CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 3
Digitally signed by CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 3
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CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3
Tax identification number: 0200572501
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No: 919 /KTTK July 20, 2026

COMBINED FINANCIAL STATEMENTS

Quarter II, 2026

- Statement of financial position-Form No. B01-DN (Circular 99/2025/TT-BTC dated October 27, 2025)
- Statement of profit and loss-Form No. B02-DN (Circular 99/2025/TT-BTC dated October 27, 2025)
- Notes to the financial statements-Form No. B09-DN (Circular 99/2025/TT-BTC dated October 27, 2025)
- Interim statement of cash flows-Form No. B03-DN (Circular 99/2025/TT-BTC dated October 27, 2025)

To:

Central Pharmaceutical Joint Stock Company No. 3

FORIPHARM

Form No. B01-DN
(Issued under Circular No. 99/2025/TT-BTC
dated October 27, 2025 of the Minister of Finance)

STATEMENT OF FINANCIAL POSITION

June 30, 2026

Unit: Dong

Items	Code	End of quarter	Beginning of year
1	2	3	4
A CURRENT ASSETS (100=110+120+130+140+150+160)	**100**	**600,399,892,934**	**587,548,676,541**
I. Cash and cash equivalents	**110**	**6,629,019,028**	**4,475,621,682**
1. Cash	111	6,629,019,028	4,475,621,682
2. Cash equivalents	112	0	0
II. Short-term financial investments	**120**	**440,848,688,090**	**470,988,313,348**
1. Trading securities	121	0	0
3. Held-to-maturity investments	123	440,848,688,090	470,988,313,348
III.Các khoản phải thu ngắn hạn	**130**	**69,213,234,846**	**54,835,762,833**
1. Short-term trade receivables from customers	131	55,847,727,098	43,305,233,929
2. Short-term advances to suppliers	132	3,298,578,702	4,395,825,799
3. Short-term internal receivables	133	0	0
5. Other short-term receivables	135	10,066,929,046	7,105,576,927
6. Allowance for doubtful short-term receivables (*)	136	0	
7. Assets pending resolution	137	0	29,126,178
IV. Inventories	**140**	**82,828,215,990**	**56,666,928,574**
1. Inventories	141	82,828,215,990	56,666,928,574
2. Allowance for inventory devaluation (*)	142	0	0
V. Short-term biological assets	**150**		
1. Livestock for one-time harvest (short-term)	151		
2. Seasonal crops or plants for one-time harvest (short-term)	152		
3. Allowance for loss of short-term biological assets	153		
VI. Other current assets	**160**	**880,734,980**	**582,050,104**
1. Short-term prepaid expenses	161	498,841,574	306,768,336
2. Deductible VAT	162	106,611,638	0
3. Taxes and other receivables from the State	163	275,281,768	275,281,768
B. NON-CURRENT ASSETS (200=210+220+230+240+250+260+270)	**200**	**166,629,078,610**	**168,537,413,350**
I. Long-term receivables	**210**	**0**	**0**
1. Long-term receivables from customers	211	0	0
2. Long-term advances to suppliers	212	0	0
3. Investment in subsidiaries/affiliated units	213	0	0
4. Long-term internal receivables	214	0	0
5. Other long-term receivables	215	0	0
6. Allowance for doubtful long-term receivables	216	0	0
II. Fixed assets	**220**	**128,233,910,787**	**130,545,792,995**
1. Tangible fixed assets	221	108,152,426,036	110,424,308,242
- Historical cost	222	241,668,373,924	238,218,859,640
- Accumulated depreciation (*)	223	(133,515,947,888)	(127,794,551,398)

Items	Code	End of quarter	Beginning of year
1	2	3	4
2. Finance lease fixed assets	224	**0**	**0**
- Historical cost	225	0	0
- Accumulated depreciation (*)	226	0	0
3. Intangible fixed assets	227	**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**	**0**	**0**
1. Breeding livestock (repeated yield)	231	0	0
2. Livestock for one-time harvest (long-term)	236	0	0
3. Seasonal crops or plants for one-time harvest (long-term)	237	0	0
4. Allowance for loss of long-term biological assets	238	0	0
IV. Investment property	**240**	**0**	**0**
- Historical cost	241	0	0
- Accumulated depreciation (*)	242	0	0
VI. Long-term work in progress	**250**	**4,594,416,000**	**3,863,608,727**
1. Long-term work in progress (production and business)	251	0	0
2. Construction in progress	252	4,594,416,000	3,863,608,727
V. Long-term financial investments	**260**	**0**	**0**
1. Investment in subsidiaries	261	0	0
2. Investment in joint ventures and associates	262	0	0
3. Other equity investments	263	0	0
VI. Other long-term assets	**270**	**33,800,751,823**	**34,128,011,628**
1. Long-term prepaid expenses	271	33,800,751,823	34,128,011,628
2. Deferred income tax assets	272	0	0
3. Long-term spare parts, materials and equipment	273	0	0
4. Other long-term assets	274	0	0
TOTAL ASSETS (280=100+200)	**280**	**767,028,971,544**	**756,086,089,891**
CAPITAL AND LIABILITIES	**Code**	**End of quarter**	**Beginning of year**
C. LIABILITIES (300=310+330)	**300**	**168,718,713,095**	**145,631,822,574**
I. Current liabilities	**310**	**168,718,713,095**	**145,631,822,574**
1. Short-term trade payables	311	15,546,056,777	20,212,183,307
2. Short-term advances from customers	312	5,336,989,124	3,559,586,014
3. Dividends and profit payable	313	547,244,650	431,310,450
4. Taxes and other payables to the State (short-term)	314	20,242,467,747	19,617,546,916
5. Payables to employees	315	8,419,988,723	25,246,685,918
6. Short-term accrued expenses	**316**	60,822,592,538	5,073,801,614
7. Short-term internal payables	317	**0**	**0**
9. Short-term unearned revenue	320	0	0
10. Other short-term payables	320	1,764,605,462	3,031,858,302
11. Short-term borrowings and finance lease liabilities	321	21,857,314,505	34,272,896,484
12. Short-term provisions	322	0	0
13. Bonus and welfare fund	322	34,181,453,569	34,185,953,569
14. Price stabilization fund	323	0	0

Items	Code	End of quarter	Beginning of year
1	2	3	4
II. Non-current liabilities	**330**	**0**	**0**
1. Long-term trade payables	331	0	0
2. Long-term advances from customers	332	0	0
3. Taxes and other payables to the State (long-term)	333	0	0
4. Long-term accrued expenses	334	0	0
6. Long-term internal payables	336	0	0
7. Long-term unearned revenue	337	0	0
8. Other long-term payables	338	0	0
9. Long-term borrowings and finance lease liabilities	339	0	0
10. Convertible bonds	340	0	0
11. Preferred shares	341	0	0
12. Deferred income tax liabilities	342	0	0
13. Long-term provisions	343	0	0
14. Science and technology development fund	344	0	0
D. EQUITY (400=411+412+413+414+415+416+417+418+419+420)	**400**	**598,310,258,449**	**610,454,267,317**
1. Owners' equity capital	411	214,999,330,000	214,999,330,000
- Ordinary shares with voting rights	411a	214,999,330,000	214,999,330,000
- Preferred shares	411b	0	0
2. Share premium	412	0	0
3. Convertible bond options	413	0	0
4. Other equity	414	0	0
5. Treasury shares	415	0	0
6. Revaluation surplus	416	0	0
7. Foreign exchange differences	417	0	0
8. Investment and development fund	418	90,390,532,668	74,783,195,577
9. Other funds under equity	419	0	0
10. Retained earnings	420	292,920,395,781	320,671,741,740
- Retained earnings brought forward	420a	219,064,672,649	164,598,370,833
- Retained earnings for the current period	420b	73,855,723,132	156,073,370,907
TOTAL CAPITAL AND LIABILITIES (440=300+400)	**440**	**767,028,971,544**	**756,086,089,891**

Hai Phong, 20 July, 2026

Prepared by	Chief Accountant	Legal representative
(Signature, full name)	(Signature, full name)	(Signature, full name and seal)
Tran Thi Ha Thu	Tran Thi Ha Thu	TỔNG GIÁM ĐỐC Nguyễn Đình Khải

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 3 (FORIPHARM) P. HỒNG BÀNG - TP. HẢI PHÒNG

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

FORIPHARM

Form No. B02b-DN

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

STATEMENT OF PROFIT AND LOSS
Quarter II, 2026

Unit: Dong

ITEMS	Codes	Quarter II		Current year	Previous year
		Current year	Previous year		
1. Revenue from sales of goods and rendering of services	**01**	**131,812,512,718**	**96,402,902,902**	**271,635,709,975**	**190,701,216,127**
2. Sales deductions	**02**	3,049,795,495	2,159,250,834	7,891,655,061	4,555,327,032
3. Net revenue from sales of goods and rendering of services (10=01-02)	**10**	**128,762,717,223**	**94,243,652,068**	**263,744,054,914**	**186,145,889,095**
4. Cost of goods sold	**11**	46,989,786,773	32,198,762,537	86,866,261,458	63,241,898,748
5. Gross profit from sales of goods and rendering of services (20=10-11)	**20**	**81,772,930,450**	**62,044,889,531**	**176,877,793,456**	**122,903,990,347**
6. Gain/(loss) from sale and disposal of investment property	**21**				**0**
7. Financial income	**22**	15,926,010,746	9,239,182,894	18,377,764,832	**10,505,684,910**
8. Financial expenses	**23**	526,837,882	296,055,747	1,109,473,864	360,856,060
- Of which: Interest expense	**24**	515,646,151	235,203,448	1,075,366,785	300,003,761
9. Selling expenses	**25**	44,657,149,857	23,685,982,237	92,350,073,833	51,426,622,477
10. Administrative expenses	**26**	3,894,243,124	6,164,055,714	9,868,476,572	10,910,799,600
11. Operating profit {(30=20+21+22-(23+25+26))}	**30**	**48,620,710,333**	41,137,978,727	**91,927,534,019**	**70,711,397,120**
12. Other income	**31**	303,392,214	73,114,873	563,258,606	422,381,895
13. Other expenses	**32**	1,430,708	390,627,513	30,656,824	418,190,241
14. Other profit (40=31-32)	**40**	**301,961,506**	(317,512,640)	**532,601,782**	**4,191,654**
15. Profit before tax (50=30+40)	**50**	**48,922,671,839**	**40,820,466,087**	**92,460,135,801**	**70,715,588,774**
16. Current corporate income tax expense	**51**	9,844,731,002	8,721,256,033	18,604,412,669	14,752,140,359
18. Profit after corporate income tax (60=50-51-52)	**60**	**39,077,940,837**	**32,099,210,054**	**73,855,723,132**	**55,963,448,415**
19. Basic earnings per share (*)	**70**	**1,818**	**1,493**	**3,435**	**2,603**

Hai Phong, 20 July, 2026

Prepared by	Chief Accountant	Legal representative
(Signature, full name)	*(Signature, full name)*	*(Signature, full name)*
Tran Thi Ha Thu	Tran Thi Ha Thu	TỔNG GIÁM ĐỐC Nguyễn Đình Khải

M.S.D.N: 0200512501 - C.T.C.P - CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 3 (FORIPHARM) - P. HỒNG BÀNG - TP. HẢI PHÒNG

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO. 3

Address: 16 Le Dai Hanh Street, Hong Bang District, Hai Phong

Form No. 03a-DN

(Issued under Circular No. 99/2025/TT-BTC lated October 27, 2025 of the Minister of Finance)

FORIPHARM

INTERIM STATEMENT OF CASH FLOWS

(Direct method)

Quarter II, 2026

Accounting period: from January 1, 2026 to June 30, 2026

Unit: Dong

ITEMS	Codes	Cumulative from the beginning of the year to the end of this quarter	
		Current year	Previous year
1	2	3	4
I. Cash flows from operating activities			
1. Cash receipts from sales of goods and services and other revenues	01	268,870,850,895	188,716,024,940
2. Cash payments to suppliers for goods and services	02	(102,843,531,716)	(58,862,540,980)
3. Cash payments to employees	03	(20,174,157,781)	(29,630,306,231)
4. Interest paid	04	(1,076,185,767)	(294,024,573)
5. Corporate income tax paid	05	(21,615,195,391)	(16,679,126,480)
6. Other cash receipts from operating activities	06	93,317,717,127	7,318,682,951
7. Other cash payments for operating activities	07	(185,583,795,624)	(9,701,652,735)
Net cash flows from operating activities	**20**	**30,895,701,743**	**80,867,056,892**
II. Cash flows from investing activities			
1. Cash outflows for purchase and construction of fixed assets and other long-term assets	21	0	0
2. Cash inflows from disposal of fixed assets and other long-term assets	22	0	0
3. Cash outflows for loans granted and purchases of debt instruments of other entities	23	(438,651,800,978)	(444,040,763,052)
4. Cash inflows from collection of loans and sale of debt instruments of other entities	24	468,791,426,236	372,888,254,795
5. Cash outflows for investments in other entities	25	0	0
6. Cash inflows from divestment in other entities	26	0	0
7. Interest received, dividends and profits received	27	8,209,452,174	5,472,003,766
Net cash flows from investing activities	**30**	**38,349,077,432**	**(65,680,504,491)**
III. Cash flows from financing activities			
1. Cash inflows from issuance of shares and capital contributions from owners	31	0	0
2. Cash outflows for repayment of capital contributions to owners and repurchase of issued shares	32	0	0
3. Cash inflows from borrowings	33	0	0
4. Repayment of borrowings (principal)	34	(67,091,551,424)	(22,789,609,825)
5. Repayment of finance lease liabilities (principal)	35	0	0
6. Dividends and profits paid to owners	36	0	(10,749,250)
Net cash flows from financing activities	**40**	**(67,091,551,424)**	**(22,800,359,075)**
Net increase/(decrease) in cash and cash equivalents during the period (50=20+30+40)	**50**	**2,153,227,751**	**(7,613,806,674)**
Cash and cash equivalents at beginning of period	**60**	**4,475,621,682**	**13,706,392,977**
Effect of foreign exchange rate changes on cash and cash equivalents	61	169,595	1,129,500
Cash and cash equivalents at end of period (70=50+60+61)	**70**	**6,629,019,028**	**6,093,715,803**

Hai Phong, 20 July, 2026

Prepared by	Chief Accountant	Legal representative
(Signature, full name)	(Signature, full name)	(Signature, full name and seal)
Tran Thi Ha Thu	Tran Thi Ha Thu	TỔNG GIÁM ĐỐC Nguyễn Đình Khải

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 3 (FORIPHARM) P. HỒNG BÀNG - TP. HẢI PHÒNG

NOTES TO THE FINANCIAL STATEMENTS
Quarter 2/2026

I/ 1. GENERAL INFORMATION

1. Form of ownership

Central Pharmaceutical Joint Stock Company No.3 originated as Central Pharmaceutical Enterprise No. 3 under the Vietnam Pharmaceutical Corporation and was transformed into a joint-stock company pursuant to Decision No. 4688/2003/QĐ-BYT dated 01 September 2003, issued by the Minister of Health. The company is currently operating under business registration certificate number 0203000632 dated 01 December 2003. The Company has changed its business registration certificate 12 times.

According to the 16th change in business registration certificate No. 0200572501 dated 05 May 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 dong).

2. Business Field:

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

3. Business Activities:

- Manufacturing and trading pharmaceuticals, chemicals, cosmetics, and nutritional supplements.
- Trading, cultivating, and processing medicinal herbs.
- Commerce of medical devices and equipment

Location:

Head office: No. 16 Le Dai Hanh, Minh Khai Ward, Hong Bang District, Hai Phong.

Hanoi Branch: Plot No. 6, Row B, Lot TT5B, Southwest Ho Linh Dam Project, Hoang Liet Ward, Hoang Mai District, Hanoi.

Ho Chi Minh Branch: Room 1, ground floor, first floor. 90/14 Tran Van On, Tan Son Nhi Ward, Tan Phu District - Ho Chi Minh

Da Nang Branch: Land plot 05-BT7, Map Sheet 00 Hong Thai Street, Hoa Minh Ward, Lien Chieu District, Da Nang.

II- ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period

Annual accounting period commences from 01 January and ends on 31 December.

2. Accounting currency

The currency used in accounting is Vietnam Dong (VND), accounting according to the historical cost method in accordance with the provisions of Accounting Law No. 03/2003/QH 11 dated 17 June 2003 and standard Vietnamese accounting standards No. 01 - General standards.

III- Standards and Applicable Accounting Policies

1. Basis for preparation of the Financial Statements

The consolidated financial statements of the Company are compiled from the financial statements of the Company Headquarters and its three branches: Hai Phong Branch, Hanoi Branch, and Ho Chi Minh City Branch. Internal transactions and intercompany balances between the Headquarters and the branches have been offset during the preparation of the consolidated financial statements.

2. Accounting System

The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance

3. Declaration of compliance with Accounting Standards and Accounting System

Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

4. Applicable accounting form:

The company applies general journal accounting.

IV- Standards and Applicable Accounting Policies

1. Principles for converting financial statements prepared in foreign currency into Vietnamese Dong

2. Exchange rates applied in accounting

3. Principle for determining the actual interest rate (effective interest rate) used to discount cash flows.

4. Principles for recording cash and cash equivalents:

Cash is a comprehensive indicator reflecting the total amount of money available to the enterprise at the reporting date, including cash on hand at the enterprise's treasury and demand deposits at banks. It is recorded and reported in Vietnamese Dong (VND), in compliance with the provisions of the Accounting Law No. 03/2003/QH11 dated 17 June 2003

Converting other foreign currencies into the accounting currency:

For the settlement of monetary items denominated in foreign currencies arising during the financial year, they are converted at the actual exchange rate at the time of the foreign currency transaction, as provided by the commercial bank where the enterprise conducts its transactions. At the end of the financial year, the balances of monetary items are revalued based on the average exchange rate of the commercial banks where the enterprise holds accounts, as announced at the closing date for preparing the financial statements.

5. Financial Instruments

6. Receivable

7. Inventories:

- Principles for recording inventory

Inventories are calculated at historical cost

The cost of inventories includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their current location and condition

- Method for calculating the value of inventory at the end of the period: The value of inventory at the end of the period is determined according to the weighted average price method at the end of the month

- Inventory accounting method: The company applies the regular declaration method

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

8. Recognition and depreciation of fixed assets, financial lease fixed assets, and investment real estate

- Principles for recording and depreciating tangible fixed assets: Fixed assets are recorded at their historical cost and are reflected on the balance sheet according to the criteria of original price, accumulated depreciation and residual value.

The recognition of tangible fixed assets and depreciation of fixed assets comply with Vietnamese accounting standard No. 03 - Tangible fixed assets.

The historical cost of purchased fixed assets includes the purchase price (minus trade discounts or rebates). Taxes and expenses directly related to bringing the property to its ready use.

The historical cost of fixed assets constructed by contractors includes the value of completed works, directly related costs and registration fees.

Expenses incurred after the initial recognition of tangible fixed assets are recorded as increasing the historical cost of the asset when these expenses certainly increase future economic benefits. The costs incurred that do not satisfy the above conditions are recorded by the company in production and business expenses during the period.

The company applies the straight-line depreciation method for tangible fixed assets. Accounting for tangible fixed assets is reclassified into groups of assets with the same nature and purpose of use in the company's production and business activities, including:

Buildings and structures - Depreciation period ranges from 10 to 50 years. Machinery and equipment + Transmission vehicles are depreciated from 6 to 10 years, Management equipment and tools are depreciated from 5 to 8 years.

9. Business Cooperation Contracts

10. Deferred corporate income tax

11. Prepaid expenses

Tools and supplies are disposable movable assets with great value, long usage time and prepaid costs are evenly distributed over 2 years.

12. Liabilities:

13. Loans and financial lease liabilities

Loans and financial lease liabilities are recorded on the basis of receipts, bank documents, loan agreements and loan contracts. Loans with a term of 1 financial year or less are recorded by the Company as short-term loans

14. Recording and capitalizing borrowing costs

The company's short-term loans are recorded according to contracts, loan agreements, receipts, payment slips and bank documents.

Borrowing costs are recorded in financial operating expenses

15. Accrued expenses

16. provisions for payables

17. Unrealized revenue

18. Convertible bonds

19. Owner's equity:

+ Owner's investment capital is recorded according to the owner's actual contributed capital.

+ Share capital surplus is recorded according to the larger (or smaller) difference between the actual issuance price and the par value of the shares when additional issuance is made.

+ Undistributed after-tax profit is the amount of profit from the business's operations after deducting this year's corporate income tax expenses and adjustments due to retroactive application of accounting policy changes and retroactive adjustment of material misstatement in previous years

20. Revenue:

The company's revenue includes sales of medicinal products, cosmetics, functional foods, wholesale revenue of medical equipment products and revenue from deposit interest and loan interest.
Revenue from sales of goods and products is determined according to the fair value of the amounts collected or to be collected according to the accrual principle, recorded when transferring goods to customers, issuing invoices and being accepted by customers. Accept payment in accordance with the 5 revenue recognition conditions specified in Vietnamese accounting standard No. 14-"Revenue and other income".

Advances received from customers are not recorded as revenue during the period.

Deferred interest payments are presented in the item "unearned revenue", which is recorded in financial income when the interest is due.

21. Revenue deductions

22. Cost of goods sold

Cost of goods sold is recorded and grouped according to the value and quantity of finished products, goods, and materials sold to customers, in accordance with the revenue recorded in the period.

The cost of services is recorded according to the actual costs incurred to complete the service, in accordance with the revenue recorded in the period.

23. Financial expenses

Financial expenses recorded in the income statement are total expenses incurred in the period, not offset against financial revenue, including interest expenses, exchange rate differences, and sales discounts.

24. Selling expenses and general administrative expenses

Selling expenses and general administrative expenses are recorded on the basis of valid documents of arising incidents, arising related to sales, advertising and marketing are recorded in selling expenses.

25. Corporate income tax expenses:

Current CIT expense is determined on the basis of taxable income and CIT export tax in the current year.

The determination of the Company's corporate 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 inspection results of the competent tax authority.

26. Other accounting principles and methods

26.1 Receivable and payable

Principles for determining customer receivables are based on contracts and recorded according to Sales Invoices issued to customers
Advance payments to sellers are accounted for based on payment vouchers, bank documents and economic contracts.

Principles for determining payables to the seller are based on the contract, warehouse receipt and recorded according to the buyer's purchase invoice.

The buyer's prepayment is recorded based on the contract, receipts and bank documents.

26.2 Construction in progress expense

Construction in progress expense are recorded at cost at the time of acceptance and finalization of each work item, or when actual costs are incurred with complete legal invoices and documents.

26.3 Tax obligations

Value Added Tax (VAT)

Enterprises apply VAT declaration and calculation according to the guidance of current tax law with a VAT rate of 0% for export shipments, 5% for medicines and 10% for other items.

Corporate Income Tax

Applies a tax rate of 20% on taxable profits

Other taxes

Other taxes and fees are declared and paid by enterprises to local tax authorities in accordance with current State regulations.

V- Notes to the Financial Statements on Balance Sheet Items

Unit: VND

1. Cash	30/06/2026	1/1/2026
- Cash on hand	**197,665,789**	**6,714,000**
- Cash at bank	**6,431,353,239**	**4,468,907,682**
Cash equivalents	**0**	**0**
Total	**6,629,019,028**	**4,475,621,682**

As at 30 June 2026, demand deposits at Vietnam Foreign Trade Commercial Bank (Vietcombank) amounted to 5,497,418,376 VND , while at Asia Commercial Bank (ACB) it was 823,228,436 VND.

2. Financial Investments	**440,848,688,090**	**470,988,313,348**
a) Trading Securities		
b) Held-to-Maturity Investments	**440,848,688,090**	**470,988,313,348**
Vietnam Prosperity Joint Stock Commercial Bank - (VND)	349,348,688,090	308,488,313,348
Bao Viet Commercial Joint Stock Bank - Hai Phong Branch (VND)		7,000,000,000
Vietnam International Commercial Joint Stock Bank - Hai Ba Trung Branch (VND)		155,500,000,000
Saigon - Hanoi Commercial Joint Stock Bank – Hanoi Branch (VND)	91,500,000,000	

3. Trade receivables	**30/06/2026**	**1/1/2026**
a) Short-term trade receivables	**55,847,727,098**	**43,305,233,929**
DAI BAC COMPANY LIMITED	3,623,747,337	3,378,367,230
Pharmacity Pharmaceutical Joint Stock Company	2,259,358,174	2,283,621,409
FPT Long Chau Joint Stock Company	12,361,254,581	3,309,940,185
Others	37,603,367,006	34,333,305,105

4. Advances to suppliers	**30/06/2026**	**1/1/2026**
MPM Equipment Joint Stock Company	231,276,289	1,238,985,000
Fansipan Labs Co., Ltd.	836,683,200	836,683,200
Golden Sun Co., Ltd.	974,160,000	
Anhui Beihan Pharmaceutical Co., Ltd	900,102,825	1,227,083,320
Others	356,356,388	1,093,074,279
	3,298,578,702	**4,395,825,799**

5. Other Receivables	Value 30/06/2026	Provision	Value 1/1/2026	Provision
a) Short-term	**10,066,929,046**		**7,105,576,927**	
-Interest Receivable	9,773,564,026		7,039,944,296	
-Deposits and Margins	168,365,020		64,518,302	
-Other Receivables	125,000,000		1,114,329	
b) Long- term				
Total	**10,066,929,046**	**0**	**7,105,576,927**	-

6.Shortage of assets awaiting	**0**		**29,126,178**	
Inventories			29,126,178	
7. Bad debts	**0**		**0**	
	0		**0**	

8. Inventories	Value 30/06/2026	Provision	Value 1/1/2026	Provision
	Value	**Provision**	**Value**	**Provision**
- Raw material	50,004,744,792	-	34,355,549,296	-
- Work in progress	5,054,561,326	-	4,321,411,671	-
- Finished goods	25,388,401,759	-	17,724,017,687	-
- Merchandise	2,380,508,113	-	265,949,920	-
Total Historical Cost of Inventory	**82,828,215,990**	-	**56,666,928,574**	-

9.Long-term Work-in-progress Assets	30/06/2026		1/1/2026 0	
	Historical cost	**Recoverable value**	**Historical cost**	**Recoverable value**
a) Work in progress				
b) Construction in Progress				
	0	**0**	**0**	**0**

10. Prepaid expense	30/06/2026 VND	1/1/2026 VND
a) Short-term	**498,841,574**	**306,768,336**
- Short-term repaid expense	498,841,574	306,768,336
b) Long -term	**33,800,751,823**	**34,128,011,628**
Infrastructure rental cost of Trang Due project	32,247,975,438	32,670,438,000
Prepaid expenses for equipment and tools	609,426,187	758,960,402
Others	943,350,198	698,613,226
Total	**34,299,593,397**	**34,434,779,964**

11. Tăng, giảm tài sản cố định hữu hình:

Item	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Others	Management Equipment and Tools	Total
Historical cost						
As at 01/01/2026	128,320,603,334	93,116,956,857	10,148,265,086	33,000,000	6,600,034,363	**236,284,459,332**
- Completed construction investment						0
- Other increase		2,643,841,557	805,672,727			3,449,514,284
- Liquidation, disposal						0
As at 30/06/2026	**128,320,603,334**	**95,760,798,414**	**10,953,937,813**	**33,000,000**	**6,600,034,363**	**241,668,373,924**
Accumulated depreciation						
Opening Balance	45,325,981,545	68,850,059,266	8,149,675,472	24,998,387	5,443,836,728	**116,659,022,321**
- Depreciation	2,478,600,504	2,795,740,510	277,708,317	3,300,000	166,047,159	**5,721,396,490**
- Liquidation, disposal						**0**
- Other decrease						0
As at 30/06/2026	**47,804,582,049**	**71,645,799,776**	**8,427,383,789**	**28,298,387**	**5,609,883,887**	**133,515,947,888**
Net carrying amount						
- As at 01/01/2026	**82,994,621,789**	**24,266,897,591**	**1,998,589,614**	**8,001,613**	**1,156,197,635**	**110,424,308,242**
- As at 30/06/2026	**80,516,021,285**	**24,114,998,638**	**2,526,554,024**	**4,701,613**	**990,150,476**	**108,152,426,036**

- Original cost of fully depreciated fixed assets still in use: 57.649.115.646 VND

12. Increase, decrease in intangible fixed assets

Unit: VND

Item	Land use right	Computer software				Total
Historical cost						
- Completed construction in progress	19,661,484,770	800,000,000				**20,461,484,770**
- Purchase						0
As at 30/06/2026	19,661,484,770	800,000,000				**20,461,484,770**
Accumulated						**0**
As at 01/01/2026		340,000,017				**340,000,017**
- Depreciation		40,000,002				**40,000,002**
As at 30/06/2026		380,000,019				**380,000,019**
Net carrying amount						**0**
-As at 01/01/2026	19,661,484,770	459,999,983	0		0	**20,121,484,753**
- As at 30/06/2026	19,661,484,770	419,999,981	0		0	**20,081,484,751**

13.Borrowings and finance lease

Unit: VND

	1/1/2026	Transactions During the Period		30/06/2026	
	Debt-Service Coverage	Increase	Decrease	Value	Debt-Service Coverage
a)Short-term loan	**34,272,896,484**	**54,675,969,445**	**67,091,551,424**	**21,857,314,505**	**21,857,314,505**
-Bank Loans (*)	**34,272,896,484**	**54,675,969,445**	**67,091,551,424**	**21,857,314,505**	**21,857,314,505**
Joint Stock Commercial Bank for Foreign Trade of Vietnam, Dong Hai Phong Branch	34,272,896,484	54,675,969,445	67,091,551,424	21,857,314,505	21,857,314,505
-Personal Loans (**)	**0**	**0**	**0**	**0**	**0**
b)Long-term loan	**0**	**0**	**0**	**0**	**0**
-Bank Loans(*)	**0**	**0**	**0**	**0**	**0**
-Personal Loans (**)	**0**	**0**	**0**	**0**	**0**
Total	**34,272,896,484**	**54,675,969,445**	**67,091,551,424**	**21,857,314,505**	**21,857,314,505**

	31/03/2026	01/01/2026
14. Dividends and profits	**547,244,650**	**431,310,450**
- Dividends and profits	547,244,650	431,310,450

15. Trade payables	30/06/2026		1/1/2026	
	Value	Debt-Service Coverage	Value	Debt-Service Coverage
a) Short-term trade payables	**15,546,056,777**	**15,546,056,777**	**20,212,183,307**	**20,212,183,307**
Mediplantex National Pharmaceutical Joint Stock	1,980,333,810	1,980,333,810		0
Dong Au Production And Trading Company Limited	1,351,824,488	1,351,824,488	705,236,645	705,236,645
Suheung Vietnam Co., Ltd.	926,257,500	926,257,500	600,285,000	600,285,000
Production and Trading Company Limited	2,763,046,532	2,763,046,532	2,746,793,770	2,746,793,770
Others	8,524,594,447	8,524,594,447	16,159,867,892	16,159,867,892
Total	**15,546,056,777**	**15,546,056,777**	**20,212,183,307**	**20,212,183,307**

16. Short-term advances from customers	30/06/2026	1/1/2026
An Viet Pharmaceutical and Medical Equipment JSC		405,900,600
Hoa Phat Pharmaceutical Joint Stock Company	1,805,408,130	
Hali Vietnam Trading & Service Joint Stock Company	1,583,682,212	1,251,460,000
Vinke Vietnam Pharmaceutical Joint Stock Company	226,638,720	
Others	1,721,260,062	1,902,225,414
	5,336,989,124	**3,559,586,014**

17. Tax payables and statutory obligations	1/1/2026	Payables	Actual payment	30/06/2026
-Output VAT	625,132,792	8,898,703,679	8,403,578,572	1,120,257,899
-VAT on Imported Goods	0	772,505,951	772,505,951	0
-Corporate income tax	18,610,195,388	18,622,862,832	21,633,645,554	15,599,412,666
-Personal income tax	382,218,736	3,700,198,904	559,620,458	3,522,797,182
-Others	0	19,285,741	19,285,741	0
Total	**19,617,546,916**	**32,013,557,107**	**31,388,636,276**	**20,242,467,747**

18.Payables to Employees	30/06/2026	1/1/2026
Accrued Salaries	8,419,988,723	25,246,685,918
Total	**8,419,988,723**	**25,246,685,918**

18. Accrued expense	30/06/2026	1/1/2026
a)Short-term	**60,822,592,538**	**5,073,801,614**
-Advance payment of land rent	3,081,576,960	3,081,576,960
-Advance payment of bonuses to distributors and customer service representatives	23,727,769,427	1,409,780,903
- Interest expenses	14,364,480	15,183,462
-Advance payment of advertising costs	31,954,805,783	
-Others	2,044,075,888	567,260,289
b)Long-term	0	0
Total	**60,822,592,538**	**5,073,801,614**

18. Other payables

	30/06/2026	1/1/2026
a) Short-term	**1,764,605,462**	**3,031,858,302**
- Excess assets awaiting resolution		104,534,118
-Trade union funds	190,834,166	173,086,144
- Payable remuneration to the Board of Directors and the Supervisory Board	1,175,000,000	2,350,000,000
- Receive margin	311,964,000	240,009,000
- Others	86,807,296	164,229,040
Total	**1,764,605,462**	**3,031,858,302**

19.Owner's equity

19.1 Bảng đối chiếu biến động của vốn chủ sở hữu

Item	Items of Equity								
	Contributed charter capital	Share premium	Investment and development fund	Convertible Bond Option	Other Owner's Capital	Revaluation Surplus	Foreign Exchange Differences	Retained earnings	Total
A	1	2	3	4	5	6	7	8	9
As at 01/01/2025	**214,999,330,000**	-	**62,666,037,719**	-	-	-	-	**241,215,327,691**	**518,880,695,410**
Increase of capital									-
Profit of the current year								156,073,370,907	156,073,370,907
Other increases									-
Dividend								(64,499,799,000)	(64,499,799,000)
Distribution of profit			12,117,157,858					(12,117,157,858)	
Other decrease									-
As at 31/12/2025	**214,999,330,000**	-	**74,783,195,577**	-	-	-	-	**320,671,741,740**	**610,454,267,317**
Increase of capital									-
Profit of the current year								73,855,723,132	73,855,723,132
Other increases									-
Dividend								(85,999,732,000)	(85,999,732,000)
Distribution of profit			15,607,337,091					(15,607,337,091)	-
Other decrease									-
As at 30/06/2026	**214,999,330,000**	-	**90,390,532,668**	-	-	-	-	**292,920,395,781**	**598,310,258,449**

19.2 Details of Owners' Investment Capital	30/06/2026	1/1/2026
- State capital Contribution		
- Other investors	214,999,330,000	214,999,330,000
Total	**214,999,330,000**	**214,999,330,000**

19.3 Capital transactions with owners and distribution of dividends, profit sharing	Từ ngày 01/01/2026 đến ngày 30/06/2026	Từ ngày 01/01/2025 đến ngày 30/06/2025
	VNĐ	VNĐ
- Contributed capital	**214,999,330,000**	**214,999,330,000**
- Distributed dividends paid		

19.4 Share	30/06/2026	1/1/2026
	Cổ phiếu	Cổ phiếu
- Contributed capital	21,499,933	21,499,933
- Quanity of issued shares	21,499,933	21,499,933
+ Common shares	21,499,933	21,499,933
+ Preferred Stock	-	-
* *Par value per share (VND/share)*	10,000	10,000

19.5 Company Funds:

	1/1/2026	Increase	Decrease	30/06/2026
- Development Investment Fund	74,783,195,577	15,607,337,091		90,390,532,668
Tổng cộng	**74,783,195,577**	**15,607,337,091**	**0**	**90,390,532,668**

VI- Supplementary Information for Items Presented in the Interim Consolidated Statement of Comprehensive Income

1. Revenue from the sale of finished goods, Doanh thu	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
	271,635,709,975	**190,701,216,127**
Revenue from the sale of finished goods, merchandise, and services rendered	271,635,709,975	190,701,216,127
Total	**271,635,709,975**	**190,701,216,127**

2. Deductible items	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
+ Commercial discount	7,760,556,975	4,378,723,112
+ Deduction	0	0
+ Returned goods	131,098,086	176,603,920
Total	**7,891,655,061**	**4,555,327,032**

3. Net revenue from goods sold and services	263,744,054,914	186,145,889,095
Total	**263,744,054,914**	**186,145,889,095**

4. Costs of goods sold and services rendered	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Costs of goods sold and services rendered	86,866,261,458	63,241,898,748
Total	**86,866,261,458**	**63,241,898,748**
5. Financial Income		
- Interest income	18,377,595,237	10,505,684,910
- Interest exchange rate different due to retranslation at the year end	169,595	
Total	**18,377,764,832**	**10,505,684,910**
6. Financial expenses		
- Interest expense	1,075,366,785	300,003,761
- Loss on exchange difference in the year	34,107,079	60,852,299
Total	**1,109,473,864**	**360,856,060**
7. Other income		
- Income from rental of parking spaces, vehicle parking, and utilities	351,387,199	89,366,510
- Others	211,871,407	333,015,385
Total	**563,258,606**	**422,381,895**

8. Other expenses	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Others	30,656,824	418,190,241
Total	**30,656,824**	**418,190,241**

9. Selling expenses and General administrative expenses	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
a) General administrative expenses	**9,868,476,572**	**10,910,799,600**
Labor	1,297,389,752	3,299,674,998
Material	143,629,394	106,188,532
Offices supplies	175,886,225	268,913,185
Depreciation and amortization	1,458,321,016	1,542,968,557
Taxes, fees and charges	107,397,741	202,127,802
External services	2,598,933,889	2,191,967,245
Others by cash	4,086,918,555	3,298,959,281
b) Selling expenses	**92,350,073,833**	**51,426,622,477**
Labor	8,427,974,349	2,115,907,600
Material	426,869,653	248,502,535
Offices supplies	2,199,075	540,000
Depreciation and amortization	65,991,119	124,380,085
External services	81,757,851,970	48,400,021,825
Others by cash	1,669,187,667	537,270,432
Total	**102,218,550,405**	**62,337,422,077**

10- Expenses by nature

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
	VND	VND
- Raw materials	70,185,780,945	48,964,958,708
- Labour expenses	8,266,083,367	16,307,724,605
- Depreciation expenses	5,105,899,756	5,849,544,128
- External services	88,161,199,572	53,441,785,351
- Others	7,206,832,074	4,184,178,632
Total	**178,925,795,714**	**128,748,191,424**

11. Current corporate Income tax

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
		VND
Taxable Revenue for Corporate Income Tax (CIT)	282,685,078,352	197,073,955,900
CIT Expense Based on Current Year Taxable Income	189,663,015,009	125,491,677,259
Taxable Profit for Corporate Income Tax	93,022,063,343	71,582,278,641
Corporate Income Tax Rate	20%	20%
Corporate Income Tax Expense Based on Current Year Taxable Income	18,604,412,669	14,316,455,728
Amount of back taxes for corporate income tax according to Decision No. 744/QD-XPHC dated May 8, 2025		435,684,631
Total current corporate income tax expense	18,604,412,669	14,752,140,359

12. Basic Earnings per Share (EPS)

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Accounting profit after corporate income tax	**73,855,723,132**	**55,963,448,415**
Appropriation for Bonus and Welfare Fund	0	0
Profit distributed to common shares (VND)	**73,855,723,132**	**55,963,448,415**
Average number of outstanding common shares in circulation in the year	21,499,933	21,499,933
Basic Earnings Per Share	**3,435**	**2,603**

The company has no plan to appropriate the Bonus and Welfare Fund from after-tax profit at the time of preparing the interim financial statements.

13. Diluted Earnings Per Share

Profit or Loss Attributable to Common Shareholders

Appropriation for Bonus and

Weighted Average Number of Common Shares Outstanding During

Number of Additional Common Shares Expected to be Issued

Diluted Earnings Per Share

14. Related Party Balances and Transactions

		From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Board of Directors' Income	***Title***		
Mr. Bui Xuan Huong	Chairman	545,454,544	545,454,544
Mr. Dinh Van Cuong	Member	363,636,364	363,636,364
Mr. Nguyen Dinh Khai	Member	363,636,364	363,636,364
Ms. Lu Thi Khanh Tran	Member	363,636,364	363,636,364
Mr. Le Van Hung	Member	363,636,364	363,636,364
Supervisory Board's Income	***Title***		
Ms. Bui Thi Hat	Head of Board	150,000,000	150,000,000
Ms. Truong Thi Nguyet Hoa	Member of Board	100,000,000	100,000,000
Ms. Dinh Thi Tram Anh	Member of Board	100,000,000	100,000,000
The salary of the Board of Directors does not include the remuneration of the Board of Directors	***Nguyen Dinh Khai***		
Nguyen Dinh Khai	General Director	949,891,906	757,211,690
Bui Thi Loan	Deputy General Dire	495,965,101	447,993,291

VII. Other information

Hai Phong, 20 July 2026

Preparer	Chief accountant	Legal representative
(Sign, full name)	(Sign, full name)	(Signed, sealed)
Tran Thi Ha Thu	Tran Thi Ha Thu	TỔNG GIÁM ĐỐC Nguyễn Đình Khải

M.S.D.N: 0200572501 C.T.C.P
CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 3 (FORIPHARM)
P. HỒNG BÀNG - TP. HẢI PHÒNG