

Central Pharmaceutical Joint Stock Company N.3

Tax code: 0200572501

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No.: 482/KTTK/20 April 2026

Combined Financial Statements

Quarter 1/2026

- Statement of financial position-Form No. B01-DN (Circular 99/2025/TT-BTC dated 27 October 2025)
- Statement of income- Form No. B02-DN (Circular 99/2025/TT-BTC dated 27 October 2025)
- Notes to financial statements- Form No. B09-DN (Circular 99/2025/TT-BTC dated 27 October 2025)
- Statement of cash flows-Form No. B03-DN (Circular 99/2025/TT-BTC dated 27 October 2025)

To:



**STATEMENT OF FINANCIAL POSITION***March 31, 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	626,786,171,695	587,548,676,541
I. Cash and cash equivalents	110	3,710,094,145	4,475,621,682
1. Cash	111	3,710,094,145	4,475,621,682
2. Cash equivalents	112	0	0
II. Short-term financial investments	120	493,828,186,402	470,988,313,348
1. Trading securities	121	0	0
2. Held-to-maturity investments	123	493,828,186,402	470,988,313,348
III. Short-term receivables	130	65,824,406,141	54,835,762,833
1. Short-term trade receivables from customers	131	48,959,197,598	43,305,233,929
2. Short-term advances to suppliers	132	14,452,283,858	4,395,825,799
3. Short-term internal receivables	133	0	0
4. Other short-term receivables	135	2,412,924,685	7,105,576,927
5. Allowance for doubtful short-term receivables (*)	136	0	
6. Assets pending resolution	137	0	29,126,178
IV. Inventories	140	62,575,835,906	56,666,928,574
1. Inventories	141	62,575,835,906	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	847,649,101	582,050,104
1. Short-term prepaid expenses	161	232,999,290	306,768,336
2. Deductible VAT	162	339,368,043	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	168,265,313,048	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	128,488,648,607	130,545,792,995
1. Tangible fixed assets	221	108,387,163,855	110,424,308,242
- Historical cost	222	239,024,532,367	238,218,859,640
- Accumulated depreciation (*)	223	(130,637,368,512)	(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	20,101,484,752	20,121,484,753
- Historical cost	228	20,461,484,770	20,461,484,770
- Accumulated amortization (*)	229	(360,000,018)	(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	5,811,416,000	3,863,608,727
1. Long-term work in progress (production and business)	251	0	0
2. Construction in progress	252	5,811,416,000	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	33,965,248,441	34,128,011,628
1. Long-term prepaid expenses	271	33,965,248,441	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	795,051,484,743	756,086,089,891
CAPITAL AND LIABILITIES	Code	End of quarter	Beginning of year
C. LIABILITIES (300=310+330)	300	149,819,435,131	145,631,822,574
I. Current liabilities	310	149,819,435,131	145,631,822,574
1. Short-term trade payables	311	12,603,186,639	20,212,183,307
2. Short-term advances from customers	312	7,006,834,646	3,559,586,014
3. Dividends and profit payable	313	431,310,450	431,310,450
4. Taxes and other payables to the State (short-term)	314	9,683,245,263	19,617,546,916
5. Payables to employees	315	11,337,119,270	25,246,685,918
6. Short-term accrued expenses	316	38,361,876,363	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	3,394,253,991	3,031,858,302
11. Short-term borrowings and finance lease liabilities	321	32,818,654,940	34,272,896,484
12. Short-term provisions	322	0	0
13. Bonus and welfare fund	322	34,182,953,569	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	645,232,049,612	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	74,783,195,577	74,783,195,577
9. Other funds under equity	419	0	0
10. Retained earnings	420	355,449,524,035	320,671,741,740
- Retained earnings brought forward	420a	320,671,741,740	164,598,370,833
- Retained earnings for the current period	421b	34,777,782,295	156,073,370,907
TOTAL CAPITAL AND LIABILITIES (440=300+400)	440	795,051,484,743	756,086,089,891

Hai Phong, 20 April, 2026

Prepared by

(Signature, full name)

Tran Thi Ha Thu

Chief Accountant

(Signature, full name)

Tran Thi Ha Thu

Legal representative

(Signature, full name and seal)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khải



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

STATEMENT OF PROFIT AND LOSS
Quarter I, 2026

Unit: Dong

ITEMS	Codes	Quý 1		Năm nay	Năm trước
		Năm nay	Năm trước		
1. Revenue from sales of goods and rendering of services	01	139,823,197,257	94,298,313,225	139,823,197,257	94,298,313,225
2. Sales deductions	02	4,841,859,566	2,396,076,198	4,841,859,566	2,396,076,198
3. Net revenue from sales of goods and rendering of services (10=01-02)	10	134,981,337,691	91,902,237,027	134,981,337,691	91,902,237,027
4. Cost of goods sold	11	39,876,474,685	31,043,136,211	39,876,474,685	31,043,136,211
5. Gross profit from sales of goods and rendering of services (20=10-11)	20	95,104,863,006	60,859,100,816	95,104,863,006	60,859,100,816
6. Gain/(loss) from sale and disposal of investment property	21				
7. Financial income	22	2,451,754,086	1,266,502,016	2,451,754,086	1,266,502,016
8. Financial expenses	23	582,635,982	64,800,313	582,635,982	64,800,313
- Of which: Interest expense	24	559,720,634	64,800,313	559,720,634	64,800,313
9. Selling expenses	25	47,692,923,976	27,740,640,240	47,692,923,976	27,740,640,240
10. Administrative expenses	26	5,974,233,448	4,746,743,886	5,974,233,448	4,746,743,886
11. Operating profit {(30=20+21+22-(23+25+26))}	30	43,306,823,686	29,573,418,393	43,306,823,686	29,573,418,393
12. Other income	31	259,866,392	349,267,022	259,866,392	349,267,022
13. Other expenses	32	29,226,116	27,562,728	29,226,116	27,562,728
14. Other profit (40=31-32)	40	230,640,276	321,704,294	230,640,276	321,704,294
15. Profit before tax (50=30+40)	50	43,537,463,962	29,895,122,687	43,537,463,962	29,895,122,687
16. Current corporate income tax expense	51	8,759,681,667	6,030,884,326	8,759,681,667	6,030,884,326
18. Profit after corporate income tax (60=50-51-52)	60	34,777,782,295	23,864,238,361	34,777,782,295	23,864,238,361
19. Basic earnings per share (*)	70	1,618	1,110	1,618	1,110

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Prepared by
(Signature, full name)

Tran Thi Ha Thu

Chief Accountant
(Signature, full name)

Tran Thi Ha Thu

Hải Phòng, ngày 20 tháng 04 năm 2026

Legal representative
(Signature, full name and seal)



TỔNG GIÁM ĐỐC
Nguyễn Đình Hải

**INTERIM STATEMENT OF CASH FLOWS**

(Direct method)

Quarter I, 2026

Accounting period: from January 1, 2026 to March 31, 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	140,307,936,478	86,549,055,025
2. Cash payments to suppliers for goods and services	02	(52,787,716,149)	(30,742,923,160)
3. Cash payments to employees	03	(15,439,928,201)	(20,976,132,772)
4. Interest paid	04	(559,720,634)	(64,800,313)
5. Corporate income tax paid	05	(18,610,195,391)	(13,243,441,846)
6. Other cash receipts from operating activities	06	4,956,405,505	5,257,155,313
7. Other cash payments for operating activities	07	(3,971,290,558)	(3,394,068,842)
Net cash flows from operating activities	20	53,895,491,050	23,384,843,405
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	(259,846,164,506)	(164,043,312,000)
4. Cash inflows from collection of loans and sale of debt instruments of other entities	24	237,006,291,452	127,595,000,000
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	2,451,750,951	1,261,495,056
Net cash flows from investing activities	30	(20,388,122,103)	(35,186,816,944)
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	(34,272,896,484)	0
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	(34,272,896,484)	(10,749,250)
Net increase/(decrease) in cash and cash equivalents during the period (50=20+30+40)	50	(765,527,537)	(11,812,722,789)
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	0	0
Cash and cash equivalents at end of period (70=50+60+61)	70	3,710,094,145	1,893,670,188

Hai Phong, 20 April, 2026

Prepared by
(Signature, full name)

Tran Thi Ha Thu

Chief Accountant
(Signature, full name)

Tran Thi Ha Thu



Legal representative

(Signature, full name and seal)

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TỔNG GIÁM ĐỐC
Nguyễn Đình Khải

NOTES TO THE FINANCIAL STATEMENTS

Quarter 1/2026

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 13th change in business registration certificate No. 0200572501 dated 26 July 2023, 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.

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.

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V- Notes to the Financial Statements on Balance Sheet Items

	(CURRENCY: VND)	
	31/03/2026	1/1/2026
1. Cash		
- Cash on hand	52,337,789	6,714,000
- Cash at bank	3,657,756,356	4,468,907,682
<i>Cash equivalents</i>	0	0
Total	3,710,094,145	4,475,621,682
As at 31 March 2026, demand deposits at Vietnam Foreign Trade Commercial Bank (Vietcombank) amounted to 2,952,732,639 VND , while at Asia Commercial Bank (ACB) it was 452,519,490 VND.		
2. Financial Investments	493,828,186,402	470,988,313,348
<i>a) Trading Securities</i>		
<i>b) Held-to-Maturity Investments</i>	493,828,186,402	470,988,313,348
Vietnam Prosperity Joint Stock Commercial Bank - (VND)	346,328,186,402	308,488,313,348
Bao Viet Commercial Joint Stock Bank - Hai Phong Branch (VND)	7,000,000,000	7,000,000,000
Vietnam International Commercial Joint Stock Bank - Hai Ba Trung Branch (VND)	113,500,000,000	155,500,000,000
Saigon - Hanoi Commercial Joint Stock Bank – Hanoi Branch (VND)	27,000,000,000	0
3. Trade receivables	31/03/2026	1/1/2026
a) Short-term trade receivables	489,959,197,598	43,305,233,929
DAI BAC COMPANY LIMITED	3,400,633,249	3,378,367,230
Pharmacity Pharmaceutical Joint Stock Company	2,428,259,098	2,283,621,409
FPT Long Chau Joint Stock Company	3,467,878,275	3,309,940,185
Others	480,662,426,976	34,333,305,105
4. Advances to suppliers	31/03/2026	1/1/2026
MPM Equipment Joint Stock Company	1,238,985,000	1,238,985,000
Fansipan Labs Co., Ltd.	836,683,200	836,683,200
Golden Sun Co., Ltd.	7,574,400,000	0
Anhui Beihan Pharmaceutical Co., Ltd	1,067,618,160	1,227,083,320
Others	3,734,597,498	1,093,074,279
	14,452,283,858	4,395,825,799

	Value	Provision	Value	Provision
	31/03/2026		1/1/2026	
5. Phải thu khác				
a) Short-term	2,412,924,685		7,105,576,927	
-Interest Receivable	2,137,557,454		7,039,944,296	
-Deposits and Margins	112,596,582		64,518,302	
-Other Receivables	162,770,649		1,114,329	
b) Long- term				
Total	2,412,924,685	0	7,105,576,927	-

6.Shortage of assets awaiting Inventories	0	29,126,178
		29,126,178

7. Bad debts	0	0
	0	0

	Value	Provision	Value	Provision
	31/03/2026		1/1/2026	
8. Inventories				
	Value	Provision	Value	Provision
Raw material	32,287,294,586	-	34,355,549,296	-
Work in progress	5,421,200,288	-	4,321,411,671	-
Finished goods	19,353,995,175	-	17,724,017,687	-
Merchandise	5,513,345,857	-	265,949,920	-
Total Historical Cost of	62,575,835,906	-	56,666,928,574	-
	31/03/2026		1/1/2026	

9.Long-term Work-in-progress Assets			0	
	Historical cost	Recoverable value	Historical cost	Recoverable value
a) Work in progress				
b) Construction in Progress				
HP	0	0	0	0

10. Prepaid expense	31/03/2026	1/1/2026
ĐN	VND	VND
a) Short-term	232,999,290	306,768,336
- Short-term repaid expense	232,999,290	306,768,336
b) Long -term	33,965,248,441	34,128,011,628
Infrastructure rental cost of Trang Due project	32,459,206,719	32,670,438,000
Prepaid expenses for equipment and tools	821,550,341	758,960,402
Others	684,491,381	698,613,226
Total	34,198,247,731	34,434,779,964

11. Increase and decrease in tangible assets:

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			805,672,727			805,672,727
- Liquidation, disposal						0
As at 31/03/2026	128,320,603,334	93,116,956,857	10,953,937,813	33,000,000	6,600,034,363	239,024,532,367
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	1,240,666,929	1,380,421,766	136,769,016	1,650,000	83,309,403	2,842,817,114
- Liquidation, disposal						0
- Other decrease						0
As at 31/03/2026	46,566,648,474	70,230,481,032	8,286,444,488	26,648,387	5,527,146,131	130,637,368,512
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 31/03/2026	81,753,954,860	22,886,475,825	2,667,493,325	6,351,613	1,072,888,232	108,387,163,855

- Carrying value at year-end of tangible fixed assets pledged or mortgaged as collateral for loans: 28.175.505.140 VND

- 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 31/03/2026	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		20,000,001				20,000,001
As at 31/03/2026		360,000,018				360,000,018
Net carrying amount						0
-As at 01/01/2026	19,661,484,770	459,999,983	0		0	20,121,484,753
- As at 31/03/2026	19,661,484,770	439,999,982	0		0	20,101,484,752

ĐVT: VNĐ

31/03/2026	01/01/2026
431,310,450	431,310,450
431,310,450	431,310,450

15. Trade payables

	31/03/2026		1/1/2026	
	Value	Debt-Service	Value	Debt-Service
a) Short-term trade payables	12,603,186,639	12,603,186,639	20,212,183,307	20,212,183,307
Pharmaceutical and Chemical Joint Stock Company 1	53,919,000	53,919,000	2,134,920,000	2,134,920,000
Son Tung Pharmaceutical Trading Joint Stock Company	1,869,367,500	1,869,367,500	954,003,776	954,003,776
Suheung Vietnam Co., Ltd.	964,267,500	964,267,500	600,285,000	600,285,000
Duc Thanh Packaging Production and Trading	2,441,474,904	2,441,474,904	2,746,793,770	2,746,793,770
Others	7,274,157,735	7,274,157,735	13,776,180,761	13,776,180,761
Total	12,603,186,639	12,603,186,639	20,212,183,307	20,212,183,307

16. Short-term advances from customers

	31/03/2026	1/1/2026
An Viet Pharmaceutical and Medical Equipment JSC	0	405,900,600
Hoa Phat Pharmaceutical Joint Stock Company	628,103,380	0
Hali Vietnam Trading & Service Joint Stock Company	2,815,240,000	1,251,460,000
Vinke Vietnam Pharmaceutical Joint Stock Company	1,323,000,000	0
Others	2,240,491,266	1,902,225,414
	7,006,834,646	3,559,586,014

17. Tax payables and statutory obligations

	1/1/2026	Payables	Actual payment	31/03/2026
-Output VAT	625,132,792	4,841,690,768	4,653,336,241	813,487,319
-VAT on Imported Goods	0	316,725,853	316,725,853	0
-Corporate income tax	18,610,195,388	8,759,681,667	18,610,195,388	8,759,681,667
-Personal income tax	382,218,736	180,066,941	452,209,397	110,076,280
-Others	0			0
Total	19,617,546,916	14,098,165,229	24,032,466,879	9,683,245,266

18. Payables to Employees

	31/03/2026	1/1/2026
Accrued Salaries	11,337,119,270	25,246,685,918
Total	11,337,119,270	25,246,685,918

18. Accrued expense

	31/03/2026	1/1/2026
a) Short-term	38,361,876,363	6,727,102,389
-Advance payment of land rent	3,081,576,960	3,081,576,960
-Advance payment of distributor bonuses	862,819,535	1,409,780,903
-Interest expenses	0	15,183,462
-Advance payment of advertising costs	33,800,484,738	0
-Others	616,995,130	567,260,289
b) Long-term	0	0
Total	38,361,876,363	6,727,102,389

18. Other payables

	<u>31/03/2026</u>	<u>1/1/2026</u>
a) Short-term	3,394,253,991	3,031,858,302
-Excess assets awaiting resolution		104,534,118
-Trade union funds	92,407,806	173,086,144
- Payable remuneration to the Board of Directors and the Supervisory Board	2,937,500,000	2,350,000,000
- Receive margin	299,430,000	240,009,000
- Others	64,916,185	164,229,040
Total	<u>3,394,253,991</u>	<u>3,031,858,302</u>

19.Owner's equity

19.1 Statement of changes in equity

Item	Items of Equity							Retained earnings	Total
	Contributed charter capital	Share premium	Investment and development fund	Converti- ble Bond Option	Other Owne- r's Capit- al	Revaluat- ion Surplus	Foreig- n Excha- nge Differ- ences		
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								34,777,782,295	34,777,782,295
Other increases									-
Dividend									-
Distribution of profit									-
Other decrease									-
As at 31/03/2026	214,999,330,000	-	74,783,195,577	-	-	-	-	355,449,524,035	645,232,049,612

19.2 Details of Owners'
Investment Capital

- State capital Contribution
- Other investors

Total

31/03/2026

1/1/2026

214,999,330,000	214,999,330,000
214,999,330,000	214,999,330,000

19.3 Capital transactions
with owners and distribution
of dividends, profit sharing

From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
----------------------------------	----------------------------------

- Contributed capital
- Distributed dividends paid

VND	VND
214,999,330,000	214,999,330,000

19.4 Share

31/03/2026	1/1/2026
Shares	Shares

- Quantity of Authorized	21,499,933	21,499,933
- Quantity 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
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19.5 Company Funds:

	1/1/2026	Increase	Decrease	31/03/2026
- Development Investment Fund	74,783,195,577			74,783,195,577
Total	74,783,195,577	0	0	74,783,195,577

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

1. Revenue from the sale of finished goods,
Revenue

Revenue from the sale of finished goods, merchandise, and
services rendered

Total

From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
VND	VND
139,823,197,257	94,298,313,225

139,823,197,257	94,298,313,225
139,823,197,257	94,298,313,225

2. Deductible items

- + Commercial discount
- + Deduction
- + Returned goods

Total

From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
----------------------------------	----------------------------------

VND	VND
4,825,581,456	2,390,532,278
12,991,310	0
3,286,800	5,543,920
4,841,859,566	2,396,076,198

3. Net revenue from goods sold and services

Total

134,981,337,691	91,902,237,027
134,981,337,691	91,902,237,027

4. Costs of goods sold and services rendered		From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Costs of goods sold and services rendered		39,876,474,685	31,043,136,211
Cộng		39,876,474,685	31,043,136,211
5. Financial Income			
- Interest income		2,451,754,086	1,266,502,016
Total		2,451,754,086	1,266,502,016
6. Financial expenses			
- Interest expense		559,720,634	64,800,313
- Loss on exchange difference in the year		22,915,348	
Total		582,635,982	64,800,313
7. Other income			
- Income from rental of parking spaces, vehicle parking, and utilities		135,363,891	34,469,016
- Others		124,502,501	314,798,006
Total		259,866,392	349,267,022
8. Other expenses		From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Others		29,226,116	27,562,728
Total		29,226,116	27,562,728
9. Selling expenses and General administrative expenses		From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
a) General administrative expenses	VNĐ	VNĐ	
	5,974,233,448	4,746,743,886	
Labor	2,419,916,142	1,620,257,614	
Material	70,909,521	70,661,945	
Offices supplies	102,214,595	139,998,579	
Depreciation and amortization	727,278,505	772,226,893	
Taxes, fees and charges	45,662,000	106,478,099	
External services	1,466,349,557	1,092,564,213	
Others by cash	1,141,903,128	944,556,543	
b) Selling expenses	47,692,923,976	27,740,640,240	
Labor	3,995,946,418	3,397,891,119	
Material	189,945,495	124,542,057	
Offices supplies	879,630	540,000	
Depreciation and amortization	34,159,097	67,340,710	
External services	43,016,111,950	23,847,055,974	
Others by cash	455,881,386	303,270,380	
Total	53,667,157,424	32,487,384,126	

10- Expenses by nature

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
	VND	VND
- Raw materials	34,509,935,107	24,744,148,458
- Labour expenses	11,794,329,111	10,475,202,087
- Depreciation expenses	2,787,518,810	2,513,060,397
- External services	45,875,917,935	26,129,629,940
- Others	2,156,375,874	1,283,106,608
Total	97,124,076,837	65,145,147,490

11. Current corporate Income tax

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
		VND
Taxable Revenue for Corporate Income Tax (CIT)	137,692,958,169	93,518,006,065
CIT Expense Based on Current Year Taxable Income	93,894,549,847	63,363,584,434
Taxable Profit for Corporate Income Tax	43,798,408,322	30,154,421,631
Corporate Income Tax Rate	20%	20%
Corporate Income Tax Expense Based on Current Year Taxable Income	8,759,681,667	6,030,884,326

12. Basic Earnings per Share (EPS)

	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
Accounting profit after corporate income tax	34,777,782,295	23,864,238,361
Appropriation for Bonus and Welfare Fund	0	0
Profit distributed to common shares (VND)	34,777,782,295	23,864,238,361
Average number of outstanding common shares in circulation in the year	21,499,933	21,499,933
Basic Earnings Per Share	1,618	1,110

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
Number of Additional Common Shares Expected to be Issued
Diluted Earnings Per Share

14. Related Party Balances and Transactions

		From 01/01/2026 to 31/03/2026 VND	From 01/01/2025 to 31/03/2025 VND
<i>Board of Directors' Income</i>	<i>Title</i>		
Mr. Bui Xuan Huong	Chairman		
Mr. Dinh Van Cuong	Member		
Mr. Nguyen Dinh Khai	Member		
Ms. Lu Thi Khanh Tran	Member		
Mr. Le Van Hung	Member		
<i>Supervisory Board's Income</i>	<i>Title</i>		
Ms. Bui Thi Hat	Head of Board		
Ms. Truong Thi Nguyet Hoa	Member of Board		
Ms. Dinh Thi Tram Anh	Member of Board		
<i>The salary of the Board of Directors does not include the remuneration of the Board of Directors</i>			
	<i>Title</i>		
Nguyen Dinh Khai	General Director	683,744,595	589,770,060
Bui Thi Loan	Deputy General Dir	362,301,584	360,630,446

VII. Other information

Preparer
(Sign, full name)



Tran Thi Ha Thu

Chief accountant
(Sign, full name)



Tran Thi Ha Thu

Hai Phong, 20 April 2026

Legal representative
(Signed, sealed)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khai