



**CENTRAL PHARMACEUTICAL JOINT STOCK
COMPANY NO. 3
REVIEWED INTERIM FINANCIAL
STATEMENTS**

For the accounting period from 01/01/2026 to 30/6/2026

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BOARD OF GENERAL DIRECTORS' REPORT

The members of the Board of General Directors of Central Pharmaceutical Joint Stock Company No. 3 (hereinafter referred to as "the Company") present this report together with the Company's Interim Financial Statements for the period from 01/01/2026 to 30/6/2026.

Board of Directors and Board of Management

The members of the Board of Directors and the Board of Management have managed the Company for the operating period from January 1, 2026 to June 30, 2026 and up to the date of this Report, including:

Board of Directors

Mr. Bui Xuan Huong	Chairman
Mr. Nguyen Dinh Khai	Executive Member
Mr. Dinh Van Cuong	Non-executive members
Mr. Vu Duc Canh	Non-executive members (Appointed on April 24, 2026)
Ms. Lu Thi Khanh Tran	Non-executive members (Dismissed on April 24, 2026)
Mr. Le Van Hung	Non-executive members

Board of Management

Mr. Nguyen Dinh Khai	General Director
Ms. Bui Thi Loan	Deputy General Director

Responsibilities of the Board of Management

The Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period, in accordance with Vietnamese Accounting Standards, corporate accounting system for enterprises and legal regulations relating to the preparation and presentation of the Interim Financial Statements. In the preparation of these Interim Financial Statements, the Board of Management is required to:

- Select suitable accounting policies and then consistently apply them;
- Make judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards are respected or any application of material misstatements needs to be disclosed and justified in Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Interim Financial Statements so as to minimize risks and frauds.

The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the Interim Financial Statements comply with Vietnamese Accounting Standards, corporate accounting system and legal regulations relating to the preparation and presentation of the Interim Financial Statements. The Board of

BOARD OF GENERAL DIRECTORS' REPORT

(continued)

Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing these Interim Financial Statements.

For and on behalf of the Board of Management,

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3



Nguyen Dinh Khai
General Director

Hai Phong, August 12, 2026

No. 1408.10 - 26/BC-TC/VAE

Hanoi, August 14, 2026

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To :
The Shareholders
The Board of Directors and Board of Management
Central Pharmaceutical Joint Stock Company No. 3

We have audited the accompanying Financial Statements of Central Pharmaceutical Joint Stock Company No. 3 (hereinafter referred to as "the Company"), prepared on August 12, 2026, from page 06 to page 36, comprising Interim Statement of Financial position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows and Notes to the Interim Financial Statements for the period from 01/01/2026 to 30/06/2026.

Respective responsibilities of the Board of Management

The Board of Management of the Company is responsible for the preparation and true and fair presentation of the Interim Financial Statements of Company in accordance with Vietnamese Accounting Standards, corporate accounting system and legal regulations relating to the preparation and presentation of the Financial Statements and for such internal control as the Board of Management determines necessary to enable the presentation of Interim Financial Statements that are free from material misstatements whether due to fraud or error.

Respective responsibilities of the auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Statements 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 enables 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not present fairly, in all material respects, of the financial position of the Company as at June 30, 2026, and of the results of its operations and its cash flows for the period from 01/01/2026 to 30/06/2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

(continued)

Emphasis of matter

As presented in Note VIII.1, Notes to the Interim Financial Statements, on April 2, 2026, the Company received document No. 133/QL&KDN, from Hai Phong Housing Management and Business Company Limited (the entity managing and contracting the Company to lease state-owned housing at 16+18 Le Dai Hanh Street) regarding the Lessor's calculation and determination of land lease fees at 16+18 Le Dai Hanh Street, Hong Bang Ward, Hai Phong City. Accordingly, Hai Phong Housing Management and Business Company Limited determined that the additional land lease fee payable for the period from January 1, 2018, to May 31, 2025, is VND 9,737,437,686. As of the date of this Report, the parties have not yet reached an agreement on matters related to land lease fees at the aforementioned address, therefore the interim financial statements for the accounting period from January 1, 2026 to June 30, 2026 do not reflect any related adjustments.

Our conclusion is not relevant to this matter.

Other issues

The Company's interim financial statements for the operating period from January 1, 2025 to June 30, 2025 and the financial statements for the fiscal year ended December 31, 2025 have been reviewed and audited by other auditors and audit firms with unqualified conclusions and unqualified audit opinions on these financial statements.



Pham Hung Son

Deputy General Director

Audit Practising Registration Certificate No. 0813-2023-034-1

For and on behalf of

VIETNAM AUDITING AND EVALUATION CO., LTD

Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

				Unit: VND
ASSETS	Code	Notes	30/6/2026	01/01/2026 (Restated)
A. CURRENT ASSETS	100		600,399,892,934	587,548,676,541
I. Cash and cash equivalents	110	V.1.	6,629,019,028	4,475,621,682
1. Cash	111		6,629,019,028	4,475,621,682
II. Short-term investments	120	V.3.	450,622,252,116	478,028,257,644
1. Short-term held-to-maturity investments	123		450,622,252,116	478,028,257,644
2. Provision for short-term held-to-maturity investments	124		-	-
III. Short-term receivables	130		59,439,670,820	47,795,818,537
1. Short-term trade receivables	131	V.2.	55,847,727,098	43,305,233,929
2. Short-term advances to suppliers	132	V.4.	3,298,578,702	4,395,825,799
3. Other short-term receivables	135	V.5.	293,365,020	65,632,631
4. Provision for short-term doubtful debts	136		-	-
5. Shortage of assets awaiting resolution	137		-	29,126,178
IV. Inventories	140	V.6.	82,828,215,990	56,666,928,574
1. Inventories	141		82,828,215,990	56,666,928,574
2. Provision for inventory devaluation	142		-	-
V. Short-term biological assets	150			
VI. Other current assets	160		880,734,980	582,050,104
1. Short-term prepaid expenses	161	V.10.	498,841,574	306,768,336
2. Deductible VAT	162		106,611,638	-
3. Taxes and receivables from the State budget	163	V.13.	275,281,768	275,281,768
B. NON-CURRENT ASSETS	200		166,629,078,610	168,537,413,350
I. Long-term receivables	210		-	-
II. Fixed assets	220		128,233,910,787	130,545,792,995
1. Tangible fixed assets	221	V.9.	108,152,426,036	110,424,308,242
- Historical cost	222		240,958,383,448	238,218,859,640
- Accumulated depreciation	223		(132,805,957,412)	(127,794,551,398)
2. Intangible fixed assets	227	V.8.	20,081,484,751	20,121,484,753
- Historical cost	228		20,461,484,770	20,461,484,770
- Accumulated amortization	229		(380,000,019)	(340,000,017)
III. Long-term biological assets	230		-	-
IV. Investment property	240		-	-
V. Long-term assets in progress	250		4,594,416,000	3,863,608,727
1. Construction in progress	252	V.7.	4,594,416,000	3,863,608,727
VI. Long-term financial investments	260		-	-
VII. Other long-term assets	270		33,800,751,823	34,128,011,628
1. Long-term deferred expenses	271	V.10.	33,800,751,823	34,128,011,628
TOTAL ASSETS (280 = 100 + 200)	280		767,028,971,544	756,086,089,891

(The notes from page 11 to page 36 are an integral part of these Interim Financial Statements)

Form B 01a - DN

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026
(continued)

RESOURCES	Code	Notes	30/6/2026	Unit: VND
				01/01/2026 (Restated)
C. LIABILITIES	300		135,066,982,491	145,631,822,574
I. Current liabilities	310		135,066,982,491	145,631,822,574
1. Short-term trade payables	311	V.11.	15,546,056,777	20,212,183,307
2. Short-term advances from customers	312	V.12.	5,336,989,124	3,559,586,014
3. Dividends and profit payable	313	V.14.	547,244,650	431,310,450
4. Short-term tax and amount payable to the State budget	314	V.13.	28,655,400,397	19,617,546,916
5. Payables to employees	315		8,417,428,723	25,246,685,918
6. Short-term accrued expenses	316	V.15.	18,760,489,284	5,073,801,614
7. Other short-term payables	320	V.16.	1,764,605,462	3,031,858,302
8. Short-term loans and obligations under finance leases	321	V.17.	21,857,314,505	34,272,896,484
9. Bonus and welfare funds	323		34,181,453,569	34,185,953,569
II. Non-current liabilities	330		-	-
D. EQUITY	400	V.18.	631,961,989,053	610,454,267,317
1. Owners' contributed capital	411		214,999,330,000	214,999,330,000
- Ordinary shares with voting rights	411a		214,999,330,000	214,999,330,000
2. Investment and development fund	418		90,390,532,668	74,783,195,577
3. Retained earnings	420		326,572,126,385	320,671,741,740
- Retained earnings accumulated to the prior year end	420a		219,064,672,649	164,598,370,833
- Retained earnings for the current period	420b		107,507,453,736	156,073,370,907
TOTAL RESOURCES (440 = 300 + 400)	440		767,028,971,544	756,086,089,891

Approved, August 12, 2026
CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Prepared by

Chief Accountant

General Director
DUỘC PHẨM
TRUNG ƯƠNG 3
(FORIPHARM)



Tran Thi Ha Thu



Tran Thi Ha Thu



Nguyen Dinh Khai

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Address: No. 16, Le Dai Hanh Street, Hong Bang Ward

Hai Phong City, Vietnam

INTERIM FINANCIAL STATEMENTS

For the accounting period from 01/01/2026

to 30/06/2026

Form B 02a - DN**INTERIM INCOME STATEMENT**

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from goods sold and service rendered	01	VI.1.	271,635,709,975	190,701,216,127
2. Deductions	02	VI.2.	8,183,174,718	4,555,327,032
3. Net revenue from goods sold and service rendered (10 = 01 - 02)	10		263,452,535,257	186,145,889,095
4. Cost of goods sold	11	VI.3.	86,866,261,458	63,241,898,748
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		176,586,273,799	122,903,990,347
6. Gain/(loss) from sale and disposal of investment properties	21			
7. Financial income	22	VI.4.	18,377,764,832	10,505,684,910
8. Financial expenses	23	VI.5.	1,109,473,864	360,856,060
- Of which: Borrowing costs	24		1,075,366,785	300,003,761
9. Selling expenses	25	VI.8.	49,993,890,922	51,426,622,477
10. General and administration expenses	26	VI.8.	9,868,476,572	10,910,799,600
11. Operating profit {30 = 20 + 21 + (22 - 23) - (25 + 26)}	30		133,992,197,273	70,711,397,120
12. Other income	31	VI.6.	563,258,606	422,381,895
13. Other expenses	32	VI.7.	30,656,824	418,190,241
14. Profit from other activities (40 = 31 - 32)	40		532,601,782	4,191,654
15. Accounting profit before tax (50 = 30 + 40)	50		134,524,799,055	70,715,588,774
16. Current corporate income tax expens	51	VI.10.	27,017,345,319	14,752,140,359
17. Deferred corporate income tax expense	52		-	-
18. Profit after corporate income tax (60 = 50 - 51 - 52)	60		107,507,453,736	55,963,448,415
19. Basic earnings per share	70	VI.11.	5,000	2,603

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Prepared by

Chief Accountant

General Director



Tran Thi Ha Thu



Tran Thi Ha Thu



Nguyen Dinh Khai

(The notes from page 11 to page 36 are an integral part of these Interim Financial Statements)

INTERIM STATEMENT OF CASH FLOWS

(Under Indirect method)

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. Cash Flows From Operating Activities				
1. Profit before tax	01		134,524,799,055	70,715,588,774
2. Adjustments for				
- Depreciation and amortization of fixed assets and investment properties	02		6,183,859,054	6,272,006,688
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04		(169,595)	(1,129,500)
- Gains/losses from investing, Financing activities	05		(18,404,768,504)	(10,504,555,410)
- Borrowing costs	06		1,075,366,785	300,003,761
3. Operating profit before changes in working capital	08		123,379,086,795	66,781,914,313
- Increase/decrease in receivable	09		(11,750,463,921)	(6,844,358,319)
- Increase/decrease in inventories	10		(26,161,287,416)	(6,220,491,370)
- Increase/decrease in payable (excluding interest payable/ corporate income tax payable)	11		(4,994,331,805)	5,140,371
- Increase/decrease in prepaid expenses	12		(287,275,995)	(647,349,687)
- Borrowing costs paid	14		(1,076,185,767)	(292,575,223)
- Corporate income tax paid	15		(21,615,195,391)	(16,679,126,480)
- Other cash outflows	17		(4,500,000)	(8,300,000)
Net cash flows from operating activities	20		57,489,846,500	36,094,853,605
II. Cash Flows From Investing Activities				
1. Purchase or construction of fixed assets and other long-term assets	21		(2,848,013,002)	(2,011,141,217)
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets	22		36,363,636	-
3. Cash outflows for lending, buying debt instruments from other entities	23		(523,647,904,458)	(334,461,132,915)
4. Collection of loans and resale of debt instrument of other entities	24		553,787,529,716	325,888,254,795
5. Interest earned, dividends and profit received	27		15,634,785,138	9,661,102,769
Net cash flows from investing activities	30		42,962,761,030	(922,916,568)
III. Cash Flows From Financing Activities				
1. Proceeds from borrowings	33		54,675,969,445	42,636,276,274
2. Repayment of principal	34		(67,091,551,424)	(22,789,609,825)
3. Dividends or profits paid to owners	36		(85,883,797,800)	(10,749,250)
Net cash flows from financing activities	40		(98,299,379,779)	19,835,917,199

(The notes from page 11 to page 36 are an integral part of these Interim Financial Statements)

INTERIM STATEMENT OF CASH FLOWS

(Under Indirect method)

For the accounting period from 01/01/2026 to 30/6/2026

(continued)

Unit: VND

ITEMS	Code	Note	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Net cash flows in the period (50=20+30+40)	50		2,153,227,751	55,007,854,236
Cash and cash equivalents at beginning of the period	60		4,475,621,682	13,706,392,977
Effect of exchange rate fluctuations	61		169,595	1,129,500
Cash and cash equivalents at end of the period (70=50+60+61)	70	V.01	6,629,019,028	68,715,376,713

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Prepared by

Chief Accountant

General Director



Tran Thi Ha Thu



Tran Thi Ha Thu




Nguyen Dinh Khai

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

I. Operational characteristics of enterprise**1. Form of ownership**

Central Pharmaceutical Joint Stock Company No. 3 (hereinafter referred to as “the Company”) formerly known as Central Pharmaceutical Enterprise No. 3 under the Vietnam Pharmaceutical Corporation and was transformed into joint-stock company pursuant to Decision No. 4688/2003/QĐ-BYT dated 01 September 2003 issued by the Minister of Health. The Company currently operates under the Business Registration Certificate for Joint Stock Company No. 0203000632 issued on 01 December 2003 by the Department of Planning and Investment of Hai Phong City (now the Department of Finance). The Company has had its Business Registration Certificate amended 16 times.

According to Business Registration Certificate No. 0200572501, amended 16 times on May 05, 2026, the Company’s charter capital is **VND 214,999,330,000** (*Two hundred and fourteen billion, nine hundred and ninety-nine million, three hundred and thirty thousand Vietnam dongs*).

The company’s shares are listed on the Hanoi Stock Exchange (HNX) under the ticker symbol DP3.

2. Business lines

The Company operates in the production, trading of medicines, and commercial services.

3. Principal activities

The company operates in the following main business areas:

- Manufacture of pharmaceuticals, chemical drugs and medicinal materials;
- Manufacture of functional foods, cosmetics, perfumes, soaps, detergents, polishes and sanitary preparations;
- Trading, cultivating, and processing medicinal herbs;
- Trading medical machinery and equipment./.

The Company's headquarters is at: No. 16, Le Dai Hanh, Hong Bang Ward, Hai Phong City, Vietnam.

4. Normal course of production and business

A ordinary course of production and business of the Corporation lasts no more than 12 months.

5. Corporate structure**List of subordinate units:**

The Company’s member entities	Address
- Branch in Hanoi	Plot No. 6 - Row B - Lot TT5B - Project Southwest of Linh Dam Lake - Hoang Mai Ward - Hanoi
- Branch in Ho Chi Minh City	Room 1, Ground Floor, 1st Floor, 90/14 Tran Van On Street, Tan Phu Ward, Ho Chi Minh City
- Branch in Da Nang	No. 05-BT7 Hong Thai Street, Thanh Khe Ward, Da Nang City
- Nam Son Factory	No. 28, 351 Street, An Duong Ward, Hai Phong City

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

- Trang Due Factory Lot N1-2 Trang Due Industrial Park, An Phong Ward, Hai Phong City

6. Notes to the comparative information on the Interim Financial Statements

The comparative figures are taken from the Financial Statements for the fiscal year ending December 31, 2025 and the Interim Financial Statements for the accounting period from January 1, 2025 to June 30, 2025 of Central Pharmaceutical Joint Stock Company No. 3, which have been audited and reviewed by AASC Auditing Firm Co., Ltd. Some figures from the previous reporting period have been reclassified to suit comparison with the figures of this period, as presented in Note VIII.4, Notes To The Interim Financial Statements.

7. Number of employees

Number of employees at June 30, 2026 is 246 (As at December 12, 2025 is 225).

II. Accounting period, currency used in accounting**1. Accounting period**

The Company's accounting period follows the calendar year, beginning on January 1st and ending on December 31st each year. This interim financial report is prepared for the operating period from January 1st, 2026 to June 30th, 2026.

2. Currency used in accounting

The currency used in accounting is the Vietnamese Dong ("VND"), accounting is based on the historical cost principle, in accordance with the Accounting Law, Accounting Standards, the Vietnamese enterprise accounting system, and other relevant legal regulations concerning the preparation and presentation of interim financial statements.

The accompanying interim financial statements are not intended to reflect the financial position, business performance, and cash flow situation in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

III. Applied accounting regime and standards**1. Applicable accounting system**

The Company applies the Accounting regime for enterprises promulgated under the Circular No. 99/2025/TT-BTC dated 27/10/2025 by Ministry of Finance guiding the accounting regime for enterprises.

2. Statement on compliance to accounting standards and regime

The Company's Interim Financial Statements are prepared and presented in accordance with current Vietnamese Accounting Standards and Vietnamese Accounting regime for enterprises and relevant legal regulations to the preparation and presentation of the Interim Financial Statements.

3. Implement the new accounting guidelines

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the accounting regime for enterprises. This Circular is effective for the fiscal year beginning on or after January 1, 2026. Circular 99 replaces the regulations on the accounting regime for enterprises issued under Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on December 22, 2014. The Board of Directors has applied Circular 99 in preparing and presenting the interim financial statements for the accounting period from January 1, 2026 to June 30, 2026.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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

IV. Accounting policies, accounting estimates, and relevant legal regulations apply**1. Basis for preparation of Interim Financial Statements**

The Company's interim financial statements are prepared on the basis of consolidating the interim financial statements of the Company and its subsidiaries. Internal transactions and internal balances between the Company and its subsidiaries, and between the subsidiaries themselves, have been excluded when preparing the interim financial statements.

2. Accounting estimates

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

3. Types of exchange rates applied in accounting

Transactions denominated in foreign currency are converted using the actual exchange rate on the date the transaction occurs. The balances of monetary items denominated in foreign currency at the end of the accounting period are converted using the average buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions on that date. Exchange rate differences arising from these transactions are accounted for in the interim income statement.

4. Accounting principle for cash

Cash comprise cash on hand, demand deposits, highly liquid investment that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

5. Accounting principle for financial investments***Investments held to maturity***

Investments held to maturity include investments that the Company intends and is able to hold until maturity. Investments held to maturity include time deposits in banks for the purpose of earning periodic interest.

Investments held to maturity are determined at cost minus any provision for holdings to maturity.

A provision for investments held to maturity is established if there is any indication or evidence that part or all of the Company's investments held to maturity are likely to be unrecoverable.

6. Accounting principle for receivables

Receivables are presented as net book value less allowance for doubtful and bad debts.

Classification of receivables is made on the following principle:

- Trade accounts receivable consist of receivables with their commercial nature arising from transactions with their purchasing-selling nature between the Company and buyers who are independent entities from the Company.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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

- Other receivables consist of receivables with their non-commercial nature, not related to transactions with their purchasing-selling nature.

Provisions for doubtful receivables are established for each doubtful receivable based on the projected level of potential loss.

7. Principles of Inventories Recognition

Inventory is determined on the basis of the lower of its original cost and its net realizable value. The original cost of inventory includes the direct material costs, direct labor costs, and manufacturing overhead costs, if any, to bring the inventory to its current location and condition.

The cost of inventory is determined using the weighted average method. The net realizable value is determined by the estimated selling price minus the estimated costs to complete the product and the estimated costs necessary for selling that product.

The company makes provisions for inventory devaluation when inventory is damaged, obsolete, or of poor quality, and when the original cost of inventory is higher than its net realizable value as of the date of the interim financial statements.

8. Principle for fixed asset recognition and depreciation**8.1 Principle for tangible fixed asset recognition and depreciation**

Tangible fixed assets are presented at their original cost, accumulated depreciation, and net book value.

The original cost of tangible fixed assets acquired through purchase includes the purchase price and all other costs directly related to bringing the asset to the required location and condition so that it can operate as intended by the business.

The original cost of tangible fixed assets that are self-built or self-constructed includes construction costs, actual production costs incurred, plus installation and commissioning costs, and other costs directly related to bringing the fixed asset to a location and condition capable of operation..

Tangible fixed assets are depreciated using the straight-line method based on their estimated useful life as follows:

Fixed assets	Useful life (years)
Buildings, structures	05 – 30
Machinery, equipment	05 – 10
Vehicles	06 – 10
Managerial equipment, tools	03 – 10
Other fixed assets	03 - 05

The gains and losses arising from the liquidation or sale of assets are the difference between the income from liquidation and the remaining value of the asset, and are recorded in the interim income statement.

8.2 Principle for intangible fixed asset recognition and depreciation

Intangible fixed assets are presented at their original cost, accumulated depreciation, and net book value.

The initial cost of an intangible fixed asset is the total cost incurred by the business to acquire the intangible fixed asset up to the point when the asset is put into operation as intended by the business.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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

Intangible fixed assets include land use rights and computer software.

Land use rights

Land use rights encompass all actual costs incurred by the Company directly related to the land used, including: money spent to acquire land use rights, costs for compensation, land clearance, land leveling, and registration fees, ...

The Company's land use rights are depreciated as follows: Land use rights without a time limit are not subject to depreciation.

Computer software

Costs associated with computer software programs are not a component of the related hardware that is capitalized. The original cost of computer software is the total cost incurred by the Company up to the point of putting the software into use. Computer software is depreciated using the straight-line method over 10 years.

9. Principles for recording costs of unfinished construction projects

Assets under construction for production, leasing, administration, or any other purpose are recorded at cost, including the costs necessary to bring the asset into existence, in accordance with the Company's accounting policy. Depreciation of these assets is applied as with other assets, beginning when the asset becomes operational.

10. Accounting principles for deferred expenses

Deferred expenses are actual expenses incurred and related to the business results of multiple accounting periods. Deferred expenses include infrastructure rental costs, costs of tools and equipment already used awaiting allocation, and other deferred expenses.

Infrastructure lease costs represent the amount paid for the right to use the land. Lease-deferred costs are allocated to the Income Statement using the straight-line method corresponding to the lease term.

Tools and equipment: Tools and equipment already in use are allocated to costs using the straight-line method over a period of 12 to 36 months.

Other deferred expenses include the value of tools, equipment, and small components already issued for use, which are considered likely to generate future economic benefits for the Company. These expenses are capitalized as prepayments and allocated to the Income Statement using the straight-line method over a period of 1 to 3 years.

11. Accounting principles for accounts payable to suppliers

Accounts payable are liabilities arising from the purchase of goods, services, or assets from suppliers in the normal course of business operations. Accounts payable are presented at their original cost.

12. Accounting principles for dividend and profit payments

Dividends and profits reflect the amount of dividends payable to shareholders. Dividends are recognized when the Company is not entitled to refuse its obligation to pay dividends to shareholders as stipulated by law.

13. Principles for recording loans

Loans are determined at cost, which includes the amount received from borrowing minus any expenses directly related to the loans.

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

Loans are tracked by individual borrower and loan term.

14. Principles for recognizing and capitalizing borrowing costs

Borrowing costs include interest on loans and other expenses directly related to the Company's borrowings.

Borrowing costs are recognized as production and business expenses in the period in which they are incurred.

15. Principles for recognizing accrued expenses

The company's payable expenses include provisions for advertising expenses, trade discounts, sales bonuses for customers, and other provisions that are actual expenses incurred during the reporting period but not yet paid due to the lack of invoices or insufficient accounting documentation. These are recorded as production and business expenses for the reporting period, and as payables not yet incurred due to the goods or services not yet recorded, but are included in the production and business expenses of this period to ensure that their actual occurrence does not cause a sudden increase in production and business expenses. Interest expense is accrued based on loan agreements and individual loan promissory notes.

16. Principle for recognizing owner's equity

The owner's equity in the company is recorded based on the actual amount of capital contributed by the shareholders.

Profit distribution

Profits after corporate income tax are distributed to shareholders after the allocation of funds in accordance with the Company's Articles of Association and legal regulations, and after approval by the General Meeting of Shareholders.

The amount of dividends announced and paid from undistributed profits is based on the approval of shareholders at the annual General Meeting of Shareholders.

17. Principles and methods for recognizing revenue and other income*Revenue from the sale of goods and finished products*

Sale of goods and finished products is recognized when all five (5) conditions are met simultaneously:

- The company has transferred the majority of the risks and benefits associated with ownership of the product or goods to the buyer;
- The company no longer retains the right to manage the goods as the owner or the right to control the goods;
- Revenue is determined with reasonable certainty.
- The company has obtained or will obtain economic benefits from the sale transaction; and
- Identify the costs associated with the sales transaction.

Revenue from providing services

Revenue from service provision transactions is recognized when the outcome of that transaction can be reliably determined. If a service provision transaction relates to multiple periods, revenue is recognized in the period based on the results of the work completed as of the closing date of the Statement of Financial Position for that period. The outcome of a service provision transaction is determined when all four (4) conditions are met:

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

- Revenue is determined with relative certainty. When the contract stipulates that the buyer has the right to return the purchased service under specific conditions, revenue is only recognized when those specific conditions no longer exist and the buyer no longer has the right to return the service provided;
- There is a potential for obtaining economic benefits from the service provision transaction.
- The portion of work completed as of the financial statement closing date can be determined; and
- The costs incurred for the transaction and the costs to complete the service provision transaction can be determined.

Financial income

Interest on deposits is recognized on an accrual basis, determined by the balances of deposit accounts and the applicable interest rate.

Other Income

Other income includes income from non-recurring activities, outside of those generating revenue from the main business activities.

18. Accounting principles for deductions

Deductions include trade discounts, sales discounts and sales returns.

Deductions arising in the same period as the sale of products, goods, and services are adjusted downward the revenue of the period in which they arise. In cases where products, goods, or services were sold during the reporting period but trade discounts, sales price reductions, and returned goods only arise in the following period, the Company shall record a reduction in revenue recognized in the reporting period if these revenue deductions arise before the issuance of the interim financial statements.

19. Accounting Principles for Cost of Goods Sold

The cost of goods sold and services provided includes the cost of products, goods sold, and services provided during the period and is recognized in accordance with revenue during the period.

20. Accounting Principles for Financial Expenses

Financial expenses recognized in the interim income statement are the total financial expenses incurred during the period, not offset against financial income, including borrowing costs, exchange rate differences, etc.

21. Principles of accounting for selling expenses and administrative expenses***Selling expenses***

Selling expenses are costs incurred directly related to the sale of products, goods, and services by a business, and are recognized as expenses in the period on an accrual basis.

General administration expenses

General administrative expenses are costs incurred related to the general management activities of a business, not directly related to sales or production activities, and are recognized as expenses in the period on an accrual basis.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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

22. Tax liabilities***Value added tax (VAT)***

The Company calculates and declares VAT under the guidance of current Tax Law.

Corporate income tax

Corporate income tax represents the total amount of current tax payable.

The current tax payable includes the current corporate income tax expense as stipulated by the Corporate Income Tax Law. The current corporate income tax expense is calculated based on taxable income for the period. Taxable income differs from pre-tax profit presented in the Income Statement because taxable income excludes income or expenses that are taxable or deductible in other years (including carry-forward losses, if any) and also excludes non-taxable or non-deductible items.

Tax incentives for Trang Due Factory: According to Investment Registration Certificate No. 6483048176 issued by the Hai Phong Economic Zone Management Board on July 9, 2019, and amended on April 10, 2026, the project's objective is to build a factory for producing pharmaceuticals, functional foods, and cosmetics with an investment scale of 18,455.5 m2 in Trang Due Industrial Park. The company is subject to a corporate income tax rate of 10% for 15 years from the first year the investment project generates revenue, is exempt from corporate income tax for 4 years from the first year the investment project has taxable income, and receives a 50% reduction in tax payable for the following 9 years (or from the 4th year if the company has no taxable income in the first 3 years).

2021 was the first year of revenue generation from the project, and 2026 will be the second year that Trang Due Factory generates taxable corporate income to qualify for this incentive.

The company applies a corporate income tax rate of 20% on taxable profits.

The determination of the company's income tax is based on current tax regulations. However, these regulations change from time to time, and the final determination of corporate income tax depends on the results of an audit by the competent tax authority.

Other taxes

Other taxes are declared and paid to local tax authorities in accordance with the prevailing tax laws in Vietnam.

23. Earnings per share

Earnings per share are calculated by dividing the profits attributable to shareholders owning common stock of the Company (after adjusting for the allocation of the Employee Welfare and Bonus Fund and the Executive Board Bonus Fund) by the weighted average number of common shares outstanding during the period.

24. Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities, or when the Company and the other party are under common control or significant shared influence. Related parties may be companies or individuals, including close family members.

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

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Form B 09a - DN**NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)***(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)***25. Segment Report**

A segment is a distinguishable component of the Company involved in providing related products or services (segment by business area), or in providing products or services within a specific economic environment (segment by geographic area) where the segment has different economic risks and benefits from other business segments. The Board of Directors believes that the Company's primary activity is the production and sale of pharmaceuticals and operates mainly within a segment by geographic area in Vietnam. Therefore, the Company does not present segment reports by business area and by geographic area as required by Vietnamese Accounting Standard No. 28 - Segment Report.

V. Additional information for items presented in the Interim Financial Reporting**1. Cash**

	30/6/2026	01/01/2026
	VND	VND
Cash on hand	197,665,789	6,714,000
Cash in bank	6,431,353,239	4,468,907,682
- Joint Stock Commercial Bank For Foreign Trade Of Vietnam	5,497,418,376	3,227,529,989
- Asia Commercial Joint Stock Bank	823,228,436	1,064,855,000
- Other banks	110,706,427	176,522,693
Total	6,629,019,028	4,475,621,682

2. Receivables from customers

Unit: VND

	30/6/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Short-term				
FPT Long Chau Joint Stock Company	12,361,254,581	-	3,309,940,185	-
Dai Bac Company Limited	3,623,747,337	-	3,378,367,230	-
Pharmacy Pharmaceutical Joint Stock Company	2,262,754,471	-	2,283,621,409	-
Northern Medibros Medicine Joint Stock Company	1,174,663,770		-	
Vietbach Pharmaceutical Joint Stock Company	1,629,608,625		-	
Others	34,795,698,314	-	34,333,305,105	-
Total	55,847,727,098	-	43,305,233,929	-

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

3. Financial investments
Held-to-maturity investments

	30/6/2026		01/01/2026 (Restated)	
	VND		VND	
	Carrying amount	Recoverable value	Provision	Carrying amount
				Recoverable value
				Provision
Short-term				
Term deposits (*)	450,622,252,116	450,622,252,116	-	478,028,257,644
- Saigon - Hanoi Commercial Joint Stock Bank	91,500,000,000	91,500,000,000	-	-
- Vietnam Prosperity Joint Stock Commercial Bank	349,348,688,090	349,348,688,090	-	308,488,313,348
- Vietnam International Commercial Joint Stock Bank	-	-	-	155,500,000,000
- Bao Viet Joint Stock-Commercial Bank	-	-	-	7,000,000,000
- Interest on deposits	9,773,564,026	9,773,564,026	-	7,039,944,296
Total	450,622,252,116	450,622,252,116	-	478,028,257,644

(*) Investments held until maturity are term deposit contracts at commercial banks with terms of 6 to 12 months, and interest rates vary depending on the contract.

As at June 30, 2026, time deposit contracts with a value of VND 68,048,688,090 were used as collateral for loans and guarantees at the bank (as at January 1, 2026, the value was VND 65,988,313,348).



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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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4. Advanced to suppliers

	30/6/2026	01/01/2026
	VND	VND
<i>Short-term</i>		
MPM Equipment Joint Stock Company	231,276,289	1,238,985,000
Fansipan Labs Co., Ltd.	836,683,200	836,683,200
Vuong Phat Technical And Trading Joint Stock Company	-	653,030,000
Anhui Beihan Pharmaceutical Co., Ltd.	-	1,227,083,320
Anhui Xiehecheng Chinese Herb Limited Corporation	900,102,825	-
Shellco Vietnam Joint Stock Company	974,160,000	-
Others	356,356,388	440,044,279
Total	3,298,578,702	4,395,825,799

5. Other receivables

Unit: VND

	30/6/2026		01/01/2026 (Restated)	
	Amount	Provision	Amount	Provision
<i>Short-term</i>				
Advances to employees	125,000,000	-	-	-
Collateral, deposits	168,365,020	-	64,518,302	-
Other receivables	-	-	1,114,329	-
<i>Others</i>	-	-	1,114,329	-
Total	293,365,020	-	65,632,631	-

6. Inventories

Unit: VND

	30/6/2026		01/01/2026	
	Amount	Provision	Amount	Provision
Raw material	50,004,744,792	-	34,355,549,296	-
Instruments and tools	14,604,652	-	-	-
Work in progress	5,054,561,326	-	4,321,411,671	-
Products	25,388,401,759	-	17,724,017,687	-
Merchandise	2,365,903,461	-	265,949,920	-
Total	82,828,215,990	-	56,666,928,574	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

7. Long-term assets in progress

	30/6/2026 VND	01/01/2026 VND
<i>Construction in progress</i>		
Purchasing fixed assets	4,594,416,000	3,863,608,727
Design and construction costs for an office building project in Can Tho	120,000,000	120,000,000
Investment costs for building an e-commerce platform (*)	4,474,416,000	2,937,936,000
The cost of investing in a car	-	805,672,727
Total	4,594,416,000	3,863,608,727

(*) Investment in building an e-commerce system platform:

- Investment purpose: To replace outdated software to meet the growing needs of the digital market; the online platform to be deployed includes: website, web app, and mobile app;

- Total value: VND 5,57 billion;

- Start date: From April 16, 2025, expected completion in Q2 2026.

- Project status as of June 30, 2026: Completed the construction of the System platform, multi-channel sales solution, web app, and backoffice software; continuing to implement the contents of the contract with the supplier.

8. Increase, decrease in intangible fixed assets

Items	Land use right (*)	Computer software	Unit: VND Total
<i>Cost</i>			
As at 01/01/2026	19,661,484,770	800,000,000	20,461,484,770
As at 30/06/2026	19,661,484,770	800,000,000	20,461,484,770
<i>Accumulated depreciation</i>			
As at 01/01/2026	-	340,000,017	340,000,017
Depreciation during the period	-	40,000,002	40,000,002
As at 30/06/2026	-	380,000,019	380,000,019
<i>Carrying amount</i>			
As at 01/01/2026	19,661,484,770	459,999,983	20,121,484,753
As at 30/06/2026	19,661,484,770	419,999,981	20,081,484,751

(*) The Company's land use rights with no specified term include:

	Cost VND
- Plot No. 6, Row B, Lot TT5B, Southwest Linh Dam Lake Project, Hoang Mai Ward, Hanoi	3,057,600,000
- No. 90/14 Tran Van On Street, Tan Phu Ward, Ho Chi Minh City	1,399,472,000
- Trung Nghia residential area, Thanh Khe ward, Da Nang City	1,356,805,700
- Land plot in Hung Phu 1 Resettlement Area, Hung Phu Ward, Can Tho City	13,847,607,070
Total	19,661,484,770

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(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

Unit: VND

The original cost of fixed assets at the end of the period, fully depreciated but still in use, is VND 57,817,115,646 (as at December 31, 2025 it is VND 56,739,552,009).

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

10. Deferred expenses

	30/6/2026	01/01/2026
	VND	VND
a) <i>Short-term</i>	498,841,574	306,768,336
Tools, instruments in use	358,364,984	110,556,255
Property repair costs	9,986,728	-
Others	130,489,862	196,212,081
b) <i>Long-term</i>	33,800,751,823	34,128,011,628
Infrastructure rental cost of Trang Due project (*)	32,247,975,438	32,670,438,000
Tools, instruments in use	893,348,816	758,960,402
Property repair costs	521,455,183	-
Others	137,972,386	698,613,226
Total	34,299,593,397	34,434,779,964

(*) Land and infrastructure lease costs at Lot N1-2, Trang Due Industrial Park, An Phong Ward, Hai Phong City, with an area of 18,455.5 m2, according to Contract No. 102/HĐTD&CSHT-TD/2018 dated December 27, 2018, between the Company and Saigon - Hai Phong Industrial Park Joint Stock Company. The lease term is from the date of signing the contract until August 27, 2064, for the implementation of a project to build a factory for manufacturing pharmaceuticals, functional foods, and cosmetics. The Company has paid the infrastructure lease fee in advance for the entire lease term.

11. Trade accounts payables

Unit: VND

	30/6/2026		01/01/2026	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
<i>Short-term</i>				
Mediplantex National Pharmaceutical Joint Stock Company	1,980,333,810	1,980,333,810	-	-
Duc Thanh Packaging Manufacturing and Trading Company Limited	2,763,046,532	2,763,046,532	2,746,793,770	2,746,793,770
Giang Ha Anh Company Limited	-	-	1,482,604,992	1,482,604,992
Phuc Viet Pharmaceutical Co., Ltd.	859,804,785	859,804,785	3,023,604,675	3,023,604,675
Chemico - Pharmaceutical No1 Joint Stock Company	-	-	2,134,920,000	2,134,920,000
Son Tung Trade Drug Joint Stock Company	-	-	954,003,776	954,003,776
Hung Thai Company Limited	-	-	445,000,000	445,000,000
Others	9,942,871,650	9,942,871,650	9,425,256,094	9,425,256,094
Total	15,546,056,777	15,546,056,777	20,212,183,307	20,212,183,307

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

12. Advance from customers

	30/6/2026 VND	01/01/2026 VND
<i>Short-term</i>		
An Viet Medical Equipment And Pharmaceutical Joint Stock Company	-	405,900,600
Hoa Phat Pharmaceutical Joint Stock Company	1,805,408,130	-
Hali Viet Nam Trading & Services Joint Stock Company	1,583,682,212	1,251,460,000
Good Pharmaceutical Pharma Limited Liability Company	-	363,481,735
Regenera Pharmaceutical Cosmetic Joint Stock Company	-	255,560,184
Phuc Hong Duong Traditional Medicine Joint Stock Company	433,485,000	243,000,000
Nam Phuong Cosmetics And Pharmacy Trading Company Limited	441,000,000	-
Others	1,073,413,782	1,040,183,495
Total	5,336,989,124	3,559,586,014

13. Taxes and payables to the State budget

				Unit: VND 30/6/2026
Items	01/01/2026	Payable	Paid	
<i>a) Payables</i>				
VAT on goods sold domestically	625,132,792	8,898,703,679	8,403,578,572	1,120,257,899
Corporate income tax	18,610,195,388	27,017,345,319	21,615,195,391	24,012,345,316
Personal income tax	382,218,736	3,700,198,904	559,620,458	3,522,797,182
Property tax, land rent		19,285,741	19,285,741	-
Total	19,617,546,916	39,635,533,643	30,597,680,162	28,655,400,397
<i>b) Receivables</i>				
Personal income tax	275,281,768	-	-	275,281,768
Total	275,281,768	-	-	275,281,768

14. Dividends and profits

	30/6/2026 VND	01/01/2026 (Restated) VND
Dividends	547,244,650	431,310,450
Total	547,244,650	431,310,450

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

15. Accrued expenses

	30/6/2026 VND	01/01/2026 VND
<i>Short-term</i>		
Interest expense	14,364,480	15,183,462
Costs of rewarding customers and distributors	1,519,289,084	1,409,780,903
Advertising Costs	7,250,703,733	-
Costs of the Strategic Customer Program	4,846,852,500	-
Land lease fees	3,081,576,960	3,081,576,960
Others	2,047,702,527	567,260,289
Total	18,760,489,284	5,073,801,614

16. Other payables

	30/6/2026 VND	01/01/2026 (Restated) VND
Surplus of assets awaiting resolution	-	104,534,118
Trade union funds	190,834,166	173,086,144
Short-term collaterals, deposits	311,964,000	240,009,000
Others	1,261,807,296	2,514,229,040
Remuneration of the Board of Directors and the Supervisory Board is required	1,175,000,000	2,350,000,000
Others	86,807,296	164,229,040
Total	1,764,605,462	3,031,858,302

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

17. Borrowings and finance lease liabilities

(*) The loan from Joint Stock Commercial Bank For Foreign Trade Of Vietnam - East Hai Phong Branch, under loan agreement No. 01/2026/HDCV dated June 3, 2026, has a credit limit of VND 50 billion (including the debt under loan agreement No. 02/2025/HDCV dated May 28, 2025). The credit limit is maintained for 12 months, with a maximum loan term of 3 months for each loan. The purpose is to finance legitimate, reasonable, and valid short-term borrowing needs for the Company's production and business activities. The interest rate is as announced by the bank, and the collateral consists of 03 time deposit contracts of the Company's at Vietnam Prosperity Joint Stock Commercial Bank with a value as of June 30, 2026 of VND 63,460,896,120 (VND 61,507,849,485 as of December 31, 2025).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)***18. Owner's equity****a) Changes in owner's equity**

Items	Contributed capital	Investment and development fund	Retained earnings	Unit: VND Total
As at 01/01/2025	214,999,330,000	62,666,037,719	241,215,327,691	518,880,695,410
Profit in prior year	-	-	156,073,370,907	156,073,370,907
Dividend distribution	-	-	(64,499,799,000)	(64,499,799,000)
Distribute profits into funds	-	12,117,157,858	(12,117,157,858)	-
As at 31/12/2025	214,999,330,000	74,783,195,577	320,671,741,740	610,454,267,317
Profit for this period	-	-	107,507,453,736	107,507,453,736
Dividend distribution (*)	-	-	(85,999,732,000)	(85,999,732,000)
Distribute profits into funds (*)	-	15,607,337,091	(15,607,337,091)	-
As at 30/06/2026	214,999,330,000	90,390,532,668	326,572,126,385	631,961,989,053

(*) During the period, the Company distributed dividends and profits into funds in accordance with Resolution No. 503/2026/NQ-DHDCD of the Annual General Meeting of Shareholders 2026 dated April 24, 2026.

b) Details of owner's equity

	30/6/2026 VND	01/01/2026 VND
Vietnam Pharmaceutical Corporation	47,460,870,000	47,460,870,000
Bui Xuan Huong	13,718,000,000	13,718,000,000
Dinh Van Cuong	11,991,700,000	11,991,700,000
Nguyen Dinh Khai	31,508,500,000	31,508,500,000
Le Van Hung	9,620,620,000	9,620,620,000
Le Thanh Thuy	20,863,320,000	20,863,320,000
Others	79,836,320,000	79,836,320,000
Total	214,999,330,000	214,999,330,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

c) Capital transactions, dividend distribution and profit share

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Contributed capital		
Beginning of period	214,999,330,000	214,999,330,000
Capital contributions increased during the period	-	-
Capital contributions decreased during the period	-	-
Ending of period	214,999,330,000	214,999,330,000
Dividends, distributed profits	85,999,732,000	64,499,799,000

d) Shares

	30/6/2026 Share	01/01/2026 Share
Number of shares registered for issue	21,499,933	21,499,933
Number of shares issued to the public	21,499,933	21,499,933
Ordinary shares	21,499,933	21,499,933
Preference shares	-	-
Treasury shares	-	-
Outstanding shares	21,499,933	21,499,933
Ordinary shares	21,499,933	21,499,933
Preference shares	-	-

Par value of outstanding shares: 10,000 VND/share

19. Off-interim financial reporting items and operating lease commitments

a) Foreign currencies of all types

	30/6/2026	01/01/2026
United States Dollar (USD)	3,391.89	3,391.89

b) Doubtful debts written-offs

	30/6/2026	01/01/2026
Bad debts written off according to the General Shareholders' Meeting Resolution	810,672,899	810,672,899
Total	810,672,899	810,672,899

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

VI. Additional information for items presented in the Interim Income Statement

1. Gross revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Revenue		
Revenue from the sale of finished products, goods, and services provided	271,635,709,975	190,701,216,127
Total	271,635,709,975	190,701,216,127

2. Deductions

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Trade discounts	8,052,076,632	4,378,723,112
Sale discounts	-	176,603,920
Returned goods	131,098,086	-
Total	8,183,174,718	4,555,327,032

3. Cost of sales

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Cost of goods sold for finished products, goods, and services provided	86,866,261,458	63,241,898,748
Total	86,866,261,458	63,241,898,748

4. Financial income

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Interest on bank deposits, interest on loans	17,966,905,260	10,504,555,410
Profits from the sale of financial investments (*)	410,689,977	-
Exchange rate difference gain from revaluation at the end of the period	169,595	1,129,500
Total	18,377,764,832	10,505,684,910

(*) Profits from the purchase and sale of bonds by VPS Securities Joint Stock Company during the period.

5. Financial expenses

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Borrowing costs	1,075,366,785	300,003,761
Exchange rate losses incurred during the period	34,107,079	60,852,299
Total	1,109,473,864	360,856,060

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

6. Other Income	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Income from parking fees, vehicle rentals, and utility bills	351,587,199	89,366,510
Income from the sale of liquidated assets	36,363,636	-
Excess assets after inventory	104,534,118	-
Others	70,773,653	333,015,385
Total	563,258,606	422,381,895

7. Other Expenses	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Fines, back taxes, and additional taxes	1,386,550	340,572,742
Assets missing after inventory	29,126,178	-
Others	144,096	77,617,499
Total	30,656,824	418,190,241

8. Selling expenses and General administration expenses	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
a) Selling expenses incurred during the period	49,993,890,922	51,426,622,477
Staff expenses	8,425,414,349	2,115,907,600
Materials and packing materials	426,869,653	249,042,535
Tools and instruments	2,199,075	-
Fixed asset depreciation	65,991,119	124,380,085
Outside services	39,404,229,059	48,400,021,825
Other expenses	1,669,187,667	537,270,432
b) General administration expenses incurred during the period	9,868,476,572	10,910,799,600
Staff expenses	1,297,389,752	3,299,674,998
Office supply expenses	143,629,394	375,101,717
Office equipment expenses	175,886,225	-
Fixed asset depreciation	1,458,321,016	1,542,968,557
Taxes, fees and charges	107,397,741	202,127,802
Outside services	2,733,357,044	2,191,967,245
Other expenses	3,952,495,400	3,298,959,281
Total	59,862,367,494	62,337,422,077

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Address: No. 16, Le Dai Hanh Street, Hong Bang Ward
Hai Phong City, Vietnam

INTERIM FINANCIAL STATEMENTS

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

Form B 09a - DN**NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)**

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

9. Production cost by nature

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Materials and supplies	67,460,527,460	48,964,958,708
Staff expenses	22,142,110,116	16,307,724,605
Depreciation cost of fixed assets	4,764,617,016	5,849,544,128
Outside services	45,457,779,701	53,441,785,351
Other expenses	6,903,594,658	4,184,178,632
Total	146,728,628,952	128,748,191,424

10. Current corporate income tax expense

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Accounting profit before corporate income tax	134,524,799,055	70,715,588,774
Income that is exempt from corporate income tax	-	-
Expenses that are not deductible when calculating corporate income tax	561,927,542	866,689,867
Other adjustments (if any)	-	-
Losses are carried forward and offset against profits and losses from operations	-	-
Corporate income tax assessable income	135,086,726,597	71,582,278,641
Current corporate income tax rate	20%	20%
Current taxable income assessable corporate income tax	27,017,345,319	14,316,455,728
Adjust the corporate income tax expense from previous periods to the current income tax expense for this period	-	435,684,631
Total current corporate income tax expense	27,017,345,319	14,752,140,359

11. Earnings per share

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
	VND	VND
Accounting profit after corporate income tax	107,507,453,736	55,963,448,415
Adjustments that increase or decrease accounting earnings to determine the profit or loss attributable to shareholders holding common stock:	-	-
Downward adjustments (*)	-	-
Profits or losses distributed to shareholders owning common stock	107,507,453,736	55,963,448,415
Average number of outstanding common shares during the period	21,499,933	21,499,933
Earnings per share	5,000	2,603

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

- (*) The company has not yet planned to allocate a bonus and welfare fund from after-tax profits for the operating period from January 1, 2026 to June 30, 2026. Therefore, the profit allocated to shareholders holding common stock used to calculate basic earnings per share does not exclude the bonus and welfare fund allocation.

During the period, the Company did not have any potential common stock holdings and therefore did not present diluted earnings per share.

VII. Additional information for items presented in the interim statement of cash flows**1. Amount actually collected from loans during the period**

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Receipts from loans under ordinary contracts	54,675,969,445	42,636,276,274
Total	54,675,969,445	42,636,276,274

2. Amount actually repaid as principal during the period

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Principal repayment under a standard loan agreement	67,091,551,424	22,789,609,825
Total	67,091,551,424	22,789,609,825

VIII. Other information**1. Contingent liabilities, commitments, and other financial information****Contingent liabilities**

On April 2nd, 2026, the Company received document No. 133/QL&KDN from Hai Phong Housing Management and Business Company Limited (the unit managing and contracting the Company to lease state-owned housing at 16+18 Le Dai Hanh Street, Hong Bang Ward, Hai Phong City) regarding the calculation and determination of land lease fees at 16+18 Le Dai Hanh Street, Hong Bang Ward, Hai Phong City. Accordingly, Hai Phong Housing Management and Business Company Limited determined that the additional land lease fee the Company must pay for the period from January 1st, 2018 to May 31st, 2025 is VND 9,737,437,686. The Hai Phong Housing Management and Business Company Limited requested that the company study the detailed calculation table of land lease fees to facilitate the meeting to sign the Minutes of the reconciliation of unpaid land lease fees with the Hai Phong Housing Management and Business Company Limited and the members of the Task Force, and to declare land lease fees according to the form of the Tax Authority. However, the parties have not yet worked to agree on the area and unit price as a basis for determining the land lease fee payable at the above address.

On May 7, 2026, the Company received documents No. 36/TB-TL VA and 45/TB-TL VA from the People's Court of Region 3 - Hai Phong, notifying the acceptance of the case "Dispute over house rental contract" at address No. 16+18 Le Dai Hanh Street, Hong Bang Ward, Hai Phong City.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)*

The company sent document No. 639/CV-DPTW3 dated May 29, 2026 to the People's Court of Region 3 - Hai Phong, stating its opinion on the following:

- The company fully agrees and consents to hand over and return the land and property at 16+18 Le Dai Hanh Street, Hong Bang Ward, Hai Phong City, in accordance with the management and recovery plan of the competent state agency.

- The company also requested the Court to consider and require Hai Phong Housing Management and Business Company Limited to clarify and definitively resolve outstanding issues before proceeding with the handover procedures, related to:

+ The land area used as the basis for calculating land rent is inconsistent according to the lease contract (4,046 m²) and the area for which the lessor is currently calculating land rent (4,078.3 m²)

+ The area of 1,335 m² (the floor area of the 3 houses at the above address - which were liquidated to the Company according to Decision No. 16/QD-XD dated July 21, 1989 of the Department of Construction - People's Committee of Hai Phong City, and the Company has fulfilled all financial obligations to the State related to the liquidated assets) needs to be excluded from the area used as the basis for calculating land rent. However, Hai Phong Housing Management and Business Company Limited still includes the entire area that has been liquidated to determine the land lease fee that the Company must pay.

+ The Company has not yet received official written notification from Hai Phong Housing Management and Business Company Limited regarding the determination of the land lease unit price according to Decision No. 12/2023/QĐ-UBND of the People's Committee of Hai Phong City. The Company submitted a petition on April 22, 2026, requesting cooperation in clarifying this matter. However, as of the date of this report, the Company has still not received full cooperation from Hai Phong Housing Management and Business Company Limited.

At the same time, the Company requested the People's Court of Region 3 - Hai Phong to conduct a physical survey and agree on the land area and rental price as a basis for determining the total land rent paid to date, so that both parties can publicly compare the figures in the presence of the Court.

As of the date of this Report, the parties have not yet reached an agreement on matters related to land lease fees at the aforementioned address, therefore the interim financial statements for the accounting period from January 1, 2026 to June 30, 2026 do not reflect any related adjustments.

Commitments

In addition to the land lease contract as presented in Explanatory Note V.10, the Company also signed annual land lease contracts in Hai Phong City. According to these contracts, the Company is required to pay annual land rent until the contract's expiration date in accordance with current legal regulations. Details:

<i>Location of the plot of land</i>	<i>Rental area (m²)</i>	<i>Purpose</i>
- No. 16-18 Le Dai Hanh Street, Hong Bang Ward, Hai Phong City (*)	4,046.0	Office work
- No. 472, 351st Street, Quynh Hoang Residential Area, An Duong Ward, Hai Phong City	11,232.0	Office work, factory work

2. Subsequent events after reporting period

The Company's Board of Directors affirms that, in its assessment, considering all material aspects, no unusual events have occurred after the closing date that would affect the Company's financial and operational situation and would require adjustment or presentation in the interim financial statements for the period from January 1, 2026 to June 30, 2026.

3. Transactions and balances with related parties

Related parties of the Corporation include: Key members, individuals who are related to key members and other related parties.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)*(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)***a) List of related parties:**

Related parties	Relationship
Vietnam Pharmaceutical Corporation - Joint Stock Company	Major shareholders
Mr. Bui Xuan Huong	Chairman
Mr. Nguyen Dinh Khai	Member and General Director
Mr. Dinh Van Cuong	Members
Ms. Lu Thi Khanh Tran	Members (dismissal effective April 24, 2026)
Mr. Le Van Hung	Members
Mr. Vu Duc Canh	Members (appointment effective April 24, 2026)
Ms. Bui Thi Loan	Deputy General Director
Ms. Tran Thi Ha Thu	Chief Accountant
Ms. Bui Thi Hat	Head of the Supervisory Board
Ms. Dinh Thi Tram Anh	Member of the Supervisory Board
Ms. Truong Thi Nguyet Hoa	Member of the Supervisory Board
Ms. Nguyen Thi Quynh Trang	Company Administrator

b) During the period, the Company had the following main transactions with related parties

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Purchase		
Vietnam Pharmaceutical Corporation - Joint Stock Company	31,428,943	47,308,387

c) Remuneration of key management members

Remuneration of key members during the period is as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 (Restated) VND
Remuneration of key management members	2,165,722,558	1,848,196,451
Remuneration and bonuses for members of the Board of Directors	2,000,000,000	2,000,000,000
Income and remuneration of the members of the Supervisory Board	350,000,000	350,000,000
Total	4,515,722,558	4,198,196,451

The details of each member are as follows:

	From 01/01/2026 to 30/6/2026 VND	From 01/01/2025 to 30/6/2025 VND
Remuneration of key management members	2,165,722,558	1,848,196,451
Mr. Nguyen Dinh Khai	949,891,906	757,211,690
Ms. Bui Thi Loan	495,965,101	444,993,291
Ms. Tran Thi Ha Thu	451,145,356	404,403,415
Ms. Nguyen Thi Quynh Trang	268,720,195	241,588,055

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

(These notes are an integral part of and should be read in conjunction with the accompanying Interim financial statements)

<i>Remuneration and bonuses for members of the Board of Directors</i>	2,000,000,000	2,000,000,000
Mr. Bui Xuan Huong	545,454,544	545,454,544
Mr. Dinh Van Cuong	363,636,364	363,636,364
Mr. Nguyen Dinh Khai	363,636,364	363,636,364
Ms. Lu Thi Khanh Tran	363,636,364	363,636,364
Mr. Le Van Hung	363,636,364	363,636,364
<i>Income and remuneration of the members of the Supervisory Board</i>	350,000,000	350,000,000
Ms. Bui Thi Hat	150,000,000	150,000,000
Ms. Truong Thi Nguyet Hoa	100,000,000	100,000,000
Ms. Dinh Thi Tram Anh	100,000,000	100,000,000
Total	4,515,722,558	4,198,196,451

4. Comparative information

The comparative figures are from the interim financial statements for the operating period from January 1, 2025 to June 30, 2025 and the financial statements for the fiscal year ending December 31, 2025 of Central Pharmaceutical Company No. 3, which have been reviewed and audited by AASC Auditing Firm Co., Ltd.

As presented in Note I.6, effective January 1, 2026, the Company has applied Circular No. 99. Accordingly, some previous year figures have been restated to enhance their comparability with current period presentation as follows:

Financial reporting as at 01 January 2026	Reported amount	Restatement	Amount after Restatement
Investments held to maturity	470,988,313,348	7,039,944,296	478,028,257,644
Other short-term receivables	7,105,576,927	(7,039,944,296)	65,632,631
Dividends and profit payable	-	431,310,450	431,310,450
Other short-term payables	3,463,168,752	(431,310,450)	3,031,858,302

Approved, August 12, 2026

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Prepared by

Chief Accountant

General Director



Tran Thi Ha Thu



Tran Thi Ha Thu



Nguyen Dinh Khai