**CÔNG TY CP DƯỢC PHẨM IMEXPHARM/**
***IMEXPHARM CORPORATION***

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

Số/No.: 516 /IMP
CBTT Báo cáo tài chính bán niên 2026 đã soát xét/
*Disclosure of the reviewed semi-annual Financial statements for 2026*

Đồng Tháp, ngày 14 tháng 08 năm 2026
*Dong Thap, August 14, 2026*

# CÔNG BỐ THÔNG TIN ĐỊNH KỲ
# *PERIODIC INFORMATION DISCLOSURE*

**Kính gửi/ *To*:** **- Ủy ban Chứng khoán Nhà nước/ *State Securities Commission of Vietnam***
**- Sở Giao dịch chứng khoán Việt Nam/ *Vietnam Exchange***
**- Sở Giao dịch chứng khoán TP.HCM/ *Hochiminh Stock Exchange***

**1. Thông tin tổ chức/ *Organization Information***

- Tên tổ chức : Công ty CP Dược phẩm Imexpharm
  *Organization name : Imexpharm Corporation*
- Mã chứng khoán : IMP
  *Stock Code : IMP*
- Địa chỉ trụ sở chính : Số 04, Đường 30/4, Phường Cao Lãnh, Tỉnh Đồng Tháp
  *Head office address : No.04, 30/4 Street, Cao Lanh Ward, Dong Thap Province*
- Điện thoại/ *Telephone* : (84.277) 3851 941

**2. Nội dung thông tin công bố/ *Content of disclosure***

Công ty CP Dược phẩm Imexpharm công bố Báo cáo tài chính bán niên năm 2026 đã soát xét.

*Imexpharm Corporation hereby discloses the reviewed semi-annual Financial statements for 2026.*

**3.** Thông tin này đã được công bố trên trang thông tin điện tử của Công ty vào ngày 14 tháng 08 năm 2026 tại đường dẫn: https://www.imexpharm.com/nha-dau-tu/cong-bo-thong-tin

*This information was disclosed on Company website on August 14, 2026, at the following link: https://www.imexpharm.com/en-US/investors/information-disclosure*

Chúng tôi cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./

CÔNG TY CP DƯỢC PHẨM IMEXPHARM
Digitally signed by CÔNG TY CP DƯỢC PHẨM IMEXPHARM
DN: C=VN, CN=CÔNG TY CP DƯỢC PHẨM IMEXPHARM, O=CÔNG TY CP DƯỢC PHẨM IMEXPHARM, ST=Đồng Tháp, UID=MST:1400384433
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M.S.D.N: 1400384... CÔNG TY ... DƯỢC PH... IMEXPHA... TỈNH ĐỒNG...

*We hereby certify that the information provided herein is true and correct, and we accept full legal responsibility for the contents of this information disclosure.*

**Đại diện tổ chức**
*Organization representative*
**Tổng Giám đốc – Người Đại diện pháp luật**
*General Director - Legal Representative*

M.S.D.N:1400384433-C.T.C.P CÔNG TY CP DƯỢC PHẨM IMEXPHARM TỈNH ĐỒNG THÁP

**TRẦN THỊ ĐÀO**

**Imexpharm Corporation**

Interim financial statements
for the six-month period ended 30 June 2026

**Imexpharm Corporation**
**Corporate Information**

| | | |
|---|---|---|
| **Enterprise Registration Certificate No.** | 1400384433 | 1 August 2001 |

The Company's Enterprise Registration Certificate has been amended several times, the most recent of which is by Enterprise Registration Certificate No. 1400384433 dated 6 May 2026. The enterprise registration certificate and its amendments were issued by the Department of Finance (formerly known as "Department of Planning and Investment") of Dong Thap Province.

| | | |
|---|---|---|
| **Board of Directors** | Mr. Liu Daping | Chairman (from 23 June 2026) |
| | Mr. Sung Min Woo | Chairman (until 23 June 2026) |
| | Ms. Tran Thi Dao | Member |
| | Ms. Han Thi Khanh Vinh | Member |
| | Mr. Hoang Duc Hung | Member |
| | Ms. Liu Ning | Member (from 23 June 2026) |
| | Mr. Truong Minh Hung | Member (until 23 June 2026) |
| | Mr. Chung Suyong | Member (until 23 June 2026) |

| | | |
|---|---|---|
| **Board of Management** | Ms. Tran Thi Dao | General Director |
| | Mr. Huynh Van Nhung | Deputy General Director |
| | Mr. Ngo Minh Tuan | Deputy General Director |
| | Mr. Le Van Nha Phuong | Deputy General Director |
| | Ms. Le Nu Minh Hoai | Deputy General Director |
| | Mr. Duong Hoang Vu | Chief Accountant |

| | | |
|---|---|---|
| **Audit Committee** | Mr. Hoang Duc Hung | Chairman of Audit Committee |
| | Mr. Liu Daping | Member (from 30 June 2026) |
| | Ms. Liu Ning | Member (from 30 June 2026) |
| | Mr. Truong Minh Hung | Member (until 23 June 2026) |

**Imexpharm Corporation**
**Corporate Information (continued)**

| | | |
|---|---|---|
| **Legal Representative** | Ms. Tran Thi Dao | General Director |
| **Registered Office** | No. 4, 30/4 Street, Cao Lanh Ward<br>Dong Thap Province<br>Vietnam | |
| **Auditor** | KPMG Limited<br>Vietnam | |

**Imexpharm Corporation**
**Statement of the Board of Management**

The Board of Management of Imexpharm Corporation ("the Company") presents this statement and the accompanying interim financial statements of the Company for the six-month period ended 30 June 2026.

The Board of Management is responsible for the preparation and true and fair presentation of the interim financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting. In the opinion of the Board of Management:

(a) the interim financial statements set out on pages 6 to 56 give a true and fair view of the financial position of the Company as at 30 June 2026, and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting; and

(b) at the date of this statement, there are no reasons to believe that the Company will not be able to pay its debts as and when they fall due.

The Board of Management has, on the date of this statement, authorised the accompanying interim financial statements for issue.

Tran Thi Dao
*General Director*

Dong Thap Province, 12 August 2026

KPMG

KPMG Limited Branch
No. 115 Nguyen Hue Street,
Sai Gon Ward, Ho Chi Minh City, Vietnam
+84 (28) 3821 9266 | kpmg.com.vn

# INTERIM FINANCIAL STATEMENTS REVIEW REPORT

**To the Shareholders**
**Imexpharm Corporation**

We have reviewed the accompanying interim financial statements of Imexpharm Corporation ("the Company"), which comprise the statement of financial position as at 30 June 2026, the statements of income and cash flows for the six-month period then ended and the explanatory notes thereto which were authorised for issue by the Company's Board of Management on 12 August 2026, as set out on pages 6 to 56.

## Management's Responsibility

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

## Auditor's Responsibility

Our responsibility is to express a conclusion on these interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 – *Review of interim financial information performed by the independent auditor of the entity.*

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and 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.

## Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of Imexpharm Corporation as at 30 June 2026 and of its results of operations and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

**KPMG Limited Branch**
Vietnam
Review Report No.: 26-01-00426-26-1

| | |
|---|---|
| Nelson Rodriguez Casihan | Pham Thi Hoang Anh |
| Practicing Auditor Registration | Practicing Auditor Registration |
| Certificate No. 2225-2023-007-1 | Certificate No. 3434-2022-007-1 |
| *Deputy General Director* | |

Ho Chi Minh City, 12 August 2026

**Imexpharm Corporation**
**Statement of financial position as at 30 June 2026**

**Form B 01a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | 30/6/2026 VND | 1/1/2026 VND (Reclassified) |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Current assets (100 = 110 + 120 + 130 + 140 + 160)** | **100** | | **1,684,146,376,824** | **1,507,411,305,624** |
| **Cash and cash equivalents** | **110** | **8** | **156,813,554,314** | **189,537,666,772** |
| Cash | 111 | | 76,627,458,423 | 59,193,228,415 |
| Cash equivalents | 112 | | 80,186,095,891 | 130,344,438,357 |
| **Short-term financial investments** | **120** | | **346,672,095,891** | **214,203,935,191** |
| Held-to-maturity investments | 123 | 9(a) | 346,672,095,891 | 214,203,935,191 |
| **Accounts receivable – short-term** | **130** | | **494,394,398,466** | **401,788,127,569** |
| Accounts receivable from customers | 131 | 10 | 455,734,115,840 | 327,745,841,927 |
| Prepayments to suppliers | 132 | 11 | 36,628,747,489 | 42,134,119,005 |
| Other short – term receivables | 135 | 12 | 9,036,136,937 | 36,376,165,533 |
| Allowance for doubtful debts | 136 | | (7,004,601,800) | (4,467,998,896) |
| **Inventories** | **140** | **13** | **670,021,664,048** | **677,715,255,584** |
| Inventories | 141 | | 675,155,071,467 | 682,347,047,780 |
| Allowance for inventories | 142 | | (5,133,407,419) | (4,631,792,196) |
| **Other current assets** | **160** | | **16,244,664,105** | **24,166,320,508** |
| Short-term deferred expenses | 161 | 17(a) | 13,755,464,844 | 21,303,545,305 |
| Deductible value added tax | 162 | 20(b) | 2,489,199,261 | 2,862,775,203 |

*The accompanying notes are an integral part of these interim financial statements*

**Imexpharm Corporation**
**Statement of financial position as at 30 June 2026 (continued)**

**Form B 01a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | 30/6/2026 VND | 1/1/2026 VND (Reclassified) |
|---|---|---|---|---|
| **Long-term assets (200 = 210 + 220 + 250 + 260 + 270)** | **200** | | **1,262,520,238,443** | **1,275,223,179,596** |
| **Accounts receivable – long-term** | **210** | | **1,053,774,740** | **964,274,740** |
| Other long-term receivables | 215 | | 1,053,774,740 | 964,274,740 |
| **Fixed assets** | **220** | | **750,658,538,976** | **781,042,692,828** |
| Tangible fixed assets | 221 | 14 | 678,725,616,774 | 707,828,094,938 |
| *Cost* | *222* | | *1,506,329,406,292* | *1,486,777,949,530* |
| *Accumulated depreciation* | *223* | | *(827,603,789,518)* | *(778,949,854,592)* |
| Intangible fixed assets | 227 | 15 | 71,932,922,202 | 73,214,597,890 |
| *Cost* | *228* | | *103,753,533,920* | *103,753,533,920* |
| *Accumulated amortisation* | *229* | | *(31,820,611,718)* | *(30,538,936,030)* |
| **Long-term work in progress** | **250** | | **42,880,935,959** | **37,418,154,266** |
| Construction in progress | 252 | 16 | 42,880,935,959 | 37,418,154,266 |
| **Long-term financial investments** | **260** | | **97,088,457,700** | **66,958,582,700** |
| Investments in associates | 262 | 9(b) | 97,270,457,700 | 67,140,582,700 |
| Allowance for impairment of long-term financial investments | 264 | 9(b) | (182,000,000) | (182,000,000) |
| **Other long-term assets** | **270** | | **370,838,531,068** | **388,839,475,062** |
| Long-term deferred expenses | 271 | 17(b) | 370,838,531,068 | 388,839,475,062 |
| **TOTAL ASSETS (280 = 100 + 200)** | **280** | | **2,946,666,615,267** | **2,782,634,485,220** |

*The accompanying notes are an integral part of these interim financial statements*

**Form B 01a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | 30/6/2026 VND | 1/1/2026 VND (Reclassified) |
|---|---|---|---|---|
| **RESOURCES** | | | | |
| **LIABILITIES (300 = 310 + 330)** | **300** | | **605,603,930,494** | **476,112,306,329** |
| **Current liabilities** | **310** | | **501,923,930,494** | **372,432,306,329** |
| Accounts payable to suppliers | 311 | 18 | 90,790,565,184 | 80,782,812,173 |
| Advances from customers | 312 | 19 | 13,623,729,522 | 31,654,060,847 |
| Dividends payable | 313 | | 92,405,377,200 | - |
| Taxes payable to State Treasury | 314 | 20(a) | 30,532,685,857 | 32,643,325,042 |
| Payables to employees | 315 | | 12,376,252,000 | 12,205,339,747 |
| Accrued expenses | 316 | 21 | 65,689,428,612 | 40,873,166,533 |
| Deferred revenue – short-term | 319 | 22 | 35,874,141,442 | - |
| Other short-term payables | 320 | 23(a) | 21,014,412,083 | 18,241,111,967 |
| Short-term borrowings | 321 | 24(a) | 95,178,098,376 | 112,779,232,151 |
| Bonus and welfare fund | 323 | 25 | 44,439,240,218 | 43,253,257,869 |
| **Long-term liabilities** | **330** | | **103,680,000,000** | **103,680,000,000** |
| Other payables – long-term | 338 | 23(b) | 3,680,000,000 | 3,680,000,000 |
| Long-term borrowings | 339 | 24(b) | 100,000,000,000 | 100,000,000,000 |

**Imexpharm Corporation**
**Statement of financial position as at 30 June 2026 (continued)**

**Form B 01a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | 30/6/2026 VND | 1/1/2026 VND (Reclassified) |
|---|---|---|---|---|
| **EQUITY** | **400** | **26** | **2,341,062,684,773** | **2,306,522,178,891** |
| Share capital | 411 | 27 | 1,540,427,620,000 | 1,540,427,620,000 |
| Capital surplus/ share premium | 412 | | 187,323,437,904 | 187,323,437,904 |
| Other capital | 414 | | 2,420,789,142 | 2,420,789,142 |
| Repurchased own shares | 415 | | (358,600,000) | (358,600,000) |
| Investment and development fund | 418 | | 127,695,524,501 | 127,695,524,501 |
| Retained profits | 420 | | 483,553,913,226 | 449,013,407,344 |
| - *Retained profits brought forward* | *420a* | | *307,608,030,144* | *95,072,379,977* |
| - *Profit for the current period/year* | *420b* | | *175,945,883,082* | *353,941,027,367* |
| **TOTAL RESOURCES (440 = 300 + 400)** | **440** | | **2,946,666,615,267** | **2,782,634,485,220** |

12 August 2026

| Prepared by: | Reviewed by: | Approved by: |
|---|---|---|
| Nguyen Hong Ngoc | Duong Hoang Vu | Tran Thi Dao |
| *General Accountant* | *Chief Accountant* | *General Director* |

M.S.D.N: 1400384433-C.T.C.P
CÔNG TY CP DƯỢC PHẨM IMEXPHARM
TỈNH ĐỒNG THÁP

**Imexpharm Corporation**
**Statement of income for the six-month period ended 30 June 2026**

**Form B 02a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | Six-month period ended 30/6/2026 VND | Six-month period ended 30/6/2025 VND |
|---|---|---|---|---|
| **Revenue from sales of goods** | **01** | **29** | **1,295,406,515,884** | **1,441,551,299,615** |
| **Revenue deductions** | **02** | **29** | **186,964,961,864** | **214,796,994,039** |
| **Net revenue (10 = 01 - 02)** | **10** | **29** | **1,108,441,554,020** | **1,226,754,305,576** |
| **Cost of sales** | **11** | **30** | **646,121,168,212** | **738,483,800,656** |
| **Gross profit (20 = 10 - 11)** | **20** | | **462,320,385,808** | **488,270,504,920** |
| Financial income | 22 | 31 | 13,038,260,798 | 14,086,437,209 |
| Financial expenses | 23 | 32 | 14,380,079,345 | 21,419,648,393 |
| *In which: Interest expense* | *24* | | *5,787,796,126* | *8,383,482,831* |
| Selling expenses | 25 | 33 | 170,658,721,731 | 195,636,795,382 |
| General and administration expenses | 26 | 34 | 70,747,188,821 | 76,649,385,217 |
| **Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}** | **30** | | **219,572,656,709** | **208,651,113,137** |
| Other income | 31 | | 1,128,650,841 | 1,811,203,598 |
| Other expenses | 32 | | 30,156,655 | 297,028,409 |
| **Results of other activities (40 = 31 - 32)** | **40** | | **1,098,494,186** | **1,514,175,189** |
| **Accounting profit before tax (50 = 30 + 40)** | **50** | | **220,671,150,895** | **210,165,288,326** |
| **Income tax expense – current** | **51** | **36** | **44,725,267,813** | **45,408,593,516** |
| **Income tax expense – deferred** | **52** | | **-** | **-** |
| **Net profit after tax (60 = 50 - 51 - 52)** | **60** | | **175,945,883,082** | **164,756,694,810** |
| | | | | **Restated** |
| **Basic earnings per share** | **70** | **37** | **1,018** | **953** |

12 August 2026

| Prepared by: | Reviewed by: | Approved by: |
|---|---|---|
| Nguyen Hong Ngoc | Duong Hoang Vu | Tran Thi Dao |
| *General Accountant* | *Chief Accountant* | *General Director* |

M.S.D.N: 1400384433 C.T.C.P. CÔNG TY CP DƯỢC PHẨM IMEXPHARM TỈNH ĐỒNG THÁP

*The accompanying notes are an integral part of these interim financial statements*

**Imexpharm Corporation**
**Statement of cash flows for the six-month period ended 30 June 2026**
**(Indirect method)**

**Form B 03a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | Six-month period ended 30/6/2026 VND | Six-month period ended 30/6/2025 VND |
|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | |
| **Accounting profit before tax** | **01** | | **220,671,150,895** | **210,165,288,326** |
| **Adjustments for** | | | | |
| Depreciation and amortisation | 02 | | 51,308,455,508 | 52,480,324,541 |
| Allowances and provisions | 03 | | 3,038,218,127 | (286,090,607) |
| Exchange losses/(gains) arising from revaluation of monetary items denominated in foreign currencies | 04 | | 86,611,863 | 93,175,091 |
| Profits from investing activities | 05 | | (12,782,508,744) | (12,433,774,315) |
| Interest expense | 06 | | 5,787,796,126 | 8,383,482,831 |
| **Operating profit before changes in working capital** | **08** | | **268,109,723,775** | **258,402,405,867** |
| Decrease in receivables | 09 | | (125,147,004,733) | (93,518,724,945) |
| Increase in inventories | 10 | | 7,191,976,313 | 39,998,454,722 |
| Increase in payables and other liabilities | 11 | | 55,622,195,836 | 200,646,129,035 |
| Increase/(decrease) in deferred expenses | 12 | | 25,549,024,455 | (278,511,335,157) |
| | | | **231,325,915,646** | **127,016,929,522** |
| Interest paid | 14 | | (5,874,516,472) | (3,218,295,073) |
| Income tax paid | 15 | | (48,522,508,414) | (52,480,718,194) |
| Other payments for operating activities | 17 | | (47,814,017,651) | (145,787,627,525) |
| **Net cash flows from operating activities** | **20** | | **129,114,873,109** | **(74,469,711,270)** |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for additions to fixed assets | 21 | | (24,689,157,996) | (15,270,641,882) |
| Proceeds from disposals of fixed assets | 22 | | 219,090,909 | 927,272,727 |
| Placements of term deposits at banks | 23 | | (342,232,620,778) | (282,330,389,041) |
| Collections of term deposits at banks | 24 | | 214,334,900,230 | 142,000,000,000 |
| Receipts of interests | 27 | | 8,151,320,149 | 10,420,272,566 |
| **Net cash flows from investing activities** | **30** | | **(144,216,467,486)** | **(144,253,485,630)** |

*The accompanying notes are an integral part of these interim financial statements*

**Imexpharm Corporation**
**Statement of cash flows for the six-month period ended 30 June 2026**
**(Indirect method – continued)**

**Form B 03a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

| | Code | Note | Six-month period ended 30/6/2026 VND | 30/6/2025 VND |
|---|---|---|---|---|
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Proceeds from borrowings | 33 | | 104,474,785,776 | 554,110,194,367 |
| Payments to settle loan principals | 34 | | (122,075,919,551) | (235,667,936,324) |
| **Net cash flows from financing activities** | **40** | | **(17,601,133,775)** | **318,442,258,043** |
| **Net cash flows during the period (50 = 20 + 30 + 40)** | **50** | | **(32,702,728,152)** | **99,719,061,143** |
| **Cash and cash equivalents at the beginning of the period** | **60** | | **189,537,666,772** | **161,983,318,837** |
| **Effect of exchange rate fluctuations on cash and cash equivalents** | **61** | | **(21,384,306)** | **(8,275,946)** |
| **Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)** | **70** | **8** | **156,813,554,314** | **261,694,104,034** |

12 August 2026

| Prepared by: | Reviewed by: | Approved by: |
|---|---|---|
| Nguyen Hong Ngoc | Duong Hoang Vu | Tran Thi Dao |
| *General Accountant* | *Chief Accountant* | *General Director* |

M.S.D.N: 14003844 C.T.C.P. CÔNG TY CP DƯỢC PHẨM IMEXPHARM TỈNH ĐỒNG THÁP

*The accompanying notes are an integral part of these interim financial statements*

**Form B 09a – DN**
*(Issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance)*

These notes form an integral part of and should be read in conjunction with the accompanying interim financial statements.

# 1. Reporting entity

## (a) Ownership structure

Imexpharm Corporation ("the Company"), formerly known as Dong Thap Pharmaceutical Union, was incorporated under Decision No. 284/TCCQ dated 28 September 1983 issued by the Health Department of Dong Thap Province, then transformed from a state-owned company into a joint stock company in accordance with initial Enterprise Registration Certificate No. 1400384433 dated 1 August 2001 and the latest (35th) amendment dated 6 May 2026 issued by the Department of Finance (formerly known as "Department of Planning and Investment") of Dong Thap Province.

The Company's shares were listed on Ho Chi Minh Stock Exchange ("HOSE") on 15 November 2006 with the ticker symbol "IMP" under Decision No. 76/UBCK-GPNY of HOSE.

## (b) Principal activities

The principal activities of the Company are manufacturing pharmaceutical products, processing pharmaceutical materials, wholesale, importing and exporting pharmaceutical products, medical equipment and supplies, chemicals, materials for medicine manufacturing and packaging, chemicals used for sterilisation or disinfection in humans (except for those listed under Point A, Part II, Appendix No. 04 accompanying Decision No. 10/2007/QD-BTM dated 21 May 2007 issued by the Ministry of Trade, currently known as the Ministry of Industry and Trade) and real estate business involving properties and land-use right owned, used, or leased.

## (c) Normal operating cycle

The normal operating cycle of the Company is generally within 12 months.

### (d) Company structure

As at 30 June 2026, the Company had 25 branches and 2 associates (1/1/2026: 23 branches and 2 associates) as follow:

| No | Company name | Principal activities | Address of registered office | Percentage of ownership and voting rights 30/6/2026 | 1/1/2026 |
|---|---|---|---|---|---|
| 1 | Agimexpharm Pharmaceutical Joint Stock Company | Manufacturing and trading pharmaceutical products | An Giang Province | 28.90% | 30.19% |
| 2 | Gia Dai Pharmaceutical Company Limited | Manufacturing and trading pharmaceutical products | Ho Chi Minh City | 26.00% | 26.00% |

As at 30 June 2026, the Company had 1,438 employees (1/1/2026: 1,456 employees).

## 2. Basis of preparation

### (a) Statement of compliance

The interim financial statements have been prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting System for enterprises and the relevant statutory requirements applicable to interim financial reporting.

### (b) Basis of measurement

The interim financial statements, except for the statement of cash flows, are prepared on the accrual basis using the historical cost concept. The statement of cash flows is prepared using the indirect method.

### (c) Annual accounting period

The annual accounting period of the Company is from 1 January to 31 December. The interim financial statements are prepared for six-month period end 30 June.

### (d) Accounting and presentation currency

The Company's accounting currency is Vietnam Dong ("VND"), which is also the currency used for financial statement presentation purpose.

## 3. Adoption of new guidance on accounting system for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises ("Circular 99"). Circular 99 replaces the previous guidance on Vietnamese Accounting System for Enterprises under Circular No. 200/2014/TT-BTC dated 22 December 2014 ("Circular 200") and other circulars amending and supplementing Circular 200. Circular 99 is effective from 1 January 2026 and applicable for annual accounting periods beginning on or after 1 January 2026.

The Company has adopted the applicable requirements of Circular 99 effective from 1 January 2026 on a prospective basis, with reclassification of certain corresponding items, unless Circular 99 specifically stipulates otherwise. The significant changes to the Company's accounting policies and their effects on the financial statements, if any, are disclosed in the following notes to the financial statements.

- Foreign currency transactions (Note 4(a));
- Held-to-maturity investments (Note 4(c)(i));
- Accounts receivable (Note 4(d));
- Dividends payable (Note 4(k));

## 4. Summary of significant accounting policies

The following significant accounting policies have been adopted by the Company in the preparation of these interim financial statements.

Except for those accounting policies mentioned in Note 3, the accounting policies that have been adopted by the Company in the preparation of these interim financial statements are consistent with those adopted in the preparation of the latest annual financial statements.

### (a) Foreign currency transactions

Transactions in currencies other than VND during the period have been translated into VND at rates approximating actual rates of exchange ruling at the transaction dates.

*Before 1 January 2026*

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the account transfer buying rate and account transfer selling rate, respectively, at the end of the annual accounting period quoted by the commercial bank where the Company most frequently conducts transactions.

*After 1 January 2026*

Monetary assets and liabilities denominated in currencies other than VND are translated into VND at the average of the account transfer buying rate and account transfer selling rate at the end of the accounting period quoted by the commercial bank where the Company most frequently conducts transactions. Demand deposits denominated in currencies other than VND are translated into VND at the average of the account transfer buying rates and selling rates at the end of the accounting period by the commercial bank where the Company maintains the demand deposit accounts.

All foreign exchange differences are recorded in the statement of income.

This change in accounting policy does not have a material impact on the Company's interim financial statements for the six – month period ended 30 June 2026.

### (b) Cash and cash equivalents

Cash comprises cash balances and call deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash, are subject to an insignificant risk of changes in value, and are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

### (c) Investments

#### *(i) Held-to-maturity investments*

Held-to-maturity investments are those that the Company's management has the intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank, bonds, loans receivables. These investments are initially recognised at cost. Subsequent to initial recognition, the investments are stated at amortised costs less allowance for held-to-maturity investments. Any discount or premium are amortised on a straight-line basis over the term of the investments.

Effective from 1 January 2026, accrued interest receivables on held to maturity investments are recognised under the related held-to-maturity investments account in the statement of financial position. Prior to 1 January 2026, accrued interest receivables were recognised under other receivables (Note 4(d)).

#### *(ii) Investments in associates*

Investments in associates are initially recognised at cost which include purchase price plus any directly attributable transaction costs. Subsequent to initial recognition, these investments are stated at cost less allowance for diminution in value. An allowance is made for diminution in investment values if the investee has suffered a loss which may cause the Company to lose its invested capital, unless there is evidence that the value of the investment has not been diminished. The allowance is reversed if the investee subsequently made a profit that offsets the previous loss for which the allowance had been made. An allowance is reversed only to the extent that the investment's carrying amount does not exceed the carrying amount that would have been determined if no allowance had been recognised.

### (d) Accounts receivable

Trade and other receivables are stated at cost less allowance for doubtful debts. An allowance for doubtful debts is made for receivables that are overdue or deemed likely to be uncollectible.

The allowance for overdue trade and other receivables is calculated based on aging analysis and specific provisioning rates as below:

| | **Allowance Percentage** |
|---|---|
| Past due 6 months – 1 year | 30% |
| Past due 1 – 2 years | 50% |
| Past due 2 – 3 years | 70% |
| Past due more than 3 years | 100% |

Trade and other receivables that are not past due but are assessed as unlikely to be collected based on available evidence at the end of the accounting period shall have an allowance provided on case-by-case basis.

As described in Note 4(c), prior to 1 January 2026, accrued interest receivables on held-to-maturity investments were recognised under other receivables.

### (e) Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on a weighted average basis and includes all costs incurred in bringing the inventories to their present location and condition. Cost in the case of finished goods and work in progress includes raw materials, direct labour and attributable manufacturing overheads. Net realisable value is the estimated selling price of inventory items, less the estimated costs of completion and estimated costs to sell.

The Company's inventory impairment provision is made in accordance with current accounting regulations. Accordingly, the Company is allowed to make an allowance for obsolete inventory and in cases where the original cost of inventory is higher than the net realisable value at the end of the accounting period.

## (f) Tangible fixed assets

### *(i) Cost*

Tangible fixed assets are stated at cost less accumulated depreciation. The initial cost of a tangible fixed asset comprises its purchase price, including import duties, non-refundable purchase taxes and any directly attributable costs of bringing the asset to its working condition for its intended use. Expenditure incurred after tangible fixed assets have been put into operation, such as repair and maintenance and overhaul cost, is charged to the statement of income in the period in which the costs are incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of tangible fixed assets beyond their originally assessed standard of performance, the expenditure is capitalised as an additional cost of tangible fixed assets.

### *(ii) Depreciation*

Depreciation is computed on a straight-line basis over the estimated useful lives of tangible fixed assets. The estimated useful lives are as follows:

| | |
|---|---|
| ▪ buildings and structures | 5 – 40 years |
| ▪ machinery and equipment | 3 – 15 years |
| ▪ motor vehicles | 5 – 10 years |
| ▪ office equipment | 3 – 8 years |

## (g) Intangible fixed assets

### *(i) Land use rights*

Indefinite land use rights are stated at cost. Land use rights with a definite term are stated at cost less accumulated amortisation. The initial cost of a land use rights comprises its purchase price and any directly attributable costs incurred in conjunction with securing the land use rights. Amortisation of land use rights with a definite term is computed on a straight-line basis from 42 to 50 years.

### *(ii) Software*

Cost of acquiring new software, which is not an integral part of the related hardware, is capitalised and treated as an intangible asset. Software cost is amortised on a straight-line basis over a period ranging from 3 to 5 years.

### *(iii) Other assets*

The cost of other intangible assets includes the purchase price of technology transfer fees and human resource management consulting fees capitalized and accounted for as intangible fixed assets. The cost of other intangible fixed assets is amortised on a straight-line basis over a period ranging from 3 to 5 years.

## (h) Construction in progress

Construction in progress represents the costs of construction or acquisition of fixed assets which have not been fully completed or installed. No depreciation is provided for construction in progress during the period of construction and installation.

## (i) Long-term deferred expenses

### *(i) Prepaid land costs*

Prepaid land costs comprise prepaid land lease rentals, including those for which the Company obtained land use rights certificate but are not qualified as intangible fixed assets under prevailing laws and regulations, and other costs incurred in conjunction with securing the use of leased land. These costs are recognised in the statement of income on a straight-line basis over the term of the lease of 50 years.

### *(ii) Quality inspection costs*

Quality inspection costs include costs related to obtaining EU-GMP certification for high-tech antibiotic production lines and are amortised using the straight-line method over the period of the EU-GMP certificate of 3 years.

### *(iii) Product circulation licence*

Product circulation license for certain antibiotic products are managed by the Ministry of Health, to ensure that drugs are circulated in compliance with legal regulations. Cost of product circulation licence are amortised on a straight-line basis over the license term from 3 to 5 years.

### *(iv) Office furniture*

Office furniture includes renovation, repair and other related costs to enhance and improve the working environment for employees. These costs are recognised in the statement of income on a straight-line basis over a period ranging from 1 to 3 years.

### *(v) Tools and instruments*

Tools and instruments include assets held for use by the Company in the normal course of business whose costs of individual items are less than VND30 million and therefore not qualified for recognition as fixed assets under prevailing regulation. Cost of tools and instruments are amortised on a straight-line basis over 2 - 3 years.

### (vi) *Trademark license*

Trademark license for pharmaceutical products Ospexin and Ospamox was transferred from Sandoz AG and is amortised on a straight-line basis over the agreement term of 5 years.

### (vii) *SAP System Upgrade Costs*

The SAP system upgrade costs include expenses related to system implementation, configuration, data migration, and user training to support the Company's business operations. These costs are amortized on a straight-line basis over 3 years.

### (viii) *Other long-term deferred expenses*

Other long-term deferred expenses include appraisal costs incurred during the normal course of business. These costs are recognised in the income statement on a straight-line basis over a period ranging from 1 to 5 years.

## (j) Trade and other payables

Trade and other payables are stated at their cost.

Effective from 1 January 2026, dividends payable are recognised under dividends payable account in the statement of financial position (Note 4(k)). Prior to 1 January 2026, dividends payable were recognised under other payables.

## (k) Dividends payable

Dividends payable are recognised at the date when the General Meeting of Shareholders of the Company resolved to distribute dividends to shareholders.

As described in Note 4(j), effective from 1 January 2026, dividends payable are recognised under dividends payable account in the statement of financial position.

## (l) Provision

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

## (m) Taxation

Income tax on the profit or loss for the period comprises current and deferred tax. Income tax is recognised in the statement of income except to the extent that it relates to items recognised directly to equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted at the end of the accounting period, and any adjustment to tax payable in respect of previous periods.

Deferred tax is provided using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities using tax rates enacted or substantively enacted at the end of the accounting period.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary differences can be utilised. Deferred tax assets are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

## (n) Bonus and welfare funds

The bonus and welfare fund is established by appropriating from the profit after tax of the previous accounting period in each accounting period according to the decision of the General Meeting of Shareholders. This fund is used to pay bonus and welfare to the Company's employees.

## (o) Share capital

### *(i) Ordinary shares*

Ordinary shares are recorded at par value. The difference between the issue price and the par value of the shares is recorded in the share premium. Expenses directly attributable to the issue of shares, less any tax effects, are recorded as a reduction from share premium.

### *(ii) Repurchase and reissue of ordinary shares (treasury shares)*

*Before 1 January 2021*

When shares recognized as equity are repurchased, the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is recognized as a reduction from equity. Repurchased shares are classified as treasury shares under equity. When treasury shares are sold for reissue subsequently, cost of the reissued shares is determined on a weighted average basis. Any difference between the amount received and the cost of the shares reissued is presented within share premium.

*From 1 January 2021*

Treasury shares are recognised only in respect of repurchased shares which are aggregated fractions of share arising when the company issues shares to pay dividends or issues shares from equity reserves in accordance with an approved issuance plan, or repurchased odd-lots of shares as requested by the shareholders. In all other cases, when shares recognized as equity are repurchased, their par value amount is recognized as a reduction to share capital. The difference between the par value and the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is included in share premium.

This change in accounting policy has been applied prospectively from 1 January 2021 due to change in applicable laws and regulations on buying back shares.

### (p) Investment and development fund

The investment and development fund is established by appropriating from the profit after tax of the previous accounting period in each accounting period according to the decision of the General Meeting of Shareholders. These funds were established for the purpose of future business expansion.

### (q) Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and rewards that are different from those of other segments. The Company's primary format for segment reporting is based on business segments.

### (r) Revenue and other income

#### *(i) Goods sold*

Revenue from sales of goods is recognised in the income statement when all five of the following conditions are satisfied:

- The Company has transferred the significant risks and rewards of ownership of the goods to the buyer;
- The Company no longer holds the right to manage the goods as the owner or the right to control the goods;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

No revenue is recognised if there are significant uncertainties regarding recovery of the consideration due or possible return of goods. Revenue on sales of goods is recognised at the net amount after deducting sales discounts stated on the invoice.

Revenue deductions include sales discounts, sales returns and sales allowances. Sales deductions arising in the same period as the products and goods sold are recorded in the statement of income for the period in which they occur. Sales deductions for products and goods sold during the period, occurring after the balance sheet date but before the issuance of the interim financial statements, are recorded in the statement of income for the period in which the products and goods are sold.

***(ii) Interest income***

Interest income is recognised on a time proportion basis with reference to the principal outstanding and the applicable interest rate. However, interest income is not recognised for held-to-maturity investments that have been provided allowance for impairment due to unlikeliness of recovery.

## (s) Operating lease payments

Payments made under operating leases are recognised in the statement of income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of income as an integral part of the total lease expense, over the term of the lease.

## (t) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred, except where the borrowing costs relate to borrowings in respect of the construction of qualifying assets, in which case the borrowing costs incurred during the period of construction are capitalized as part of the cost of the assets concerned.

## (u) Earnings per share

The Company presents basic and diluted earnings per share ("EPS") for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders after deducting any amounts appropriated to bonus and welfare funds for the accounting period of the Company by the weighted average number of ordinary shares outstanding during the period.

The Company has no shares with potential dilutive impact.

**(v) Related parties**

Parties are considered to be related to the Company if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions, or where the Company and the other party are subject to common control or significant influence. Related parties may be individuals or corporate entities and include close family members of any individual considered to be a related party.

**(w) Comparative information**

Comparative information in these interim financial statements is presented as corresponding figures. Under this method, comparative information for the prior period are included as an integral part of the current period interim financial statements and are intended to be read only in relation to the amounts and other disclosures relating to the current period. Accordingly, the comparative information included in these interim financial statements is not intended to present the Company's financial position, results of operation or cash flows for the prior period.

## 5. Seasonality of operations

The principal activities of the Company are manufacturing pharmaceutical products, processing pharmaceutical materials, trading, importing and exporting pharmaceutical products, medical equipment and supplies, chemicals, materials for medicine manufacturing and packaging, and raw materials and chemicals for the production of functional foods and nutritional foods. The Board of Management of the Company is of the opinion that these operations are not subjected to significant seasonal fluctuations.

## 6. Changes in accounting estimates

In preparing these interim financial statements, Board of Management has made several accounting estimates. Actual results may differ from these estimates.

There have been no significant changes in the accounting estimates from those made in the most recent annual financial statements or those made in the same period of the prior year.

# 7. Segment reporting

## (a) Segment reporting by operation activity

The principal activities of the Company are manufacturing pharmaceutical products, processing pharmaceutical materials, trading, importing and exporting pharmaceutical products, medical equipment and supplies, chemicals, materials for medicine manufacturing and packaging, chemicals used for sterilisation or disinfection in humans (except for those listed under Point A, Part II, Appendix No. 04 accompanying Decision No. 10/2007/QD-BTM dated 21 May 2007 issued by the Ministry of Trade, currently known as the Ministry of Industry and Trade). During the period, other activities accounted for an insignificant proportion of total revenue. Accordingly, the financial information presented on the statement of financial position as at 30 June 2026 and 1 January 2026 and all revenue and expenses presented on the statement of income for the six-month period ended 30 June 2026 and 30 June 2025 were mainly related to the Company's principal business activities.

## (b) Segment reporting by geographic area

The Company's primarily operates within the geographic area of Vietnam and its revenue mainly generated by domestic sales while export sales account for an insignificant portion (nil for the six-month period ended 2026 and six-month period ended 30 June 2025) of total revenue. Therefore, the Company does not present geographic segment.

# 8. Cash and cash equivalents

| | 30/6/2026<br>VND | 1/1/2026<br>VND<br>(Reclassified) |
|---|---|---|
| Cash on hand | 746,596,320 | 727,044,245 |
| Demand deposits at bank (*) | 75,880,862,103 | 58,466,164,060 |
| Cash in transit | - | 20,110 |
| Cash equivalents (**) | 80,186,095,891 | 130,344,438,357 |
| | 156,813,554,314 | 189,537,666,772 |

(*) Details of demand deposits balance by significant banks are as follows:

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| **Name of bank** | | |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Thap Branch | 25,008,880,269 | 20,915,370,759 |
| Saigon Treasure Commercial Joint Stock Bank - Dong Thap Branch | 21,830,197,328 | 13,897,795,962 |
| Saigon-Hanoi Commercial Joint Stock Bank - Dong Thap Branch | 15,549,402,780 | 11,375,586,321 |
| Others | 13,492,381,726 | 12,277,411,018 |
| | 75,880,862,103 | 58,466,164,060 |

(**) Cash equivalents represented term deposits at banks and financial companies with original terms to maturity of not exceeding 3 months from transaction dates and earned interest at 4.75% per annum (1/1/2026: 4.3% to 4.75% per annum).

Details of cash equivalents are as follows:

| | 30/6/2026 | | 1/1/2026 | |
|---|---|---|---|---|
| | Term | VND | Term | VND (Reclassified) |
| **Term deposit at:** | | | | |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Thap Branch | 1 month | 60,128,835,617 | 1 month | 40,021,698,630 |
| Saigon Treasure Commercial Joint Stock Bank - Dong Thap Branch | 1 month | 20,057,260,274 | 1 month | 20,023,424,658 |
| Saigon-Hanoi Commercial Joint Stock Bank - Dong Thap Branch | - | - | 1 month | 40,088,493,151 |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch | - | - | 2 months | 30,210,821,918 |
| | | 80,186,095,891 | | 130,344,438,357 |

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## 9. Financial investments

### (a) Held-to-maturity investments

| | 30/6/2026 Cost VND | 30/6/2026 Recoverable amount VND | 30/6/2026 Allowance VND | 1/1/2026 Cost VND (Reclassified) | 1/1/2026 Recoverable amount VND | 1/1/2026 Allowance VND |
|---|---|---|---|---|---|---|
| Term deposits at banks | | | | | | |
| ▪ An Binh Commercial Joint Stock Bank Dong Thap Branch | 70,900,767,123 | 70,900,767,123 | - | 60.416.876.713 | 60.416.876.713 | - |
| ▪ Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Thap Branch | 81,745,534,247 | 81,745,534,247 | - | 20.548.164.384 | 20.548.164.384 | - |
| ▪ Vietnam Export Import Commercial Joint Stock Bank - Dong Thap Branch | 20,767,835,616 | 20,767,835,616 | - | 40.421.260.274 | 40.421.260.274 | - |
| ▪ Saigon Treasure Commercial Joint Stock Bank - Dong Thap Branch | 70,693,424,658 | 70,693,424,658 | - | 30.117.123.288 | 30.117.123.288 | - |
| ▪ Saigon-Hanoi Commercial Joint Stock Bank - Dong Thap Branch | 51,635,945,206 | 51,635,945,206 | - | - | - | - |
| ▪ Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch | 30,470,506,849 | 30,470,506,849 | - | 30.384.904.110 | 30.384.904.110 | - |
| ▪ Vietnam Maritime Commercial Joint Stock Bank - Ho Chi Minh Branch | 20,458,082,192 | 20,458,082,192 | - | - | - | - |
| ▪ Ho Chi Minh City Development Joint Stock Commercial Bank - Dong Thap Branch | - | - | - | 2,221,907,792 | 2,221,907,792 | - |
| ▪ Nam A Commercial Joint Stock Bank - Dong Thap Branch | - | - | - | 30,093,698,630 | 30,093,698,630 | - |
| | 346,672,095,891 | 346,672,095,891 | - | 214,203,935,191 | 214,203,935,191 | - |

Held-to-maturity investments - short-term represented term deposits at banks and financial companies with terms to maturity of more than three months from their transaction dates but less than one year from the reporting dates and earned interest at rates ranging from 5.4% to 8.9% per annum (1/1/2026: 4.1% to 7.6% per annum).

As at 30 June 2026, held-to-maturity investments with carrying value of VND15,000 million were pledged with banks as security for loans granted to the Company (Note 24).

### (b) Investments in associates

| | 30/6/2026 | | | | 1/1/2026 | | | |
|---|---|---|---|---|---|---|---|---|
| | Number of shares | Cost VND | Fair value VND | Allowance VND | Number of shares | Cost VND | Fair value VND | Allowance VND |
| Associates | | | | | | | | |
| ▪ Agimexpharm Pharmaceutical Joint Stock Company (*) | 10,348,611 | 97,088,457,700 | 351,852,774,000 | - | 8,034,637 | 66,958,582,700 | 293,264,250,500 | - |
| ▪ Gia Dai Pharmaceutical Company Limited | - | 182,000,000 | (**) | (182,000,000) | - | 182,000,000 | (**) | (182,000,000) |
| | | 97,270,457,700 | 351,852,774,000 | (182,000,000) | | 67,140,582,700 | 293,264,250,500 | (182,000,000) |

Gia Dai Pharmaceutical Company Limited has ceased its operations since 2015. Other associate is operating normally.

(*) The fair value of these investments is determined by reference to the respective quoted prices of the shares on the stock market as follows:

| | | **30/6/2026** | |
|---|---|---|---|
| | **Number of shares** | **Listed price VND** | **Fair value VND** |
| Associate | | | |
| ▪ Agimexpharm Pharmaceutical Joint Stock Company | 10,348,611 | 34,000 | 351,852,774,000 |

| | | **1/1/2026** | |
|---|---|---|---|
| | **Number of shares** | **Listed price VND** | **Fair value VND** |
| Associate | | | |
| ▪ Agimexpharm Pharmaceutical Joint Stock Company | 8,034,637 | 36,500 | 293,264,250,500 |

During the period, the Company also received an additional 1,108,779 dividend shares from this associate.

(**) The Company has not determined fair values of this investment because there is currently no guidance on determination of fair value using valuation techniques under the Vietnamese Accounting Standards or the Vietnamese Accounting System for enterprises. There fair values of this financial investment may differ from its carrying amounts.

## 10. Accounts receivable from customers

### (a) Accounts receivable from customers detailed by significant customers

| | **30/6/2026 VND** | **1/1/2026 VND** |
|---|---|---|
| Orgalife Nutritional Science Company Limited | 64,732,691,911 | 43,182,142,977 |
| TV Pharmaceutical Trading Promotion and Investment Company Limited | 24,056,523,270 | 23,042,983,822 |
| Newzilan Trading Joint Stock Company | 23,854,245,653 | 13,828,005,569 |
| Other customers | 343,090,655,006 | 247,692,709,559 |
| | 455,734,115,840 | 327,745,841,927 |

**(b) Accounts receivable from customers who are related parties**

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| ***Associate*** | | |
| Agimexpharm Pharmaceutical Joint Stock Company | 3,852,697,837 | 3,031,598,285 |
| ***Other related party*** | | |
| Central Pharmaceutical CPC1.JSC - HCMC Branch | 3,533,068,244 | - |

The trade related amounts due from related parties were unsecured, interest free and are receivable within 30 to 90 days from invoice date.

## 11. Prepayments to suppliers

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Kien Viet Company Limited | 7,870,397,228 | - |
| New Technology Investment and Development Co., Ltd | 6,662,400,372 | 6,662,400,372 |
| Kim Long Dong Thap Gold, Silver and Gemstone Company Limited | - | 20,476,400,000 |
| Other suppliers | 22,095,949,889 | 14,995,318,633 |
| | 36,628,747,489 | 42,134,119,005 |

## 12. Other short-term receivables

| | 30/6/2026 VND | 1/1/2026 VND (Reclassified) |
|---|---|---|
| Advance for employees | 5,380,251,506 | 4,656,590,089 |
| Purchase of shares (*) | - | 30,129,875,000 |
| Other receivables | 3,655,885,431 | 1,589,700,444 |
| | 9,036,136,937 | 36,376,165,533 |

(*) As at 1 January 2026, this amount represented payment for the subscription of 1,205,195 shares in Agimexpharm Pharmaceutical Joint Stock Company, at a price of VND25,000 per share. The transaction was completed during the period.

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## 13. Inventories

| | 30/6/2026 | | 1/1/2026 | |
|---|---|---|---|---|
| | Cost VND | Allowance VND | Cost VND | Allowance VND |
| Goods in transit | 23,685,193,267 | - | 17,443,517,888 | - |
| Raw materials | 361,279,627,151 | (1,074,391,366) | 343,026,079,177 | (3,982,496,271) |
| Tools and supplies | 9,916,133,037 | - | 8,203,441,831 | - |
| Work in progress | 48,211,221,251 | - | 48,653,332,296 | - |
| Finished goods | 220,797,466,747 | (4,059,016,053) | 258,086,876,763 | (649,295,925) |
| Merchandise inventories | 11,265,430,014 | - | 6,933,799,825 | - |
| | 675,155,071,467 | (5,133,407,419) | 682,347,047,780 | (4,631,792,196) |

Movements in the allowance for inventories during the period were as follows:

| | Six-month period ended 30/6/2026 VND | Six-month period ended 30/6/2025 VND |
|---|---|---|
| Opening balance | 4,631,792,196 | 3,254,727,830 |
| Increase in allowance during the period | 501,615,223 | 180,895,515 |
| Closing balance | 5,133,407,419 | 3,435,623,345 |

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## 14. Tangible fixed assets

| | Buildings and structures VND | Machinery and equipment VND | Motor vehicles VND | Office equipment VND | Total VND |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| Opening balance | 385,312,136,033 | 954,733,076,013 | 101,052,589,336 | 45,680,148,148 | 1,486,777,949,530 |
| Additions | - | 1,445,990,000 | - | 649,790,148 | 2,095,780,148 |
| Transfers from construction in progress (Note 16) | 249,589,370 | 13,477,973,900 | 3,420,873,395 | 1,680,084,843 | 18,828,521,508 |
| Disposals | - | - | (1,372,844,894) | - | (1,372,844,894) |
| Closing balance | 385,561,725,403 | 969,657,039,913 | 103,100,617,837 | 48,010,023,139 | 1,506,329,406,292 |
| **Accumulated depreciation** | | | | | |
| Opening balance | 173,757,134,869 | 483,951,276,883 | 80,904,918,666 | 40,336,524,174 | 778,949,854,592 |
| Charge for the period | 6,344,023,929 | 39,820,330,812 | 2,480,862,607 | 1,381,562,472 | 50,026,779,820 |
| Disposals | - | - | (1,372,844,894) | - | (1,372,844,894) |
| Closing balance | 180,101,158,798 | 523,771,607,695 | 82,012,936,379 | 41,718,086,646 | 827,603,789,518 |
| **Net book value** | | | | | |
| Opening balance | 211,555,001,164 | 470,781,799,130 | 20,147,670,670 | 5,343,623,974 | 707,828,094,938 |
| Closing balance | 205,460,566,605 | 445,885,432,218 | 21,087,681,458 | 6,291,936,493 | 678,725,616,774 |

Included in tangible fixed assets were assets costing VND380,249 million which were fully depreciated as of 30 June 2026 (1/1/2026: VND360,776 million), but which are still in active use.

## 15. Intangible fixed assets

| | Land use rights VND | Software VND | Other assets VND | Total VND |
|---|---|---|---|---|
| **Cost** | | | | |
| Opening/closing balance | 80,217,869,328 | 20,149,844,592 | 3,385,820,000 | 103,753,533,920 |
| **Accumulated amortisation** | | | | |
| Opening balance | 9,546,546,825 | 18,578,449,205 | 2,413,940,000 | 30,538,936,030 |
| Charge for the period | 293,501,193 | 772,201,162 | 215,973,333 | 1,281,675,688 |
| Closing balance | 9,840,048,018 | 19,350,650,367 | 2,629,913,333 | 31,820,611,718 |
| **Net book value** | | | | |
| Opening balance | 70,671,322,503 | 1,571,395,387 | 971,880,000 | 73,214,597,890 |
| Closing balance | 70,377,821,310 | 799,194,225 | 755,906,667 | 71,932,922,202 |

Included in intangible fixed assets were assets costing VND19,631 million which were fully amortised as of 30 June 2026 (1/1/2026: VND17,275 million), but which are still in use.

As at 30 June 2026, land use rights with a carrying value of VND19,295 million were pledged with banks as security for loans granted to the Company (Note 24).

## 16. Construction in progress

| | Six-month period ended 30/6/2026 VND | Six-month period ended 30/6/2025 VND |
|---|---|---|
| Opening balance | 37,418,154,266 | 43,897,009,754 |
| Additions | 44,105,054,442 | 307,132,110,838 |
| Transfer to tangible fixed assets (Note 14) | (18,828,521,508) | (7,188,961,101) |
| Transfer to intangible fixed assets | - | (352,944,000) |
| Transfer to short-term deferred expenses | (4,862,091,676) | (17,805,922,457) |
| Transfer to long-term deferred expenses (Note 17(b)) | (14,951,659,565) | (297,616,758,445) |
| Closing balance | 42,880,935,959 | 28,064,534,589 |

Major construction in progress were as follows:

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Project consulting fees (*) | 9,404,083,974 | 9,404,083,974 |
| EU-GMP certification | 19,076,229,350 | 12,023,042,738 |
| Production circulation licence | 6,454,436,848 | 4,787,682,960 |
| Machines | - | 6,846,700,000 |
| Others | 7,946,185,787 | 4,356,644,594 |
| | 42,880,935,959 | 37,418,154,266 |

(*) Theses represent consulting fees of the project to build a new IMP5 factory in Quang Khanh Industrial Park, Dong Thap Province. The factory is expected to be completed and put into operation in 2028 - 2030.

## 17. Deferred expenses

### (a) Short-term deferred expenses

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| MA licence and EU-GMP certification | 5,183,266,667 | 8,391,466,667 |
| Software licence | 1,841,311,504 | 5,638,608,847 |
| Uniform fee | 1,568,779,412 | 3,733,442,673 |
| Repair and maintenance fee | 1,658,390,688 | 1,183,567,603 |
| Tools and supplies | 289,856,637 | 202,880,790 |
| Others | 3,213,859,936 | 2,153,578,725 |
| | 13,755,464,844 | 21,303,545,305 |

**(b) Long-term deferred expenses**

| | Prepaid land costs VND | Quality inspection costs VND | Production circulation licence VND | Office furniture VND | Tools and instruments VND | Trademark license VND | SAP system upgrade costs VND | Others VND | Total VND |
|---|---|---|---|---|---|---|---|---|---|
| Opening balance | 280,171,753,077 | 10,771,051,445 | 26,671,524,375 | 21,010,085,235 | 14,262,561,512 | 16,605,555,556 | 12,747,847,778 | 6,599,096,084 | 388,839,475,062 |
| Additions | - | - | - | 851,239,161 | 558,194,541 | - | - | 2,088,250,000 | 3,497,683,702 |
| Transfer from construction in progress (Note 16) | - | - | - | 10,265,243,582 | 2,884,865,983 | - | - | 1,801,550,000 | 14,951,659,565 |
| Amortisation during the period | (2,962,829,079) | (6,170,427,499) | (7,234,512,846) | (7,448,420,651) | (5,248,574,642) | (1,992,666,667) | (2,731,681,667) | (2,661,174,210) | (36,450,287,261) |
| Closing balance | 277,208,923,998 | 4,600,623,946 | 19,437,011,529 | 24,678,147,327 | 12,457,047,394 | 14,612,888,889 | 10,016,166,111 | 7,827,721,874 | 370,838,531,068 |

# 18. Accounts payable to suppliers

## (a) Accounts payable to suppliers detailed by significant suppliers

| | 30/6/2026 Cost/Amount within payment capacity VND | 1/1/2026 Cost/Amount within payment capacity VND |
|---|---|---|
| Centrient Pharmaceuticals India | 11,719,144,800 | 20,272,177,173 |
| Kyongbo Pharmaceutical Co., Ltd | 5,584,970,400 | 4,158,157,500 |
| Other suppliers | 73,486,449,984 | 56,352,477,500 |
| | 90,790,565,184 | 80,782,812,173 |

## (b) Accounts payable to suppliers who are related parties

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| *Associate* | | |
| Agimexpharm Pharmaceutical Joint Stock Company | 2,462,648,460 | - |

The trade related amounts due to related parties were unsecured, interest free and are payable within 7 days from invoice date.

# 19. Advance from customers

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Tri Hung Pharmaceutical Company Limited | 4,716,321,000 | - |
| Jupiter Pharmaceutical Joint Stock Company | 4,263,512,809 | 2,009,292,699 |
| FPT Long Chau Pharma JSC | - | 11,717,785,797 |
| Other customers | 4,643,895,713 | 17,926,982,351 |
| | 13,623,729,522 | 31,654,060,847 |

## 20. Taxes

### (a) Taxes payable to State Treasury

| | 1/1/2026 VND | Incurred VND | Net off VND | Paid VND | 30/6/2026 VND |
|---|---|---|---|---|---|
| Value added tax | 2,422,338,896 | 133,299,431,194 | (95,951,214,968) | (34,345,345,325) | 5,425,209,797 |
| Export, import tax | - | 2,113,574,578 | - | (2,113,574,578) | - |
| Corporate income tax | 27,726,848,036 | 44,725,267,813 | - | (48,522,508,414) | 23,929,607,435 |
| Personal income tax | 2,387,313,058 | 16,093,949,967 | - | (17,336,881,464) | 1,144,381,561 |
| Other taxes | 106,825,052 | 1,206,826,283 | - | (1,280,164,271) | 33,487,064 |
| | 32,643,325,042 | 197,439,049,835 | (95,951,214,968) | (103,598,474,052) | 30,532,685,857 |

### (b) Deductible value added tax

| | 1/1/2026 VND | Incurred VND | Net off VND | 30/6/2026 VND |
|---|---|---|---|---|
| Deductible value added tax | 2,862,775,203 | 95,577,639,026 | (95,951,214,968) | 2,489,199,261 |

## 21. Accrued expenses

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Advertising and marketing | 64,669,862,835 | 38,081,630,532 |
| Maintenance and market development | 944,761,312 | 2,630,011,190 |
| Borrowing interest | 74,804,465 | 161,524,811 |
| | 65,689,428,612 | 40,873,166,533 |

## 22. Deferred revenue

Deferred revenue represented the value of conditional promotional goods and services from ongoing promotional program incurred in the period which have not yet finalised and paid to customers.

## 23. Other payables

### (a) Other short-term payables

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Short-term deposits | 12,725,823,000 | 13,929,008,000 |
| Remunerations and bonuses for the Board of Directors | 5,861,630,801 | 2,836,852,912 |
| Union fees | 1,999,415,714 | 1,085,826,830 |
| Other payables | 427,542,568 | 389,424,225 |
| | 21,014,412,083 | 18,241,111,967 |

### (b) Other long-term payables

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Long-term deposits | 3,680,000,000 | 3,680,000,000 |

## 24. Borrowings

### (a) Short-term borrowings

| | 1/1/2026 | | Movement during the period | | 30/6/2026 | |
|---|---|---|---|---|---|---|
| | Carrying amount VND | Amount within repayment capacity VND | Addition VND | Decrease VND | Carrying amount VND | Amount within repayment capacity VND |
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch (i) | 83,274,982,991 | 83,274,982,991 | 66,345,770,536 | (83,274,982,991) | 66,345,770,536 | 66,345,770,536 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Thap Branch (ii) | 29,504,249,160 | 29,504,249,160 | 38,129,015,240 | (38,800,936,560) | 28,832,327,840 | 28,832,327,840 |
| | 112,779,232,151 | 112,779,232,151 | 104,474,785,776 | (122,075,919,551) | 95,178,098,376 | 95,178,098,376 |

Terms and conditions of outstanding short-term borrowings were as follows:

| | Currency | Annual interest rate 30/6/2026 | Annual interest rate 1/1/2026 | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|---|---|---|
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch (i) | VND | 6.2% - 6.7% | 4.3% - 4.8% | 66,345,770,536 | 83,274,982,991 |
| Joint Stock Commercial Bank for Investment and Development of Vietnam - Dong Thap Branch (ii) | VND | 6.3% - 7.8% | 4.3% | 28,832,327,840 | 29,504,249,160 |
| | | | | 95,178,098,376 | 112,779,232,151 |

The balance represents short-term loan under the credit facilities with Joint Stock Commercial Bank for Foreign Trade of Vietnam and Joint Stock Commercial Bank for Investment and Development of Vietnam with credit limit of VND200 billion and VND60 billion, respectively. These loans are secured and bear interest rate issued in each credit facility. The credit term for each drawdown does not exceed 6 months from the disbursement date, and for the purpose of financing the working capital requirements.

(i) Bank loans are secured by term deposits with a carrying amount of VND5,000 million (Note 9).

(ii) Bank loans are secured by term deposits with a carrying amount of VND10,000 million (Note 9).

### (b) Long-term borrowings

Terms and conditions of outstanding long-term borrowing was as follows:

| | Currency | Annual interest rate | Maturity | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|---|---|---|
| Joint Stock Commercial Bank for Foreign Trade of Vietnam - Dong Thap Branch | VND | 6.3% | 2030 | 100,000,000,000 | 100,000,000,000 |

The bank loans were secured by land use rights and assets attached to the land under Pledged Contract No. 06/2025/VCB.ĐT-CRC dated 26 March 2025, with a carrying amount of VND19,295 million (Note 15).

## 25. Bonus and welfare fund

Movements of bonus and welfare fund during the period were as follows:

| | Six-month period ended 30/6/2026 VND | 30/6/2025 VND |
|---|---|---|
| Opening balance | 43,253,257,869 | 40,471,993,289 |
| Appropriation (Note 26) | 49,000,000,000 | 148,730,532,105 |
| Utilisation | (47,814,017,651) | (145,787,627,525) |
| Closing balance | 44,439,240,218 | 43,414,897,869 |

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## 26. Changes in owners' equity

| | Share capital VND | Share premium VND | Other capital VND | Repurchased own shares VND | Investment and development fund VND | Retained profits VND | Total VND |
|---|---|---|---|---|---|---|---|
| **Balance at 1 January 2025** | 1,540,427,620,000 | 187,323,437,904 | 2,420,789,142 | (358,600,000) | 132,498,528,472 | 320,807,393,082 | 2,183,119,168,600 |
| Net profit for the period | - | - | - | - | - | 164,756,694,810 | 164,756,694,810 |
| Dividend paid in cash | - | - | - | - | - | (77,004,481,000) | (77,004,481,000) |
| Appropriation to bonus and welfare fund | - | - | - | - | - | (148,730,532,105) | (148,730,532,105) |
| **Balance at 30 June 2025** | 1,540,427,620,000 | 187,323,437,904 | 2,420,789,142 | (358,600,000) | 132,498,528,472 | 259,829,074,787 | 2,122,140,850,305 |
| Net profit for the period | - | - | - | - | - | 184,381,328,586 | 184,381,328,586 |
| Funds utilisation | - | - | - | - | (4,803,003,971) | 4,803,003,971 | - |
| **Balance at 31 December 2025** | 1,540,427,620,000 | 187,323,437,904 | 2,420,789,142 | (358,600,000) | 127,695,524,501 | 449,013,407,344 | 2,306,522,178,891 |

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| | Share capital VND | Share premium VND | Other capital VND | Repurchased own shares VND | Investment and development fund VND | Retained profits VND | Total VND |
|---|---|---|---|---|---|---|---|
| **Balance at 1 January 2026** | 1,540,427,620,000 | 187,323,437,904 | 2,420,789,142 | (358,600,000) | 127,695,524,501 | 449,013,407,344 | 2,306,522,178,891 |
| Net profit for the period | - | - | - | - | - | 175,945,883,082 | 175,945,883,082 |
| Dividend paid in cash (i) | - | - | - | - | - | (92,405,377,200) | (92,405,377,200) |
| Appropriation to bonus and welfare fund (ii) (Note 25) | - | - | - | - | - | (49,000,000,000) | (49,000,000,000) |
| **Balance at 30 June 2026** | 1,540,427,620,000 | 187,323,437,904 | 2,420,789,142 | (358,600,000) | 127,695,524,501 | 483,553,913,226 | 2,341,062,684,773 |

In accordance with Resolution No. 01/NQ-ĐHĐCĐ-IMP of the Annual General Meeting of Shareholders of the Company on 22 April 2026, the Annual General Meeting of Shareholders has approved the 2025 profit after tax's distribution plan as follows:

| | **VND** |
|---|---|
| Dividend paid in cash (i) | 92,405,377,200 |
| Appropriation to bonus and welfare fund (ii) | 49,000,000,000 |

(i) Dividend payment ratio of 6% of the par value of outstanding shares. In accordance with Article 1, Resolution No. 17/NQ-HĐQT-IMP of the Company's Board of Directors on 30 June 2026, the Board of Directors of the Company approved the last registration date of cash dividend to be 14 July 2026 and the date of payment to be 21 July 2026. At the date of this report, the Company completed their dividend payment to their shareholders.

(ii) Appropriation to bonus and welfare fund at the rate of 10.91% from retained profit with an amount of VND49,000,000,000.

## 27. Contributed capital

The Company's authorised and contributed capital are:

| | 30/6/2026 | | 1/1/2026 | |
|---|---|---|---|---|
| | Number of shares | VND | Number of shares | VND |
| **Authorised share capital** | 154,042,762 | 1,540,427,620,000 | 154,042,762 | 1,540,427,620,000 |
| **Issued share capital** | | | | |
| Ordinary shares | 154,042,762 | 1,540,427,620,000 | 154,042,762 | 1,540,427,620,000 |
| **Repurchased own shares** | | | | |
| Ordinary shares | 33,800 | 338,000,000 | 33,800 | 338,000,000 |
| **Shares in circulation** | | | | |
| Ordinary shares | 154,008,962 | 1,540,089,620,000 | 154,008,962 | 1,540,089,620,000 |

All ordinary shares have a par value of VND10,000. Each share is entitled to one vote at meetings of the Company. Shareholders are entitled to receive dividend as declared from time to time. All ordinary shares are ranked equally with regard to the Company's residual assets.

The shareholders of the Company are as follows:

| | 30/6/2026 | | 1/1/2026 | |
|---|---|---|---|---|
| | Number of shares | % | Number of shares | % |
| Lian SGP Holding Pte. Ltd. | 104,545,781 | 67.87% | - | - |
| Vietnam Pharmaceutical Corporation | 33,948,992 | 22.04% | 33,948,992 | 22.04% |
| SK Investment Vina III Pte. Ltd. | 4,647,051 | 3.02% | 73,457,880 | 47.69% |
| Sunrise Kim Investment Joint Stock Company | - | 0.00% | 15,026,784 | 9.75% |
| KBA Investment Joint Stock Company | - | 0.00% | 11,355,326 | 7.37% |
| Others | 10,900,938 | 7.08% | 20,253,780 | 13.15% |
| | 154,042,762 | 100% | 154,042,762 | 100% |

## 28. Off statement of financial position items

### (a) Lease

The future minimum lease payments under non-cancellable operating leases were:

| | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|
| Within one year | 3,988,621,760 | 3,634,695,440 |
| Within two to five years | 6,896,774,000 | 7,012,780,320 |
| More than five years | 236,280,000 | - |
| | 11,121,675,760 | 10,647,475,760 |

Leased assets under operating leases comprise:

| | Quantity | Lease term | 30/6/2026 VND | 1/1/2026 VND |
|---|---|---|---|---|
| Office rental | 1 | 5 years | 8,841,415,760 | 10,647,475,760 |
| House rental | 1 | 10 years | 2,208,860,000 | - |
| Photocopy machine lease | 1 | 1 year | 71,400,000 | - |

### (b) Foreign currencies

| | 30/6/2026 | | 1/1/2026 | |
|---|---|---|---|---|
| | Original currency | VND equivalent | Original currency | VND equivalent |
| USD | 47,480.98 | 1,239,104,027 | 25,524.41 | 665,378,867 |
| EUR | 8,032.19 | 237,375,311 | 17,488.19 | 531,658,464 |
| | | 1,476,479,338 | | 1,197,037,331 |

### (c) Capital expenditure commitments

As at 30 June 2026, the Company had the following outstanding capital commitments approved for Cat Khanh Pharmaceutical Factory Complex project but not provided for in the statement of financial position:

| | 30/6/2026<br>VND | 1/1/2026<br>VND |
|---|---|---|
| Approved but not contracted | 1,210,736,558,640 | 1,210,736,558,640 |

## 29. Revenue from sales of goods

Total revenue represents the gross value of goods sold exclusive of value added tax.
Net revenue comprised:

| | Six-month period ended | |
|---|---|---|
| | 30/6/2026<br>VND | 30/6/2025<br>VND |
| Total revenue | | |
| ▪ Sales of goods | 1,290,501,870,070 | 1,430,131,163,704 |
| ▪ Other revenue | 4,904,645,814 | 11,420,135,911 |
| | 1,295,406,515,884 | 1,441,551,299,615 |
| Less revenue deductions | | |
| ▪ Sales discounts | 186,572,767,581 | 214,358,721,435 |
| ▪ Sales returns | 392,194,283 | 438,272,604 |
| | 186,964,961,864 | 214,796,994,039 |
| Net revenue | 1,108,441,554,020 | 1,226,754,305,576 |

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## 30. Cost of sales

| | Six-month period ended 30/6/2026 VND | 30/6/2025 VND |
|---|---|---|
| Cost of finished goods sold | 585,890,908,002 | 654,293,087,077 |
| Cost of promotion goods | 56,111,422,702 | 74,638,052,415 |
| Others | 4,016,140,961 | 9,371,765,649 |
| Allowance for inventories | 102,696,547 | 180,895,515 |
| | 646,121,168,212 | 738,483,800,656 |

## 31. Financial income

| | Six-month period ended 30/6/2026 VND | 30/6/2025 VND |
|---|---|---|
| Interest income | 12,563,417,835 | 8,877,918,776 |
| Realised foreign exchange gains | 474,842,963 | 1,556,410,433 |
| Dividends | - | 3,652,108,000 |
| | 13,038,260,798 | 14,086,437,209 |

## 32. Financial expenses

| | Six-month period ended 30/6/2026 VND | 30/6/2025 VND |
|---|---|---|
| Payment discounts | 8,368,405,002 | 11,914,277,439 |
| Interest expense | 5,787,796,126 | 8,383,482,831 |
| Realised foreign exchange losses | 137,266,354 | 1,028,713,032 |
| Unrealised foreign exchange losses | 86,611,863 | 93,175,091 |
| | 14,380,079,345 | 21,419,648,393 |

## 33. Selling expenses

| | Six-month period ended 30/6/2026 VND | Six-month period ended 30/6/2025 VND |
|---|---|---|
| Staff costs | 77,872,604,206 | 82,815,234,971 |
| Material costs | 18,700,749,922 | 19,866,015,198 |
| Conference and business travel | 23,608,371,317 | 15,531,063,901 |
| Marketing, maintenance and market development | 13,534,585,213 | 34,133,556,380 |
| Outside services | 15,717,757,728 | 21,349,665,231 |
| Depreciation and amortisation | 2,655,395,751 | 2,604,299,173 |
| Repairs and maintenance | 2,323,573,720 | 1,807,955,101 |
| Other expenses | 16,245,683,874 | 17,529,005,427 |
| | 170,658,721,731 | 195,636,795,382 |

## 34. General and administration expenses

| | Six-month period ended 30/6/2026 VND | Six-month period ended 30/6/2025 VND |
|---|---|---|
| Staff costs | 23,343,421,284 | 26,224,126,627 |
| Outside services | 9,325,104,738 | 7,148,945,099 |
| Remunerations for the Board of Management and Audit Commitee | 4,448,985,059 | 4,289,087,517 |
| Depreciation and amortisation | 2,138,402,639 | 1,918,226,593 |
| Conference and business travel | 1,479,046,022 | 1,794,960,738 |
| Provision for doubtful debt | 2,536,602,904 | (147,087,766) |
| Other expenses | 27,475,626,175 | 35,421,126,409 |
| | 70,747,188,821 | 76,649,385,217 |

## 35. Production and business costs by element

| | Six-month period ended | |
|---|---|---|
| | **30/6/2026 VND** | **30/6/2025 VND** |
| Raw material costs included in production costs | 435,984,105,826 | 531,882,026,327 |
| Labour costs and staff costs | 184,762,708,586 | 191,937,992,706 |
| Outside services | 89,120,369,239 | 111,197,419,224 |
| Depreciation and amortisation | 51,308,455,508 | 52,480,324,541 |
| Other expenses | 126,351,439,605 | 123,272,218,457 |
| | 887,527,078,764 | 1,010,769,981,255 |

## 36. Income tax

### (a) Recognised in the statement of income

| | Six-month period ended | |
|---|---|---|
| | **30/6/2026 VND** | **30/6/2025 VND** |
| **Current tax expense** | | |
| Current period | 44,725,267,813 | 45,305,870,958 |
| Under provision in prior periods | - | 102,722,558 |
| | 44,725,267,813 | 45,408,593,516 |

### (b) Reconciliation of effective tax rate

| | Six-month period ended | |
|---|---|---|
| | **30/6/2026 VND** | **30/6/2025 VND** |
| Accounting profit before tax | 220,671,150,895 | 210,165,288,326 |
| Tax at the Company's tax rate | 44,134,230,179 | 42,033,057,665 |
| Tax exempt income | - | (730,421,600) |
| Non-deductible expenses | 591,037,634 | 4,003,234,893 |
| Under provision in prior periods | - | 102,722,558 |
| | 44,725,267,813 | 45,408,593,516 |

**(c) Applicable tax rates**

Under the terms of Income Tax Law, the Company has an obligation to pay corporate income tax to the government at usual income tax rate of 20% of taxable profits.

## 37. Basic earnings per share

The calculation of basic earnings per share for the six-month period ended 30 June 2026 and 30 June 2025 was based on the profit attributable to ordinary shareholders after deducting the amounts appropriated to bonus and welfare funds for the accounting period and a weighted average number of ordinary shares outstanding of the period, calculated as follows:

| | Six-month period ended | |
|---|---|---|
| | **30/6/2026** | **30/6/2025 Restated** |
| Net profit attributable to ordinary shareholders (VND) | 175,945,883,082 | 164,756,694,810 |
| Appropriation to bonus and welfare funds (i) (VND) | (19,195,695,844) | (17,974,955,404) |
| Net profit attributable to ordinary shareholders (VND) | 156,750,187,238 | 146,781,739,406 |
| Weighted average number of ordinary shares (ii) | 154,008,962 | 154,008,962 |
| Basic earnings per share (VND) (iii) | 1,018 | 953 |

(i) The appropriation to bonus and welfare fund for six-month period ended 30 June 2025 was restated to reflect the actual distributed amount (or 10.91% of net profit) which was approved by the Annual General Meeting of Shareholders dated 22 April 2026. The appropriation to bonus and welfare fund for the six-month period ended 30 June 2026 was therefore estimated at the same rate of 10.91% of net profit during the period.

(ii) Weighted average number of ordinary shares:

| | Six-month period ended | |
|---|---|---|
| | **30/6/2026 Number of shares** | **30/6/2025 Number of shares** |
| Issued ordinary shares at the beginning of the period | 154,008,962 | 154,008,962 |

(iii) Basic earnings per share

Basic earning per share for the six-month period ended 30 June 2025 was restated due to the impact of actual bonus and welfare fund allocation, which were disclosed above and summarise as below:

| | Six-month period ended 30/6/2025 | | |
|---|---|---|---|
| | **VND** | **VND** | **VND** |
| | **As previously reported** | **Adjusted** | **As restated** |
| Net profit attributable to ordinary shareholders (VND) | 164,756,694,810 | - | 164,756,694,810 |
| Appropriation to bonus and welfare funds (VND) | (23,065,937,273) | (5,090,981,869) | (17,974,955,404) |
| Net profit attributable to ordinary shareholders (VND) | 141,690,757,537 | 5,090,981,869 | 146,781,739,406 |
| Weighted average number of ordinary shares | 154,008,962 | - | 154,008,962 |
| Basic earnings per share (VND) | 920 | 33 | 953 |

## 38. Significant transactions with related parties

In addition to related party balances disclosed in other notes to these interim financial statements, the Company had the following significant transactions with related parties during the period:

| | Transaction value Six-month period ended | |
|---|---|---|
| | **30/6/2026** | **30/6/2025** |
| | **VND** | **VND** |
| ***Associates*** | | |
| **Agimexpharm Pharmaceutical Joint Stock Company** | | |
| Purchases of goods | 10,613,863,122 | 12,544,154,982 |
| Sales of goods | 4,806,213,197 | 10,412,468,510 |
| Dividends received | - | 3,652,108,000 |
| ***Other related party*** | | |
| **Central Pharmaceutical CPC1 Joint Stock Company** | | |
| Sales of goods | 8,786,043,500 | 4,353,570,000 |
| ***Board of Directors*** | | |
| **Ms. Tran Thi Dao – Member** | | |
| Remunerations and bonuses after tax | 228,000,000 | 4,148,000,000 |

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| | Transaction value Six-month period ended 30/6/2026 VND | Transaction value Six-month period ended 30/6/2025 VND |
|---|---|---|
| **Mr. Truong Minh Hung – Member (until 30 June 2026)** | | |
| Remunerations and bonuses after tax | 162,000,000 | 3,582,000,000 |
| **Ms. Han Thi Khanh Vinh - Member** | | |
| Remunerations and bonuses after tax | 162,000,000 | 2,367,000,000 |
| **Mr. Hoang Duc Hung - Member** | | |
| Remunerations and bonuses after tax | 328,191,973 | 572,537,250 |
| **Mr. Chung Suyong - Member (until 30 June 2026)** | | |
| Remunerations and bonuses after tax | 157,844,600 | 316,624,400 |
| **Ms. Nguyen Thi Kim Le - Secretary of the Board of Directors** | | |
| Remunerations and bonuses after tax | 90,000,000 | 685,000,000 |
| ***Board of Management*** | | |
| **Ms. Tran Thi Dao - General Director** | | |
| Net salary after tax | 2,491,295,000 | 1,335,932,000 |
| **Mr. Nguyen An Duy - Deputy General Director (until 31 July 2025)** | | |
| Net salary after tax | - | 2,016,468,000 |
| **Mr. Le Van Nha Phuong - Deputy General Director** | | |
| Net salary after tax | 1,582,963,650 | 1,447,540,000 |
| **Mr. Ngo Minh Tuan - Deputy General Director** | | |
| Net salary after tax | 1,328,187,400 | 1,245,738,000 |
| **Mr. Huynh Van Nhung - Deputy General Director** | | |
| Net salary after tax | 1,263,817,400 | 1,215,738,000 |
| **Ms. Le Nu Minh Hoai - Deputy General Director** | | |
| Net salary after tax | 1,359,240,000 | 1,145,000,000 |
| **Mr. Duong Hoang Vu - Chief Accountant** | | |
| Net salary after tax | 658,730,916 | 533,737,281 |

## 39. Non-cash investing activities

| | Transaction value Six-month period ended 30/6/2026 VND | 30/6/2025 VND |
|---|---|---|
| Cost of fixed assets purchased but not yet paid | 1,181,663,260 | 264,756,096 |

## 40. Comparative information

As described in Note 3, effective from 1 January 2026, the Company adopted Circular 99 and changed its accounting policy accordingly which has been applied prospectively. As a result of the change in accounting policy, the comparative information as at 1 January 2026 has been reclassified to conform with the requirements of Circular 99 in respect of financial statement presentation. A comparison of the amounts previously reported and as reclassified is as follows:

**Statement of financial position**

| | Code | 1/1/2026 VND (as reclassified) | 1/1/2026 VND (as previously reported) |
|---|---|---|---|
| Cash equivalents | 112 | 130,344,438,357 | 130,000,000,000 |
| Held-to-maturity investments | 123 | 214,203,935,191 | 212,102,279,452 |
| Other short-term receivables | 136 | - | 38,822,259,629 |
| Other short-term receivables | 135 | 36,376,165,533 | - |
| Short-term prepaid expense | 151 | - | 21,303,545,305 |
| Short-term deferred expense | 161 | 21,303,545,305 | - |
| Allowance for diminution in value of long-term financial | 254 | - | (182,000,000) |
| Allowance for long-term investments | 264 | (182,000,000) | - |
| Long-term prepaid expense | 261 | - | 388,839,475,062 |
| Long-term deferred expense | 271 | 388,839,475,062 | - |

Except for the above, other comparative information as at 1 January 2026 was derived from balances and amounts reported in the Company's audited financial statements for the year ended 31 December 2025 and other comparative information for the six-month period ended 30 June 2026 were derived from balances and amounts reported in the Company's reviewed interim financial statements for the six-month period ended 30 June 2025.

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| Prepared by: | Reviewed by: | Approved by: |
|---|---|---|
| Nguyen Hong Ngoc | Duong Hoang Vu | Tran Thi Dao |
| *General Accountant* | *Chief Accountant* | *General Director* |