



CÔNG TY CỔ PHẦN
DƯỢC PHẨM CPC1 HÀ NỘI
*HA NOI CPC1
PHARMACEUTICAL JSC*

CỘNG HOÀ XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập – Tự do – Hạnh phúc
*SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness*

Số/No. **363** /2026/CV-CPC1HN

*Hà Nội, ngày 20 tháng 10 năm 2026
Hanoi, October 20, 2026*

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

Kính gửi/To.

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

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

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

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

- Mã chứng khoán/ *Stock code*: DTP
- Địa chỉ/ *Address*: Cụm Công nghiệp Hà Bình Phương, xã Thường Tín, thành phố Hà Nội/ *Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi city*
- Điện thoại liên hệ/ *Phone*: 0243.3765503 Website: <https://cpc1hn.com.vn/>

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

Báo cáo tài chính Quý III năm 2026/ *Third Quarter of 2026 Financial Statements*

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

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



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

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

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☐ Không/No

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

☐ Có/Yes

☒ Không/No

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

☐ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☒ Có/Yes

☐ Không/No

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

☐ Có/Yes

☒ Không/No

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

☐ Có/Yes

☐ Không/No



Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày: 20/10/2026 tại đường dẫn: <https://cpc1hn.com.vn/co-dong/bao-cao-tai-chinh>.

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

Trân trọng/ Sincerely,

Tài liệu đính kèm/ Attachment:

- BCTC Quý III năm 2026/ *Third Quarter of 2026 Financial Statements;*
- Văn bản giải trình/ *Explanatory Statement.*

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

Authorized Information Disclose Representative



Tạ Thị Hải Huyền



HA NOI CPC1 PHARMACEUTICAL JOINT STOCK COMPANY

FINANCIAL STATEMENTS

For the Third Quarter Ended Sept 30, 2026



HA NOI CPC1 PHARMACEUTICAL JSC

Ha Binh Phuong Industrial Cluster , Thuong Tin Commune, Ha Noi City, Viet Nam

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STATEMENT OF FINANCIAL POSITION

As at 30 Sept 2026

Unit: VND

FORM B 01a-DN

ASSETS	Code	30/09/2026	01/01/2026
A - CURRENT ASSETS	100	965,977,506,188	929,287,491,503
I. Cash and cash equivalents	110	91,784,685,722	122,066,528,932
1. Cash	111	66,784,685,722	37,566,528,932
2. Cash equivalents	112	25,000,000,000	84,500,000,000
II. Short-term financial investments	120	-	-
III. Short-term receivables	130	427,722,950,466	379,016,875,148
1. Short-term trade receivables	131	283,269,707,366	308,409,634,515
2. Short-term prepayments to suppliers	132	127,371,663,170	62,934,511,008
3. Other short-term receivables	135	18,359,451,295	8,765,341,523
4. Provision for doubtful short-term receivables (*)	136	(1,277,871,365)	(1,092,611,898)
IV. Inventories	140	434,067,594,673	424,400,430,272
1. Inventories	141	435,279,452,870	427,064,873,865
2. Provision for devaluation of inventories (*)	142	(1,211,858,197)	(2,664,443,593)
VI. Other current assets	160	12,402,275,327	3,803,657,151
1. Short-term prepaid expenses	161	6,166,163,992	3,803,563,728
2. Deductible VAT	162	6,166,510,571	-
3. Tax and other receivables from the State	163	69,600,764	93,423
B - NON-CURRENT ASSETS	200	773,807,439,533	651,558,813,793
I. Long-term receivables	210	6,468,663,284	3,112,075,667
1. Other long-term receivables	215	6,468,663,284	3,112,075,667
II. Fixed assets	220	529,331,344,069	418,493,023,562
1. Tangible fixed assets	221	354,245,374,715	387,935,857,428
- Cost	222	794,940,993,069	768,559,352,057
- Accumulated depreciation (*)	223	(440,695,618,354)	(380,623,494,629)
2. Intangible fixed assets	227	175,085,969,354	30,557,166,134
- Cost	228	183,340,740,867	38,299,446,867
- Accumulated amortization (*)	229	(8,254,771,513)	(7,742,280,733)
V. Long-term assets in progress	250	163,787,744,855	145,785,399,824
1. Construction in progress	252	163,787,744,855	145,785,399,824
VII. Other non-current assets	270	74,219,687,325	84,168,314,740
1. Long-term prepaid expenses	271	74,219,687,325	84,168,314,740
TOTAL ASSETS (280 = 100 + 200)	280	1,739,784,945,721	1,580,846,305,296

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 Sept 2026

Unit: VND

FORM B 01a-DN

EQUITY AND LIABILITIES	Code	30/09/2026	01/01/2026
C - LIABILITIES	300	416,164,109,224	380,651,424,489
I. Current liabilities	310	322,677,439,824	346,853,239,489
1. Short-term trade payables	311	53,608,925,271	51,786,056,897
2. Short-term advances from customers	312	61,252,237,863	50,670,248,247
3. Dividends and profits payable	313	25,508,031,200	-
4. Taxes and amounts payable to the State	314	18,523,122,472	30,029,793,095
5. Payables to employees	315	30,433,219,185	118,490,874,214
6. Short-term accrued expenses	316	-	70,976,849
7. Other short-term payables	320	14,270,173,851	17,325,184,595
8. Short-term borrowings and finance lease liabilities	321	113,304,465,848	47,706,529,100
9. Bonus and welfare fund	323	5,777,264,134	30,773,576,492
II. Non-current liabilities	330	93,486,669,400	33,798,185,000
1. Other long-term payables	338	282,730,000	521,500,000
2. Long-term borrowings and finance lease liabilities	339	93,203,939,400	33,276,685,000
D - OWNER'S EQUITY	400	1,323,620,836,497	1,200,194,880,807
1. Owner's contributed capital	411	405,725,590,000	324,580,840,000
- Ordinary shares with voting rights	411a	405,725,590,000	324,580,840,000
- Preferred shares	411b	-	-
2. Share premium	412	9,442,260,000	9,442,260,000
3. Investment and development fund	418	94,353,394,407	94,353,394,407
4. Undistributed after-tax profit	420	814,099,592,090	771,818,386,400
- Accumulated undistributed profit up to the end of the prior period	420a	626,358,058,746	488,376,533,082
- Undistributed profit for the current period	420b	187,741,533,344	283,441,853,318
TOTAL EQUITY AND LIABILITIES (440 = 300 + 400)	440	1,739,784,945,721	1,580,846,305,296

Ha Noi, 20 Oct 2026

Preparer



Nguyen Thi Xuan Hoan

Chief Accountant



Dang Thi Thu Thuy

Chairman of the Board of Directors



Le Nam Thang

INCOME STATEMENT
For the three-month period ended 30 Sept 2026

Unit: VND

FORM B 02a- DN

ITEMS	Codes	Three-month period ended 30 Sept 2026	Three-month period ended 30 Sept 2025	Cumulative from January 1, 2026 to Sept 30, 2026	Cumulative from January 1, 2025 to Sept 30, 2025
1. Revenue from sale of goods and rendering of services	01	479,299,991,437	424,335,948,986	1,358,892,078,344	1,150,186,965,524
2. Revenue deductions	02	2,934,702,570	7,003,946,782	7,284,286,722	9,436,300,112
3. Net revenue from sale of goods and rendering of services	10	476,365,288,867	417,332,002,204	1,351,607,791,622	1,140,750,665,412
4. Cost of goods sold	11	222,962,917,990	169,874,296,716	682,122,844,544	509,685,406,953
5. Gross profit from sale of goods and rendering of services (20=10-11)	20	253,402,370,877	247,457,705,488	669,484,947,078	631,065,258,459
6. Financial income	22	1,082,477,215	744,904,426	3,433,793,762	1,349,210,066
7. Financial expenses	23	1,442,998,302	951,267,971	4,125,726,686	3,908,548,390
<i>In which: Interest expense</i>	24	1,124,230,550	884,993,538	3,368,501,476	3,017,285,636
8. Selling expenses	25	155,892,355,351	130,412,271,462	423,168,719,551	330,969,932,142
9. General and administration expenses	26	10,593,203,310	10,166,683,022	32,716,105,837	29,165,284,672
10. Net profit from operating activities {30= 20+22-(23+25+26)}	30	86,556,291,129	106,672,387,459	212,908,188,766	268,370,703,321
11. Other income	31	139,383,842	1,093,703,531	870,505,791	1,335,709,744
12. Other expenses	32	191,062,315	100,541,685	472,772,929	21,455,027,614
13. Other profit (40= 31-32)	40	(51,678,473)	993,161,846	397,732,862	(20,119,317,870)
14. Total accounting profit before tax (50 = 30 + 40)	50	86,504,612,656	107,665,549,305	213,305,921,628	248,251,385,451
15. Current corporate income tax expense	51	11,565,886,315	8,567,835,678	25,564,388,284	26,088,999,945
16. Profit after corporate income tax (60 = 50 - 51 - 52)	60	74,938,726,341	99,097,713,627	187,741,533,344	222,162,385,506

Ha Noi, 20 Oct 2026

Preparer



Nguyen Thi Xuan Hoan

Chief Accountant



Dang Thi Thu Thuy

Chairman of the Board of Directors



Le Nam Thang

CASH FLOW STATEMENT

(Indirect Method)

For the three-month period ended 30 Sept 2026

Unit: VND

FORM B 03a-DN

ITEMS	Codes	Cumulative from the beginning of the year to the end of this quarter (Current Period)	Cumulative from the beginning of the year to the end of this quarter (Previous Period)
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	213,305,921,628	248,251,385,451
2. Adjustments for			
- Depreciation and amortization of fixed assets and investment properties	02	61,195,477,046	55,493,886,006
- Provisions	03	(1,267,325,929)	(700,288,493)
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04	44,948,500	521,352,295
- Gains/losses from investing activities	05	(1,911,008,663)	(971,252,237)
- Interest expenses	06	3,368,501,476	3,017,285,636
- Other adjustments	07	-	15,832,201,461
3. Operating profit before changes in working capital	08	274,736,514,058	321,444,570,119
- Increase/decrease in receivables	09	(42,039,790,159)	(50,534,396,703)
- Increase/decrease in inventories	10	(8,214,579,005)	38,737,196,292
- Increase/decrease in payable (excluding interest payables/corporate income tax payables)	11	(88,056,181,392)	8,954,043,890
- Increase/decrease in prepaid expense	12	7,586,027,151	(1,951,800,135)
- Interest paid	14	(3,439,478,325)	(3,077,049,386)
- Corporate income tax paid	15	(36,273,524,563)	(39,667,912,164)
- Other payments on operating activities	17	(56,853,842,812)	(57,401,244,691)
Net Cash Flows from Operating Activities	20	47,445,144,953	216,503,407,222
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase or construction of fixed assets and long-term assets	21	(198,101,091,895)	(102,206,847,556)
2. Proceeds from disposal of fixed assets and other long-term assets	22	-	35,000,000
4. Collection of loans and resale of debt instrument of other entities	24	-	5,000,000,000
5. Interest, dividends and profits received	27	1,911,008,663	936,252,237
Net Cash Flows from Investing Activities	30	(196,190,083,232)	(96,235,595,319)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from borrowings	33	210,764,087,967	61,643,020,555
2. Repayments of principal	34	(85,345,203,393)	(65,754,711,115)
3. Dividends and profits paid to owners	36	(6,950,016,000)	-
Net Cash Flows from Financing Activities	40	118,468,868,574	(4,111,690,560)
Net cash flows in the period (50=20+30+40)	50	(30,276,069,705)	116,156,121,343

CASH FLOW STATEMENT (Continued)

(Indirect Method)

For the three-month period ended 30 Sept 2026

Unit: VND

ITEMS	Codes	Cumulative from the beginning of the year to the end of this quarter (Current Period)	Cumulative from the beginning of the year to the end of this quarter (Previous Period)
Cash and cash equivalents at the beginning of the period	60	122,066,528,932	39,923,026,642
Effects of changes in foreign exchange rates	61	(5,773,505)	7,109,190
Cash and cash equivalents at the end of the period (70=50+60+61)	70	91,784,685,722	156,086,257,175

Ha Noi, 20 Oct 2026

Preparer



Nguyen Thi Xuan Hoan

Chief Accountant



Dang Thi Thu Thuy

Chairman of the Board of Directors



Le Nam Thang

NOTES TO FINANCIAL STATEMENTS

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

I. GENERAL INFORMATION

Structure of ownership

Ha Noi CPC1 Pharmaceutical Joint Stock Company was established and operates under Enterprise Registration Certificate No. 0104089394 issued by Hanoi Department of Planning and Investment for the first time on 5 August 2009, registered for the 18th change on 24 June 2026.

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

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

Business lines

The Company's business activities include:

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

NOTES TO FINANCIAL STATEMENTS

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

Normal Operating Cycle

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

Corporate Structure

The Company has the following affiliated units:

Address

Ha Noi CPC1 Pharmaceutical Joint Stock Company - Hanoi Branch	DX Lot, Southwest Linh Dam Urban Area, Hoang Liet Ward, Hanoi City
Ha Noi CPC1 Pharmaceutical Joint Stock Company - Da Nang Branch	Road No. 2, Hoa Khanh Industrial Park, Lien Chieu Ward, Da Nang City
Ha Noi CPC1 Pharmaceutical Joint Stock Company - Ho Chi Minh City Branch	No. 26-28, Han Mac Tu Street, Phu Tho Hoa Ward, Ho Chi Minh City
Representative Office of Ha Noi CPC1 Pharmaceutical Joint Stock Company	No. 181 Thong Nhat Street, Phu Tho Hoa Ward, Ho Chi Minh City
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Thanh Hoa	MB2125, Lots N27+N28, Le Hien Tong Street, Hac Thanh Ward, Thanh Hoa Province
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Hai Phong	Lot HA.S01, Vinhomes Marina Urban Area, An Bien Ward, Hai Phong City
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Nghe An	Apartment No. 109, 12-storey Building in the New Urban Area, West V.I. Lenin Boulevard, Hamlet 19, Vinh Phu Ward, Nghe An Province
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Khanh Hoa	Lot No. 4, Road No. 93, Thai Hung Urban Area (Package 05, My Gia Urban Area), Nam Nha Trang Ward, Khanh Hoa Province
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Can Tho	Plot No. 2158, Map Sheet No. 1, Road No. 3, Lot 11B Residential Area, South Can Tho Urban Area, Hung Phu Ward, Can Tho City
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Dak Lak	Plot Nos. 2263, 2264, Map Sheet No. 19, Buon Ma Thuot Ward, Dak Lak Province
Business Location - Ha Noi CPC1 Pharmaceutical Joint Stock Company in Thai Nguyen	Land Plot No. 1525, Map Sheet No. 75, Thang Long Urban Area, Group 40, Phan Dinh Phung Ward, Thai Nguyen Province

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

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

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

Accounting period

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

III. APPLICABLE ACCOUNTING STANDARDS AND REGULATIONS**Accounting regime applied**

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

Statement of Compliance with Accounting Standards and Accounting Regime

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

Applied accounting form

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

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Cash and cash equivalents

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

Receivables

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

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

- For overdue receivables:

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

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

Changes in the balance of allowances for doubtful debts need to be recognized as an expense in the general and administration expenses at the reporting date.

Inventories

Inventory is determined based on the lower of cost and net realizable value. The cost of inventory includes direct material costs, direct labor costs, and overhead costs incurred to acquire inventory at its current location and condition. The cost of inventory is determined using the weighted average method and is accounted for using the perpetual inventory system. The net realizable value is determined by estimated selling prices minus estimated costs to complete the product along with marketing, selling, and distribution costs.

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

Tangible fixed assets and depreciation

Tangible fixed assets are presented at cost less accumulated depreciation.

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

For fixed assets whose cost is adjusted, depreciation is calculated using the new cost minus the accumulated depreciation, divided by the remaining useful life.

Any subsequent costs incurred after initial recognition of the tangible fixed asset are added to the asset's carrying amount if they are reasonably expected to increase future economic benefits from the use of the asset. Costs that do not meet this condition are recognized as expenses in the period incurred.

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

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

Intangible fixed assets and amortization***Land use rights***

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

Land use rights located in Thai Nguyen Province, Ca Mau Province, and Ho Chi Minh City

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

Accounting Software

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

Construction in Progress

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

Prepaid Expenses

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

Payables

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

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

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

Accrued expenses

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

Owner's equity

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

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

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

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

Revenue and Other Income Recognition

Revenue from sales

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

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

Revenue from services

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

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

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

Financial income

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

- There is a probability of economic benefits from the transaction;
- Revenue is reliably determinable.

Foreign currencies

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

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

Borrowing costs

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

Taxation

Value added tax

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

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

Corporate income tax

- Current Corporate Income Tax Expense

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

- Tax Incentive Policy

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

- Current Corporate Income Tax Rate

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

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

Earnings per share

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

Related parties

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

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. CASH AND CASH EQUIVALENTS

	<u>30/09/2026</u>	<u>01/01/2026</u>
Cash on hand	420,611,263	459,378,460
Cash in banks	66,364,074,459	37,107,150,472
Cash equivalents (*)	25,000,000,000	84,500,000,000
Total	<u>91,784,685,722</u>	<u>122,066,528,932</u>

(*) As at 30 Sept 2026, cash equivalents represent a 1-month term deposit amounting to VND 25,000,000,000

2. HELD-TO-MATURITY INVESTMENTS

	<u>30/09/2026</u>	<u>01/01/2026</u>
Term deposits	-	-
Total	<u>-</u>	<u>-</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

3. SHORT-TERM TRADE RECEIVABLES

	30/09/2026	01/01/2026
Related parties	34,639,943,836	23,630,256,423
CPC1 Central Pharmaceutical Joint Stock Company - Ho Chi Minh City Branch	2,887,962	6,145,997
CPC1 Central Pharmaceutical Joint Stock Company	-	43,548,000
VNP Pharmaceutical Company Limited	6,206,010,014	8,425,896,820
Tan Thinh Pharmaceutical Company Limited	5,109,734,723	8,118,056,262
Upharma Joint Stock Company	23,321,311,137	7,036,609,344
Other parties	248,629,763,530	284,779,378,092
Thuan Phat Manufacturing and Development Investment Company Limited	16,663,024,296	15,060,097,971
Thanh Nhan Hospital	3,528,360,000	1,723,926,500
Binh Minh Pharmaceutical Company Limited	439,120,019	3,542,201,380
Bach Mai Hospital	3,177,853,425	1,426,974,660
Other trade receivables	224,821,405,790	263,026,177,581
Total	283,269,707,366	308,409,634,515

4. SHORT-TERM ADVANCES TO SUPPLIERS

	30/09/2026	01/01/2026
Other parties	127,371,663,170	62,934,511,008
Lead Construction Joint Stock Company	3,593,655,000	-
Hop Luc Construction Joint Stock Company	-	17,920,426,402
NTK Fire Protection Consulting and Engineering Company Limited	4,185,862,500	-
OURLEAD PTE. LTD	-	19,004,400,000
Newtechco Mechanical, Electrical and Refrigeration Engineering Joint Stock Company	4,457,853,339	-
Other suppliers	115,134,292,331	26,009,684,606
Total	127,371,663,170	62,934,511,008

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

5. OTHER RECEIVABLES

Other short-term receivables	30/09/2026	01/01/2026
<i>Related parties</i>	<u>50,000,000</u>	<u>50,000,000</u>
CPC1 Central Pharmaceutical Joint Stock Company	50,000,000	50,000,000
<i>Other parties</i>	<u>18,309,451,295</u>	<u>8,715,341,523</u>
Advances to employees	7,309,208,908	7,909,474,381
Deposits and collateral	448,071,962	478,734,314
Advances for entrusted import goods	-	302,784,064
Other short-term receivables	10,552,170,425	24,348,764
Total	<u>18,359,451,295</u>	<u>8,765,341,523</u>
 Other long-term receivables	 30/09/2026	 01/01/2026
<i>Related parties</i>	-	-
<i>Other parties</i>	<u>6,468,663,284</u>	<u>3,112,075,667</u>
Asia Commercial Joint Stock Bank	1,732,540,149	1,732,540,149
Binh Tien Consumer Goods Manufacturing Company Limited (BITTS)	600,000,000	600,000,000
Deposits and collateral	4,136,123,135	779,535,518
Total	<u>6,468,663,284</u>	<u>3,112,075,667</u>

6. INVENTORIES

	30/09/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit	-	-	12,476,947,242	-
Raw materials	168,207,310,476	245,801,958	131,525,864,774	696,809,127
Tools and supplies	1,459,487,526	-	14,093,380	-
Work in progress	14,476,054,998	-	8,998,336,504	-
Merchandise and finished goods	251,136,599,870	966,056,239	274,049,631,965	1,967,634,466
	<u>435,279,452,870</u>	<u>1,211,858,197</u>	<u>427,064,873,865</u>	<u>2,664,443,593</u>

7. CONSTRUCTION IN PROGRESS

	30/09/2026	01/01/2026
Purchase of fixed assets	7,374,656,657	130,768,167,000
Capital construction	156,217,801,068	14,821,945,694
Upgrade and renovation of fixed assets	195,287,130	195,287,130
Total	<u>163,787,744,855</u>	<u>145,785,399,824</u>

HA NOI CPC1 PHARMACEUTICAL JSC

Ha Binh Phuong Industrial Cluster , Thuong Tin Commune, Ha Noi City, Viet Nam

FINANCIAL STATEMENTS
 For the accounting period
 From Jul 1, 2026 to Sept 30, 2026

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

8. TANGIBLE FIXED ASSETS

Unit: VND

	Buildings and structures	Machinery and equipment	Means of transportation and transmission	Management equipment and tools	Other fixed assets	Total
Historical cost						
Balance as at 01/01/2026	158,956,780,559	543,520,458,832	32,446,130,166	870,499,091	32,765,483,409	768,559,352,057
- Purchases	-	22,704,920,057	2,706,073,921	-	1,551,107,896	26,962,101,874
- Repair and upgrade	1,491,901,679	-	-	34,500,000	-	1,526,401,679
- Other decreases	-	(1,496,000,000)	-	-	(610,862,541)	(2,106,862,541)
Balance as at 30/09/2026	160,448,682,238	564,729,378,889	35,152,204,087	904,999,091	33,705,728,764	794,940,993,069
Accumulated depreciation						
Balance as at 01/01/2026	38,029,661,383	300,525,627,005	22,755,890,114	655,764,664	18,656,551,463	380,623,494,629
- Depreciation charge for the period	5,409,826,299	48,307,820,350	2,867,527,057	225,327,291	3,949,644,887	60,760,145,884
- Other decreases	-	(77,159,618)	-	-	(610,862,541)	(688,022,159)
Balance as at 30/09/2026	43,439,487,682	348,756,287,737	25,623,417,171	881,091,955	21,995,333,809	440,695,618,354
Net book value						
As at 01/01/2026	120,927,119,176	242,994,831,827	9,690,240,052	214,734,427	14,108,931,946	387,935,857,428
As at 30/09/2026	117,009,194,556	215,973,091,152	9,528,786,916	23,907,136	11,710,394,955	354,245,374,715

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

9. INTANGIBLE FIXED ASSETS

	Unit: VND		
	Land use rights value (*)	Computer software	Total
Historical cost			
Balance as at 01/01/2026	36,268,246,867	2,031,200,000	38,299,446,867
- Increase during the period	145,041,294,000	-	145,041,294,000
Balance as at 30/09/2026	181,309,540,867	2,031,200,000	183,340,740,867
Accumulated amortization			
Balance as at 01/01/2026	6,300,689,543	1,441,591,190	7,742,280,733
- Amortization charge for the period	337,735,773	174,755,007	512,490,780
Balance as at 30/09/2026	6,638,425,316	1,616,346,197	8,254,771,513
Net book value			
As at 01/01/2026	29,967,557,324	589,608,810	30,557,166,134
As at 30/09/2026	174,671,115,551	414,853,803	175,085,969,354

(*) Intangible fixed assets comprise land use rights as follows:

	30/09/2026
(1) Land use rights with a definite term until 29 May 2057, located in Ha Binh Phuong Industrial Cluster, Thuong Tin Commune, Hanoi City, with a total area of 30,306.3 m ² , currently used as the Company's head office and the GMP-WHO Pharmaceutical Factory, cost:	20,260,434,763
(2) Land use right located in Phan Dinh Phung Ward, Thai Nguyen Province, with a total area of 354.4 m ² , currently used as the Company's business location, cost:	16,007,812,104
(3) Land use right located in Tan Thanh Ward, Ca Mau Province, with a total area of 450 m ² , currently used as the Company's business location, cost:	6,838,167,000
(4) Land use right located in Tan Phu Ward, Ho Chi Minh City, with a total area of 2,273.2 m ² , currently used as the Company's business location, cost:	138,203,127,000

10. PREPAID EXPENSES

	30/09/2026	01/01/2026
Short-term prepaid expenses		
Tools and supplies expense	2,190,961,538	2,636,760,440
Office rental expense	197,000,000	899,000,000
Insurance expense	613,022,345	189,624,526
Other short-term prepaid expenses	3,165,180,109	78,178,762
Total	6,166,163,992	3,803,563,728
Long-term prepaid expenses		
Prepaid land and infrastructure rental at Tan Phu Trung Industrial Park	10,900,649,196	11,190,903,165
Land use rights at Hoa Khanh Expanded Industrial Park	13,552,214,500	13,307,324,488
Tools and supplies issued for use	24,566,963,015	26,215,086,480
Machinery repair and maintenance expense	23,962,400,263	32,147,901,633
Other long-term prepaid expenses	1,237,460,351	1,307,098,974
Total	74,219,687,325	84,168,314,740

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

11. BORROWINGS AND FINANCE LEASE LIABILITIES

Short-term borrowings	30/09/2026	01/01/2026
<i>Short-term borrowings from related parties</i>	-	-
<i>Short-term VND bank borrowings</i>	<i>73,479,542,606</i>	<i>15,382,005,532</i>
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	60,829,918,356	5,185,112,996
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	12,649,624,250	10,196,892,536
<i>Short-term bank borrowings in foreign currency</i>	<i>33,924,923,242</i>	<i>21,874,523,568</i>
Asia Commercial Joint Stock Bank (ACB) - Timescity Transaction Office	33,924,923,242	18,544,930,064
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	-	1,094,645,500
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Nam Thang Long Branch	-	2,234,948,004
<i>Long-term borrowings due for repayment</i>	<i>5,900,000,000</i>	<i>10,450,000,000</i>
Asia Commercial Joint Stock Bank (ACB) - Timescity Transaction Office	-	2,750,000,000
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - My Dinh Branch	5,900,000,000	7,700,000,000
Total	113,304,465,848	47,706,529,100
Long-term borrowings	30/09/2026	01/01/2026
Asia Commercial Joint Stock Bank (ACB) - Timescity Transaction Office	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) - My Dinh Branch	16,100,000,000	20,000,000,000
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Binh Branch	77,103,939,400	13,276,685,000
Total	93,203,939,400	33,276,685,000

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

12. SHORT-TERM TRADE PAYABLES

	30/09/2026	01/01/2026
<i>Related parties</i>	<i>1,616,076,865</i>	<i>233,510,104</i>
Tan Thinh Pharmaceutical Company Limited	1,616,076,865	225,460,672
CPC1 Central Pharmaceutical Joint Stock Company	-	8,049,432
<i>Other parties</i>	<i>51,992,848,406</i>	<i>51,552,546,793</i>
Thuan Phat Manufacturing and Development Investment Company Limited	1,286,544,372	-
Duc Thanh Packaging Manufacturing and Trading Company Limited	2,560,173,601	2,579,837,561
Ha Noi Packaging Manufacturing and Import-Export Company Limited	1,551,927,521	3,360,376,127
Dong Au Trading and Manufacturing Company Limited	491,231,629	2,652,074,034
Payables to other counterparties	46,102,971,283	42,960,259,071
Total	53,608,925,271	51,786,056,897

13. SHORT-TERM ADVANCES FROM CUSTOMERS

	30/09/2026	01/01/2026
<i>Related parties</i>	<i>-</i>	<i>-</i>
<i>Other parties</i>	<i>61,252,237,863</i>	<i>50,670,248,247</i>
Nguyen Gia Pharmaceutical and Cosmetics Trading Company Limited	834,120,000	-
Hoang Son Pharmaceutical Trading Joint Stock Company	-	113,925,000
Green Vietnam Pharmaceutical Trading Company Limited	4,983,618,430	-
Hung Vuong Medical Equipment and Trading Joint Stock Company	1,581,720,000	-
Other advances from customers	53,852,779,433	50,556,323,247
Total	61,252,237,863	50,670,248,247

14. DIVIDENDS AND PROFIT PAYABLE

	30/09/2026	01/01/2026
Dividends and profit payable	25,508,031,200	-
Total	25,508,031,200	-

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

	30/09/2026		01/01/2026	
	Payable	Receivable	Payable	Receivable
Value added tax	1,311,879,277	-	3,694,321,693	-
Import VAT	-	-	-	-
Import and export duties	-	69,600,764	-	93,423
Corporate income tax	12,559,388,284	-	23,268,524,563	-
Personal income tax	4,651,854,911	-	3,066,946,839	-
Land rental	-	-	-	-
Other taxes	-	-	-	-
Fees, charges and other payables	-	-	-	-
Total	18,523,122,472	69,600,764	30,029,793,095	93,423

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

16. SHORT-TERM ACCRUED EXPENSES

	<u>30/09/2026</u>	<u>01/01/2026</u>
<i>Payables to related parties</i>	-	-
<i>Payables to other organizations and individuals</i>	-	70,976,849
Other short-term accrued expenses	-	70,976,849
Total	<u>-</u>	<u>70,976,849</u>

17. OTHER PAYABLES

<i>Other short-term payables</i>	<u>30/09/2026</u>	<u>01/01/2026</u>
Trade union fees and insurance	731,820,518	1,955,344,968
Advances received for entrusted goods	-	300,000,000
Other short-term payables	13,538,353,333	15,069,839,627
Total	<u>14,270,173,851</u>	<u>17,325,184,595</u>

<i>Other long-term payables</i>	<u>30/09/2026</u>	<u>01/01/2026</u>
Deposits and collateral received	282,730,000	521,500,000
Total	<u>282,730,000</u>	<u>521,500,000</u>

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Ha Binh Phuong Industrial Cluster , Thuong Tin Commune, Ha Noi City, Viet Nam

FINANCIAL STATEMENTS

For the accounting period
From Jul 1, 2026 to Sept 30, 2026

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

18. OWNER'S EQUITY

a. Reconciliation of movements in owners' equity

Unit: VND

	Owners' contributed capital	Share premium	Investment and development fund	Undistributed after-tax profit	Total
Balance as at 01/01/2026	324,580,840,000	9,442,260,000	94,353,394,407	771,818,386,400	1,200,194,880,807
Capital increase during the period	81,144,750,000	-	-	-	81,144,750,000
Profit for the period	-	-	-	187,741,533,344	187,741,533,344
Appropriation to development investment fund	-	-	-	-	-
Appropriation to bonus and welfare fund	-	-	-	(14,172,092,666)	(14,172,092,666)
Stock dividends distributed	-	-	-	(81,144,750,000)	(81,144,750,000)
Cash dividends distributed	-	-	-	(32,458,047,200)	(32,458,047,200)
Appropriation to the Management Board bo	-	-	-	(17,597,437,788)	(17,597,437,788)
Bonus to the Board of Directors and Superv	-	-	-	(88,000,000)	(88,000,000)
Balance as at 30/09/2026	405,725,590,000	9,442,260,000	94,353,394,407	814,099,592,090	1,323,620,836,497

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

b. Details of owners' contributed capital

	30/09/2026	Ownership (%)	01/01/2026	Ownership (%)
	VND	%	VND	%
CPC1 Central Pharmaceutical Joint Stock Company	66,666,650,000	16.43	53,333,320,000	16.43
Ms. Le Thi Kim Anh	69,749,970,000	17.19	55,799,980,000	17.19
Mr. Nguyen Tien Lung	33,333,320,000	8.22	26,666,660,000	8.22
Mr. Le Nam Thang	42,518,850,000	10.48	33,015,080,000	10.17
Mr. Nguyen Thanh Binh	78,216,620,000	19.28	62,573,300,000	19.28
Ms. Phung Thanh Huong	41,599,970,000	10.25	33,279,980,000	10.25
Other shareholders	73,640,210,000	18.15	59,912,520,000	18.46
	405,725,590,000	100	324,580,840,000	100

c. Shares

	30/09/2026	01/01/2026
Number of shares registered for issuance	40,572,559	32,458,084
Number of shares issued	40,572,559	32,458,084
- Ordinary shares	40,572,559	32,458,084
- Preference shares	-	-
Number of shares outstanding	40,572,559	32,458,084
- Ordinary shares	40,572,559	32,458,084
- Preference shares	-	-
- Par value per share: VND 10,000		

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE INCOME STATEMENT

1. REVENUES FROM SALES OF GOODS AND RENDERING OF SERVICES

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Revenue from sale of merchandise and finished goods	1,358,827,366,408	1,150,029,542,757
Revenue from rendering of services	64,711,936	157,422,767
Total	1,358,892,078,344	1,150,186,965,524

2. REVENUE DEDUCTIONS

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Sales returns	6,063,278,099	4,930,412,387
Sales allowances and discounts	1,221,008,623	4,505,887,725
Total	7,284,286,722	9,436,300,112

3. COST OF GOODS SOLD AND SERVICES RENDERED

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Cost of goods and services provided	682,122,844,544	509,685,406,953
Total	682,122,844,544	509,685,406,953

4. FINANCIAL INCOME

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Interest income from deposits and loans	1,911,008,663	936,252,237
Foreign exchange gains	1,461,785,099	412,957,829
Other financial income	61,000,000	-
Total	3,433,793,762	1,349,210,066

5. FINANCIAL EXPENSES

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Interest expense	3,368,501,476	3,017,285,636
Foreign exchange losses	237,899,372	889,794,621
Other financial expenses	519,325,838	1,468,133
Total	4,125,726,686	3,908,548,390

6. OTHER INCOME

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Other income	870,505,791	1,335,709,744
Total	870,505,791	1,335,709,744

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

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

7. OTHER EXPENSES

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Non-deductible depreciation expense	75,189,640	101,556,090
Corporate income tax payable for prior years	-	15,808,476,662
Other expenses	397,583,289	5,544,994,862
Total	472,772,929	21,455,027,614

8. SELLING EXPENSES

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Staff costs	233,243,166,241	221,371,979,941
Tools and supplies expense	7,646,888,441	5,870,730,148
Depreciation of fixed assets	6,303,640,824	4,219,053,340
Promotion and product/goods sponsorship expenses	7,733,253,648	4,407,279,178
Outsourced services expense	106,686,946,886	69,906,365,577
Other expenses	61,554,823,511	25,194,523,958
Total	423,168,719,551	330,969,932,142

9. GENERAL AND ADMINISTRATION EXPENSES

	From January 1, 2026, to Sept 30, 2026	From January 1, 2025, to Sept 30, 2025
Staff costs	12,668,992,640	10,691,861,866
Office supplies expense	1,198,840,647	796,376,702
Depreciation of fixed assets	2,507,207,126	2,068,901,390
Taxes, fees and charges	1,088,868,245	1,464,286,258
Provision for/(reversal of) doubtful debts	185,259,467	-
Outsourced services expense	11,798,239,794	10,374,844,678
Other expenses	3,268,697,918	3,769,013,778
Total	32,716,105,837	29,165,284,672

Ha Noi, 20 Oct 2026

Preparer



Nguyen Thi Xuan Hoan

Chief Accountant



Dang Thi Thu Thuy

Chairman of the Board of Directors



Le Nam Thang