

Central Pharmaceutical Joint Stock Company N.3

Tax code: 0200572501

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No: 986 /KTTK/19 July 2025

Consolidated Financial Statements Quarter 2/2025

- Statement of financial position-Form No. B01-DN (Circular 200/2014/TT-BTC dated 22 December 2014
- Statement of income- Form No. B02-DN (Circular 200/2014/TT-BTC dated 22 December 2014
- Notes to financial statements- Form No. B09-DN (Circular 200/2014/TT-BTC dated 22 December 2014
- Statement of cash flows-Form No. B03-DN (Circular 200/2014/TT-BTC dated 22 December 2014

To:

**STATEMENT OF FINANCIAL POSITION***As at 30 June 2025**CURRENCY: VND*

ITEMS	Code	Quarter-end balance	Opening balance
1	2	3	4
A CURRENT ASSETS (100=110+120+130+140+150)	100	511,015,647,284	433,326,056,406
I. Cash and cash equivalents	110	68,673,345,940	13,706,392,977
1. Cash	111	6,093,715,803	13,706,392,977
2. Cash equivalents	112	62,579,630,137	0
II. Short-term investment	120	336,559,401,408	327,986,523,288
1. Trading securities	121	0	0
2. Provision of financial investment losses(*)	122	0	0
3. Short-term held to maturity	123	336,559,401,408	327,986,523,288
III. Short-term receivables	130	54,897,794,971	47,209,658,306
1. Short-term trade receivables	131	45,866,832,573	34,817,116,489
2. Short-term advances to suppliers	132	3,712,099,630	8,037,133,651
3. Short-term inter-company receivables	133	0	0
6. Other short-term receivables	136	5,318,862,768	4,327,927,404
7. Provision for bad debts(*)	137	0	0
8. Assets shortage awaiting resolution	139	0	27,480,762
IV. Inventories	140	50,145,943,181	43,925,451,811
1. Inventories	141	50,145,943,181	43,925,451,811
2. Allowances for decline in value of inventories (*)	149	0	0
V. Other current assets	150	739,161,784	498,030,024
1. Short-term prepaid expenses	151	463,880,016	222,422,551
2. VAT deductibles	152	0	0
3. Tax and other receivables from the State	153	275,281,768	275,607,473
4. Reacquisition of government bonds	154	0	0
5. Other assets	155	0	0
B. NON-CURRENT ASSETS(200=210+220+230+240+250+260)	200	170,595,680,934	174,450,654,183
I. Long-term receivables	210	0	0
1. Long-term receivables	211	0	0
2. Long-term advances to suppliers	212	0	0
3. Capital receivable from dependents	213	0	0
4. Long-term inter-company receivables	214	0	0
5. Receivables from long-term loans	215	0	0
6. Other long-term receivables	216	0	0
5. Provisions for long-term bad debts	219	0	0
II. Fixed assets	220	135,988,518,857	139,826,921,768
1. Tangible fixed assets	221	115,827,034,102	119,625,437,011
- Historical Cost	222	238,295,600,549	236,284,459,332
- Accumulated depreciation(*)	223	(122,468,566,447)	(116,659,022,321)


2. Finance lease assets	224	20,161,484,755	0
- Historical Cost	225	20,461,484,770	0
- Accumulated depreciation(*)	226	-300,000,015	0
3. Intangible fixed assets	227	0	20,201,484,757
- Historical Cost	228	0	20,461,484,770
- Accumulated depreciation(*)	229	0	(260,000,013)
III. Investment properties	230	0	0
- Historical Cost	231	0	0
- Accumulated depreciation(*)	232	0	0
IV. Long-term assets in progress	240	120,000,000	120,000,000
1. Work in progress	241	0	0
2. Construction in-progress	242	120,000,000	120,000,000
V. Long-term investments	250	0	0
1. Investments in subsidiaries	251	0	0
2. Investments in joint-ventures, associates	252	0	0
3. Other investments in equity instruments	253	0	0
VI. Other non-current assets	260	34,487,162,077	34,503,732,415
1. Long-term prepaid expenses	261	34,487,162,077	34,503,732,415
2. Deferred tax assets	262	0	0
3. Long-term equipment, supplies and spare-parts	263	0	0
4. Other long-term assets	268	0	0
TOTAL ASSETS(270=100+200)	270	681,611,328,218	607,776,710,589
RESOURCES	Code	Quarter-end balance	Opening balance
C. LIABILITIES(300=310+320)	300	171,266,983,393	88,896,015,179
I. Current liabilities	310	171,266,983,393	88,896,015,179
1. Short-term trade payables	311	6,287,487,404	7,641,750,860
2. Short-term advances from customers	312	2,096,920,956	800,083,736
3. Tax payables and statutory obligations	313	13,300,702,299	14,006,192,789
4. Payables to employees	314	4,850,241,591	22,107,167,040
5. Short-term accrued expenses	315	24,120,752,747	6,727,102,389
6. Inter-company short-term payables	316	0	0
7. Payable relating to construction contracts under percentage of	317	0	0
8. Short-term unearned revenue	318	0	0
9. Other short-term payables	319	66,570,758,378	3,411,964,796
10. Short-term loans and liabilities	320	19,846,666,449	0
11. Provision for short-term payables	321	0	0
12. Bonus and welfare funds	322	34,193,453,569	34,201,753,569
II. Long-term liabilities	330	0	0
1. Long-term trade payables	331	0	0
2. Long-term advances from customers	332	0	0
3. Long-term accrued expenses	333	0	0

6. Long-term unrealized revenue	336	0	0
7. Other long-term payables	337	0	0
8. Long-term loans and liabilities	338	0	0
9. Convertible bonds	339	0	0
10. Preferred shares	340	0	0
11. Deferred tax payables	341	0	0
12. Provision for long-term payables	342	0	0
13. Scientific and technological development fund	343	0	0
D. EQUITY(400=410+430)	400	510,344,344,825	518,880,695,410
I. Owners' equity	410	510,344,344,825	518,880,695,410
1. Contributed charter capital	411	214,999,330,000	214,999,330,000
- Ordinary shares with voting right	411a	214,999,330,000	214,999,330,000
- Preferred shares	411b	0	0
2. Share premium	412	0	0
3. Option convertible bonds	413	0	0
4. Other owner's equity	414	0	0
5. Treasury shares(*)	415	0	0
6. Revaluation different on assets	416	0	0
7. Foreign exchange differences	417	0	0
8. Investment and development fund	418	74,783,195,577	62,666,037,719
9. Business arrangement assistance fund	419	0	0
10. Other funds of owner's equity	420	0	0
11. Retained earnings	421	220,561,819,248	241,215,327,691
- Retained earnings accumulated till the end of the previous year	421a	164,598,370,833	120,043,749,108
- Retained earnings of the current year	421b	55,963,448,415	121,171,578,583
12. Construction investment fund	422	0	0
II. State budget sources and other funds	430	0	0
1. Budget resources	432	0	0
2. Funds that form fixed assets	433	0	0
TOTAL RESOURCES (440=300+400)	440	681,611,328,218	607,776,710,589

Hai Phong, 19 July 2025


Preparer

(Sign, full name)


Tran Thi Ha Thu

Chief Accountant

(Sign, full name)


Tran Thi Ha Thu

General Director

(Signed, sealed)



TỔNG GIÁM ĐỐC
Nguyễn Đình Khải Page 3



STATEMENT OF INCOME

Quarter 2/ 2025

CURRENCY: VND

ITEMS	Code	First quarter		Accumulated from the beginning of the year to the end of this quarter	
		Current year	Previous year	Current year	Previous year
1	2	3	4	5	6
1. Gross revenue from goods sold and services rendered	01	96,402,902,902	103,113,983,569	190,701,216,127	207,791,889,175
2. Less deductions	02	2,159,250,834	682,809,495	4,555,327,032	1,706,302,454
3. Net revenue from goods sold and services rendered (10=01-02)	10	94,243,652,068	102,431,174,074	186,145,889,095	206,085,586,721
4. Cost of goods sold and services rendered	11	32,198,762,537	34,319,404,440	63,241,898,748	67,254,920,646
5. Gross profit from goods sold and services rendered (20=10-11)	20	62,044,889,531	68,111,769,634	122,903,990,347	138,830,666,075
6. Financial income	21	9,239,182,894	6,606,377,433	10,505,684,910	7,698,055,885
7. Financial expenses	22	296,055,747	171,903,576	360,856,060	262,177,252
- In which: Interest expense	23	235,203,448	76,761,770	300,003,761	161,504,879
8. Selling expenses	24	23,685,982,237	32,071,675,751	51,426,622,477	66,094,779,427
9. General administrative expenses	25	6,164,055,714	7,083,871,277	10,910,799,600	17,732,829,624
10. Operating profit {(30=20+(21-22)-(25+26)}	30	41,137,978,727	35,390,696,463	70,711,397,120	62,438,935,657
11. Other income	31	73,114,873	(37,210,598)	422,381,895	587,734,421
12. Other expenses	32	390,627,513	497,212,377	418,190,241	558,224,035
13. Other profit (40=31-32)	40	(317,512,640)	(534,422,975)	4,191,654	29,510,386
14. Accounting profit before tax (50=30+40)	50	40,820,466,087	34,856,273,488	70,715,588,774	62,468,446,043
15. Corporate income tax - current	51	8,721,256,033	7,123,002,148	14,752,140,359	12,693,453,280
16. Corporate income tax - deferred	52				
17. Net profit after tax (60=50-51-52)	60	32,099,210,054	27,733,271,340	55,963,448,415	49,774,992,763
18. EPS(*)	70	1,493	1,290	2,603	2,315

Hai Phong, 19 April 2025

Preparer

(Sign, full name)

Tran Thi Ha Thu

Chief Accountant

(Sign, full name)

Tran Thi Ha Thu

General Director

(Signed, sealed)



TỔNG GIÁM ĐỐC
Nguyễn Đình Hải

Address: No. 16 Le Dai Hanh Hong Bang, Hai Phong

(Issued according to Circular No. 200/2014/TT-BTC

dated 22 December 2014 of the Ministry of Finance)

**STATEMENT OF CASH FLOWS**

(Direct Method)

Quarter 2/2025

For period from 01 January 2025 to 30 June 2025

CURRENCY: VND

ITEMS	Code	Accumulated from the beginning of the	
		Current year	Previous year
1	2	3	4
I. Cash flows from operating activities			
1. Proceeds from sale of good and rendering of services	01	188,716,024,940	205,371,252,504
2. Cash paid to suppliers	02	(58,862,540,980)	(124,954,298,749)
3. Cash paid to employees	03	(29,630,306,231)	(38,412,368,106)
4. Interest paid	04	(294,024,573)	(9,141,967)
5. Corporate income tax paid	05	(16,679,126,480)	(17,239,887,429)
6. Other receipts from operating activities	06	7,318,682,951	9,986,975,482
7. Other payments on operating activities	07	(9,701,652,735)	(13,190,808,711)
Net cash inflow from operating activities	20	80,867,056,892	21,551,723,024
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Purchase of fixed assets and other long-term assets	21	0	
2. Proceeds from disposals of fixed assets and long-term assets	22	0	(1,606,537)
3. Loans granted, purchases of debt instruments of other entities	23	(444,040,763,052)	(293,988,254,795)
4. Collection of loans, proceeds from sales of debt instruments	24	372,888,254,795	299,000,000,000
5. Investment in other entities	25	0	
6. Proceeds from divestment in other entities	26	0	
7. Interest, dividends and profit received	27	5,472,003,766	4,059,673,762
Net cash inflows/(outflows) from investing activities	30	(65,680,504,491)	9,069,812,430
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1. Proceeds from issue of shares and capital contribution	31	0	0
2. Payments for share returns and repurchases	32	0	0
3. Proceeds from borrowings	33	0	10,700,000,000
4. Repayment of borrowings	34	(22,789,609,825)	(18,475,000,000)
5. Finance lease principal payments	35	0	
6. Dividends paid	36	(10,749,250)	(45,482,200)
Net cash inflows/(outflows) from financing activities	40	(22,800,359,075)	(7,820,482,200)
Net cash flows in the year (50=20+30+40)	50	(7,613,806,674)	22,801,053,254
Cash and cash equivalents at beginning of the year	60	13,706,392,977	5,374,911,891
Impact of exchange differences	61	1,129,500	4,969,119
Cash and equivalents at the year-end (70=50+60+61)	70	6,093,715,803	28,180,934,264

Hai Phong, 19 April 2025

Preparer
(Sign, full name)

Tran Thi Ha Thu

Chief Accountant
(Sign, full name)

Tran Thi Ha Thu

General Director
(Signed, sealed)

TỔNG GIÁM ĐỐC
Nguyễn Đình Khôi

NOTES TO THE FINANCIAL STATEMENTS

Quarter 2/2025

I/ 1.GENERAL INFORMATION

1. Form of ownership

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

According to the 13th change in business registration certificate No. 0200572501 dated 26 July 2023, the Company's charter capital is VND 214,999,330,000 (Two hundred and fourteen billion, nine hundred and ninety-nine million, three hundred and thirty thousand dong).

2. Business Field:

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

3. Business Activities:

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

Location:

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

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

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

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

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

II- ACCOUNTING SYSTEM AND ACCOUNTING POLICY

1. Accounting period

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

2. Accounting currency

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

III- Standards and Applicable Accounting Policies

1. Basis for preparation of the Financial Statements

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

2. Accounting System

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

3. Declaration of compliance with Accounting Standards and Accounting System

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

4. Applicable accounting form:

The company applies general journal accounting.

IV- Standards and Applicable Accounting Policies

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

2. Exchange rates applied in accounting

flows.

4. Principles for recording cash and cash equivalents:

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

Converting other foreign currencies into the accounting currency:

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

5. Financial Instruments

6. Receivable

7. Inventories:

- Principles for recording inventory

Inventories are calculated at historical cost

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

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

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

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

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

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

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

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

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

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

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

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

9. Business Cooperation Contracts

10. Deferred corporate income tax

11. Prepaid expenses

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

12. Liabilities:

13. Loans and financial lease liabilities

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

14. Recording and capitalizing borrowing costs

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

Borrowing costs are recorded in financial operating expenses

15. Accrued expenses

16. provisions for payables

17. Unrealized revenue

18. Convertible bonds

19. Owner's equity:

- + Owner's investment capital is recorded according to the owner's actual contributed capital.
- + Share capital surplus is recorded according to the larger (or smaller) difference between the actual issuance price and the par value of the shares when additional issuance is made.
- + Undistributed after-tax profit is the amount of profit from the business's operations after deducting this year's corporate income tax expenses and adjustments due to retroactive application of accounting policy changes and retroactive adjustment of material misstatement in previous years

20. Revenue:

The company's revenue includes sales of medicinal products, cosmetics, functional foods, wholesale revenue of medical equipment products and revenue from deposit interest and loan interest.

Revenue from sales of goods and products is determined according to the fair value of the amounts collected or to be collected according to the accrual principle, recorded when transferring goods to customers, issuing invoices and being accepted by customers. Accept payment in accordance with the 5 revenue recognition conditions specified in Vietnamese accounting standard No. 14-"Revenue and other income".

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

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

21. Revenue deductions

22. Cost of goods sold

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

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

23. Financial expenses

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

24. Selling expenses and general administrative expenses

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

25. Corporate income tax expenses:

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

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

26. Other accounting principles and methods

26.1 Receivable and payable

Principles for determining customer receivables are based on contracts and recorded according to Sales Invoices issued to customers

Advance payments to sellers are accounted for based on payment vouchers, bank documents and economic contracts.



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

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

26.2 Construction in progress expense

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

26.3 Tax obligations

Value Added Tax (VAT)

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

Corporate Income Tax

Applies a tax rate of 20% on taxable profits

Other taxes

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

V- Notes to the Financial Statements on Balance Sheet Items

	(CURRENCY: VND)	
	6/30/2025	01/01/2025
1. Cash		
- Cash on hand	50,007,000	239,215,271
- Cash at bank	6,043,708,803	13,467,177,706
<i>Cash equivalents</i>	62,579,630,137	0
Total	68,673,345,940	13,706,392,977
2. Financial Investments	336,559,401,408	322,786,523,288
<i>a) Trading Securities</i>		
<i>b) Held-to-Maturity Investments</i>	336,559,401,408	322,786,523,288
Vietnam Prosperity Joint Stock Commercial Bank - (VND)	247,059,401,408	174,786,523,288
Bao Viet Commercial Joint Stock Bank - Hai Phong Branch (VND)	55,000,000,000	148,000,000,000
Saigon - Hanoi Commercial Joint Stock Bank – Hanoi Branch (VND)	34,500,000,000	-
3. Trade receivables	30/06/2025	01/01/2025
a) Short-term trade receivables	45,866,832,573	34,817,116,489
DAI BAC COMPANY LIMITED	2,735,996,760	3,453,700,320
DONG BAC PHARMACEUTICAL TRADING JSC	200,173,875	364,563,990
VIETBACH PHARMACEUTICAL JSC	1,296,129,488	1,287,198,000
HUNG VIET TRADING AND PHARMACEUTICAL JSC	0	0
Others	41,634,532,450	29,711,654,179
4. Advances to suppliers	30/06/2025	01/01/2025
MPM Equipment Joint Stock Company	1,238,985,000	1,238,985,000
Golden Sun Co., Ltd.	122,824,647	2,000,000,000
Phuc Nguyen Trading & Production Co., Ltd.	144,100,000	0
Others	2,206,189,983	4,798,148,651
	3,712,099,630	8,037,133,651

	Giá trị	Dự phòng	Giá trị	Dự phòng
	30/06/2025		1/1/2025	
5. Phải thu khác				
a) Ngắn hạn	5,318,862,768		4,327,927,404	
- Phải thu lãi tiết kiệm	5,042,937,522		4,199,484,881	
- Ký quỹ, ký cược	64,518,302		64,320,627	
- Phải thu khác	211,406,944		64,121,896	
b) Dài hạn				
Cộng	5,318,862,768	0	4,327,927,404	-
6. Tài sản thiếu chờ xử lý	0		27,480,762	
- Hàng tồn kho			27,480,762	
7. Nợ xấu	0		0	
	0		0	
	Giá trị	Dự phòng	Giá trị	Dự phòng
8. Hàng tồn kho	30/06/2025		1/1/2025	
	Giá gốc	Dự phòng	Giá gốc	Dự phòng
- Nguyên liệu, vật liệu	28,336,373,592	-	25,284,752,821	-
- Chi phí SX, KD dở dang	4,965,828,790	-	5,307,782,086	-
- Thành phẩm	16,670,577,623	-	13,062,654,337	-
- Hàng hóa	173,163,176	-	270,262,567	-
Cộng giá gốc hàng tồn kho	50,145,943,181	-	43,925,451,811	-
	30/06/2025		1/1/2025	
9. Tài sản dở dang dài hạn			0	
	Giá gốc	Giá trị có thể thu	Giá gốc	Giá trị có thể thu hồi
a) Chi phí sản xuất, kinh doanh dở dang dài hạn				
b) Xây dựng cơ bản dở dang				
	0	0	0	0
10. Chi phí trả trước	30/06/2025		1/1/2025	
	VND		VND	
a) Ngắn hạn	463,880,016		222,422,051	
- Chi phí trả trước ngắn hạn	463,880,016		222,422,051	
b) Dài hạn	34,487,162,077		34,503,732,414	
- CP thuê cơ sở hạ tầng dự án NM Trảng Duệ	33,092,900,565		33,515,363,125	
- Chi phí trả trước thiết bị dụng cụ	644,133,990		811,674,956	
- Chi phí dài hạn khác	750,127,522		176,694,333	
Cộng	34,951,042,093		34,726,154,465	

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

Khoản mục	Nhà cửa, vật kiến trúc	Máy móc, thiết bị	Phương tiện vận tải, truyền dẫn	TSCĐ hữu hình khác	Thiết bị dụng cụ quản lý	Tổng cộng
Nguyên giá TSCĐ hữu hình						
Số dư ngày 01/01/2025	126,884,462,117	92,330,976,857	10,568,985,995	33,000,000	6,467,034,363	236,284,459,332
- Đầu tư XD CB hoàn thành	1,436,141,217					1,436,141,217
- Tăng khác		575,000,000				575,000,000
Số dư ngày 30/06/2025	128,320,603,334	92,905,976,857	10,568,985,995	33,000,000	6,467,034,363	238,295,600,549
Giá trị hao mòn lũy kế						
Số dư đầu năm	40,321,396,891	63,352,305,251	7,968,694,498	18,398,387	4,998,227,294	116,659,022,321
- Khấu hao trong năm	2,523,250,787	2,731,441,874	306,001,609	3,300,000	245,549,856	5,809,544,126
Số dư ngày 30/06/2025	42,844,647,678	66,083,747,125	8,274,696,107	21,698,387	5,243,777,150	122,468,566,447
Giá trị còn lại của TSCĐ hữu hình						
- Tại ngày 01/01/2025	86,563,065,226	28,978,671,606	2,600,291,497	14,601,613	1,468,807,069	119,625,437,011
- Tại ngày 30/06/2025	85,475,955,656	26,822,229,732	2,294,289,888	11,301,613	1,223,257,213	115,827,034,102

- Giá trị còn lại cuối năm của TSCĐ hữu hình đã dùng để thế chấp, cầm cố đảm bảo các khoản vay: 29.443.218.734 VND

- Nguyên giá TSCĐ đã khấu hao hết nhưng vẫn còn sử dụng: 55.783.073.396 VND

12. Tăng, giảm tài sản cố định vô hình:

DVT: VND

Khoản mục	Quyền sử dụng đất	Chương trình phần mềm				Tổng cộng
Nguyên giá TSCĐ vô hình						
- Đầu tư XD CB hoàn thành	19,661,484,770	800,000,000				20,461,484,770
- Mua trong năm						0
Số dư ngày 30/06/2025	19,661,484,770	800,000,000				20,461,484,770
Giá trị hao mòn lũy kế						0
Số dư ngày 01/01/2025		260,000,013				260,000,013
- Khấu hao trong kỳ		40,000,002				40,000,002
Số dư ngày 30/06/2025		300,000,015				300,000,015
Giá trị còn lại						0
- Tại ngày 01/01/2025	19,661,484,770	539,999,987	0		0	20,201,484,757
- Tại ngày 30/06/2025	19,661,484,770	499,999,985	0		0	20,161,484,755

13.Borrowings and finance lease liabilities

Unit: VND

	1/1/2025		Transactions During the Period		30/06/2025	
	Value	Debt-Service Coverage	Increase	Decrease	Value	Debt-Service Coverage
a)Short-term loan	0	0	42,636,276,274	22,789,609,825	19,846,666,449	19,846,666,449
-Bank Loans (*)	0	0	42,636,276,274	22,789,609,825	19,846,666,449	19,846,666,449
Joint Stock Commercial Bank for Foreign Trade of Vietnam, Dong Hai Phong Branch	0	0	42,636,276,274	22,789,609,825	19,846,666,449	19,846,666,449
-Personal Loans (**)	0	0	0	0	0	0
b)Long-term loan	0	0	0		0	0
-Bank Loans(*)	0	0	0	0	0	0
-Personal Loans (**)	0	0	0		0	0
Total	0	0	42,636,276,274	22,789,609,825	19,846,666,449	19,846,666,449

14. Phải trả người bán**30/06/2025****1/1/2025**

	Giá trị	Số có khả năng trả nợ	Giá trị	Số có khả năng trả nợ
a) Các khoản phải trả người	6,287,487,404	6,287,487,404	7,641,750,860	7,641,750,860
Công ty Cổ phần Bao bì Dược	164,294,241	164,294,241	159,953,200	159,953,200
CTCP Thương mại Dược liệu Sơn Tùng	1,890,000,000	1,890,000,000		0
Công ty TNHH Hùng Thái	378,000,000	378,000,000		
Công ty TNHH SX Bao bì TM Đức Thành	1,132,336,048	1,132,336,048	2,493,999,180	2,493,999,180
Các đối tượng khác	2,722,857,115	2,722,857,115	4,987,798,480	4,987,798,480
Tổng cộng	6,287,487,404	6,287,487,404	7,641,750,860	7,641,750,860

15. Người mua trả trước ngắn hạn**30/06/2025****1/1/2025**

CTCP Dược và Thiết bị Y tế An Việt	121,950,000	
CTCP Dược MediBros Miền Bắc	1,597,140,580	
CTCP Dược Phẩm Hòa Phát		500,000,000
Các đối tượng khác	377,830,376	300,083,736
	2,096,920,956	800,083,736

**16. Thuế và các khoản phải
nộp nhà nước****1/1/2025****Số phải nộp
trong kỳ****Số đã thực nộp
trong kỳ****30/06/2025**

- Thuế GTGT đầu ra	303,481,575	4,495,499,984	3,293,520,359	1,505,461,200
- Thuế GTGT hàng nhập	0	409,030,753	409,030,753	0
- Thuế thu nhập doanh nghiệp	13,243,441,846	14,752,140,359	16,679,126,480	11,316,455,725
- Thuế thu nhập cá nhân	459,269,368	750,790,165	731,274,159	478,785,374
- Các loại nộp khác	0	301,992,849	301,992,849	0
Cộng	14,006,192,789	20,709,454,110	21,414,944,600	13,300,702,299

17. Phải trả người lao động**30/06/2025****1/1/2025**

Tiền lương còn phải trả	4,850,241,591	22,107,167,040
Cộng	4,850,241,591	22,107,167,040

18. Chi phí phải trả**30/06/2025****1/1/2025**

a) Ngắn hạn	24,120,752,747	6,727,102,389
- Trích trước chi phí lãi vay	7,428,538	
- Trích trước trả thưởng NPP	1,996,088,685	1,270,875,647
- Chi phí phải trả khác	22,117,235,524	5,456,226,742
b) Dài hạn	0	0
Cộng	24,120,752,747	6,727,102,389

18. Other payables

	<u>30/06/2025</u>	<u>1/1/2025</u>
a) Short-term	66,570,758,378	3,411,964,796
-Excess assets awaiting resolution		0 226,388,041
-Trade union funds	171,468,192	172,658,592
- Payable remuneration to the Board of Directors and the Supervisory Board	1,175,000,000	2,350,000,000
- Receive margin	229,966,000	187,231,000
- Dividends, profits payable	64,864,827,000	375,777,250
- Others	129,497,186	99,909,913
Total	66,570,758,378	3,411,964,796

19.Owner's equity

19.1 Statement of changes in equity

Item	Items of Equity								Total
	Contributed charter capital	Share premium	Investment and development fund	Converti- ble Bond Option	Other Owner's Capital	Revaluation Surplus	Foreign Exchange Difference s	Retained earnings	
A	1	2				3	4	6	9
As at 01/01/2024	214,999,330,000	-	50,139,700,635	-	-	-	-	203,333,053,734	468,472,084,369
Increase of capital	-	-	-	-	-	-	-	-	-
Profit of the current year	-	-	-	-	-	-	-	121,171,578,583	121,171,578,583
Other increases	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	(64,499,799,000)	(64,499,799,000)
Distribution of profit	-	-	12,526,337,084	-	-	-	-	(18,789,505,626)	(6,263,168,542)
Other decrease	-	-	-	-	-	-	-	0	-
As at 31/12/2024	214,999,330,000	-	62,666,037,719	-	-	-	-	241,215,327,691	518,880,695,410
Increase of capital	-	-	-	-	-	-	-	-	-
Profit of the current year	-	-	-	-	-	-	-	55,963,448,415	55,963,448,415
Other increases	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	(64,499,799,000)	(64,499,799,000)
Distribution of profit	-	-	12,117,157,858	-	-	-	-	(12,117,157,858)	-
Other decrease	-	-	-	-	-	-	-	0	-
As at 30/06/2025	214,999,330,000	-	74,783,195,577	-	-	-	-	220,561,819,248	510,344,344,825

19.2 Details of Owners'
Investment Capital

- State capital Contribution
- Other investors

Total

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

- Contributed capital
- Distributed dividends paid

19.4 Share

- Quantity of Authorized
- Quantity of issued shares
- + Common shares
- + Preferred Stock
- * Par value per share (VND/share)

19.5 Company Funds:

	1/1/2025	Increase	Decrease	30/06/2025
- Development Investment Fund	62,666,037,719	12,117,157,858	0	74,783,195,577
Tổng cộng	62,666,037,719	12,117,157,858	-	74,783,195,577

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

	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
1. Revenue from the sale of finished goods, Revenue	190,701,216,127	207,791,889,175
Revenue from the sale of finished goods, merchandise, and services rendered	190,701,216,127	207,791,889,175
Total	190,701,216,127	207,791,889,175
2. Deductible items	From 01/01/2025 to 30/06/2025 VND	From 01/01/2024 to 30/06/2024 VND
+ Commercial discount	4,378,723,112	1,648,072,454
+ Returned goods	176,603,920	58,230,000
Total	4,555,327,032	1,706,302,454
3. Net revenue from goods sold and services Total	186,145,889,095	206,085,586,721
	186,145,889,095	206,085,586,721

4. Costs of goods sold and services rendered

- Costs of goods sold and services rendered
Total

5. Financial Income

- Interest income
- Revaluation gain on forex differences at year-end
Total

6. Financial expenses

- Interest expense
- Loss on exchange difference in the year
Total

7. Other income

- Income from liquidation and sale of fixed assets
- Income from rental of parking spaces, vehicle parking, and utilities
- Others
Total

8. Other expenses

- Others
Total

9. Selling expenses and General administrative expenses**a) General administrative expenses**

Labor
Material
Offices supplies
Depreciation and amortization
Taxes, fees and charges
External services
Others by cash

b) Selling expenses

Labor
Material
Offices supplies
Depreciation and amortization
External services
Others by cash
Total

From 01/01/2025 to 30/06/2025 From 01/01/2024 to 30/06/2024

63,241,898,748 67,254,920,646

63,241,898,748 67,254,920,646

10,505,684,910 7,693,086,766

0 4,969,119

11,772,186,926 8,789,734,337

300,003,761 161,504,879

60,852,299 100,672,373

360,856,060 262,177,252

- 22,727,606

89,366,510 137,831,360

333,015,385 427,175,455

422,381,895 565,006,815

From 01/01/2025 to 30/06/2025 From 01/01/2024 to 30/06/2024

418,190,241 558,224,035

418,190,241 558,224,035

From 01/01/2025 to 30/06/2025 From 01/01/2024 to 30/06/2024

VND VND

10,910,799,600 17,732,829,624

3,299,674,998 8,363,864,332

106,188,532 662,259,723

268,913,185 382,457,057

1,542,968,557 1,574,140,360

202,127,802 366,787,415

2,191,967,245 3,026,628,105

3,298,959,281 3,356,692,632

51,426,622,477 66,094,779,427

2,115,907,600 6,306,120,407

248,502,535 495,559,652

540,000 19,518,638

124,380,085 196,767,354

48,400,021,825 58,176,635,736

537,270,432 900,177,640

62,337,422,077 83,827,609,051

10- Expenses by nature

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
- Raw materials	24,744,148,458	58,173,698,944
- Labour expenses	10,475,202,087	22,679,341,351
- Depreciation expenses	2,513,060,397	6,914,370,992
- External services	26,129,629,940	63,854,400,485
- Others	1,283,106,608	4,623,642,687
Total	65,145,147,490	156,245,454,459

11. Current corporate Income tax

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
	VND	VND
Taxable Revenue for Corporate Income Tax (CIT)	197,073,955,900	214,371,377,027
CIT Expense Based on Current Year Taxable Income	125,491,677,259	150,904,110,627
Taxable Profit for Corporate Income Tax	71,582,278,641	63,467,266,400
Corporate Income Tax Rate	20%	20%
Corporate Income Tax Expense Based on Current Year Taxable Income	14,316,455,728	12,693,453,280
CIT arrears according to Decision No. 744/QD-XPHC dated 08.5.2025	435,684,631	0
Total current corporate income tax expenses	14,752,140,359	0

12. Basic Earnings per Share (EPS)

	From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
Accounting profit after corporate income tax	55,963,448,415	49,774,992,763
Appropriation for Bonus and Welfare Fund	0	0
Profit distributed to common shares (VND)	55,963,448,415	49,774,992,763
Average number of outstanding common shares in circulation in the year	21,499,933	21,499,933
Basic Earnings Per Share	2,603	2,315

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

13. Diluted Earnings Per Share

Profit or Loss Attributable to Common Shareholders
Appropriation for Bonus and
Weighted Average Number of Common Shares Outstanding During
Number of Additional Common Shares Expected to be Issued
Diluted Earnings Per Share

14. Related Party Balances and Transactions

		From 01/01/2025 to 30/06/2025	From 01/01/2024 to 30/06/2024
<i>Board of Directors' Income</i>	<i>Title</i>	VNĐ	VNĐ
Mr. Bui Xuan Huong	Chairman	545,454,544	545,454,544
Mr. Dinh Van Cuong	Member	363,636,364	363,636,364
Mr. Nguyen Dinh Khai	Member	363,636,364	363,636,364
Ms. Lu Thi Khanh Tran (Appointed on 24/04/2024	Member	363,636,364	0
Ms. Nguyen Hong Nhung (Relieved on 24/04/2024)	Member	0	363,636,364
Mr. Le Van Hung (Appointed on 24/04/2024)	Member	363,636,364	0
Mr. Nguyen Thanh Tuan (Relieved on 24/04/2024)	Member	0	363,636,364

Supervisory Board's Income			
Ms. Bui Thi Hat (Appointed on 24/04/2024)	Head of Board	150,000,000	0
Ms. Truong Thi Nguyet Hoa (Relieved on 24/04/2024)	Member of Board	100,000,000	150,000,000
Mr. Le Van Hung (Relieved on 24/04/2024)	Member of Board	0	100,000,000
Ms. Dinh Thi Tram Anh	Member of Board	100,000,000	100,000,000

The salary of the Board of Directors does not include the remuneration of the Board of Directors

	Title		
Nguyen Dinh Khai	General Director	757,211,690	894,168,965
Bui Thi Loan	Deputy General Dir	447,993,291	524,262,483

VII. Other information

Preparer
(Sign, full name)


Tran Thi Ha Thu

Chief accountant
(Sign, full name)


Tran Thi Ha Thu

Hai Phong, 19 July 2025

General Director
(Signed, sealed)




TỔNG GIÁM ĐỐC
Nguyễn Đình Khai