CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO 2
NO: 140 / DPTU2

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

FINANCIAL STATEMENTS

SECOND QUARTER 2025

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

Recipient:.....

Form B 01 - DN

BALANCE SHEET

Second Quarter

Unit: VND

	ASSETS	Codes	Notes	30/06/2025	01/01/2025
A.	**CURRENT ASSETS**	**100**		**144.624.900.304**	**129.841.539.917**
I.	**Cash and cash equivalents**	**110**		**9.822.583.569**	**5.053.168.373**
1.	Cash	111	V.1.	9.822.583.569	5.053.168.373
II.	**Short-term financial investments**	**120**		-	-
III.	**Short-term receivables**	**130**		**83.891.103.345**	**76.690.595.733**
1.	Short-term trade accounts receivable	131	V.3.	30.452.535.072	22.152.834.582
2.	Advances to suppliers	132	V.4.	952.778.891	913.567.035
3.	Other short-term receivables	136	V.5.	57.097.273.577	58.235.678.311
4.	Allowances for short-term doubtful debts	137	V.6.	(4.611.484.195)	(4.611.484.195)
IV.	**Inventories**	**140**	**V.7.**	**50.329.456.545**	**47.610.369.449**
1.	Inventories	141		50.329.456.545	47.610.369.449
2.	Allowances for inventories	149		-	
V.	**Other short-term assets**	**150**		**581.756.845**	**487.406.362**
1.	Short-term prepayments	151	V.11.	161.989.945	160.618.558
2.	Deductible VAT	152		329.040.400	257.677.679
3.	Taxes and other receivables from the State budget	153	V.14.	90.726.500	69.110.125
B.	**NON-CURRENT ASSETS**	**200**		**301.465.938.104**	**312.791.806.948**
I.	**Long-term receivables**	**210**		**72.240.000.000**	**72.240.000.000**
1.	Other long-term receivables	216	V.5.	72.240.000.000	72.240.000.000
II.	**Fixed assets**	**220**		**121.174.958.743**	**132.236.602.153**
1.	Tangible fixed assets	221	V.10.	121.174.958.743	132.236.602.153
-	*Historical cost*	*222*		*289.655.763.230*	*289.655.763.230*
-	*Accumulated depreciation*	*223*		*(168.480.804.487)*	*(157.419.161.077)*
2.	Intangible fixed assets	227	V.8.	-	-
-	*Historical cost*	228		*810.751.750*	*810.751.750*
-	*Accumulated amortization*	229		*(810.751.750)*	*(810.751.750)*
III.	**Investment property**	**230**		-	-
IV.	**Long-term assets in progress**	**240**		**76.805.661**	**76.805.661**
1.	Construction in progress	242	V.9.	76.805.661	76.805.661
V.	**Long-term financial investments**	**250**		**93.960.000.000**	**93.960.000.000**
1.	Equity investments in other entities	253	V.2.	93.960.000.000	93.960.000.000
VI.	**Other long-term assets**	**260**		**14.014.173.700**	**14.278.399.126**
1.	Long-term prepayments	261	V.11.	14.014.173.700	14.278.399.126

TOTAL ASSETS (270=100+200)	**270**		**446.090.838.408**	**442.633.346.857**

Unit: VND

	RESOURCES	Codes	Notes	30/06/2025	01/01/2025
C	**LIABILITIES**	**300**		**368.104.113.629**	**361.660.487.896**
I.	**Current liabilities**	**310**		**274.144.113.629**	**267.700.487.896**
1.	Short-term trade accounts payable	311	V.12.	28.074.033.467	19.658.618.096
2.	Short-term advances from customers	312	V.13.	16.009.610.667	18.990.940.376
3.	Taxes and amounts payable to the State budget	313	V.14.	54.002.656.224	54.006.314.179
4.	Payables to employees	314		2.203.245.829	3.332.236.406
5.	Short-term accrued expenses	315	V.15.	42.194.666.942	38.669.880.463
6.	Other short-term payables	319	V.17.	28.559.268.414	30.861.866.290
7.	Short-term loans and obligations under finance leases	320	V.16.	102.815.578.312	101.895.578.312
8.	Bonus and welfare funds	322		285.053.774	285.053.774
II.	**Long-term liabilities**	**330**		**93.960.000.000**	**93.960.000.000**
1.	Other long-term payables	337	V.17.	93.960.000.000	93.960.000.000
2.	Long-term loans and obligations under finance leases	338	V.16.	-	-
D	**EQUITY**	**400**		**77.986.724.779**	**80.972.858.961**
I.	**Owner's equity**	**410**	**V.18.**	**77.811.434.779**	**80.797.568.961**
1.	Owner's contributed capital	411		200.000.000.000	200.000.000.000
-	*Ordinary shares carrying voting rights*	*411a*		*200.000.000.000*	*200.000.000.000*
2.	Share premium	412		4.902.500.000	4.902.500.000
3.	Investment and development fund	418		3.267.017.189	3.267.017.189
4.	Other reserves	420		249.948.734	249.948.734
5.	Retained earnings	421		(130.608.031.144)	(127.621.896.962)
	Retained earnings accumulated to the prior year end	421a		(127.621.896.962)	(122.067.787.967)
	Retained earnings of current year	421b		(2.986.134.182)	(5.554.108.995)
II.	**Other resources and funds**	**430**		**175.290.000**	**175.290.000**
1.	Subsidised funds	431		175.290.000	175.290.000
TOTAL RESOURCES (440=300+400)		**440**		**446.090.838.408**	**442.633.346.857**
				-	-

Ha Noi,. 16...July, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2
Address: No. 9 Tran Thanh Tong Street,
Bach Dang Ward, Hai Ba Trung District,
Hanoi

FINANCIAL STATEMENTS

Form B 02 - DN

INCOME STATEMENT

Second Quarter

Unit: VND

	Items	Codes	Notes	Current quarter	Same quarter previous year	Cumulative figure from the beginning of current year to the end of current quarter	Cumulative figure from the beginning of the previous year to the end of the same quarter previous year
1.	**Gross revenue from goods sold and services rendered**	**01**	**VI.1.**	**64.107.449.291**	**59.933.863.259**	**105.616.856.344**	**104.788.772.242**
2.	Deductions	02	VI.2.	1.445.463.500	194.447.068	1.445.463.500	194.447.068
3.	**Net revenue from goods sold and services rendered (10=01-02)**	**10**		**62.661.985.791**	**59.739.416.191**	**104.171.392.844**	**104.594.325.174**
4.	Cost of sales	11	VI.3.	53.090.316.692	52.361.405.678	91.674.849.779	93.371.246.963
5.	**Gross profit from goods sold and services rendered (20=10-11)**	**20**		**9.571.669.099**	**7.378.010.513**	**12.496.543.065**	**11.223.078.211**
6.	Financial income	21	VI.4.	10.833.428	2.231.243	15.771.086	3.293.054
7.	Financial expenses	22	VI.5.	3.325.309.398	3.350.738.438	6.113.635.670	6.132.819.162
	In which: Interest expense	23		*3.261.800.801*	*3.145.041.701*	*6.039.825.973*	*5.872.076.668*
8.	Selling expenses	25	VI.8.	893.162.818	971.874.388	1.672.628.875	1.676.047.711
9.	General and administration expenses	26	VI.8.	4.661.918.063	3.251.708.797	7.501.565.507	6.129.200.703
10.	**Operating profit {30=20+(21-22)+24-(25+26)}**	**30**		**702.112.248**	**(194.079.867)**	**(2.775.515.901)**	**(2.711.696.311)**
11.	Other income	31	VI.6.	759.769	60.000.000	54.112.760	1.216.421.501
12.	Other expenses	32	VI.7.	236.148.888	229.924.380	264.731.041	262.806.353
13.	**Profit from other activities (40=31-32)**	**40**		**(235.389.119)**	**(169.924.380)**	**(210.618.281)**	**953.615.148**
14.	**Accounting profit before tax (50=30+40)**	**50**		**466.723.129**	**(364.004.247)**	**(2.986.134.182)**	**(1.758.081.163)**
15.	Current corporate income tax expense	51	VI.9.	-	-	-	-
16.	**Net profit after corporate income tax (60=50-51-52)**	**60**		**466.723.129**	**(364.004.247)**	**(2.986.134.182)**	**(1.758.081.163)**
17.	**Basic earning per share**	**70**	VI.11.	-	-	-	-

Ha Noi, 16 July, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2 - HAI BÀ TRƯNG - TP. HÀ NỘI

Form B 03 - DN

CASH FLOW STATEMENT

Second Quarter

Unit: VND

	Items	Codes	Notes	Cumulative figure from the beginning of current year to the end of current quarter	Cumulative figure from the beginning of the previous year to the end of the same quarter previous year
I.	**Cash flow from operating activities**				
1.	Revenue from sales and services and other income	01		59.658.675.092	57.568.654.136
2.	Payments to suppliers of goods and services	02		(41.377.105.165)	(45.538.232.251)
3.	Cash paid to employees	03		(5.754.345.898)	(5.037.410.133)
4.	Paid loan interest	04		(2.255.150.000)	(901.448.753)
5.	Paid corporate income tax	05		-	-
6.	Other cash inflows from operating activities	06		1.820.340.922	3.068.889.141
7.	Other cash outflows from operating activities	07		(5.769.931.621)	(6.933.147.932)
Net cash flow used in operating activities		**20**		***6.322.483.330***	***2.227.304.208***
II.	**Cash flow from investing activities**				
1.	Acquisition and construction of fixed assets and other non-current assets	21		-	-
2.	Interest earned, dividends and received profits	27		-	-
Net cash flow used in investing activities		**30**		-	-
III.	**Cash flow from financing activities**				
1.	Proceeds from borrowing	33		720.000.000	-
2.	Prepayment of borrowing	34		-	(100.000.000)
3.	Dividends and profits paid to owners	36		-	-
	Net cash flow from financing activities	**40**		***720.000.000***	***(100.000.000)***

	Net increase/decrease in cash (50 = 20+30+40)	**50**		**7.042.483.330**	**2.127.304.208**
	Cash and cash equivalents at the beginning of the year	**60**		**2.780.100.239**	**2.390.139.309**
	Effect of changes in foreign exchange rates	61		-	-
	Cash and cash equivalents at the end of the year (70 = 50+60+61)	**70**	**V.1**	**9.822.583.569**	**4.517.443.517**

Ha Noi,..16...July, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Accountant	General Director
Dinh Thi Minh Huong	Nguyen Thi Dieu Thuy	Le Tien Dung

NOTES TO THE FINANCIAL STATEMENTS

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

I. Additional information for items presented in the Balance Sheet

1. Cash

	30/06/2025 VND	01/01/2025 VND
Cash on hand	281,561,790	594,457,069
Cash in bank	9,541,021,779	4,458,711,304
Total	**9,822,583,569**	**5,053,168,373**

2. Financial investments

Investments in other entities

	30/06/2025 VND		01/01/2025 VND	
	Historical cost	**Provision**	**Historical cost**	**Provision**
Long-term				
Binh An Developed Investment Joint Stock Company (i)	93,960,000,000	-	93,960,000,000	-
Total	**93,960,000,000**	**-**	**93,960,000,000**	**-**

3. Trade receivables

	30/06/2025 VND		01/01/2025 VND	
	Amount	**Provision**	**Amount**	**Provision**
Short-term				
Central Pharmaceutical CPC1. JSC	-	-	-	-
Vinh Quang Independent Pharmacy	967,889,134	-	1,179,863,634	-
Tam Phat Pharmaceutical Trading JSC	2,579,620,873	-	2,431,803,708	-
Huong Viet Pharmaceutical JSC	781,713,775	-	2,361,553,219	-
Sapphire Pharmaceutical Co., Ltd	1,048,414,352	-	1,048,414,352	-
Others	25,074,896,938		15,131,199,669	
Total	**30,452,535,072**	**-**	**22,152,834,582**	**-**

4. Advances to suppliers

	30/06/2025 VND	01/01/2025 VND

NOTES TO THE FINANCIAL STATEMENTS

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

National Institute of Drug Quality Control	-	-
Viet Nam Auditing & Evaluation Company Limited	-	35,000,000
AQP Research and Control Pharmaceuticals Joint Stock Company	123,852,400	-
Others	828,926,491	878,567,035
Total	**952,778,891**	**913,567,035**

5. Other receivables

		30/06/2025 VND		01/01/2025 VND	
		Amount	**Provision**	**Amount**	**Provision**
a)	***Short-term***	***57,097,273,577***	-	***58,235,678,311***	
	Advances	151,917,426		166,917,426	
	Mortgages, collaterals	751,277,512	-	937,656,060	
	Social insurance paid firs	798,740,319	-	1,953,222,422	
	Other receivables	55,395,338,320	-	55,177,882,403	
	Binh An Developed Investment JSC (i)	*49,600,314,938*	-	*49,600,314,938*	
	Tran Bao Cuong	*2,320,000,000*	-	*2,320,000,000*	
	Others	*3,475,023,382*	-	*3,257,567,465*	
b)	***Long-term***	***72,240,000,000***	-	***72,240,000,000***	-
	Other receivables	72,240,000,000	-	72,240,000,000	-
	Nhat Minh Production Company Limited (ii)	*72,240,000,000*	-	*72,240,000,000*	-
	Total	**129,337,273,577**	-	**130,475,678,311**	-

6 Inventories

	30/06/2025 VND		01/01/2025 VND	
	Cost	**Provision**	**Cost**	**Provision**
Raw material	33,489,085,547	-	27,393,596,296	-
Tools and supplies	244,287,589	-	9,118,366	-
Work in progress	5,147,373,192	-	6,376,772,136	-
Finished goods	11,448,710,217	-	13,830,882,651	-
Total	**50,329,456,545**	-	**47,610,369,449**	-

7. Construction in progress

NOTES TO THE FINANCIAL STATEMENTS

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

	30/06/2025 VND	01/01/2025 VND
Cao Xoa production line project	-	1,835,035,444
Vinh Tuy complex building	76,805,661	76,805,661
Total	**76,805,661**	**1,911,841,105**

8. Trade payables

	30/06/2025 VND		01/01/2025 VND	
	Historical cost	Amount payable	Historical cost	Amount payable
Short-term				
VCP.,JSC	-	-	-	-
Van Son International Economic and Technical Cooperation	7,346,050,277	7,346,050,277	7,346,050,277	7,346,050,277
MI Pharma Private Limited	1,793,271,384	1,793,271,384	2,159,462,950	2,159,462,950
Aristopharma LTD	-	-	-	-
Others	18,934,711,806	18,934,711,806	10,153,104,869	10,153,104,869
Total	**28,074,033,467**	**28,074,033,467**	**19,658,618,096**	**19,658,618,096**

9. Advances from customers

	30/06/2025 VND	01/01/2025 VND
Short-term		
Generic Phamaceutical JSC	-	973,530,932
Southeast Asia Pharmaceutical and Medical Equipment JSC	3,926,890,075	1,518,956,641
Eastern Europe Pharmaceutical JSC	-	-
Xuan Anh Pharmaceutical and Equipment Company Limited	3,120,505,756	6,966,231,329
Sinh Phuc Pharmaceutical Technology and Trading Company Limited	-	-
Capital Pharmacy.,JSC	368,336,710	1,374,059,046
Ha Minh Technology and Trading Company Limited	-	-
Hung Viet trading and Pharmaceutical JSC	570,334,741	1,205,443,823
Others	8,023,543,385	6,952,718,605
Total	**16,009,610,667**	**18,990,940,376**

10. Other payables

NOTES TO THE FINANCIAL STATEMENTS

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

		30/06/2025 VND	01/01/2025 VND
a)	***Short-term***	***28,651,180,164***	***30,861,866,290***
	Trade Union Fee	915,491,055	1,345,941,665
	Other payables	27,735,689,109	29,515,924,625
	Nhat Minh Production Company Limited Branch in Hanoi (i)	*26,410,000,000*	*26,410,000,000*
	Others	*1,325,689,109*	*3,105,924,625*
b)	***Long-term***	***93,960,000,000***	***93,960,000,000***
	Other payables	93,960,000,000	93,960,000,000
	Binh An Developed Investment Joint Stock Company (ii)	*93,960,000,000*	*93,960,000,000*
	Total	**122,611,180,164**	**124,821,866,290**

11. Owner's equity

Details of owner's equity contribution

	30/06/2025 VND	01/01/2025 VND
Vietnam Pharmaceutical Corporation - JSC	13,566,500,000	13,566,500,000
Viet Land Corporation	24,748,000,000	24,748,000,000
Saigon Handicraft Fine Art Export Joint Stock Company	150,000,000,000	150,000,000,000
Other shareholders	11,685,500,000	11,685,500,000
Total	**200,000,000,000**	**200,000,000,000**

II. Additional information for items presented in the Income Statement

1. Gross revenue from goods sold and services rendered

	Q2/2025 VND	Q2/2024 VND
Revenue		
Revenue from sales of goods	-	-
Revenue from sales of finished products	64,107,449,291	59,933,863,259
Total	**64,107,449,291**	**59,933,863,259**

2. Revenue deductions

	Q2/2025 VND	Q2/2024 VND
Sales Returns	-	-
Returned goods	1,445,463,500	194,447,068
Total	**1,445,463,500**	**194,447,068**

NOTES TO THE FINANCIAL STATEMENTS

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

3. Cost of sales

	Q2/2025 VND	Q1/2024 VND
Cost of goods sold	-	-
Cost of finished goods sold	53,090,316,692	52,361,405,678
Total	**53,093,138,066**	**52,361,405,678**

4. Financial income

	Q2/2025 VND	Q2/2024 VND
Interest on bank deposits and margin interest	2,857,478	1,932,443
Exchange rate difference interest arises during the year	7,975,950	298,800
Total	**10,833,428**	**2,231,243**

5. Financial expenses

	Q2/2025 VND	Q2/2024 VND
Interest expense	3,261,800,801	3,145,041,701
Interest on late payment	-	51,019,659
Exchange rate difference loss arising during the year	63,508,597	154,677,078
Loss from exchange rate difference due to revaluation at the year end	-	-
Total	**3,325,309,398**	**3,350,738,438**

6. Other income

	Q2/2025 VND	Q2/2024 VND
Income from warehouse leasing	-	-
Income from liabilities that are not payable	-	-
Other	759,769	60,000,000
Total	**759,769**	**60,000,000**

7. Other expenses

	Q2/2025 VND	Q2/2024 VND
Administrative fines and late payment of taxes and insurance	-	-
Inventory processing	217,417,005	201,890,208
Other	18,731,883	28,034,172

NOTES TO THE FINANCIAL STATEMENTS

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

Total	**236,148,888**	**229,924,380**

Ha Noi,..16..July, 2025

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2

Prepared by	Chief Aceountant	General Director
Dinh Thi Minh Huong	**Nguyen Thi Dieu Thuy**	**Le Tien Dung**

Form No. 01-A

CENTRAL PHARMACEUTICAL JOINT STOCK COMPANY NO2	**SOCIALIST REPUBLIC OF VIETNAM** **Independence – Freedom – Happiness**
No.: 142/CBTT-DPTU2	

Hanoi, July 16, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding disclosures on the stock market, Central Pharmaceutical Joint Stock Company No2 shall disclose information on the financial statements (FS) for the second quarter 2025
to the Hanoi Stock Exchange as follows:

1. Company name:

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

2. Disclosures:

- Financial statements for the 2st quarterof 2025

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

[ ] Consolidated financial statements (the listed company has subsidiaries);

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

- Cases that require explanation:

+ The auditors gave an opinion that was not an unqualified opinion on the financial statements (for audited financial statements in 2024):

[x] Yes [ ] No

Explanatory document where you mark the box "Yes":

[x] Yes [ ] No

+ The difference between pre- and post-audit profit in the reporting period is 5% or more, transferring from loss to profit or vice versa (for audited financial statements in 2024):

☐ Yes ☐ No

Explanatory document where you mark the box "Yes":

☐ Yes ☐ No

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

☒ Yes ☐ No

Explanatory document where you mark the box "Yes":

☒ Yes ☐ No

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

☐ Yes ☐ No

Explanatory document where you mark the box "Yes":

☐ Yes ☐ No

This information was published on the Company's website on: July 20, 2025: wwwdophrma.com.vn _ dopharma.vn

For the Company

Legal representative/ person authorized to make disclosures

(Signature, full name, position, seal)

CÔNG TY CỔ PHẦN DƯỢC PHẨM TRUNG ƯƠNG 2

Pharmacist Le Tien Dung

Attachments:

- Financial statements for the second quarter of 2025

- Explanation of financial statements for the second quarter