

Hanoi, August 14, 2026

DISCLOSURE OF FINANCIAL STATEMENTS

State Securities Commission of Vietnam
Hanoi Stock Exchange

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Reason: I am the author of this document
Location: market, and Point a, Clause 2, Article 4 of Circular No. 68/2024/TT-BTC dated September 18, 2024
Date: 2026-08-14 17:48:43

of the Ministry of Finance, Mediplantex National Pharmaceutical Joint Stock Company hereby discloses its reviewed semi-annual financial statements for 2026 to the Hanoi Stock Exchange as follows:

1. Name of organization: **MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY.**

- Stock Code: MED
- Head Office Address: No 358 Giai Phong, Phuong Liet Ward, Ha Noi
- Telephone: 024.38643360 Fax: 024.38641584
- E-mail: mp@mediplantex.com
- Website: <https://www.mediplantex.com/>

2. Contents of disclosure:

- Reviewed semi-annual financial statements for 2026.

☒ Separate financial statements.

☐ Consolidated Financial Statements.

☐ Consolidated financial statements.

- Circumstances requiring justification of causes

+ The audit organization has issued an opinion other than an unqualified opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes.

☒ No.

Explanatory document in case of “Yes”:

☐ Yes.

☒ No.

+ Profit after tax for the reporting period has a difference of 5% or more before and after the audit, or has changed from a loss to a profit or vice versa (for the reviewed semi-annual financial statements for 2026):



☐ Yes. ☒ No.

Explanatory document in case of "Yes":

☐ Yes. ☒ No.

+ Profit after corporate income tax in the Income Statement for the reporting period fluctuates by 10% or more so compared to similar reporting period of the previous year:

☒ Yes. ☐ No.

Explanatory document in the case of marking "yes":

☒ Yes. ☐ No.

+ Profit after tax for the reporting period shows a loss, shifting from a profit in similar reporting period of the previous year to a loss in the current period, or vice versa:

☐ Yes. ☒ No.

Explanatory document in the case of marking "yes":

☐ Yes. ☒ No.

This information has been published on the company's website on: August 14, 2026 at the link <https://www.mediplantex.com/vi/thong-tin-co-dong.html>



3. Report on transactions valued at 35% or more of total assets:

- Transaction details: No.
- Proportion of transaction value on total asset value of the enterprise (%): No.
- Transaction completion date: No.

We hereby commit that the information disclosed above is true and take full responsibility before the law for the disclosed information.

Attachments:

- The reviewed semi-annual financial statements for 2026.
- Explanatory Documents: No.: 32/2026/CV-MED

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**



General Director

Mai Nhat Thanh

MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY
AUDITED INTERIM FINANCIAL STATEMENTS
For the accounting period ended 30 June 2026

TABLE OF CONTENTS

CONTENTS	Page
STATEMENT OF THE BOARD OF DIRECTORS	2 - 3
REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	4 - 5
AUDITED INTERIM FINANCIAL STATEMENTS	
Interim Summarized Statement of Financial Position	6 - 7
Interim Summarized Income Statement	8
Interim Summarized Cash flow Statement	9 - 10
Notes to the Interim Summarized Financial Statements	11 - 43

STATEMENT OF THE BOARD OF GENERAL DIRECTORS

The Board of General Directors of Mediplantex National Pharmaceutical Joint Stock Company presents this report together with the Company's audited interim financial statements for the period ended 30/6/2026.

THE COMPANY

Mediplantex National Pharmaceutical Joint Stock Company was equitized from Central Pharmaceutical Materials Company No. 1, a State-owned enterprise, pursuant to Decision No. 4410/QD-BYT dated 01/12/2004 issued by the Ministry of Health. The Company operates under Enterprise Registration Certificate No. 0100108430, initially issued on 12/04/2005 by the Hanoi Department of Planning and Investment (now the Business Registration and Corporate Finance Division under the Hanoi Department of Finance), as amended from time to time, with the latest amendment being the 20th amendment dated 03/01/2025 regarding the change of the Company's legal representative.

English name: Mediplantex National Pharmaceutical Joint Stock Company.

Abbreviated name: Mediplantex., JSC.

The Company's charter capital under the 20th amended Business Registration Certificate dated 03/01/2025 is VND 124,100,000,000 (*In words: One hundred and twenty-four billion one hundred million Vietnamese dong*).

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under the ticker symbol MED. As at the date of issuance of these Financial Statements, MED shares are under trading control pursuant to Decision No. 192/QD-SGDHN dated 18/03/2026 and Notice No. 1069/TB-SGDHN dated 18/03/2026 issued by the Hanoi Stock Exchange.

The Company's head office: 358 Giai Phong Street, Phuong Liet Ward, Hanoi City, Vietnam.

BOARD OF MANAGEMENT, BOARD OF SUPERVISORS AND BOARD OF GENERAL DIRECTORS

Members of Boards of Management, Supervisors and General Directors who held the Company during the period and at the date of this report are as follows:

Board of Management

Ms. Nguyen Ngoc Xuan Trang	Chairwoman
Mr. Tran Nguyen Hoang An	Member
Mr. Tran Khac Minh	Member
Ms. Nguyen Thi Thuy	Member (Dismissed on 29/06/2026)
Mr. Bui Tien Thao	Member (Appointed on 29/06/2026)
Mr. Tran Anh Tuan	Member (Appointed on 29/06/2026)
Ms. Tran Nguyen Hoang Phuc	Member (Dismissed on 29/06/2026)

Board of Supervisors

Mr. Ho Ngoc Tuan	Head of the Board
Ms. Ha Thi Bich Hanh	Member
Ms. Do Ngoc Thuy	Member

Board of General Directors

Mr. Mai Nhat Thanh	General Director (Submitted a resignation letter effective from 31/08/2026)
Mr. Tran Nguyen Hoang An	Deputy General Director
Mr. Tran Anh Tuan	Deputy General Director

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of General Directors, in all material respects, there have been no other significant events occurring after the financial position date, affecting the financial position and operation of the Company which would require adjustments to or disclosures to be made in the interim financial statements for the period ended 30/6/2026

AUDITORS

The Company's financial statements for the period ended 30/6/2026 have been audited by CPA VIETNAM Auditing Company limited - A Member Firm of INPACT.

THE BOARD OF GENERAL DIRECTORS' RESPONSIBILITY

The Company's Board of General Directors is responsible for preparing the interim summarized financial statements, which give a true and fair view of the interim summarized financial position of the Company as at 30/6/2026 as well as of its income and cash flows statements for the year then ended, complying with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant regulations in preparation and disclosure of interim financial statements. In preparing these interim financial statements, the Board of General Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make judgments and estimates prudently;
- State clearly whether the Accounting Standards applied to the Corporation are followed or not, and all the material differences from these standards are disclosed and explained in the Financial Statements;
- Design and implement effectively the internal control system in order to ensure that the preparation and presentation of the Financial Statements are free from material misstatements due to frauds or errors.
- Prepare the Financial Statements of the Company on the going-concern basis, except for the cases that the going-concern assumption is considered inappropriate;

The Board of General Directors is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim summarized financial position of the Company and to ensure that the interim summarized financial statements comply with Vietnamese Standards on Accounting, Vietnamese Accounting System and relevant legal regulations in preparation and presentation of the interim summarized financial statements. The Board of General Directors is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of General Directors confirms that the Company has complied with the above requirements in preparing the interim financial statements.

For and on behalf of the Board of General Directors



Mai Nhat Thanh
General Director
Hanoi, 11 August 2026

No: 340/2026/BCSX-CPA VIETNAM-NV2

INDEPENDENT AUDITORS' REPORT

To: Boards of Management, Supervisors and General Directors
Mediplantex National Pharmaceutical Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Mediplantex Central Pharmaceutical Joint Stock Company, prepared on 11 August 2026, from pages 06 to 43, which comprise the Interim Statement of Financial Position as at 30/6/2026, the Interim Statement of Income and the Interim Statement of Cash Flows for the accounting period then ended, and the Notes to the Interim Financial Statements.

Responsibility of the Board of General Directors

The Company's Board General of Directors is responsible for the true and fair preparation and presentation of these interim financial statements in compliance with Vietnamese Accounting Standards, Vietnamese Accounting System and the statutory requirements relevant to the preparation and presentation of the interim financial statements, and for the internal control as the Board of General Directors determines is necessary to enable the preparation of interim financial statements that are free from material misstatement, whether due to fraud or error.

Responsibility of Auditors

Our responsibility is to express an opinion on these interim financial statements based on our audit. We conducted our audit in accordance with Vietnamese Standards on Auditing. These Standards require us to comply with the Standards and codes of ethics, to plan and perform the audit to obtain reasonable assurance as to whether the Company's financial statements are there any significant errors or not.

The review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim summarized financial statements do not present fairly, in all material respects, the interim summarized financial position of the Company as at 30/6/2026, its interim summarized results of operations and its interim summarized cash flows for the period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises and the relevant statutory requirements governing the preparation and presentation of interim summarized financial statements.

Emphasis of Matter

As presented in Note 7.2 to the Interim Summarized Financial Statements, which describes the agreements entered into by the Company, the Company has entered into two business cooperation contracts, No. 35/2009/HĐHT dated 25/12/2009 and No. 68/HĐHTKD dated 01/06/2017, together with the accompanying Appendices. As at the date of issuance of this report, the Company is still in the process of working with its partners and the relevant competent authorities regarding the implementation of these contracts. Our review conclusion is not modified in respect of matter.

Other Matter

The interim financial statements for the accounting period ended 30/6/2025 were reviewed, and the financial statements for the financial year ended 31/12/2025 were audited, by another independent audit firm, which issued a Review Report dated 24/8/2025 and an Independent Auditor's Report dated 06/3/2026, respectively, expressing a qualified conclusion and a qualified audit opinion due to a scope limitation relating to the two business cooperation contracts, No. 35/2009/HĐHT dated 25/12/2009 and No. 68/HĐHTKD dated 01/06/2017, together with the accompanying Appendices.



Vu Ngoc An

Deputy General Director

Audit Practising Registration Certificate

No: 0496-2023-137-1

Under Authorization Letter No.: 01/2026/UQ-CPA VIETNAM dated 2 January 2026 of the Chairman of the Members' Council

For and on behalf of

CPA VIETNAM AUDITING COMPANY LIMITED

A member of INPACT International

Hanoi, 11 August 2026

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B01a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

INTERIM SUMMARIZED STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

			30/6/2026	01/01/2026
			VND	VND
				(Re-stated)
ASSETS	Code	Note		
A - CURRENT ASSETS	100		195,202,188,902	204,962,685,617
(100=110+120+130+140+150+160)				
I. Cash and cash equivalents	110	5.1	19,598,693,389	24,446,186,851
1. Cash	111		14,591,822,157	12,401,129,317
2. Cash equivalents	112		5,006,871,232	12,045,057,534
II. Short - term investments	120	5.2	11,893,763,288	6,731,751,232
3. Short - term held to maturity Investments	123		11,893,763,288	6,731,751,232
III. Short- term receivables	130		67,887,407,701	68,561,712,733
1. Short-term receivables from customers	131	5.3	41,923,589,139	43,783,446,571
2. Prepayments to sellers in short-term	132	5.4	25,819,866,214	27,038,320,811
5. Other short-term receivables	135	5.5	1,460,170,573	2,156,976,456
6. Short-term allowances for doubtful debts	136	5.6	(1,316,218,225)	(4,417,031,105)
IV. Inventories	140	5.7	85,461,789,930	93,209,539,312
1. Inventories	141		88,138,386,722	93,209,539,312
2. Allowances for devaluation of inventories	149		(2,676,596,792)	-
VI. Other current assets	160		10,360,534,594	12,013,495,489
1. Short-term deferred expenses	161	5.8	187,210,416	111,327,028
2. Deductible value added tax	162		9,918,004,142	11,656,527,007
3. Tax and other receivables from government budget	163	5.16	255,320,036	245,641,454
B - LONG-TERM ASSETS	200		267,855,204,412	252,354,666,266
(200=210+220+240+250+270)				
I. Long-term receivables	210		5,291,045,000	5,281,045,000
5. Other long-term receivables	215	5.5	5,291,045,000	5,281,045,000
II. Fixed assets	220		29,244,512,216	32,240,937,400
1. Tangible fixed assets	221	5.9	29,234,612,226	32,229,181,160
- Historical Costs	222		159,397,886,874	159,077,886,874
- Accumulated depreciation	223		(130,163,274,648)	(126,848,705,714)
3. Intangible fixed assets	227	5.1	9,899,990	11,756,240
- Historical Costs	228		307,325,000	307,325,000
- Accumulated amortization	229		(297,425,010)	(295,568,760)
III. Investment properties	240	5.11	1,507,079,086	1,631,604,709
1. Historical Costs	241		11,361,119,544	11,361,119,544
2. Accumulated depreciation	242		(9,854,040,458)	(9,729,514,835)
IV. Long-term assets in progress	250		181,440,716,358	180,450,934,936
2. Construction in progress	252	5.12	181,440,716,358	180,450,934,936
VII. Other Long-term assets	270		50,371,851,752	32,750,144,221
1. Long-term deferred expenses	271	5.8	50,371,851,752	32,750,144,221
TOTAL ASSETS (270 = 100+200)	270		463,057,393,314	457,317,351,883

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B01a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

INTERIM SUMMARIZED STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 June 2026

			30/6/2026	01/01/2026
			VND	VND
	Code	Note		(Re-stated)
C- LIABILITIES (300=310+330)	300		122,848,357,354	126,005,906,360
I. Short-term liabilities	310		122,848,357,354	126,005,906,360
1. Short-term trade payables	311	5.12	41,172,291,117	55,196,011,514
2. Short-term prepayments from customers	312	5.13	16,090,673,555	15,184,735,732
3. Dividends and profit payables	313	5.14	2,503,531,507	2,540,222,482
4. Short-term Taxes and other payables to State budget	314	5.15	1,651,087,380	4,875,517,238
5. Payables to employees	315		8,115,781,623	11,170,189,093
6. Short-term accrued expenses	316	5.16	238,473,196	439,480,577
9. Short-term deferred revenues	319	5.17	10,600,000	228,600,000
10. Other short-term payments	320	5.18	272,962,379	243,982,469
11. Short-term borrowings and finance lease liabilities	321	5.19	48,371,450,659	33,913,830,047
13. Bonus and welfare funds	323		4,421,505,938	2,213,337,208
D- OWNERS' EQUITY	400	5.20	340,209,035,960	331,311,445,523
1. Contributed capital	411		124,100,000,000	124,100,000,000
- Ordinary shares with voting rights	411a		124,100,000,000	124,100,000,000
2. Capital surplus	412		121,230,075,000	121,230,075,000
7. Exchange rate differences	417		-	-
8. Development and investment funds	418		69,782,414,151	69,782,414,151
9. Other equity funds	419		-	-
10. Undistributed profit after tax	420		25,096,546,809	16,198,956,372
- Undistributed profit after tax brought forward	420a		13,882,287,642	365,519,888
- Undistributed profit after tax for the current year	420b		11,214,259,167	15,833,436,484
TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	440		463,057,393,314	457,317,351,883

Prepared/Accounting Manager

Deputy General Director

Hanoi, 11 August 2026

General Director

Nguyen Kim Hue

Tran Anh Tuan



Mai Nhat Thanh

INTERIM SUMMARIZED INCOME STATEMENT
For the accounting period ended 30 June 2026

ITEMS	Code	Note	For the accounting period ended 30/6/2026	For the accounting period ended 30/6/2025
			VND	VND
1. Revenues from sales and services rendered	01		213,619,273,511	162,338,680,672
2. Revenue deductions	02		2,027,086,350	5,883,000
3. Net revenues from sales and services rendered (10 = 01-02)	10	6.1	211,592,187,161	162,332,797,672
4. Cost of goods and services	11	6.2	166,943,171,580	122,566,702,896
5. Gross revenues from sales and services rendered (20 = 10-11)	20		44,649,015,581	39,766,094,776
6. Financial income	22	6.3	626,165,119	989,143,228
7. Financial expenses	23	6.4	2,205,815,036	1,718,354,403
<i>In which: interest expenses</i>	24		1,493,814,739	1,070,047,125
8. Selling expenses	25	6.5	3,309,863,733	2,422,958,251
9. General administrative expenses	26	6.5	25,574,249,933	30,009,343,716
10. Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}	30		14,185,251,998	6,604,581,634
11. Other income	31	6.6	-	23,682,800
12. Other expenses	32	6.6	29,021,516	31,025,519
13. Other profits (40 = 31-32)	40	6.6	(29,021,516)	(7,342,719)
14. Total net profit before tax (50 = 30+40)	50		14,156,230,482	6,597,238,915
15. Current corporate income tax expenses	51	6.8	2,941,971,315	1,375,400,473
16. Deferred corporate income tax expenses	52		-	-
17. Profits after corporate income tax (60 = 50-51-52)	60		11,214,259,167	5,221,838,442
18. Basic earnings per share	70	6.9	904	327

Prepared/Accounting Manager

[Signature]

Nguyen Kim Hue

Deputy General Director

[Signature]

Tran Anh Tuan

Hanoi, 11 August 2026
General Director



Mai Nhat Thanh

INTERIM STATEMENT OF CASH FLOWS

(Indirect Method)

For the accounting period ended 30 June 2026

ITEMS	Code	Note	For the accounting period ended 30/6/2026	For the accounting period ended 30/6/2025
			VND	VND
I. Net cash flows from operating activities				
1. <i>Profit before tax</i>	01		14,156,230,482	6,597,238,915
2. <i>Adjustments for</i>				
- Depreciation of fixed assets and investment properties	02		3,440,950,807	3,683,139,388
- Provisions	03		(424,216,088)	-
- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		73,158	(6,917,424)
- Gains (losses) on investing activities	05		(453,268,603)	(299,425,864)
- Interest expenses	06		1,493,814,739	1,070,047,125
3. <i>Operating profit before changes in working capital</i>	08		18,213,584,495	11,044,082,140
- Increase (decrease) in receivables	09		8,012,343,747	14,689,318,159
- Increase (decrease) in inventories	10		2,676,596,792	(8,904,927,993)
- Increase (decrease) in payables	11		(19,069,560,829)	(42,840,668,669)
- (Increase) decrease deferred expenses	12		(17,697,590,919)	(1,767,736,488)
- Interest paid	14		(1,477,446,088)	(1,060,085,433)
- Corporate income tax paid	15		(3,675,426,510)	(948,938,843)
- Other payments on operating activities	17		(108,500,000)	(253,500,000)
<i>Net cash flows from operating activities</i>	20		(13,125,999,312)	(30,042,457,127)

INTERIM STATEMENT OF CASH FLOWS (Continued)

(Indirect Method)

For the accounting period ended 30 June 2026

ITEMS	Code	Note	For the accounting period ended 30/6/2026	For the accounting period ended 30/6/2025
			VND	VND
II. Cash flows from investing activities				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(1,309,781,422)	(5,183,646,250)
3. Expenditures on loans and purchase of debt instruments from other entities	23		(5,162,012,056)	-
4. Proceeds from lending or repurchase of debt instruments from other entities	24		-	3,000,000,000
7. Proceeds from interests, dividends and distributed profits	27		329,442,849	327,661,481
<i>Net cashflow from investing activities</i>	30		(6,142,350,629)	(1,855,984,769)
III. Cash flows from financing activities				
3. Proceeds from borrowings	33		61,579,760,289	70,695,827,334
4. Repayment of financial principal	34		(47,122,139,677)	(54,051,927,682)
6. Dividends and profits paid to the owner	36		(36,690,975)	(75,652,924)
<i>Net cashflow from financing activities</i>	40		14,420,929,637	16,568,246,728
Net cashflow during the period (50 = 20+30+40)	50		(4,847,420,304)	(15,330,195,168)
Cash and cash equivalents at beginning of period	60		24,446,186,851	42,611,033,335
Effect of exchange rate fluctuations	61		(73,158)	6,917,424
Cash and cash equivalents at end of period (70 = 50+60+61)	70	5.1	19,598,693,389	27,287,755,591

Prepared/Accounting Manager

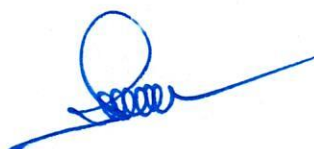
Deputy General Director

Hanoi, 11 August 2026

General Director



Nguyen Kim Hue



Tran Anh Tuan



Mai Nhat Thanh

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS

For the period ended 30th June 2026

1. COMPANY INFORMATION

1.1 Ownership

Mediplantex National Pharmaceutical Joint Stock Company was equitized from Central Pharmaceutical Materials Company No. 1, a State-owned enterprise, pursuant to Decision No. 4410/QĐ-BYT dated 01/12/2004 issued by the Ministry of Health. The Company operates under Enterprise Registration Certificate No. 0100108430, initially issued on 12/04/2005 by the Hanoi Department of Planning and Investment (now the Business Registration and Corporate Finance Division under the Hanoi Department of Finance), as amended from time to time, with the latest amendment being the 20th amendment dated 03/01/2025 regarding the change of the Company's legal representative.

English name: Mediplantex National Pharmaceutical Joint Stock Company.

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The Company's head office: 358 Giai Phong Street, Phuong Liet Ward, Hanoi City, Vietnam.

The total number of employees of the Company as at 30/6/2026 is 292 (as at 31/12/2025 is 310).

1.2 Operating industries and principal activities

Principal activities:

- Growing spice and medicinal plants;
 - Manufacture of other food products not elsewhere classified
- Details: Manufacture of functional foods;
- Manufacture of pharmaceutical products, pharmaceutical chemicals and medicinal plants, including only the following activities: Manufacture of pharmaceutical products;
 - Retail sale of pharmaceutical products, medical instruments, cosmetics and toiletries in specialized stores, including only the following activity: Trading in vaccines and medical biological products (The Company may only conduct these activities upon obtaining approval from the competent State authorities);
 - Scientific research and technological development in the field of medical and pharmaceutical sciences
- Scientific research, technology transfer, consulting, specialized medical and pharmaceutical training and coaching services (The Company may only conduct these activities upon obtaining approval from the competent State authorities and within the scope of the professional practice certificate registered for business);

- ...

The principal activity of the Company during the period was the manufacture of pharmaceutical products, pharmaceutical chemicals and medicinal plants.

1.3 Normal operating cycle

The Company's normal operating cycle is 12 months.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

1.4 Effects of the Company's operation during the year on the Interim Financial Statements.

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Accounting Regime for Enterprises. This Circular replaces the Accounting Regime for Enterprises issued under Circular No. 200/2014/TT-BTC dated 22/12/2014 and Circular No. 53/2016/TT-BTC dated 21/3/2016 of the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 01/01/2026.

The Company has adopted the guidance of Circular No. 99/2025/TT-BTC from 01/01/2026. To ensure comparability of the information presented in the Summarized financial statements, the Company has restated or reclassified certain items in the Summarized financial statements for the financial year ended 31/12/2025 and the interim summarized financial statements for the period ended 30/6/2025. Accordingly, the accounting information and figures presented in the financial statements are comparable as they have been calculated and presented consistently.

1.5 The Company structure

As at 30/6/2026, the Company had the following dependent units:

The Company's dependent units include:

Name of unit	Address	Principal activities
Mediplantex Pharmaceutical Joint Stock Company – Ho Chi Minh City Branch	Central A5/6E1 Nguyen Cuu Phu Street, Hamlet 1, Tan Kien Ward, Ho Chi Minh City	Trading in pharmaceutical products, pharmaceutical chemicals, medicinal plants and functional foods
Mediplantex Pharmaceutical Joint Stock Company – Me Linh Branch	Central Trung Hau Hamlet, Me Linh Commune, Hanoi City	Manufacture of pharmaceutical products, pharmaceutical chemicals and medicinal plants

2. FISCAL YEAR AND ACCOUNTING CURRENCY

2.1 Fiscal year

The Company's annual accounting period follows the calendar year, commencing on 1 January and ending on 31 December each year.

The interim financial statements are prepared for the accounting period ended 30 June 2026.

2.2 Accounting currency

The interim financial statements are expressed in Vietnam Dong (VND).

3. ACCOUNTING STANDARDS AND SYSTEM

3.1 Accounting System

The Company applies the Vietnamese Accounting Regime for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27/10/2025, issued by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Company's Board of General Directors ensures that it has fully complied with the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises that have been issued and are effective and relevant to the preparation and presentation of the interim financial statements for the period ended 30/6/2026.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Below are the major accounting policies adopted by the Company in the preparation of the interim financial statements:

Basis of preparation of the interim financial statements

The attached interim financial statements are expressed in Vietnam Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, Vietnamese Accounting System and legal regulations relevant to the preparation and presentation of financial statements

The Company's interim financial statements are prepared by aggregating the interim financial statements of its dependent units and the interim financial statements of the Company's Head Office. Transactions and balances between the Company's Head Office and its dependent units, as well as between the dependent units themselves, have been eliminated in the preparation of the interim financial statements.

Accounting estimate

The preparation of the interim summarized financial statements in compliance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and relevant statutory requirements governing the preparation and presentation of interim summarized financial statements requires the Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities and assets and the disclosure of contingent liabilities and contingent assets as at the date of the interim summarized financial statements, as well as the reported amounts of revenue and expenses throughout the accounting period. Actual results may differ from these estimates and assumptions.

Cash and cash equivalents

Cash comprises cash on hand, bank deposits

Financial investments

Held to maturity investments

Held to maturity investments are those that the Company has intention and ability to hold until maturity. Held to maturity investments includes: term bank deposits with original maturities of more than 3 months (including bills and promissory notes).

Held-to-maturity investments are initially recognized from the date of purchase and are initially measured at cost, including the purchase price and transaction costs directly attributable to the acquisition of the investments. Subsequent to initial recognition, held-to-maturity investments are measured at their carrying amount, comprising principal and accrued interest up to the reporting date, less any provision for impairment losses, if any. Interest income from held-to-maturity investments subsequent to the purchase date is recognized in the Statement of Income on an accrual basis. Interest accrued before the Company's acquisition of the investments is deducted from the cost of the investments at the date of purchase.

Held-to-maturity investments are stated at cost less allowance for bad debts.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful debts is assessed and made for overdue receivables that are difficult to be collected, or the debtor is unable to pay due to dissolution, bankruptcy or similar difficulties.

At the end of the financial year, the Company retranslated the balances of receivables denominated in foreign currencies, being monetary items, at the average exchange rate for bank transfer purchases and sales quoted by the commercial bank with which the Company regularly transacts.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are stated at the lower of cost and net realisable value. The cost of inventories comprises direct materials, direct labour and, where applicable, manufacturing overheads incurred in bringing the inventories to their present location and condition. Net realisable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale, marketing and distribution expenses.

Inventories are costed using the specific identification method.

The method for determining the value of work in progress at the end of the period: work in progress is accumulated based on actual costs incurred for each type of unfinished product.

The Company's provision for decline in value of inventories is made when there is reliable evidence that the net realisable value of inventories is lower than their cost.

Tangible fixed assets and Depreciation

Tangible fixed assets are stated at cost and presented at cost less accumulated depreciation. The cost of tangible fixed assets comprises all costs incurred by the Company to acquire the assets up to the date when the assets are ready for use in the manner intended by the Company.

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

	<u>Years</u>
Buildings, structures	05 - 43
Machinery and equipment	05 - 10
Motor vehicles	06 - 10
Office equipment and others	05 - 10

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognized, and any resulting gain or loss is recognized in other income or other expenses for the period.

Intangible fixed assets and Amortization

Intangible fixed assets comprise computer software and are presented at cost less accumulated amortisation.

The cost of intangible fixed assets comprises all costs incurred by the Company to acquire the intangible fixed assets up to the date when the assets are in the location and condition necessary for them to be capable of operating in the manner intended by the Company.

Computer software is amortised using the straight-line method over a period of 5 years.

Investment properties

The Company's investment properties comprise factory buildings held by the Company for the purpose of earning rental income and are presented at cost less accumulated depreciation.

The cost of investment properties comprises all costs (cash and cash equivalents) incurred by the Company, or the fair value of other consideration given in exchange for the investment properties, up to the date of acquisition or completion of construction of the investment properties.

Subsequent expenditure relating to investment properties after initial recognition is recognized as an expense in the period, unless such expenditure is highly likely to result in the investment properties generating future economic benefits in excess of those expected from their originally assessed standard of performance, in which case such expenditure is capitalized as an addition to the cost of the investment properties.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment properties (Continued)

Investment properties held for rental purposes are depreciated using the straight-line method based on their estimated useful lives, as follows:

	<u>Years</u>
Buildings and structures	15 - 43
Disposal: Gains or losses arising from the disposal of investment properties are determined as the difference between the net proceeds from disposal and the carrying amount of the investment properties and are recognized as income or expenses in the interim summarized statement of income.	

Prepaid expenses

Prepaid expenses comprise costs actually incurred that relate to the production and business activities of several accounting periods. The Company's prepaid expenses include tools and instruments expenses and other expenses.

Tools and instruments put into use are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Other expenses are allocated to expenses using the straight-line method over a period not exceeding 36 months.

Payables

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Trade payables: Comprise trade payables arising from transactions for the purchase of goods, services and assets from suppliers or sellers (being independent from the purchasers). Trade payables also include payables between a parent company and its subsidiaries, joint ventures and associates, as well as payables arising from imports through an entrusted importer (in entrusted import transactions);
- Other payables reflect payables of non-commercial nature and irrelevant to purchase, sales of goods or provisions of services.

At the end of the accounting period, the Company retranslated the balances of payables denominated in foreign currencies, being monetary items, at the average exchange rate for bank transfer purchases and sales quoted by the commercial bank with which the Company regularly transacts.

Dividends and profit payable

Dividends are recognized as liabilities when the Company's Board of Directors, under authorization from the General Meeting of Shareholders, issues a notice of dividend distribution and the Vietnam Securities Depository and Clearing Corporation announces the record date for entitlement to dividends.

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Loans and finance lease liabilities (Continued)

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

Recognition and capitalization of Borrowing costs

All other borrowing costs are recognised in the Income statement when incurring, except for the borrowing cost capitalized under Vietnamese Accounting Standards "Borrowing cost".

Owners' equity

Capital is recorded according to the actual amounts invested by owners
Profit after corporate income tax is distributed to shareholders after the appropriation of funds in accordance with the Company's Charter and applicable laws and regulations, and upon approval by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue comprises revenue from the sale of goods (merchandise and finished goods) and the provision of services (entrusted import services, rental of premises, etc.).

Revenue from sale of goods

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

- (a) The Company has transferred to the buyer the significant risks and reward of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably;
- (d) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (e) Costs related to transactions can be determined

Revenue from services

Revenue from services is recognized when the outcome of that transaction can be reliably determined. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognized in the year by reference to the percentage of completion of the transaction at the financial position date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) Identify the completed work as at the financial position date; and
- (d) Determine the costs incurred for the transaction as well as the cost to complete the transaction to provide that service.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income (Continued)

Revenue from interest income and profits received and other income

The revenue is recognized when the Company can obtain economic benefits from the above activities and when it is reliably measured.

Cost of goods sold

Cost of goods sold and services provided comprises the total costs incurred in respect of goods and services during the period, recognized in accordance with the matching principle. Cases of material and inventory losses in excess of prescribed norms, abnormal costs in excess of normal levels, unallocated fixed labour and fixed manufacturing overhead costs, provision for decline in value of inventories, and inventories lost after deducting the portion attributable to the responsibilities of relevant collectives or individuals, among others, are fully and promptly recognized in cost of goods sold for the period, even when the related products or goods have not yet been determined to have been sold.

Current corporate income tax expense

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies

The Company has an obligation to pay corporate income tax at the rate of 20% on taxable profits.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the period.

Related parties

A party is considered a related party of the Company in case that party is able to control the Company or to cause material effects on the financial decisions as well as the operations of the Company. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing a related product or service (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Board of General Directors considers that the principal activities of the Company are the manufacture and trading of pharmaceutical products in Vietnam, while other business activities and geographical areas account for an insignificant proportion. Accordingly, the Company does not present segment reporting by business segment and geographical segment in accordance with Vietnamese Accounting Standard No. 28 – Segment Reporting.

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

**5. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM
SUMMARIZED STATEMENT OF FINANCIAL POSITION**

5.1 Cash and cash equivalent

	30/6/2026 VND	01/01/2026 VND (Re-stated)
Cash on hand	80,632,933	87,338,122
Bank deposits (*)	14,511,189,224	12,313,791,195
Cash equivalents (**)	5,006,871,232	12,045,057,534
Total	19,598,693,389	24,446,186,851
(i) Details of non-term deposits:	30/6/2026 VND	01/01/2026 VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch	6,133,545,433	1,549,486,386
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch	4,529,135,375	5,760,863,507
Vietnam Maritime Commercial Joint Stock Bank – Transaction Office Branch	3,782,035,886	4,819,668,803
Others	66,472,530	183,772,499
Total	14,511,189,224	12,313,791,195
(ii) Details of cash equivalents:	30/6/2026 VND	01/01/2026 VND Re-stated)
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch	2,003,123,287	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch	3,003,747,945	2,006,016,438
Joint Stock Commercial Bank for Investment and Development of Vietnam – Hanoi Branch	-	10,039,041,096
Total	5,006,871,232	12,045,057,534

As at 30/06/2026, the Company's cash equivalents comprise three-month term deposits placed with banks, earning interest at rates ranging from 2.40% to 4.75% per annum.

MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY

358 Giai Phong Street, Phuong Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.2 Held to maturity investments

Unit: VND

5.2	Held to maturity investments	30/6/2026		01/01/2026 (Re-stated)			
		Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term		11,893,763,288	11,893,763,288	-	6,731,751,232	6,731,751,232	-
Term deposits (i)		11,700,000,000	11,700,000,000	-	6,700,000,000	6,700,000,000	-
	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch	4,000,000,000	4,000,000,000	-	4,000,000,000	4,000,000,000	-
	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch	2,700,000,000	2,700,000,000	-	2,700,000,000	2,700,000,000	-
	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch	5,000,000,000	5,000,000,000	-	-	-	-
	Accrued interest on term deposits	193,763,288	193,763,288	-	31,751,232	31,751,232	-
	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch	23,846,575	23,846,575	-	19,945,205	19,945,205	-
	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch	68,040,000	68,040,000	-	11,806,027	11,806,027	-
	Vietnam Maritime Commercial Joint Stock Bank – Transaction Office Branch	101,876,713	101,876,713	-	-	-	-
Total		11,893,763,288	11,893,763,288	-	6,731,751,232	6,731,751,232	-

(i) Term deposits with maturities ranging from 06 months to 12 months are placed with banks, earning interest at rates ranging from 3.40% to 6.7% per annum.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.3 Trade receivables

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	41,923,589,139	-	43,783,446,571	(4,417,031,105)
<i>An Hy Pharmaceutical One Member Company Limited</i>	5,007,725,781	-	22,383,608,828	(3,100,812,880)
<i>Medibros Northern Pharmaceutical Joint Stock Company</i>	7,309,325,975	-	7,456,387,723	-
<i>Medibros Central Pharmaceutical Joint Stock Company</i>	1,858,705,100	-	3,304,368,558	-
<i>Medibros Southern Pharmaceutical Joint Stock Company</i>	2,198,787,675	-	3,930,194,828	-
<i>EVD Pharmaceutical and Medical Company Limited</i>	5,227,223,108	-	-	-
<i>Receivable from other objects</i>	20,321,821,500	-	6,708,886,634	(1,316,218,225)
Total	41,923,589,139	-	43,783,446,571	(4,417,031,105)
<i>In which: Receivables from related parties</i>	5,007,725,781	-	22,383,608,828	-
<i>(Details in Note 7.1)</i>				

5.4 Repayments to suppliers

	30/6/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	25,819,866,214	-	27,038,320,811	-
<i>Quy Long Refrigeration and Electromechanical Engineering Company Limited</i>	20,000,000,000	-	20,000,000,000	-
<i>Khai Hoan High-Tech Protection Equipment and Technology Development Company Limited (i)</i>	3,000,000,000	-	3,000,000,000	-
<i>Others</i>	2,819,866,214	-	4,038,320,811	-
Total	25,819,866,214	-	27,038,320,811	-

(i) Advances for construction and installation contracts under the investment project for the Pharmaceutical Science and Technology Centre and the Pharmaceutical Manufacturing Plant designed to meet EU-GMP standards.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.5 Other receivables

	30/6/2026		01/01/2026 (Re-stated)	
	Book value	Provisions	Book value	Provisions
Short-term	1,460,170,573	-	2,156,976,456	-
Advanced	1,343,001,899	-	2,060,916,237	-
Receivables from import entrustment	-	-	26,147,855	-
Others	117,168,674	-	69,912,364	-
Long-term	5,291,045,000	-	5,281,045,000	-
Deposits and collateral	5,291,045,000	-	5,281,045,000	-
Total	6,751,215,573	-	7,438,021,456	-

*In which: Other receivables
from related parties
(Details in Note 7.1)*

867,141,544 - 1,070,000,000 -

5.6 Provision for short-term doubtful debts

	30/6/2026 (VND)			01/01/2026 (VND)		
	Original cost	Overdue period	Recoverable amount	Original cost	Overdue period	Recoverable amount
Hai Thanh Pharmaceutical Company Limited	247,156,740	> 3 year	-	247,156,740	> 3 years	-
An Hy Pharmaceutical One Member Company Limited			-	20,063,754,053	> 6 years	16,962,941,173
Huong Linh Pharmaceutical One Member Company Limited	167,803,729	> 3 years	-	167,803,729	> 3 years	-
District 3 Pharmaceutical Joint Stock Company	176,863,000	> 3 years	-	176,863,000	> 3 years	-
Other	724,394,756	> 3 years	-	724,394,756	> 3 years	-
Total	1,316,218,225		-	21,379,972,278		16,962,941,173

5.7 Inventories

	30/6/2026 (VND)		01/01/2026 (VND)	
	Original cost	Provisions	Original cost	Provisions
Raw materials and supplies	45,144,734,811	(9,752,896)	46,980,565,475	-
Tools and equipment	3,526,789,732	-	2,536,158,088	-
Work in progress	23,213,648,999	-	17,592,877,112	-
Products	11,770,342,524	(2,586,109,088)	10,483,263,768	-
Goods	4,482,870,656	(80,734,808)	15,616,674,869	-
Total	88,138,386,722	(2,676,596,792)	93,209,539,312	-

The value of inventories pledged as collateral for loans as at 30/06/2026 is VND 42,532,705,629 (as at 31/12/2025 is VND 37,095,033,770).

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.8 Prepaid expenses

	30/6/2026	01/01/2026
	VND	VND
Short-term	187,210,416	111,327,028
Insurance expenses	187,210,416	111,327,028
Long-term	50,371,851,752	32,750,144,221
Tools, equipment	455,350,226	713,235,066
Property, Plant and Equipment Repair Expenses	1,717,872,921	2,206,403,276
Payment for the acquisition of leasehold land use rights at Pharmaceutical Factory No. 2 (i)	3,117,220,737	3,177,554,037
Infrastructure rental fee at Hoa Lac Hi-Tech Park (ii)	45,081,407,868	26,652,951,842
Total	50,559,062,168	32,861,471,249

(i) The amount paid for the transfer of a land lease with a one-off rental payment, located in Me Linh Commune, Hanoi, with an area of 15,900 m², from 204 Pharmaceutical Company Limited – Vinh Phuc Branch, for use as the production facility of Pharmaceutical Factory No. 2. The amount is being amortised by the Company on a straight-line basis over the land lease term.

(ii) This represents technical infrastructure rental fees and compensation for site clearance that the Company paid in full in advance for the entire lease term at Hoa Lac Hi-Tech Park. These amounts are being amortised by the Company on a straight-line basis over the lease term.

MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY
 358 Giai Phong Street, Phuong Liet Ward, Hanoi City, Vietnam
NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.9 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Transportation means	Office equipment	Others	Total
HISTORICAL COST						
As at 01/01/2026	47,110,513,665	98,504,084,431	12,053,662,618	1,285,634,160	123,992,000	159,077,886,874
Purchase	-	320,000,000	-	-	-	320,000,000
As at 30/6/2026	47,110,513,665	98,824,084,431	12,053,662,618	1,285,634,160	123,992,000	159,397,886,874
ACCUMULATED DEPRECIATION						
As at 01/01/2026	35,519,660,756	80,585,645,605	9,688,750,783	930,656,570	123,992,000	126,848,705,714
Depreciation	801,465,833	2,068,890,175	375,177,894	69,035,032	-	3,314,568,934
Other decrease (i)	10,885,995	(17,885,995)	(1)	7,000,001	-	-
As at 30/6/2026	36,332,012,584	82,636,649,785	10,063,928,676	1,006,691,603	123,992,000	130,163,274,648
NET BOOK VALUE						
At 01/01/2026	11,590,852,909	17,918,438,826	2,364,911,835	354,977,590	-	32,229,181,160
At 30/6/2026	10,778,501,081	16,187,434,646	1,989,733,942	278,942,557	-	29,234,612,226

The carrying amount of tangible fixed assets pledged as collateral for loans as at 30/06/2026 is VND 1,601,219,053 (as at 01/01/2026 is VND 10,830,571,562).

The cost of tangible fixed assets that were fully depreciated but are still in use as at 30/06/2026 is VND 91,247,335,182 (as at 01/01/2026 is VND 75,551,022,288).

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.10 Intangible fixed assets

Unit: VND

	<u>Software</u>	<u>Total</u>
HISTORICAL COST		
As at 01/01/2026	307,325,000	307,325,000
As at 30/6/2026	307,325,000	307,325,000
ACCUMULATED AMORTIZATION		
As at 01/01/2026	295,568,760	295,568,760
Amortized	1,856,250	1,856,250
As at 30/6/2026	297,425,010	297,425,010
NET BOOK VALUE		
At 01/01/2026	11,756,240	11,756,240
At 30/6/2026	9,899,990	9,899,990

The cost of intangible fixed assets that were fully amortised but are still in use as at 30/06/2026 is VND 270,200,000 (as at 01/01/2026 is VND 270,200,000).

5.11 Investment property

Unit: VND

<u>Items</u>	<u>01/01/2026</u>	<u>Increase</u>	<u>Decrease</u>	<u>30/6/2026</u>
Investment property for rent				
Historical cost	11,361,119,544	-	-	11,361,119,544
- Land use rights	-	-	-	-
- House	11,361,119,544	-	-	11,361,119,544
Accumulated depreciation	9,729,514,835	124,525,623	-	9,854,040,458
- House	9,729,514,835	124,525,623	-	9,854,040,458
Residual value	1,631,604,709	-	124,525,623	1,507,079,086
- House	1,631,604,709	-	124,525,623	1,507,079,086

The carrying amount of investment properties pledged as collateral for loans as at 30/06/2026 is VND 1,507,079,086 (as at 01/01/2026 is VND 1,631,604,709).

The cost of investment properties that were fully depreciated but are still in use as at 30/06/2026 is VND 5,536,880,137 (as at 01/01/2026 is VND 5,536,880,137).

As at 30/06/2026, the Company's investment properties comprise office space, warehouses and production facilities held for commercial leasing. Revenue from investment property leasing activities during the period was VND 1,389,200,000, while the corresponding cost of revenue was VND 124,525,623.

The Company has not determined the fair value of all investment properties as at 30/06/2026 as sufficient market information has not yet been collected for the purpose of determining their fair value.

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.11 Investment property (Continued)

Details of investment properties with a carrying amount accounting for 10% or more of total investment properties:

No.	Asset name	As at 30/6/2026			As at 01/01/2026		
		Cost	Accumulated depreciation	Carrying amount	Cost	Accumulated depreciation	Carrying amount
1	Pharmaceutical Goods Transportation Station – 739 Giai Phong	1,645,547,207	1,199,770,050	445,777,157	1,645,547,207	1,172,344,263	473,202,944
2	3-storey office building	1,963,229,094	1,963,229,094	-	1,963,229,094	1,963,229,094	-
3	2-storey warehouse – Warehouse C	3,573,651,043	3,573,651,043	-	3,573,651,043	3,573,651,043	-
4	2-storey warehouse – Warehouse D	1,943,749,273	1,292,186,821	651,562,452	1,943,749,273	1,269,585,085	674,164,188
5	Traditional medicine production workshop	2,234,942,927	1,825,203,450	409,739,477	2,234,942,927	1,750,705,350	484,237,577
Total		11,361,119,544	9,854,040,458	1,507,079,086	11,361,119,544	9,729,514,835	1,631,604,709

5.12 Construction in progress

	30/6/2026		01/01/2026 (Re-stated)	
	Original cost	Recoverable amount	Original cost	Recoverable amount
Pharmaceutical Science and Technology Center and GMP-EU Standard Pharmaceutical Manufacturing Plant Project (i)	181,440,716,358	181,440,716,358	180,450,934,936	180,450,934,936
Total	181,440,716,358	181,440,716,358	180,450,934,936	180,450,934,936

The investment project for the Pharmaceutical Science and Technology Centre and the Pharmaceutical Manufacturing Plant meeting EU-GMP standards was approved for investment policy under Decision No. 77/QĐ-CNCHL dated 19/07/2019 and was subject to the first adjustment under Decision No. 235/QĐ-CNCHL dated 27/11/2024 issued by the Management Board of Hoa Lac Hi-Tech Park. The principal information of the project is as follows:

- Investment project name: Pharmaceutical Science and Technology Centre and Pharmaceutical Manufacturing Plant meeting EU-GMP standards;
- Investor: Mediplantex Central Pharmaceutical Joint Stock Company;
- Project objectives: Manufacture of modern pharmaceutical products, herbal medicinal products, health supplements and cosmetics;
- Investment location: Lot CN2-9-3&4, Hi-Tech Industrial Park No. 2, Hoa Lac Hi-Tech Park, Thach That District, Hanoi; the land lease term expires on 19/07/2069;

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.12 Construction in progress (Continued)

- Production scale: Modern pharmaceutical products, herbal medicinal products, health supplements and cosmetics;
- Construction scale: Approximately 34,300 m² of gross floor area, comprising production facilities, office buildings, raw material warehouses and ancillary facilities;
- Workforce: Approximately 500 employees;
- Total investment capital: VND 892 billion (of which equity capital is VND 442 billion and mobilised capital is VND 450 billion);
- Project implementation period: 50 years from the date of issuance of the investment policy decision;
- Project implementation schedule:

Phase 1:

- + Commencement of construction, construction, completion acceptance and commissioning of the Office Building, Factory B, Factory C and ancillary facilities: Q4/2020 – Q1/2026;
- + Installation of machinery and equipment and trial operation of the Phase 1 factories: Q1/2026 – Q2/2026;
- + Commencement of operation and utilisation of the Phase 1 facilities: Q3/2026.

Phase 2:

- + Commencement of construction, construction, completion acceptance and commissioning of Factory A, Factory D and the Central Warehouse: Q4/2025 – Q2/2027;
- + Installation of machinery and equipment and trial operation of the Phase 2 factories: Q2/2027 – Q3/2027;
- + Commencement of operation and utilisation of the Phase 2 facilities: Q4/2027.

As at 30/06/2026, the project had completed investment in certain items of Phase 1, including boundary walls, guardhouse, pile driving, structural works of the Office Building and Factories B and C, procurement and installation of equipment for construction works, and certain consulting works. The project is behind schedule compared with the adjusted approved implementation schedule.

5.13 Trade payables

	30/6/2026 VND	01/01/2026 VND
Short-term	41,172,291,117	55,196,011,514
<i>Inbotech L.t.d</i>	8,084,632,357	14,620,244,879
<i>Son Tung Pharmaceutical Materials Trading Joint Stock Company</i>	-	5,939,892,819
<i>Others</i>	33,087,658,760	34,635,873,816
Total	41,172,291,117	55,196,011,514

5.14 Prepayments from customers

	30/6/2026 VND	01/01/2026 VND
Short term	16,090,673,555	15,184,735,732
Central Pharmaceutical Joint Stock Company No. 2	-	2,629,491,197
DTS Vietnam Joint Stock Company	7,982,444,062	1,100,367,651
Others	8,108,229,493	11,454,876,884
Total	16,090,673,555	15,184,735,732

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.15 Dividends and profits payable

	30/6/2026 VND	01/01/2026 VND
Dividends and profit payables	2,503,531,507	2,540,222,482

(i) Dividends payable to shareholders whose shares have not been registered for deposit and who have not yet collected the dividends.

5.16 Taxes and other receivables from and payables to the State Budget

	01/01/2026 VND	Additions VND	Paid VND	30/6/2026 VND
Payables	4,875,517,238	4,352,672,819	7,577,102,677	1,651,087,380
Value-added tax	-	-	-	-
Import-export tax	-	-	-	-
Corporate income tax	2,375,426,510	2,941,971,315	3,675,426,510	1,641,971,315
Personal income tax	97,043,893	216,682,492	304,610,320	9,116,065
Land tax, Land rental charges	-	1,194,019,012	1,194,019,012	-
Others	2,403,046,835	-	2,403,046,835	-
Receivables	245,641,454	99,512,252	109,190,834	255,320,036
Import-export tax	14,190,119	-	597,678	14,787,797
Personal income tax	32,426,831	-	108,593,156	141,019,987
Land and land rental tax	199,024,504	99,512,252	-	99,512,252

5.17 Accrued expenses

	30/6/2026 VND	01/01/2026 VND
Short-term	238,473,196	439,480,577
Interest payable	43,280,476	26,911,825
Others	195,192,720	412,568,752
Total	238,473,196	439,480,577

5.18 Deferred revenue

	30/6/2026 VND	01/01/2026 VND
Short-term	10,600,000	228,600,000
Revenue from warehouse leasing	10,600,000	228,600,000
Total	10,600,000	228,600,000

5.19 Other payables

	30/6/2026 VND	01/01/2026 VND (Re-stated)
Short-term	272,962,379	243,982,469
Trade Union fees	113,058,800	114,089,200
Payables from import entrustment	40,595,300	-
Others	119,308,279	129,893,269
Total	272,962,379	243,982,469

MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY
358 Giai Phong Street, Phuong Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.20 Borrowings and finance lease liabilities

Unit: VND

	30/6/2026		During the period		01/01/2026	
	Carrying value	Repayable amount	Increase	Decrease	Carrying value	Repayable
a. Short-term borrowings	48,371,450,659	48,371,450,659	61,579,760,289	47,122,139,677	33,913,830,047	33,913,830,047
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office	17,429,002,007	17,429,002,007	19,708,523,505	15,284,491,314	13,004,969,816	
Branch (i)						
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch (ii)	9,692,999,126	9,692,999,126	20,336,582,360	11,274,396,984	630,813,750	
Vietnam Maritime Commercial Joint Stock Bank – Transaction Office Branch (iii)	20,590,713,825	20,590,713,825	21,515,065,425	20,563,251,379	19,638,899,779	
Personal loans (iv)	658,735,701	658,735,701	19,588,999	-	639,146,702	639,146,702
Total	48,371,450,659	48,371,450,659	61,579,760,289	47,122,139,677	33,913,830,047	33,913,830,047

(i) Credit Facility Agreement No. KH2-250779/HDCCTD.MEDI dated 05/11/2025 between Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch and Mediplantex Central Pharmaceutical Joint Stock Company. The maximum revolving credit facility is VND 70,000,000,000. Purpose of borrowing: To finance the Customer's pharmaceutical/drug manufacturing and trading activities, excluding short-term funding needs for investment in fixed assets. The facility term is 12 months from the effective date of the Agreement, but in any case not later than 13/11/2026. The lending interest rate is determined at the time of each loan disbursement based on the Bank's lending interest rate notice applicable from time to time and is specified in each Drawdown Notice. Collateral: The land use rights over 15,900 m² of land leased with a one-off rental payment in Me Linh Commune, Hanoi, and all circulating inventories;

(ii) Credit Facility Agreement No. 132/2026-HDCVHM/NHCT126-0100108430 dated 20/05/2026 between Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch and Mediplantex Central Pharmaceutical Joint Stock Company. The maximum revolving credit facility is VND 50,000,000,000. Purpose of borrowing: To supplement working capital for production and business activities. The facility term is 12 months from the signing date of the Agreement, but in any case not later than 30/04/2027. The lending interest rate is adjusted monthly and determined on the 25th day of the last month of each adjustment period (or the preceding working day if the 25th is not a working day), and the Lender shall notify the Borrower of the new interest rate. Collateral: Assets attached to land at 356-358 Giai Phong Street under Certificate No. B1486596 issued by the Hanoi People's Committee on 05/06/2013; all circulating inventories at 356-358 Giai Phong Street financed by borrowings from VietinBank; Toyota Land Cruiser car with registration No. 30F-849.79; machinery and equipment belonging to the investment project for the liquid chromatograph, transformer station and fat-dissolving cream production line;

(iii) Credit Facility Agreement No. 112-00047449.15549/2025/HDTD dated 24/09/2025 and Addendum No. 01 dated 31/03/2026 amending and supplementing Credit Facility Agreement No. 112-00047449.15549/2025/HDTD dated 24/09/2025 between Vietnam Maritime Commercial Joint Stock Bank – Transaction Office Branch and Mediplantex Central Pharmaceutical Joint Stock Company. The maximum revolving credit facility is VND 25,000,000,000. Purpose of borrowing: To supplement working capital for production and business activities. The facility is maintained until 24/09/2026. The lending interest rate is calculated based on the actual declining principal balance, with the applicable lending interest rate specified in each Drawdown Notice/Loan Agreement. Collateral: Deposit agreements/personal savings books/advance payments/security deposits/balances in the Company's, the Company Director's or a third party's current accounts opened at MSB.

(iv) Personal loans bearing interest at 3% per annum.

MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT STOCK COMPANY
358 Giai Phong Street, Phuong Liet Ward, Hanoi City, Vietnam

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.21 Owners' equity

a. Changes of owners' equity

Unit: VND

	Contributed capital of owners	Capital surplus	Development investment fund	Undistributed profit after tax	Total
Balance at 01/01/2025	124,100,000,000	121,230,075,000	69,782,414,151	15,750,689,600	330,863,178,751
Profit for the previous year	-	-	-	15,833,436,484	15,833,436,484
Dividend distribution	-	-	-	(14,892,000,000)	(14,892,000,000)
Appropriation to the welfare and reward fund	-	-	-	(493,169,712)	(493,169,712)
Balance at 01/01/2026	124,100,000,000	121,230,075,000	69,782,414,151	16,198,956,372	331,311,445,523
Profit for the current period	-	-	-	11,214,259,167	11,214,259,167
Appropriation to the welfare and reward fund (i)	-	-	-	(2,000,000,000)	(2,000,000,000)
Appropriation for bonuses to the Board of Directors and Supervisory Board (i)	-	-	-	(158,334,365)	(158,334,365)
Appropriation for bonuses to the Executive Board (i)	-	-	-	(158,334,365)	(158,334,365)
Balance at 30/6/2026	124,100,000,000	121,230,075,000	69,782,414,151	25,096,546,809	340,209,035,960

(i) Resolution No. 01/2026/NQ-ĐHĐCĐ/MED dated 29/06/2026 approved the profit distribution plan for 2025 in accordance with Proposal No. 03/2026/TTr-ĐHĐCĐ dated 29/06/2026.

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.21 Owners' equity (Continued)

b. Details of owners' equity

	30/6/2026 VND	01/01/2026 VND (Restated)
Ms. Tran Nguyen Hoang Phuc	27,619,000,000	27,619,000,000
Ms. Nguyen Ngoc Xuan Trang	35,430,440,000	35,430,440,000
Vietnam Pharmaceutical Corporation	14,275,000,000	14,275,000,000
Mr. Tran Toan Thang	8,005,870,000	8,005,870,000
Mr. Tran Hoang Dung	10,000,000,000	10,000,000,000
Other	28,769,690,000	28,769,690,000
Total	124,100,000,000	124,100,000,000

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Shareholders' capital		
Opening balance	124,100,000,000	124,100,000,000
Increased during the year	-	-
Decreased during the year	-	-
Closing balance	124,100,000,000	124,100,000,000
Dividend, Profit distribution	-	14,892,000,000

d. Shares

	30/6/2026 Shares	01/01/2026 Shares
Number of shares registered for issuance	12,410,000	12,410,000
Number of shares sold to the public	12,410,000	12,410,000
Ordinary shares	12,410,000	12,410,000
Number of shares outstanding	12,410,000	12,410,000
Ordinary shares	12,410,000	12,410,000
Par value of outstanding shares (VND/share)	10,000	10,000

e. The Company's funds

	30/6/2026 VND	01/01/2026 VND
Development and investment funds	69,782,414,151	69,782,414,151
Total	69,782,414,151	69,782,414,151

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.22 Off- interim financial position items

a. Leased assets

As at 30/6/2026, the Company has entered into land lease agreements in Hanoi for its production and business activities as follows:

No.	Land location	Lessor	Area (m ²)	Purpose of use	Lease term	Lease payment method
1	Land leased at Lots 9-3 and 9-4 of Lot CN2-9, Hi-Tech Industrial Park No. 2, Hoa Lac Hi-Tech Park	Management Board of Hoa Lac Hi-Tech Park	30,352 m ²	Implementation of the investment project	48 years 07 months 19 days, from 30 November 2020 to 19 July 2069	Land rental is exempted for the entire lease term; however, compensation for site clearance is required to be reimbursed to the State Budget
2	Technical infrastructure leased in Hi-Tech Industrial Park No. 2, Hoa Lac Hi-Tech Park	Vietnam National Construction and Import-Export Joint Stock Corporation	Dedicated infrastructure: 30,350 m ² and common infrastructure	Implementation of the investment project in accordance with the land lease purpose	Until 26 December 2068 and may continue to be used until 19 July 2069	One-off payment for the entire lease term
3	Land leased in Me Linh Commune, Hanoi	Hanoi People's Committee	15,900 m ²	Construction of a pharmaceutical manufacturing plant	Until 07 March 2051	Land rental has been paid in full in advance for the entire lease term
4	Land leased at 356 and 358 Giai Phong Street, Phuong Liet Ward, Hanoi	Hanoi People's Committee	10,464 m ² , of which 3,526.7 m ² is within the planned road widening boundary	Office premises, production facilities and pharmaceutical warehouses	Land outside the planned road boundary: 50 years from 07 December 2004. Land within the planned road boundary: annual lease term	Annual land rental payment
5	Land leased at 118 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi	Hanoi People's Committee	2,843 m ² , of which 241 m ² is within the planned road widening boundary	Pharmaceutical warehouse	Land outside the planned road boundary: 50 years from 07 December 2004. Land within the planned road boundary: annual	Annual land rental payment

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

No.	Land location	Lessor	Area (m ²)	Purpose of use	Lease term	Lease payment method
6	Land leased at Group 14, My Dinh Ward, Hanoi	Hanoi People's Committee	24,758.7 m ²	Production facility	lease term 5 years from 14 January 2022 to 13 January 2027	Annual land rental payment
7	Land leased at 739 Giai Phong Street, Giap Bat Ward, Hanoi	Hanoi People's Committee (lease agreement not yet signed)	200 m ²	Production and business activities	Annually	Annual land rental payment

b. Foreign currencies

	30/6/2026		01/01/2026	
	Original currency	Equivalent to VND	Original currency	Equivalent to VND
Demand deposits at banks				
USD	1,159.76	30,485,451.00	1,360.17	35,469,153.00
EUR	226.17	6,816,258	231.07	7,012,674
Total		37,301,709		42,481,827

c. Assets of the Company pledged and mortgaged as collateral:

Fixed assets:

Type of asset	Item	Carrying amount as at 30/6/2026 (VND)	Pledgee / Mortgagee	Purpose of security	security Term
Land use rights for the factory in Me Linh, Hanoi	Deferred expenses	3,117,220,737	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Office Branch	Short-term loan	12 months
Inventories	Inventories	42,532,705,629			
Term deposits	Held-to-maturity investments	5,101,876,713	Vietnam Maritime Commercial Joint Stock Bank – Transaction Office Branch		

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

5.22 Off- financial position items (Continued)

Other assets:

Type of asset	Item	Cost as at 30/6/2026 (VND)	Carrying amount as at 30/6/2026 (VND)	Pledgee / Mortgagee	Purpose of security	Term
Toyota Land Cruiser car, registration No. 30F-849.79	Fixed assets	4,320,960,000	1,332,296,000	Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Da Branch	Short-term loan	12 months
Liquid chromatography system		989,111,364	214,307,434			
560 kVA 22/0.4 kV Transformer Station		851,851,852	686,213,988			
Ointment production line		960,000,000	627,555,564			

**6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM SUMMARIZED
INCOME STATEMENT**

6.1 Revenue from sales of goods and provision of services

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Revenue from pharmaceutical sales	211,822,666,182	160,515,917,082
- Domestic sales revenue	204,617,602,898	152,982,888,753
- Export sales revenue	7,205,063,284	7,533,028,329
Revenue from provision of services	1,796,607,329	1,822,763,590
- Revenue from warehouse and factory leasing services	1,563,465,929	1,499,135,865
- Revenue from import entrustment services	233,141,400	323,627,725
Total	213,619,273,511	162,338,680,672
<i>In which:</i>		
Revenue from related parties (Details in Note 7.1)	4,554,906,220	10,421,813,860

6.2 Cost of goods sold

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Cost of pharmaceuticals sold	164,142,049,165	122,431,724,560
- Cost of domestic sales	158,712,842,591	116,950,627,777
- Cost of exported goods	5,429,206,574	5,481,096,783
Cost of services provided	124,525,623	134,978,336
- Cost of warehouse and factory leasing services	124,525,623	124,525,623
- Cost of import entrustment services		10,452,713
Allowances for devaluation of inventories	2,676,596,792	-
Total	166,943,171,580	122,566,702,896

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.3 Financial income

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Interest income on bank deposits and loans	465,285,810	299,425,864
Foreign exchange gains arising during the period	160,879,309	682,799,940
Foreign exchange gains from revaluation of year-end balances	-	6,917,424
Total	626,165,119	989,143,228

6.4 Financial expenses

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Borrowing costs	1,493,814,739	1,070,047,125
Foreign exchange losses arising during the period	711,927,139	648,307,278
Foreign exchange losses from revaluation of year-end balances	73,158	-
Total	2,205,815,036	1,718,354,403

6.5 Selling expenses and General and administrative expenses

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Selling expenses	3,309,863,733	2,422,958,251
Employee expenses	1,030,240,015	1,161,045,148
Office supplies expenses	17,505,204	37,671,115
Outsourcing expenses	678,060,659	568,348,949
Other cash expenses	1,584,057,855	655,893,039
General administrative expenses	25,574,249,933	30,009,343,716
Employee expenses	19,262,778,849	20,417,542,107
Office supplies expenses	232,593,808	741,099,646
Amortization and Depreciation expenses	1,111,955,593	1,035,852,694
Charges and fee	1,293,531,264	1,143,207,794
(Reversal)/Increase in allowances for doubtful debts	(3,100,812,880)	-
Outsourcing expenses	2,537,319,155	5,217,346,635
Other cash expense	4,236,884,144	1,454,294,840
Total	28,884,113,666	32,432,301,967

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.6 Other income/ Other expenses

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Others income		
Others	-	23,682,800
Total	-	23,682,800
Other expense		
Tax penalties and late payment	29,021,516	31,025,519
Total	29,021,516	31,025,519
Other profits	(29,021,516)	(7,342,719)

6.7 Production and business expenses by factors

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Raw material expenses	122,349,789,598	110,301,957,555
Employee expenses	33,541,587,123	34,302,271,151
Amortization and Depreciation expenses	3,440,950,807	3,622,806,088
Outsourcing expenses	10,187,713,566	9,377,846,740
Other cash expenses	7,604,025,259	5,043,368,686
Other profits	177,124,066,353	162,648,250,220

6.8 Current corporate income tax expense

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Total net profit before tax	14,156,230,482	6,597,238,915
<i>Adjustments increase</i>	553,626,094	279,763,450
- <i>Invalid costs</i>	553,626,094	279,763,450
<i>Adjustments decrease</i>	-	-
- <i>Dividends and distributed profits</i>	-	-
Taxable income	14,709,856,576	6,877,002,365
Corporate Income Tax rate	20%	20%
Current corporate income tax expense	2,941,971,315	1,375,400,473

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

6.9 Basic earnings per share

	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND (Re-stated)
Profit/(Loss) after corporate income tax	11,214,259,167	5,221,838,442
<i>Increase adjustment</i>	-	-
<i>Decrease adjustment</i>	-	1,158,334,365
<i>Appropriation of reward fund for the Boards of Directors, Management, Supervisors</i>	-	1,158,334,365
Profits/(Loss) attributable to shareholders holding common shares (VND)	11,214,259,167	4,063,504,077
Weighted average number of common shares outstanding for the period (shares)	12,410,000	12,410,000
Basic earnings per share (VND/share)	904	327

(*) As at the date of preparation of the interim summarized financial statements, the Company was unable to reliably estimate the amounts to be appropriated to the reward and welfare fund, bonuses for the Board of Directors and the Board of Supervisors, and bonuses for the Executive Board for the six-month period ended 30/06/2026, as the Company's General Meeting of Shareholders had not yet determined the appropriation rates for these funds. If the amounts appropriated to the reward and welfare fund and bonuses for management personnel for the six-month period ended 30/06/2025 were excluded, profit attributable to ordinary shareholders and basic earnings per share would decrease accordingly.

Basic earnings per share for the six-month period ended 30/06/2025 have been restated because, in 2026, the Company distributed profits in accordance with Resolution No. 01/2026/NQ-ĐHĐCĐ/MED dated 29/06/2026 of the 2026 Annual General Meeting of Shareholders. Accordingly, an amount of VND 2,316,668,730 was appropriated to the reward and welfare fund, bonuses for the Board of Directors, the Board of Supervisors and the Executive Board. Therefore, in determining profit attributable to ordinary shareholders for the purpose of calculating basic earnings per share for the six-month period ended 30/06/2025, one-half of the above appropriation was deducted. Basic earnings per share presented for the six-month period ended 30/06/2025 decreased from VND 421 per share to VND 327 per share. Details are as follows:

	For the accounting period ended 30/6/2026 (Stated)	For the accounting period ended 30/6/2025 (Re-stated)	Difference
Profit after corporate income tax (VND)	5,221,838,442	5,221,838,442	-
<i>Appropriation to the welfare and reward fund (VND)</i>	-	(1,158,334,365)	(1,158,334,365)
Profit or loss attributable to ordinary shareholders (VND)	5,221,838,442	4,063,504,077	(1,158,334,365)
Weighted average number of ordinary shares outstanding during the year (shares)	12,410,000	12,410,000	-
Basic earnings per share (VND/share)	421	327	(93)

**MEDIPLANTEX NATIONAL PHARMACEUTICAL
JOINT STOCK COMPANY**

358 Giai Phong Street, Phuong Liet Ward, Hanoi City,
Vietnam

Form B09a - DN

Issued under Circular No. 99/2025/TT- BTC
October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7. OTHER INFORMATION

7.1 Information of related parties

The Company has the following related parties:

Related parties	Relationship
An Hy Pharmaceutical One Member Company Limited	Company related to an internal person
Vietnam Pharmaceutical Corporation – JSC	Major shareholder with a capital representative who is a member of the Company's Board of Directors
Members of the Board of Management, Board of General Directors, Board of Supervisors, and individuals related to key management personnel	Significant influence

Income of the Board of Directors, Board of Supervisors, Board of Management and other management personnel:

Related parties	Nature of transaction	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Boards of Management, Supervisors and General Directors	Salaries, remuneration, and bonuses	2,358,739,182	3,385,319,450

Details are as follows:

Full Name	Title	For the accounting period ended 30/6/2026 VND	For the accounting period ended 30/6/2025 VND
Board of Management and General Directors		1,412,602,818	2,145,946,819
Mr. Tran Hoang Dung	Chairman of the Board of Directors (Until 30/05/2025)	-	60,000,000
Ms. Nguyen Ngoc Xuan Trang	Chairman of the Board of Directors (Appointed on 30/05/2025)	55,000,000	-
Mr. Tran Xuan Dinh	Member of the Board of Directors (Dismissed on 30/06/2025)	-	612,612,000
Mr. Tran Nguyen Hoang An	Member of the Board of Directors and Deputy General Director	395,297,909	425,236,273
Mr. Thai Khac Minh	Member of the Board of Directors	40,000,000	42,000,000
Ms. Nguyen Thi Thuy	Member of the Board of Directors (Dismissed on 29/06/2026)	-	42,000,000
Ms. Tran Nguyen Hoang Phuc	Member of the Board of Directors (Appointed on 30/06/2025; Dismissed on 29/06/2026)	201,307,636	-
Mr. Tran Anh Tuan	Member of the Board of Directors and Deputy General Director (Appointed on 29/06/2026)	-	-

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October 27, 2025 of the Ministry of Finance

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.1 Information of related parties (Continued)

Income of the Board of Directors, Board of Supervisors, Board of Management and other management personnel (Continued)

Full Name	Title	For the accounting period ended 30/6/2026	For the accounting period ended 30/6/2025
		VND	VND
Mr. Bui Tien Thao	Member of the Board of Directors (Appointed on 29/06/2026)	45,000,000	-
Mr. Mai Nhat Thanh	General Director	675,997,273	562,000,182
Mr. Le Thanh Lam	Deputy General Director (Dismissed on 12/09/2025)	-	402,098,364
Board of Supervisors		598,557,091	825,778,449
Mr. Ho Ngoc Tuan	Head of the Board of Supervisors	265,672,760	351,002,352
Ms. Ha Thi Bich Hanh	Member of the Board of Supervisors	240,635,795	357,210,181
Ms. Do Ngoc Thuy	Member of the Board of Supervisors	92,248,536	117,565,916
Chief Accountant		347,579,273	413,594,182
Mr. Tran Anh Tuan	Chief Accountant	347,579,273	413,594,182

Transactions with related parties

Related parties	Relationship	For the accounting period ended 30/6/2026	For the accounting period ended 30/6/2025
		VND	VND
Purchase of goods		-	278,923,550
An Hy Pharmaceutical Company Limited	Related company	-	278,923,550
Sale of goods		4,554,906,220	10,421,813,860
An Hy Pharmaceutical Company Limited	Related company of internal persons	4,554,906,220	10,421,813,860
Sales returns from customers		1,661,080,550	-
An Hy Pharmaceutical Company Limited	Related company of internal persons	1,661,080,550	-

Balances with related parties

Related parties	Relationship	30/6/2026	01/01/2026
		VND	VND (Restated)
Trade receivables		5,007,725,781	22,383,608,828
An Huy Pharmaceutical Company Limited	Related company of internal persons	5,007,725,781	22,383,608,828
Other short-term receivables		867,141,544	1,070,000,000
Mr. Tran Nguyen Hoang An	Advances	867,141,544	850,000,000
Mr. Ho Ngoc Tuan	Advances	-	220,000,000

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Other information

a. Business cooperation at No. 190, Group 14, My Dinh 1 Ward, Nam Tu Liem District, Hanoi (now No. 190, Group 14, My Dinh Ward, Hanoi)

On 01/06/2017, the Company and Song Chau Joint Stock Company ("Song Chau") entered into Business Cooperation Contract No. 68/HĐHTKD to cooperate in implementing the Investment Project for the construction of a complex comprising offices for agencies, research institutes, commercial and service facilities, office buildings for lease and residential buildings for sale, namely Central Residence ("the Project"), at No. 190, Group 14, My Dinh 1 Ward, Nam Tu Liem District, Hanoi ("the Land") (now No. 190, Group 14, My Dinh Ward, Hanoi). Accordingly, the parties agreed on the following principal terms:

- The Company shall contribute capital in the form of the entire value of assets attached to the Land. The parties shall engage an independent qualified valuation organisation to determine the value of the Company's capital contribution in the form of assets attached to the Land to the Project; Song Chau shall contribute all capital required for implementation of the Project, including equity capital, mobilised capital and lawful borrowings. Capital contributions shall be made in accordance with the Project implementation schedule approved by the competent State authorities and as mutually agreed by the parties.
- The parties agreed to use the assets arising from the business cooperation to establish Smart City Real Estate Investment Company Limited ("Smart City") as the investor of the Project. Upon establishment of the investor, all activities relating to the organisation and implementation of the Project shall be undertaken and assumed by the investor. The Company shall authorise Song Chau to act on behalf of the Company in managing, operating and making decisions on all matters relating to Smart City (including assets, capital and business operations).
- The estimated total investment capital of the Project shall be determined as the aggregate value of assets attached to the Land and the capital required to implement the Project from the investment preparation stage through the investment implementation stage, completion acceptance and handover of the works for use, and finalisation of the completed Project. The estimated total investment capital of the Project is approximately VND 2,000 billion.
- The expected implementation schedule of the Project is as follows: the Project is expected to be completed and put into operation within 48 months from the date on which the competent State authority approves the investment policy; the term of the contract shall be at least 50 years.
- Profits generated from the business operations, after the investor has fulfilled all tax payments and other financial obligations in accordance with applicable laws and regulations, shall be distributed between the two parties in proportion to their respective capital contribution ratios/values.

Under the appendices to the Business Cooperation Contract signed on 01/06/2017, the Company and Song Chau agreed to supplement and amend the terms of the contract, mainly as follows:

- The parties agreed on the value of all assets attached to the Land based on the Valuation Report issued by the valuation consulting firm, at VND 15 billion. The parties agreed to use the assets arising from the business cooperation to establish Smart City with a charter capital of VND 100 billion, of which the Company contributes VND 15 billion, equivalent to 15% of the charter capital, and Song Chau contributes VND 85 billion, equivalent to 85% of the charter capital.
- Distribution of business results stipulated in the Business Cooperation Contract:
- + The profit attributable to the Company from the business cooperation results was agreed by the parties to be VND 23 billion. This amount to which the Company is entitled shall remain unchanged throughout the investment and implementation of the Project. Payment schedule: the first instalment of VND 8 billion shall be transferred by Song Chau to the Company after signing the contract appendix; the second instalment, after the decision approving the investment policy is issued by the Hanoi People's Committee for the investor to implement the Project, Song Chau shall transfer the remaining amount of VND 15 billion to which the Company is entitled.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Other information (Continued)

a. Business cooperation at No. 190, Group 14, My Dinh 1 Ward, Nam Tu Liem District, Hanoi (now No. 190, Group 14, My Dinh Ward, Hanoi) (Continued)

- + Song Chau shall be entitled to all remaining profits of the Project after deducting the profit distributed to the Company.

On 16/06/2017, Smart City Real Estate Investment Company Limited ("Smart City") was granted its first Enterprise Registration Certificate as a multiple-member limited liability company by the Hanoi Department of Planning and Investment, with enterprise registration number 0107889046 and charter capital of VND 100 billion, with its head office at No. 190, Group 14, My Dinh 1 Ward, Nam Tu Liem District, Hanoi.

In 2017, the Company completed the procedures for handing over the assets attached to the Land and the Land to Smart City. Song Chau transferred VND 8 billion of profit to the Company, which the Company recognised as other income in the 2017 statement of income after offsetting against expenses related to the assets attached to the Land previously.

To date, the Project has not commenced investment implementation as Smart City has not yet completed the procedures for approval of the investment policy for the Project, conversion of the land use purpose and change of the name on the Land Use Rights Certificate. The Company has not recognised any value of capital-contributed assets in this investment. The Company is currently reviewing the documentation and legal status of Business Cooperation Contract No. 68/HDHTKD and the relevant appendices in order to amend, adjust or terminate the contract in accordance with applicable laws and regulations.

b. Business cooperation at the land plot at No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Thanh Xuan District, Hanoi (now No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi)

On 25/12/2009, the Company and Electrical, Water Supply and Installation Joint Stock Company ("COWAELMIC") entered into Investment Cooperation Contract No. 35/2009/HDHT regarding investment cooperation for the implementation of a project to change the land use purpose for the construction of a high-rise apartment building at the land plot at No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Thanh Xuan District, Hanoi ("the Land") (now No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi). Accordingly, the parties agreed on the following principal terms:

- The Company shall contribute 2,843.4 m² of land (including approximately 280 m² of common access road) and the existing documents relating to the Land to COWAELMIC for joint investment cooperation and authorise COWAELMIC to act as the investor responsible for implementing the entire project for the construction of the high-rise apartment building on the Land. Such authorisation is irrevocable under any circumstances.
- The Company agrees to transfer the entire land area and existing documents relating to the Land to COWAELMIC, under which COWAELMIC shall be responsible for completing all necessary legal procedures and acting as the investor to implement the entire high-rise apartment building construction project on the Land without any additional conditions.
- The capital contribution ratio for implementation of the Project shall be determined as follows: the Company contributes 2,843.4 m² of land (including approximately 280 m² of common access road) of the Land; COWAELMIC contributes all capital required for implementation of the Project as registered with the competent State authorities. The capital contribution schedule shall be in accordance with the Project implementation schedule as decided by COWAELMIC's Board of Directors; COWAELMIC shall be responsible for providing the funding required for implementation of the Project.

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Other information (Continued)

b. Business cooperation at the land plot at No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Thanh Xuan District, Hanoi (now No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi) (Continued)

- Project implementation schedule: investment preparation is expected to take 15 months; investment implementation is expected to take 20 months; completion of investment is expected to take 6 months; operation and utilisation in subsequent years.
- Investment cooperation term: The Investment Cooperation Contract shall take effect from the signing date and terminate upon completion of the investment capital finalisation accepted by both parties.
- The parties shall be entitled to profits and other benefits in proportion to their respective capital contribution ratios as agreed by the parties, with COWAELMIC acting as the investor after fulfilling all obligations to the State.
- COWAELMIC shall be responsible for establishing the Project Management Board, with personnel appointed by both parties. The enterprise's financial and accounting regime, accounting for the Project's receipts and expenditures, and financial finalisation of the Project shall be carried out by COWAELMIC in accordance with applicable regulations.

On 28/12/2009, the Company and COWAELMIC entered into Addendum No. 36/2009/PL-HĐHT to the Investment Cooperation Contract to supplement and amend the terms of the contract, mainly as follows:

Amendment to Article 4 "Rights and responsibilities of the parties":

- Rights of the Company: Upon signing this Addendum, COWAELMIC shall transfer to the Company VND 19.15 billion, comprising profit and costs of site clearance and relocation of warehouses and facilities arising from the business cooperation at the Land. This amount to which the Company is entitled shall remain unchanged throughout the investment and implementation of the Project. Payment schedule: the first instalment of VND 18.65 billion, including the amount previously paid by COWAELMIC as a deposit, shall be transferred to the Company upon signing this Addendum, with the final payment deadline being 30/12/2009; the second instalment of VND 500 million shall be transferred by COWAELMIC to the Company after the decision approving the change of land use purpose for implementation of the Project is issued.
- Rights of COWAELMIC: COWAELMIC shall have the discretion to determine the business plan and shall be entitled to all remaining profits of the Project after deducting the profit distributed to the Company.

On 05/10/2017, the Company and COWAELMIC entered into Addendum No. 37/2017/PL-HĐHT to the Investment Cooperation Contract to supplement the terms of the contract, mainly as follows:

- COWAELMIC shall represent both parties in carrying out all activities relating to the preparation, appraisal and approval of the Project; implementation of the Project; operation and business activities of the Project; mobilisation of capital for the Project and management and use of investment capital; and completion of land-related procedures for the Project. COWAELMIC shall solely bear all arising matters and legal consequences arising from the implementation of the above activities. The Company shall be fully exempted from liability for any arising matters and legal consequences arising from COWAELMIC's implementation of these activities.

On 10/12/2018, the Company and COWAELMIC entered into Addendum No. 38/2018/PL-HĐHT to the Investment Cooperation Contract to supplement the terms of the contract and replace the Addendum dated 28/12/2009 (Addendum No. 36/2009/PL-HĐHT), mainly as follows:

- Form of investment cooperation: Establishment of a new legal entity, Binh An - Cowaelmic Company Limited, with charter capital of VND 90 billion, of which the Company holds 5.56%, equivalent to VND 5 billion, and COWAELMIC holds 94.44%, equivalent to VND 85 billion. (This was subsequently amended under Addendum No. 40: no project company would be established.)

NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.2 Other information (Continued)

b. Business cooperation at the land plot at No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Thanh Xuan District, Hanoi (now No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi) (Continued)

- Responsibilities of Mediplantex: To ensure the legal status of the Land is maintained in a manner suitable for the parties to use the Land for the development and implementation of the Project. To hand over the site and legal documents relating to the Land to COWAELMIC for use in completing the relevant legal procedures.
- Responsibilities of COWAELMIC: To arrange all investment capital for the Project, carry out procedures in accordance with applicable laws for the Project to obtain approval and acceptance as prescribed, manage the Land and implement the Project.

On 20/12/2018, the Company and COWAELMIC entered into Addendum No. 39/2018/PL-HĐHT to the Investment Cooperation Contract to supplement certain terms of Addendum No. 38/2018/PL-HĐHT, mainly as follows:

- Determination of the Company's contributed capital in the charter capital of the project company: The Company's capital contribution to the project company shall not be formed through cash contribution but shall be formed from the following sources: the parties acknowledge and recognise the value of the Company's right to invest in the Project and the remaining value of assets attached to the Land.
- The Company shall be entitled to benefits arising from its capital contribution through the transfer of its entire capital contribution in the project company. Apart from this form of receiving benefits, the Company shall not recover its investment capital or receive any benefits arising therefrom in any other form.

In December 2020, the Company and COWAELMIC entered into Addendum No. 40/2020/PL-HĐHT to the Investment Cooperation Contract to amend certain terms of the contract and replace Addendum No. 38/2018/PL-HĐHT dated 10/12/2018, mainly as follows:

- Pursuant to Clause 9, Article 3, Article 28 and Article 29 of the Law on Investment, the parties agreed to change the name of the "Investment Cooperation Contract" to the "Business Cooperation Contract" ("BCC").
- The Company has lawful land use rights over an area of 2,843.4 m² at the Land and agrees to cooperate with COWAELMIC in developing a project for the construction of residential apartments combined with commercial and office facilities. The parties shall jointly carry out the legal procedures in accordance with the agreed responsibilities of each party to submit the Project to the competent State authorities for approval and acceptance, allowing the parties to invest in the Project, and to carry out procedures for the preparation, appraisal and approval of the Project.
- Capital contributions for implementation of the Project: Capital contributions shall account for 20% of the total investment capital, equivalent to VND 84,489,225,000. Of this amount, the Company shall contribute VND 4,224,461,280 in cash and COWAELMIC shall contribute VND 80,264,764,320 in cash. Mobilised capital and other sources of capital shall account for 80% of the total investment capital and shall be arranged by COWAELMIC, which shall also be legally responsible to third parties in respect thereof.
- Distribution of investment and business results between the parties: Upon completion of the Project, the parties agreed to distribute profits in proportion to their respective capital contribution ratios.

On 27/11/2025, the Hanoi People's Committee issued Decision No. 5912/QĐ-UBND, approving the investment policy for the project "Construction of Binh An – Cowaelmic Building at No. 118 Nguyen Van Troi Street, Phuong Liet Ward, Hanoi" and simultaneously approving the investors, namely Mediplantex Central Pharmaceutical Joint Stock Company and Electrical, Water Supply and Installation Joint Stock Company. The Project implementation period is from Q4/2025 to Q4/2030.

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NOTES TO THE INTERIM SUMMARIZED FINANCIAL STATEMENTS (CONTINUED)

For the period ended 30th June 2026

7.3 Comparative figures

The comparative information presented in the Interim summarized Statement of Financial Position and the related notes comprises the figures from the audited Interim Summarized Financial Statements for the financial year ended 31/12/2025, which were audited by AASC Auditing Firm Company Limited.

The comparative information presented in the Interim Summarized Statement of Income, Interim Summarized Statement of Cash Flows and the related notes comprises the figures for the interim accounting period ended 30/6/2025, which were reviewed by AASC Auditing Firm Company Limited.

The Company has applied the guidance under Circular No. 99/2025/TT-BTC since 01/01/2026. To ensure comparability of the information presented in the Interim Summarized Statement of Financial Position, the Company has restated or reclassified certain items in the Interim Summarized Statement of Financial Position for the financial year ended 31/12/2025 as follows:

		As at 01/01/2026 Re-stated) VND	As at 31/12/2025 (Stated) VND	Difference VND
	Code			
Cash equivalents	112	12,045,057,534	12,000,000,000	45,057,534
Short-term held-to-maturity investments	123	6,731,751,232	6,700,000,000	31,751,232
Other short-term receivables	135	2,156,976,456	2,233,785,222	(76,808,766)
Dividends and profits payable	313	2,540,222,482	-	2,540,222,482
Other short-term payables	320	243,982,469	2,784,204,951	(2,540,222,482)

Hanoi, 11 August 2026

Prepared/Accounting Manager

Deputy General Director

General Director

Nguyen Kim Hue

Tran Anh Tuan



Mai Nhat Thanh

\$Hanoi Stock Exchange

Address: 358 Giai Phong Street, Phuong Liet Ward, Hanoi

Information Discloser: Mai Nhat Thanh

Position: General Director

Mediplantex National Pharmaceutical Joint Stock Company provides the following explanation regarding its audited semi-annual financial statements for 2026:

- Net revenue from sales of goods and provision of services in the first six months of 2026 amounted to VND 211,592,187,161, representing an increase of 30%, while gross profit from sales of goods and provision of services amounted to VND 44,649,015,581, representing an increase of 12% compared to the reviewed first six-month period of 2025. The increase was mainly attributable to changes in the Company's sales policies, resulting in improved revenue.
- Finance income decreased by 37%, while finance costs increased by 28% and selling expenses increased by 37% compared to the same period of the previous year. General and administrative expenses amounted to VND 25,574,249,933, representing a 15% decrease compared to the same period of the previous year, mainly due to changes in management policies and reductions in operating and production costs. As a result, net profit from business operations amounted to VND 14,185,251,998, representing an increase of 115% compared to the same period of the previous year.
- As a result of the above factors, profit after corporate income tax reached VND 11,214,259,167, representing an increase of 115% compared to the first six months of 2025.

The above is the explanation from Mediplantex National Pharmaceutical Joint Stock Company to the State Securities Commission and the Hanoi Stock Exchange regarding the changes in the indicators in the audited semi-annual financial report for 2026 compared to the financial report of the same period of the previous year.

Sincerely4

~~TY~~ General Director

- As above

- Admin



Mai Nhat Thanh