

CENTRAL PHARMACEUTICAL JOINT
STOCK COMPANY NO 2
NO: 16 / bc

*(Issued according to the ministry of finance's
circular No. 200/2014/TT-BTC dated
December 22nd, 2014)*

FINANCIAL STATEMENTS

FOURTH QUARTER 2024

Balance Sheet	Form: B01-DN
Income Statement	Form: B02-DN
Cash Flow Statement	Form: B03-DN
Notes to the financial statement	Form: B09-DN

Recipient:.....

Address: No. 9 Tran Thanh Tong Street, Bach Dang Ward,
Hai Ba Trung District, Hanoi

Form B 01 - DN

BALANCE SHEET

Fourth Quarter

ASSETS	Codes	Notes	Unit: VND	
			31/12/2024	01/01/2024
A. CURRENT ASSETS	100		130,569,770,615	115,731,417,847
I. Cash and cash equivalents	110		5,053,168,373	3,584,348,015
1. Cash	111	V.1.	5,053,168,373	3,584,348,015
II. Short-term financial investments	120		-	-
III. Short-term receivables	130		77,421,088,533	68,372,556,663
1. Short-term trade accounts receivable	131	V.3.	22,428,856,075	15,290,693,543
2. Advances to suppliers	132	V.4.	913,567,034	2,260,194,489
3. Other short-term receivables	136	V.5.	58,364,912,087	55,107,915,294
4. Allowances for short-term doubtful debts	137	V.6.	(4,286,246,663)	(4,286,246,663)
IV. Inventories	140	V.7.	47,608,432,346	42,441,389,305
1. Inventories	141		47,608,432,346	42,441,389,305
2. Allowances for inventories	149		-	-
V. Other short-term assets	150		487,081,363	1,333,123,864
1. Short-term prepayments	151	V.11.	160,618,558	526,066,090
2. Deductible VAT	152		257,452,680	738,047,649
3. Taxes and other receivables from the State budget	153	V.14.	69,010,125	69,010,125
B. NON-CURRENT ASSETS	200		312,791,806,940	335,653,430,459
I. Long-term receivables	210		72,240,000,000	72,240,000,000
1. Other long-term receivables	216	V.5.	72,240,000,000	72,240,000,000
II. Fixed assets	220		132,236,602,153	152,211,168,141
1. Tangible fixed assets	221	V.10.	132,236,602,153	152,211,168,141
- Historical cost	222		289,655,763,230	287,593,813,217
- Accumulated depreciation	223		(157,419,161,077)	(135,382,645,076)
2. Intangible fixed assets	227	V.8.	-	-
- Historical cost	228		810,751,750	810,751,750
- Accumulated amortization	229		(810,751,750)	(810,751,750)
III. Investment property	230		-	-
IV. Long-term assets in progress	240		76,805,661	1,911,841,105
1. Construction in progress	242	V.9.	76,805,661	1,911,841,105
V. Long-term financial investments	250		93,960,000,000	93,960,000,000
1. Equity investments in other entities	253	V.2.	93,960,000,000	93,960,000,000
VI. Other long-term assets	260		14,278,399,126	15,330,421,213
1. Long-term prepayments	261	V.11.	14,278,399,126	15,330,421,213
TOTAL ASSETS (270=100+200)	270		443,361,577,555	451,384,848,306



Form B 01 - DN

BALANCE SHEET
Fourth Quarter

RESOURCES	Codes	Notes	Unit: VND	
			31/12/2024	01/01/2024
C LIABILITIES	300		362,056,785,234	364,857,880,350
I. Current liabilities	310		256,656,206,922	249,182,302,038
1. Short-term trade accounts payable	311	V.12.	19,658,618,096	18,526,334,668
2. Short-term advances from customers	312	V.13.	19,260,136,869	17,313,758,220
3. Taxes and amounts payable to the State budget	313	V.14.	54,005,232,494	54,007,795,834
4. Payables to employees	314		3,332,236,406	2,792,579,033
5. Short-term accrued expenses	315	V.15.	38,669,880,463	37,501,404,459
6. Other short-term payables	319	V.17.	30,990,048,820	34,419,976,050
7. Short-term loans and obligations under finance leases	320	V.16.	90,455,000,000	84,335,400,000
8. Bonus and welfare funds	322		285,053,774	285,053,774
II. Long-term liabilities	330		105,400,578,312	115,675,578,312
1. Other long-term payables	337	V.17.	93,960,000,000	93,960,000,000
2. Long-term loans and obligations under finance leases	338	V.16.	11,440,578,312	21,715,578,312
D EQUITY	400		81,304,792,321	86,526,967,956
I. Owner's equity	410	V.18.	81,129,502,321	86,351,677,956
1. Owner's contributed capital	411		200,000,000,000	200,000,000,000
- Ordinary shares carrying voting rights	411a		200,000,000,000	200,000,000,000
2. Share premium	412		4,902,500,000	4,902,500,000
3. Investment and development fund	418		3,267,017,189	3,267,017,189
4. Other reserves	420		249,948,734	249,948,734
5. Retained earnings	421		(127,289,963,602)	(122,067,787,967)
Retained earnings accumulated to the prior year end	421a		(122,067,787,967)	(98,018,455,598)
Retained earnings of current year	421b		(5,222,175,635)	(24,049,332,369)
II. Other resources and funds	430		175,290,000	175,290,000
1. Subsidised funds	431		175,290,000	175,290,000
TOTAL RESOURCES (440=300+400)	440		443,361,577,555	451,384,848,306

Hanoi, 16 January, 2025

Prepared by

Dinh Thi Minh Huong

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2
Chief Accountant

Nguyen Thi Dieu Thuy

General Director



Le Tien Dung

INCOME STATEMENT

Fourth Quarter

Unit: VND

Items	Codes	Notes	Current quarter	Same quarter previous year	Cumulative figure from the beginning of current year to the end of current quarter	Cumulative figure from the beginning of the previous year to the end of the same quarter previous year
1. Gross revenue from goods sold and services rendered	01	VI.1.	51,756,558,130	44,478,626,143	200,438,539,681	193,554,722,559
2. Deductions	02	VI.2.	-	198,496,472	245,129,568	334,640,472
3. Net revenue from goods sold and services rendered (10=01-02)	10		51,756,558,130	44,280,129,671	200,193,410,113	193,220,082,087
4. Cost of sales	11	VI.3.	47,134,722,761	44,552,558,954	182,438,942,844	182,923,768,418
5. Gross profit from goods sold and services rendered (20=10-11)	20		4,621,835,369	(272,429,283)	17,754,467,269	10,296,313,669
6. Financial income	21	VI.4.	28,277,000	3,540,665	39,448,484	54,546,728
7. Financial expenses	22	VI.5.	(4,095,627,839)	4,544,311,189	5,235,494,574	15,823,515,896
<i>In which: Interest expense</i>	23		(4,229,852,135)	4,456,210,670	4,925,872,400	15,682,526,787
8. Selling expenses	25	VI.8.	1,507,570,669	1,320,787,392	3,943,260,744	4,275,030,305
9. General and administration expenses	26	VI.8.	4,693,765,114	3,845,746,561	14,389,267,156	13,534,655,637
10. Operating profit {30=20+(21-22)-(24+25)}	30		2,544,404,425	(9,979,733,760)	(5,774,106,721)	(23,282,341,441)
11. Other income	31	VI.6.	436,266,575	60,005,286	1,819,399,074	1,276,388,493
12. Other expenses	32	VI.7.	623,547,009	278,326,200	1,267,467,988	2,043,379,421
13. Profit from other activities (40=31-32)	40		(187,280,434)	(218,320,914)	551,931,086	(766,990,928)
14. Accounting profit before tax (50=30+40)	50		2,357,123,991	(10,198,054,674)	(5,222,175,635)	(24,049,332,369)
15. Current corporate income tax expense	51	VI.9.	-	-	-	-
16. Net profit after corporate income tax (60=50-51-52)	60		2,357,123,991	(10,198,054,674)	(5,222,175,635)	(24,049,332,369)
17. Basic earning per share	70	VI.11.	-	-	-	-

Ha Noi, 16 January, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

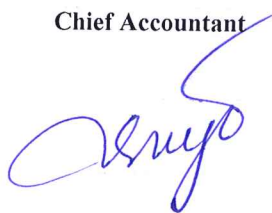
Prepared by

Chief Accountant

General Director



Dinh Thi Minh Huong



Nguyen Thi Dieu Thuy



Le Tien Dung

CASH FLOW STATEMENT

Fourth Quarter

Unit: VND

Year 2023

Items	Codes	Notes	Year 2024	Year 2023
I. Cash flow from operating activities				
1. Revenue from sales and services and other income	01		52,738,507,874	47,065,084,373
2. Payments to suppliers of goods and services	02		(45,314,299,471)	(39,974,000,457)
3. Cash paid to employees	03		(5,419,405,215)	(4,281,700,818)
4. Paid loan interest	04		(1,706,255,300)	(545,757,856)
5. Paid corporate income tax	05		-	-
6. Other cash inflows from operating activities	06		5,179,489,843	1,067,243,757
7. Other cash outflows from operating activities	07		(11,534,929,011)	(3,823,794,355)
Net cash flow used in operating activities	20		(6,056,891,280)	(492,925,356)
II Cash flow from investing activities				
1. Acquisition and construction of fixed assets and other non-current assets	21		-	-
2. Interest earned, dividends and received profits	27		-	-
Net cash flow used in investing activities	30		-	-
III Cash flow from financing activities				
1. Proceeds from borrowing	33		-	100,000,000
2. Prepayment of borrowing	34		(2,515,000,000)	-
3. Dividends and profits paid to owners	36		-	-
Net cash flow from financing activities	40		(2,515,000,000)	100,000,000
Net increase/decrease in cash (50 = 20+30+40)	50		(8,571,891,280)	(392,925,356)
Cash and cash equivalents at the beginning of the year	60		13,625,059,653	3,977,273,371
Effect of changes in foreign exchange rates	61		-	-
Cash and cash equivalents at the end of the year	70	V.1	5,053,168,373	3,584,348,015

Ha Noi, ... January, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by

Chief Accountant

General Director



Dinh Thi Minh Huong



Nguyen Thi Dieu Thuy



Le Tien Dung

(The notes from page 10 to page 32 are an integral part of these Financial Statements)

NOTES TO THE FINANCIAL STATEMENTS*(These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements)***I Additional information for items presented in the Balance Sheet****1. Cash**

	31/12/2024	01/01/2024
	VND	VND
<i>Cash on hand</i>	594,457,069	84,902,478
<i>Cash in bank</i>	4,458,711,304	3,499,445,537
VND	4,428,102,847	3,454,021,587
USD	30,608,457	45,423,950
Total	5,053,168,373	3,584,348,015

2. Short-term financial investments*Equity investments in other entities*

	31/12/2024		01/01/2024	
	VND		VND	
	Historical cost	Provision	Historical cost	Provision
<i>Long-term</i>				
Binh An Development Investment JSC., (i)	93,960,000,000	-	93,960,000,000	-
Total	93,960,000,000	-	93,960,000,000	-

3. Trade accounts receivable

	31/12/2024		01/01/2024	
	VND		VND	
	Amount	Provision	Amount	Provision
<i>Short-term</i>				
CPC 1 Central Pharmaceutical JSC.,		-	-	-
Vinh Quang independent pharmacy	1,179,863,634	-	1,640,395,759	-
Tam Phat Pharmaceutical Trading JSC.,	2,431,803,708	-	2,137,633,663	-
Huong Viet Pharmaceutical JSC.,	2,361,553,219	-	1,899,177,284	-
Sapphire Pharmaceutical Co.,Ltd	1,048,414,352	-	1,198,414,352	-
Other	15,407,221,162	-	8,415,072,485	-
Total	22,428,856,075	-	15,290,693,543	-

4. Advances to suppliers

31/12/2024	01/01/2024
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NOTES TO THE FINANCIAL STATEMENTS

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

	VND	VND
Short-term		
Nation Institute of Drug Quality		-
Viet Nam Auditing & Evaluation Company limited	35,000,000	35,000,000
Consulting designing and investment service joint stock company		
Other	878,567,034	2,225,194,489
Total	913,567,034	2,260,194,489

5. Other receivables

	31/12/2024		01/01/2024	
	VND		VND	
	Amount	Provision	Amount	Provision
a) Short-term	56,411,689,665	-	54,840,296,313	-
Advances	166,917,426	-	138,587,426	-
<i>Vu Thi Thu Hang</i>	41,302,000	-	41,302,000	-
Other	125,615,426	-	97,285,426	-
Collaterals and deposits	937,656,060	-	322,935,844	-
Social insurance		-	-	-
Other receivables	55,307,116,179	-	54,378,773,043	-
<i>Binh An Development Investment JSC., (i)</i>	49,600,314,938	-	48,952,457,207	-
<i>Tran Bao Cuong</i>	2,320,000,000	-	2,320,000,000	-
Other	3,386,801,241	-	3,106,315,836	-
b) Long-term	72,240,000,000	-	72,240,000,000	-
Other receivables	72,240,000,000	-	72,240,000,000	-
<i>Nhat Minh Manufacturing Co., Ltd</i>	72,240,000,000	-	72,240,000,000	-
Total	128,651,689,665	-	127,080,296,313	-

6. Inventories

	31/12/2024		01/01/2024	
	VND		VND	
	Historical cost	Provision	Historical cost	Provision
Raw materials	27,393,596,296	-	21,734,570,682	-
Tools and supplies	9,118,366	-	66,713,503	-
Work in progress	6,376,772,136	-	7,272,775,594	-
Merchandise	13,828,945,548	-	13,367,329,526	-
Total	47,608,432,346	-	42,441,389,305	-

NOTES TO THE FINANCIAL STATEMENTS*(These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements)***7. Construction in progress**

	31/12/2024	01/01/2024
	VND	VND
Cost of construction in progress		
Cao Xoa production line project	-	1,835,035,444
Project in Vinh Tuy	76,805,661	76,805,661
Total	76,805,661	1,911,841,105

8. Trade payable

	31/12/2024		01/01/2024	
	VND		VND	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
<i>Short-term</i>				
Vietnam chemico - Pharmaceutical JSC.,	-	-	2,453,657,588	2,453,657,588
Van Son International Economic and Technical Cooperation Company	7,346,050,277	7,346,050,277	7,346,050,277	7,346,050,277
MI Pharma Private Aristopharma LTD	2,059,462,950	2,059,462,950	2,052,045,934	2,052,045,934
Other	10,253,104,869	10,253,104,869	6,674,580,869	6,674,580,869
Total	19,658,618,096	19,658,618,096	18,526,334,668	18,526,334,668

9. Advances from customers

	31/12/2024	01/01/2024
	VND	VND
<i>Short-term</i>		
Generic Pharmaceutical JSC.,	973,530,932	1,501,899,000
South East of Asia Pharma., JSC	1,518,956,641	762,309,312
Eastern Europe Pharmaceutical JSC.,	-	-
Xuan Anh Pharmaceutical and Equipment Co., Ltd	6,966,231,329	2,316,255,444
Sinh Phuc Pharmaceutical Technology and Trading Co., Ltd	-	373,405,198
Capital Pharmacy JSC.,	1,374,059,046	1,192,559,046
Hà Minh Techno Co.,LTD	-	-
Hung Viet trading and pharmaceutical joint stock company	1,205,443,823	600,874,365
Other	7,221,915,098	10,566,455,855
Total	19,260,136,869	17,313,758,220

NOTES TO THE FINANCIAL STATEMENTS*(These notes are an integral part of and should be read in conjunction with the accompanying Financial Statements)***10. Other payables**

	31/12/2024	01/01/2024
	VND	VND
a) Short-term	29,644,107,155	32,937,166,175
Trade union fees	-	-
Other payables	29,644,107,155	32,937,166,175
<i>Nhat Minh Manufacturing Co., Ltd - Hanoi Branch (i)</i>	26,410,000,000	26,410,000,000
<i>Other</i>	3,234,107,155	6,527,166,175
b) Short-term	93,960,000,000	93,960,000,000
Other payables	93,960,000,000	93,960,000,000
<i>Binh An Development Investment JSC., (ii)</i>	93,960,000,000	93,960,000,000
Total	123,604,107,155	126,897,166,175

11 Owner's equity

<i>Details of owner's equity</i>	31/12/2024	01/01/2024
	VND	VND
Vietnam Pharmaceutical Corporation - JSC	13,566,500,000	13,566,500,000
Viet Land Corporation	24,748,000,000	24,748,000,000
Sai Gon Handicraft Fine Art Export., JSC	150,000,000,000	150,000,000,000
Other shareholders	11,685,500,000	11,685,500,000
Total	200,000,000,000	200,000,000,000

II. Additional information for items presented in Income Statement**1. Gross revenue from goods sold and services rendered**

	Q4 /2024	Q4/ 2023
	VND	VND
Gross revenue		
Gross revenue from merchandise goods sold	-	-
Gross revenue from finished goods sold	51,756,558,130	44,478,626,143
Total	51,756,558,130	44,478,626,143

2. Deductions

	Q4 /2024	Q4/2023
	VND	VND
Sales returns	-	198,498,472

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

Total	-	198,498,472
3. Cost of sales		
	Q4/ 2024	Q4/2023
	VND	VND
Cost of merchandise goods sold	-	-
Cost of finished goods sold	47,134,722,761	44,552,558,954
Total	47,134,722,761	44,552,558,954
4. Financial income		
	Q4/ 2024	Q4 /2023
	VND	VND
Interest from bank deposits	6,733,600	2,790,665
Exchange rate difference interest arising during the period	21,543,400	1,766,429
Total	28,277,000	4,557,094
5. Financial expenses		
	Q4 /2024	Q4 /2023
	VND	VND
Interest expense	(4,229,852,135)	4,456,210,670
Interest on late payment	-	-
Exchange rate difference losses arising during the period	134,224,296	89,116,948
Exchange rate difference loss due to end-of-period revaluation	-	-
Total	(4,095,627,839)	4,545,327,618
6. Other income		
	Q4/ 2024	Q4/ 2023
	VND	VND
Income from warehouse for rent	376,002,000	-
Income from debt payable but not paid	-	-
Other income	60,264,575	60,005,286
Total	436,266,575	60,005,286
7. Other expenses		
	Q4/ 2024	Q4/ 2023
	VND	VND
Penalties for administrative violations, late payment of taxes and ins	-	8,032,513
Handling inventory	-	-
Input VAT is not deductible	-	-
Other expenses	623,547,009	270,303,947

NOTES TO THE FINANCIAL STATEMENTS

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

Total	623,547,009	278,336,460
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Hà Nội, 16 January, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by



Dinh Thi Minh Huong

Chief Accountant



Nguyen Thi Dieu Thuy

General Director



Le Tien Dung



CENTRAL PHARMACEUTICAL
JOINT STOCK COMPANY NO2

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No.: 19 /CBTT-DPTU2

Hanoi, January 16, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding disclosures on the stock market, Central Pharmaceutical Joint Stock Company No2 shall disclose information on the financial statements (FS) for the fourth quarter of 2024 to the Hanoi Stock Exchange as follows:

1. Company name:

- Ticker symbol: DP2
- Address: No. 9 Tran Thanh Tong Street, Bach Dang Ward, Hai Ba Trung District, Hanoi.
- Tel: 024 39716579/91: Fax: 024 35251484.
- Email: dopharma@dopharma.com.vn.
- Website: wwwdopharma.com.vn _ dopharma.vn

2. Disclosures:

- Financial statements for the fourth quarter of 2024

Separate financial statements (The listed company has no subsidiaries and the superior accounting entity has affiliates);

Consolidated financial statements (the listed company has subsidiaries);

Combined financial statements (the listed company has affiliated accounting entities with separate accounting apparatus).

- Cases that require explanation:

+ The auditors gave an opinion that was not an unqualified opinion on the financial statements (for the audited financial statements of 2023):

Yes

No

Explanatory document where you mark the box "Yes":

Yes

No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, transferring from loss to profit or vice versa (for the audited financial statements of 2023):



Yes No

Explanatory document where you mark the box "Yes":

Yes No

+ Profit after corporate income tax in the income statement of the reporting period changes by 10% or more compared to the same reporting period of the previous year:

Yes No

Explanatory document where you mark the box "Yes":

Yes No

+ Profit after tax in the reporting period is a loss, transferring from profit in the same period of the previous year to loss in this period or vice versa:

Yes No

Explanatory document where you mark the box "Yes":

Yes No

This information was published on the Company's website on: January 18, 2025 at: www.dopharma.com.vn _ dopharma.vn

Attachments:

- Financial statements for the second quarter of 2024
- Explanation of financial statements for the second quarter

For the Company
Legal representative/ person authorized to make disclosures
(Signature, full name, position, seal)



Pharmacist Le Tien Dung

