2,908,892,308)	-	Over 48 months	2,908,892,308	(2,908,892,308)	-
Others	6 months – over 36 months	13,849,712,665	(10,118,944,954)	3,730,767,711	6 months – over 36 months	12,478,834,592	(9,297,397,545)	3,181,437,047
		70,120,393,781	(57,401,602,085)	12,718,791,696		68,749,515,708	(45,758,977,426)	22,990,538,282

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	30/6/2026			1/1/2026				
	Overdue period	Cost VND	Allowance VND	Recoverable amount VND	Overdue period	Cost VND	Allowance VND	Recoverable amount VND
Other receivables								
An Phat								
Pharmaceutical and Medical Equipment Joint Stock Company	Over 36 months	2,610,867,617	(2,610,867,617)	-	Over 30 months	2,610,867,617	(2,610,867,617)	-
Hai Dang Koko Construction Materials Import Export One Member Company Limited	Over 36 months	816,000,000	(816,000,000)	-	Over 30 months 3 – 6 months	816,000,000	(816,000,000)	-
Xuan Vy Company Limited	6 months	2,387,265,606	(716,179,682)	1,671,085,924		2,387,265,606	-	2,387,265,606
Mi Nguyen Pharmaceutical Trading Company Limited	Over 36 months	487,743,222	(487,743,222)	-	Over 30 months	487,743,222	(487,743,222)	-
		6,301,876,445	(4,630,790,521)	1,671,085,924		6,301,876,445	(3,914,610,839)	2,387,265,606

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	30/6/2026			1/1/2026				
	Overdue period	Cost VND	Allowance VND	Recoverable amount VND	Overdue period	Cost VND	Allowance VND	Recoverable amount VND
Prepayments to suppliers								
Hoang An Medical Equipment Joint Stock Company	-	-	-	-	Over 30 months	216,106,684	(216,106,684)	-
						216,106,684	(216,106,684)	-
		76,422,270,226	(62,032,392,606)	14,389,877,620		75,267,498,837	(49,889,694,949)	25,377,803,888

Of which:

Allowance for
doubtful debts – short
term

(62,032,392,606)

(49,889,694,949)

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

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	49,889,694,949	35,752,861,392
Allowance made during the period	12,628,482,289	2,232,910,586
Allowance reversed during the period	(485,784,632)	(3,142,369,110)
Closing balance	62,032,392,606	34,843,402,868

14. Inventories

	30/6/2026		1/1/2026	
	Carrying amount	Allowance	Carrying amount	Allowance
	VND	VND	VND	VND
Goods in transit	15,431,848,653	-	61,242,584,127	-
Merchandise inventories	1,116,516,183,079	(4,272,350,092)	884,717,783,151	(1,058,824,375)
	1,131,948,031,732	(4,272,350,092)	945,960,367,278	(1,058,824,375)

At 30 June 2026, certain inventories were pledged with banks as security for the loans granted to the Company (Note 23(a)).

Movements in the allowance for inventories during the period were as follows:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	1,058,824,375	5,522,387,750
Allowance made during the period	4,167,723,235	12,361,929,820
Allowance reversed during the period	(600,539,592)	(4,032,956,721)
Allowance utilised during the period	(353,657,926)	(3,791,201,377)
Closing balance	4,272,350,092	10,060,159,472

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15. Other assets

	30/6/2026 VND	30/6/2025 VND
Term deposits at banks restricted for use (*)	8,100,000,000	-
Demand deposits at banks restricted for use	-	500,386,090
	8,100,000,000	500,386,090

(*) Term deposits at banks restricted for use were pledged with banks as security for the loans granted to the Company (Note 23(a)).

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16. Tangible fixed assets

	Buildings and structures VND	Machinery and equipment VND	Motor vehicles VND	Office equipment VND	Others VND	Total VND
Cost						
Opening balance	95,966,408,877	49,039,768,369	37,340,905,579	3,139,305,211	57,807,463	185,544,195,499
Additions	-	92,410,185	-	412,748,704	-	505,158,889
Closing balance	95,966,408,877	49,132,178,554	37,340,905,579	3,552,053,915	57,807,463	186,049,354,388
Accumulated depreciation						
Opening balance	41,475,570,021	39,513,940,437	26,116,715,558	2,804,824,930	57,807,463	109,968,858,409
Charge for the period	2,160,513,684	2,021,006,564	1,085,241,960	118,042,656	-	5,384,804,864
Closing balance	43,636,083,705	41,534,947,001	27,201,957,518	2,922,867,586	57,807,463	115,353,663,273
Net book value						
Opening balance	54,490,838,856	9,525,827,932	11,224,190,021	334,480,281	-	75,575,337,090
Closing balance	52,330,325,172	7,597,231,553	10,138,948,061	629,186,329	-	70,695,691,115

Included in tangible fixed assets were assets costing VND30,290 million which were fully depreciated as at 30 June 2026 (1/1/2026: VND30,664 million), but which are still in active use.

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Major tangible fixed assets in use:

	30/6/2026	1/1/2026
	VND	VND
Warehouse - Le Minh Xuan Industrial Park	34,246,738,675	35,704,046,707
Office Building and GSP Warehouse	7,594,348,402	7,908,597,304
	<u>41,841,087,077</u>	<u>43,612,644,011</u>

17. Intangible fixed assets

	Land use rights	Software	Total
	VND	VND	VND
Cost			
Opening and closing balance	95,082,437,845	2,621,966,000	97,704,403,845
Accumulated amortisation			
Opening balance	20,138,601,930	1,771,776,070	21,910,378,000
Charge for the period	1,269,836,514	170,066,602	1,439,903,116
Closing balance	<u>21,408,438,444</u>	<u>1,941,842,672</u>	<u>23,350,281,116</u>
Net book value			
Opening balance	74,943,835,915	850,189,930	75,794,025,845
Closing balance	<u>73,673,999,401</u>	<u>680,123,328</u>	<u>74,354,122,729</u>

Included in intangible fixed assets were assets costing VND602 million which were fully amortised as at 30 June 2026 (1/1/2026: VND558 million), but which are still in use.

As at 30 June 2026 land use rights with a net book value of VND30,290 million (1/1/2026: VND31,786 million) were pledged with banks as security for loans granted to the Company (Note 23(a)).

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Major intangible fixed assets in use:

	30/6/2026	1/1/2026
	VND	VND
Land use rights - Le Minh Xuan Industrial Park	33,785,879,493	34,571,597,619
Land use rights - Can Tho	30,290,473,212	30,664,429,674
	64,076,352,705	65,236,027,293

18. Construction in progress

Major constructions in progress were as follows:

	30/6/2026	1/1/2026
	VND	VND
Inventory and sales management software	231,000,000	390,900,000
Others	150,000,000	150,000,000
	381,000,000	540,900,000

At 30 June 2026 constructions in progress with a carrying value of VND381 million (1/1/2026: VND540 million) were pledged with banks as security for loans granted to the Company.

19. Accounts payable to suppliers

Accounts payable to suppliers detailed by significant suppliers

	30/6/2026	1/1/2026
	VND	VND
Other parties	1,129,731,548,085	1,144,229,251,867
Hisamitsu Vietnam Pharmaceutical Co., Ltd	423,194,906,520	252,765,103,748
Novapri Lifescience Private Limited	77,955,843,311	162,930,176,208
Prime Pharmaceuticals Ltd	65,092,962,786	94,523,915,122
Others	563,487,835,468	634,010,056,789
Related parties	875,553,326	1,065,634,897
Alfresa Codupha Vietnam Healthcare Co., Ltd. – an associate	875,553,326	875,553,313
Central Pharmaceutical Joint Stock Company No. 3 – a fellow subsidiary within the Group	-	190,081,584
	1,130,607,101,411	1,145,294,886,764

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20. Taxes and others receivable from and payable to the State

(a) Deductible value added tax and taxes and others receivable from the State

	1/1/2026 VND	Receivable VND	Paid VND	Offset VND	30/6/2026 VND
Value added tax on imports	167,318,390	-	16,450,972,284	(16,214,272,932)	404,017,742
Value added tax on domestic goods	11,620,627,648	62,771,140,564	-	(54,995,364,168)	19,396,404,044
Personal income tax	-	(22,447,433)	59,784,515	-	37,337,082
	11,787,946,038	62,748,693,131	16,510,756,799	(71,209,637,100)	19,837,758,868

(b) Taxes and others payable to the State

	1/1/2026 VND	Payable VND	Paid VND	Offset VND	30/6/2026 VND
Value added tax on domestic goods	11,584,288	71,836,674,343	(320,994,727)	(71,209,637,100)	317,626,804
Corporate income tax	347,856,799	4,763,917,381	(2,490,685,939)	-	2,621,088,241
Import-export tax	-	1,170,091,012	(1,170,091,012)	-	-
Personal income tax	159,298,484	-	(159,298,484)	-	-
	518,739,571	77,770,682,736	(4,141,070,162)	(71,209,637,100)	2,938,715,045

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21. Accrued expenses

	30/6/2026	1/1/2026
	VND	VND
Interest expense	4,254,196,685	1,670,000,000
Others	1,133,448,141	1,783,501,617
	5,387,644,826	3,453,501,617

22. Other payables

	30/6/2026	1/1/2026
	VND	VND
		(Reclassified)
Short-term deposits and collaterals received	929,334,851	1,621,541,128
Payables relating to entrusted import transactions	234,806,586	1,090,370,147
Others	2,209,812,029	2,013,823,467
	3,373,953,466	4,725,734,742

23. Borrowings

(a) Short-term borrowings

	1/1/2026	Movement during the period		30/6/2026
	Carrying			Carrying
	amount	Addition	Decrease	amount
	VND	VND	VND	VND
Short-term borrowings	963,446,289,022	1,499,553,789,037	(1,354,945,142,873)	1,108,054,935,186

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Terms and conditions of outstanding short-term borrowings were as follows:

	Currency	Annual interest rate	Maturity date	30/6/2026 VND	1/1/2026 VND
<i>Secured loans (*)</i>					
Military Commercial Joint Stock Bank – Bac Sai Gon Branch	VND	5.5% - 8.8%	21 August 2026	194,991,852,470	192,150,201,037
Military Commercial Joint Stock Bank – Bac Sai Gon Branch (Domestic Letter of Credit (L/C))	VND	5.0% - 8.8%	21 August 2026	161,225,592,559	99,772,805,225
Vietnam International Commercial Joint Stock Bank	VND	5.15% - 9.0%	23 June 2027	134,574,071,465	172,270,471,681
<i>Unsecured loans</i>					
Vietnam Joint Stock Commercial Bank for Industry and Trade – Ho Chi Minh City Branch	VND	5.2% - 8.0%	23 March 2027	459,097,254,692	449,152,811,079
Vietnam Joint Stock Commercial Bank for Industry and Trade – Thanh Xuan Branch	VND	6.5% - 8.0%	23 July 2026	8,231,714,052	-
Shinhan Bank Vietnam Limited – Ho Chi Minh City Branch	VND	5.3% - 7.9%	23 July 2026	49,999,796,540	50,000,000,000
Asia Commercial Joint Stock Bank	VND	7.9%	3 June 2027	99,934,653,408	-
Loans from individuals				-	100,000,000
				1,108,054,935,186	963,446,289,022

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(*) Secured bank loans were secured as follows:

	30/6/2026 VND	1/1/2026 VND
<i>Loans from Military Commercial Joint Stock Bank:</i>		
Net book value of collateral - intangible fixed assets (Note 17) used as collateral	30,290,473,212	31,786,299,060
<i>Loans from Vietnam International Commercial Joint Stock Bank:</i>		
Carrying value of collateral – Cash in bank (Note 15)	8,100,000,000	500,386,090
Minimum aggregate value of revolving inventories (Note 14) and revolving receivables (Note 11)	500,000,000,000	300,000,000,000

(b) Long-term borrowings

	1/1/2026 Carrying amount VND	Movement during the period		30/6/2026 Carrying amount VND
		Addition VND	Decrease VND	
Hoa Lam Investment Development Corporation	29,000,000,000	-	-	29,000,000,000

The long-term loan from Hoa Lam Investment Development Corporation bears no interest, matures in 2027 and is secured by equity investments in other entities – long-term (Note 10(a)).

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24. Bonus and welfare funds

This fund is established by appropriating from profits after tax as approved by shareholders at the General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees in accordance with the Company's bonus and welfare policies. Movements of bonus and welfare fund during the period were as follows:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Opening balance	-	1,648,607,002
Appropriation from retained profits after tax	6,746,427,497	1,231,482,227
Utilisation	(3,822,051,997)	(2,202,381,000)
Net-off with receivables	(978,048,437)	-
Closing balance	1,946,327,063	677,708,229

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25. Changes in owners' equity

	Share capital VND	Repurchased own shares VND	Investment and development fund VND	Retained profits VND	Total VND
Balance at 1 January 2025	182,700,000,000	(586,200,000)	9,071,115,794	30,262,853,739	221,447,769,533
Net profit for the period	-	-	-	11,740,173,030	11,740,173,030
Appropriation to bonus and welfare funds	-	-	-	(1,231,482,227)	(1,231,482,227)
Dividends (Note 27)	-	-	-	(16,387,920,000)	(16,387,920,000)
Balance at 30 June 2025	182,700,000,000	(586,200,000)	9,071,115,794	24,383,624,542	215,568,540,336
Balance at 1 January 2026	182,700,000,000	(586,200,000)	9,071,115,794	36,096,114,822	227,281,030,616
Net profit for the period	-	-	-	12,033,549,772	12,033,549,772
Appropriation to bonus and welfare funds	-	-	-	(6,746,427,497)	(6,746,427,497)
Dividends (Note 27)	-	-	-	(9,104,400,000)	(9,104,400,000)
Balance at 30 June 2026	182,700,000,000	(586,200,000)	9,071,115,794	32,278,837,097	223,463,752,891

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26. Share capital

The Company's authorised and issued share capital are:

	30/6/2026		1/1/2026	
	Number of shares	VND	Number of shares	VND
Authorised share capital	18,270,000	182,700,000,000	18,270,000	182,700,000,000
Issued share capital				
Ordinary shares	18,270,000	182,700,000,000	18,270,000	182,700,000,000
Repurchased own shares				
Ordinary shares	(61,200)	(586,200,000)	(61,200)	(586,200,000)
Shares in circulation				
Ordinary shares	18,208,800	182,113,800,000	18,208,800	182,113,800,000

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets. In respect of shares repurchased by the Company, all rights are suspended until those shares are reissued.

Major shareholders of the Company were as follows:

	30/6/2026		1/1/2026	
	VND	%	VND	%
Vietnam Pharmaceutical Corporation	121,225,000,000	66.35%	121,225,000,000	66.00%
NTP Fund Management Joint Stock Company	15,076,500,000	8.25%	-	-
DSC Securities Corporation	27,163,900,000	14.87%	-	-
Ben Tre Pharmaceutical Joint Stock Company	-	-	34,700,000,000	19.00%
Other shareholders	19,234,600,000	10.53%	26,775,000,000	15.00%
	182,700,000,000	100%	182,700,000,000	100%

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27. Dividends

The General Meeting of Shareholders of the Company on 22 April 2026 resolved to distribute dividend for 2025 at 9% par value and the Company distributed second cash dividend for 2025 amounting to VND9,104 million (equivalent to VND500 per share) (six-month period ended 30 June 2025: cash dividend for 2024 amounting to VND16,388 million (equivalent to VND900 per share).

28. Investment and development fund

Investment and development funds is appropriated from retained profit as approved by the General Meeting of Shareholders. This fund is established for the purpose of future business expansion. When the fund is utilised for business expansion, the utilised portion is transferred to share capital.

29. Off statement of financial position items

(a) Lease

The future minimum lease payments under non-cancellable operating leases were:

	30/6/2026 VND	1/1/2026 VND
Less than 1 year	7,089,552,000	4,215,000,000
From 1 to 5 years	17,710,632,000	10,116,000,000
	<u>24,800,184,000</u>	<u>14,331,000,000</u>

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Leased assets under operating leases comprise:

	Lease term	30/6/2026 VND	1/1/2026 VND
Building at 262L Le Van Sy, Nhieu Loc Ward, Ho Chi Minh City, Vietnam	1 year	4,356,000,000	4,356,000,000
Building at No. 16, Plot C2/NO, Nam Trung Yen Area, Yen Hoa Ward, Hanoi City, Vietnam	2 years	1,663,200,000	-
Building at No. 18, Lot 11B, Tran Van Giang Street, Hai An Ward, Hai Phong City, Vietnam	3 years	900,000,000	-
Building at No. 16, Plot C2/NO, Nam Trung Yen Area, Yen Hoa Ward, Hanoi City, Vietnam	3 years	1,890,000,000	1,080,000,000
Building at 262L Le Van Sy, Nhieu Loc Ward, Ho Chi Minh City, Vietnam	5 years	6,930,000,000	7,920,000,000
Building at No. 42, Lot 09, Yen Nghia Industrial Cluster, Quyet Thang Street, Yen Nghia, Hanoi City, Vietnam	5 years	9,060,984,000	-
Building at 262L Le Van Sy, Nhieu Loc Ward, Ho Chi Minh City, Vietnam	2 years	-	900,000,000
Building at No. 18, Lot 11B, Tran Van Giang Street, Hai An Ward, Hai Phong City, Vietnam	2 years	-	75,000,000
		24,800,184,000	14,331,000,000

(b) Goods held for third parties

	30/6/2026 Quantity	1/1/2026 Quantity
Boxes	643,931	757,802
Ampoules	30,000	124,567
Sachets	2,250	46,410
Tubes	59	93,809
Bottles	11,144	78,613
Others	22,225	51,889

(c) Foreign currencies

	30/6/2026		1/1/2026	
	Original currency	VND equivalent	Original currency	VND equivalent
USD	14,804	391,423,957	102,278	2,697,794,193
EUR	926	27,606,579	936	29,688,981
		419,030,536		2,727,483,174

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30. Revenue from sales of goods and provision of services

Total revenue from sales of goods and provision of services represents the gross value of goods sold and services rendered exclusive of value added tax.

Net revenue from sales of goods and provision of services comprised:

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Total revenue		
▪ Sales	1,277,975,359,886	1,453,824,623,474
▪ Services and leases	34,989,729,513	30,136,843,935
	1,312,965,089,399	1,483,961,467,409
Less revenue deductions		
▪ Sales returns	19,825,204,431	5,981,742,702
▪ Sales allowances	22,322,811	1,434,878,678
	19,847,527,242	7,416,621,380
Net revenue from sales of goods and provision of services		
	1,293,117,562,157	1,476,544,846,029

31. Cost of sales

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Total cost of sales		
▪ Goods sold	1,151,984,242,677	1,365,914,476,384
▪ Services rendered and rental services provided	19,688,895,931	3,376,572,336
▪ Allowance for inventories	3,567,183,643	8,328,973,099
	1,175,240,322,251	1,377,620,021,819

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32. Financial income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Interest income from deposits	21,537,901	13,316,358
Early payment discounts received	8,802,616,660	4,656,059,844
Interest income from credit sales	315,698,004	1,150,770,634
Realised foreign exchange gains	5,595,079,347	8,276,077,371
Unrealised foreign exchange gains	1,661,103,116	-
	16,396,035,028	14,096,224,207

33. Financial expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Interest expense	35,074,585,768	21,760,908,402
Realised foreign exchange losses	2,364,615,630	5,334,651,471
Others	-	117,465,809
	37,439,201,398	27,213,025,682

34. Selling expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	30,676,211,681	29,825,437,112
Raw material costs	781,590,970	1,318,768,398
Depreciation and amortisation	5,827,041,231	6,152,000,438
Outside services	10,737,684,406	9,195,797,574
Others	10,923,461,614	9,514,203,825
	58,945,989,902	56,006,207,347

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35. General and administration expenses

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Staff costs	1,608,000,000	1,474,195,453
Office equipment and supplies	327,476,263	659,363,210
Depreciation and amortisation	997,666,749	895,301,892
Provision/(reversal) of allowance for doubtful debts	12,142,697,657	(909,458,524)
Outside services	4,191,062,573	6,168,621,373
Others	991,251,807	7,181,171,741
	20,258,155,049	15,469,195,145

36. Production and business costs by element

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Goods costs	1,361,227,986,705	1,365,914,476,384
Raw material costs	1,080,143,340	1,978,131,608
Staff costs	32,284,211,681	31,299,632,565
Depreciation and amortisation	6,824,707,980	7,047,302,330
Provision/(reversal) of allowance for doubtful debts	12,142,697,657	(909,458,524)
Outside services	14,957,670,872	15,364,418,947
Others	11,914,713,421	16,695,375,566
	1,440,432,131,656	1,437,389,878,876

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37. Income tax

(a) Recognised in the interim statement of income

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Income tax expense – current		
Current period	4,763,917,381	2,768,445,986
Income tax benefit – deferred		
Origination of temporary differences	(1,202,001,872)	-
Income tax expense	3,561,915,509	2,768,445,986

Income tax expense for the period is estimated based on taxable income and is subject to change upon review by the tax authorities.

(b) Reconciliation of effective tax rate

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Accounting profit before tax	15,595,465,281	14,508,619,016
Tax at the Company's tax rate	3,119,093,056	2,901,723,803
Non-deductible expenses	442,822,453	89,403,529
Unrecognised temporary differences	-	(222,681,346)
	3,561,915,509	2,768,445,986

(c) Applicable tax rates

Under the Law on Corporate Income Tax, the Company has an obligation to pay the government income tax at the rate of 20% of taxable profits.

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38. Basic earnings per share

The calculation of basic earnings per share for the six-month period ended 30 June 2026 was based on the net profit attributable to ordinary shareholders of the parent company, after deducting the amounts appropriated to bonus and welfare funds for the six-month period ended 30 June 2026 of VND9,386 million (six-month period ended 30 June 2025: VND9,157 million) and a weighted average number of ordinary shares outstanding of 18,208,800 (six-month period ended 30 June 2025: 18,208,800), calculated as follows:

(a) Net profit attributable to ordinary shareholders

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Net profit for the period	12,033,549,772	11,740,173,030
Appropriation to bonus and welfare funds	(2,647,380,950)	(2,582,838,067)
Net profit attributable to ordinary shareholders	9,386,168,822	9,157,334,963

(b) Weighted average number of ordinary shares

	Six-month period ended	
	30/6/2026	30/6/2025
	Number of shares	Number of shares
Weighted average number of ordinary shares	18,208,800	18,208,800

39. Significant transactions with related parties

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

	Transaction value	
	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Shareholder		
Vietnam Pharmaceutical Corporation		
Dividends declared	6,061,250,000	10,910,250,000
Dividends paid	4,849,000,000	-

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Key management personnel compensation

	Six-month period ended	
	30/6/2026	30/6/2025
	VND	VND
Board of Management		
Mr. Bui Huu Hien – Chairman	480,000,000	420,000,000
Ms. Pham Thi Mai Huong – Member	30,000,000	30,000,000
Ms. Lu Thi Khanh Tran – Member	30,000,000	30,000,000
Mr. Nguyen Quoc Hung – Member (from 22 April 2026)	10,000,000	-
Ms. Nguyen Thi Hang – Member (from 22 April 2026)	10,000,000	-
Ms. Ha Lan Anh – Member (until 21 April 2026)	20,000,000	30,000,000
Mr. Pham Thu Trieu – Member (until 21 April 2026)	20,000,000	30,000,000
Board of General Directors		
Ms. Pham Thi Mai Huong – General Director	450,000,000	154,090,909
Ms. Nguyen Thi Thuy Huong – Deputy General Director	330,000,000	55,000,000
Supervisory Board		
Mr. Nguyen Duc Tuan – Head of the Supervisory Board (from 22 April 2026 to 30 June 2026)	16,000,000	-
Ms. Nguyen Thanh Thanh Binh – Member	12,000,000	12,000,000
Mr. Bach Quoc Vinh – Member (from 21 April 2026)	4,000,000	-
Ms. Nguyen Thi Hang – Head of the Supervisory Board (until 21 April 2026)	20,000,000	30,000,000
Mr. Truong Chi Thien – Member (until 21 April 2026)	8,000,000	12,000,000

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40. Comparative information

Except as otherwise disclosed, the comparative information as at 1 January 2026 and for the six-month period ended 30 June 2025, respectively, was derived from the Company's separate financial statements for the year ended 31 December 2025 and its interim separate financial statements for the six-month period ended 30 June 2025.

As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99 and changed some of its accounting policies which have been applied prospectively. Certain comparative information items have been reclassified to conform with the requirements of Circular 99 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

Statement of financial position

	Code	1/1/2026 (as reclassified) VND	1/1/2026 (as previously reported) VND
Cash and cash equivalents	110	30,439,123,602	30,939,509,692
Other current assets	165	500,386,090	-
Dividends payable	313	7,311,946,476	-
Other payables – short-term	320	4,725,734,742	12,037,681,218

Authorized on 14 August 2026

Preparer



Chu Thi Bich Hong
*Deputy Finance and
Accounting Director*

Approver



Pham Chi Truc
*Chief Accountant cum Finance
and Accounting Director*



Pham Thi Mai Huong
General Director

