

No.: 11/2026/CV-MED

Hanoi, April 20, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

**To: State Securities Commission of Vietnam
Hanoi Stock Exchange**

In compliance with the provisions set forth in Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance, providing guidance on information disclosure in the securities market, and pursuant to Point (a), Clause 2, Article 4 of Circular No. 68/2024/TT-BTC dated September 18, 2024 of the Ministry of Finance, Mediplantex National Pharmaceutical Joint Stock Company hereby discloses its financial statements for the first quarter of 2026 to the Hanoi Stock Exchange as follows:

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

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

2. Contents of disclosure:

- First Quarter of 2026 Financial Statements.

☐ *Separate financial statements.*

☐ *Consolidated Financial Statements.*

☐ *Consolidated financial statements.*

- Circumstances requiring justification of causes

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

☒ *Yes.*

☐ *No.*

Explanatory document in the case of marking "yes":

☒ *Yes.*

☐ *No.*

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



☐ Yes.

☒ No.

Explanatory document in the case of marking "yes":

☐ Yes.

☒ No.

This information has been published on the company's website on: April 20, 2026 at the link
<https://www.mediplantex.com/vi/thong-tin-co-dong.html>

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

- Transaction details: No.

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

- Transaction completion date: No.

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

Attachments:

- FS: First Quarter of 2026.

- Explanatory Documents: No.:

10/2026/CV-MED

**MEDIPLANTEX NATIONAL
PHARMACEUTICAL JOINT STOCK
COMPANY**

General Director



Mai Nhat Thanh



BALANCE SHEET

As at 31 march 2026

(Currency: VND)

ITEMS	Code	Notes	31/03/2026	01/01/2026
A. CURRENT ASSETS	100		206.053.471.429	204.962.685.617
I. Cash and cash equivalents	110	V.1	30.724.738.785	24.401.129.317
1. Cash	111		10.724.738.785	12.401.129.317
2. Cash equivalents	112		20.000.000.000	12.000.000.000
II. Short-term financial investments	120	V.2	11.700.000.000	6.700.000.000
3. Held to maturity investments	123		11.700.000.000	6.700.000.000
III. Current receivables	130		70.178.084.421	68.638.521.499
1. Current trade receivables	131	V.3	40.371.858.535	43.783.446.571
2. Current advanced payments to suppliers	132		29.194.921.133	27.038.320.811
6. Other current receivables	136	V.4	1.927.522.978	2.233.785.222
7. Provision for current doubt debts	137	V.5	(1.316.218.225)	(4.417.031.105)
IV. Inventories	140	V.6	82.511.711.514	93.209.539.312
1. Inventories	141		82.511.711.514	93.209.539.312
V. Other current assets	150		10.938.936.709	12.013.495.489
1. Current prepaid expenses	151	V.11	46.065.214	111.327.028
2. Deductible VAT	152		10.412.726.442	11.656.527.007
3. Tax and other receivables from the State	153		480.145.053	245.641.454
B. NON-CURRENT ASSETS	200		250.680.449.906	252.354.666.266
I. Non-current receivables	210		5.281.045.000	5.281.045.000
6. Other non-current receivables	216		5.281.045.000	5.281.045.000
II. Fixed assets	220		30.580.564.008	32.240.937.400
1. Tangible fixed assets	221	V.8	30.570.664.018	32.229.181.160
- Cost	222		159.077.886.874	159.077.886.874
- Accumulated depreciation	223		(128.507.222.856)	(126.848.705.714)
3. Intangible fixed asset	227	V.9	9.899.990	11.756.240
- Cost	228		307.325.000	307.325.000
- Accumulated depreciation	229		(297.425.010)	(295.568.760)
III. Investment property	240	V.10	1.569.341.898	1.631.604.709
- Cost	241		11.361.119.544	11.361.119.544
- Accumulated depreciation	242		(9.791.777.646)	(9.729.514.835)
IV. Non-current property in progress	250	V.7	180.942.801.407	180.450.934.936
2. Construction in progress	252		180.942.801.407	180.450.934.936
V. Non-current financial investments	260			
VI. Other non-current assets	270		32.306.697.593	32.750.144.221
1. Non-current prepaid expenses	271	V.11	32.306.697.593	32.750.144.221
TOTAL ASSETS (270 = 100 + 200)	280		456.733.921.334	457.317.351.883

BALANCE SHEET

As at 31 march 2026

(Currency: VND)

ITEMS	Code	Notes	31/03/2026	01/01/2026
C. LIABILITIES	300		119.496.131.619	126.005.906.360
I. Current liabilities	310		119.496.131.619	126.005.906.360
1. Current trade payables	311	V.13	38.684.871.502	55.196.011.514
2. Current deferred revenue	312		15.052.465.685	15.184.735.732
3. Tax and payables to the State	313	V.14	3.260.762.471	4.875.517.238
4. Payables to employees	314		6.261.509.187	11.170.189.093
5. Current payable expenses	315	V.15	383.251.224	439.480.577
8. Current unrealized revenue	318	V.17	479.100.000	228.600.000
9. Other current payables	319	V.16	2.880.195.266	2.784.204.951
10. Current loans and finance lease liabilities	320	V.12	50.389.139.076	33.913.830.047
12. Bonus, welfare fund	322		2.104.837.208	2.213.337.208
II. Non-current liabilities	330			
D. OWNERS' EQUITY	400		337.237.789.715	331.311.445.523
I. Owners' equity	410	V.18	337.237.789.715	331.311.445.523
1. Paid-in capital	411		124.100.000.000	124.100.000.000
- Ordinary shares with voting rights	411a		124.100.000.000	124.100.000.000
2. Capital surplus	412		121.230.075.000	121.230.075.000
8. Development investment fund	418		69.782.414.151	69.782.414.151
11. Undistributed profit after tax	420		22.125.300.564	16.198.956.372
II. Other funds	430			
TOTAL RESOURCES (440 = 300+400)	440		456.733.921.334	457.317.351.883

Preparer



Nguyen Thanh Hang

Chief Accountant



Tran Anh Tuan

Hanoi, April 16, 2026

Director



Mai Nhat Thanh

INCOME STATEMENT

Q1 - 2026

(Currency: VND)

ITEMS	Code	Notes	Q1 - 2026		The Period From 01/01 To 31/03	
			Q1 - 2026	Q1 - 2025	Q1 - 2026	Q1 - 2025
1. Revenue from sales of merchandises and services rendered	01	VI.1	90.325.831.737	75.433.750.777	90.325.831.737	75.433.750.777
2. Revenue deductions	02	VI.2	1.661.622.550	3.933.000	1.661.622.550	3.933.000
3. Net revenue from sales of merchandises and services rendered (10 = 01 – 02)	10		88.664.209.187	75.429.817.777	88.664.209.187	75.429.817.777
4. Costs of goods sold	11	VI.3	68.561.068.367	57.428.503.216	68.561.068.367	57.428.503.216
5. Gross profit from sales of merchandises and services rendered (20 = 10-11)	20		20.103.140.820	18.001.314.561	20.103.140.820	18.001.314.561
6. Revenue from financing activity	21	VI.4	154.915.006	430.258.452	154.915.006	430.258.452
7. Financial expenses	22	VI.5	1.112.214.996	642.330.809	1.112.214.996	642.330.809
- Of which: Interest expense	23		492.304.957	411.098.097	492.304.957	411.098.097
8. Selling expenses	25	VI.8	1.831.638.879	1.214.469.028	1.831.638.879	1.214.469.028
9. General administration expenses	26	VI.8	9.874.765.712	13.756.733.046	9.874.765.712	13.756.733.046
10. Net profit from operating activity {30=20 + (21-22) – (25+26)}	30		7.439.436.239	2.818.040.130	7.439.436.239	2.818.040.130
11. Other income	31	VI.6		9.470.000		9.470.000
12. Other expenses	32	VI.7		31.025.519		31.025.519
13. Other profit (40 = 31 – 32)	40			(21.555.519)		(21.555.519)
14. Total accounting profit before tax (50 = 30 + 40)	50		7.439.436.239	2.796.484.611	7.439.436.239	2.796.484.611
15. Current corporate income tax expense	51	VI.10	1.513.092.048	616.264.938	1.513.092.048	616.264.938
17. Profit after corporate income tax (60 = 50 – 51 -52)	60		5.926.344.191	2.180.219.673	5.926.344.191	2.180.219.673
Basic earnings per share	70		478	176	478	176
Diluted earnings per share	71		478	176	478	176

Preparer By



Nguyen Thanh Hang

Chief Accountant



Tran Anh Tuan



Hanoi, April 16, 2026

Director

Mai Nhat Thanh

CASH FLOW STATEMENT

(Indirect method)

Q1 - 2026

(Currency: VND)

ITEMS	Code	Notes	The Period From 01/01 To 31/03	From 01/01/2026 To 31/03/2026
I. Cash flow generated from operating activity				
1. Profit before tax	01		1.513.092.048	14.923.064.957
- Depreciation and amortization of fixed assets	02		1.722.636.204	8.443.742.866
- Provisions	03		(3.100.812.880)	-
- Foreign exchange loss (gain)	04		-	(19.324.130)
- Profit from investing activities	05		(82.492.613)	(6.394.703.559)
- Interest expenses	06		1.096.725.248	5.394.442.986
3. Operating profit before movements in working capital	08		1.149.148.007	22.347.223.120
- Increase, decrease in receivables	09		2.570.546.925	17.666.575.954
- Increase, decrease in inventories	10		10.697.827.798	(1.582.888.745)
- Increase, decrease in payable (excluding interest payable, corporate income tax payable)	11		(27.542.317.319)	(61.694.495.790)
- Increase, decrease in prepaid expense	12		65.261.814	3.660.383.411
- Interest paid	14		(1.123.637.073)	(5.431.745.286)
- Corporate income tax paid	15		(2.375.426.510)	(4.719.117.975)
- Other cash outflows	17		(108.500.000)	(339.545.500)
Net cash flow from operating activities	20		(16.667.096.358)	(30.093.610.811)
II. Cash flow generated from investing activity				
1. Payments for fixed asset purchase, construction	21		491.866.471	(39.999.947.468)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	43.636.364
3. Cash outflow for lending, buying debt instruments of other companies	23		5.000.000.000	(25.000.000.000)
4. Cash recovered from lending, selling debt instruments of other companies	24		-	97.400.000.000
7. Interest income, dividend and distributed profit	27		82.492.613	(7.204.243.832)
Net cash flow generated from investing activities	30		5.082.492.613	25.239.445.064
III. Cash flow generated from financing activity				
3. Receipts from borrowings	33		33.119.735.564	193.593.746.624
4. Repayments of principals of borrowings	34		(16.644.426.535)	(219.966.151.473)
6. Dividend, profit paid to owner	36		5.063.113.364	(6.426.116.069)
Net cash flow generated from financing activity	40		21.538.422.393	(32.798.520.918)
Net cash flow in the period	50		9.953.818.648	(37.652.686.665)
Cash and cash equivalents at beginning of the year	60		24.401.129.317	81.183.286.917
Effect of change of foreign exchange rate	61		-	2.902.645
Cash and cash equivalents at end of the year	70		34.354.947.965	43.533.502.897

Preparer By


 Nguyen Thanh Hang

Chief Accountant


 Tran Anh Tuan

 Hanoi, April 16, 2026
 Director


 Mai Nhat Thanh

NOTES TO THE FINANCIAL STATEMENTS

Q1 - 2026

I- Operational characteristics of the business**1. Form of capital ownership :**

The Mediplantex National Pharmaceutical Joint Stock Company was equitized from Central Pharmaceutical Company No. 1 (a state-owned Enterprise) under the Decision No. 4410/QĐ-BYT dated 07/12/2004 issued by Ministry of Health. The Company operates under the Business Registration Certificate No. 0100108430, issued by the Hanoi Department of Planning and Investment for the first time on 12/04/2005, the most recent amendment (20th) is issued on 03/01/2025.

The Company's head office is located at No. 358 Giai Phong Street, Phuong Liet Ward, Thanh Xuan District, Hanoi City, Vietnam..

Charter capital of the Company is VND 124,100,000,000, equivalent to 12,410,000 shares, par value VND 10,000/share.

The number of employees of the Company as at June 30, 2024 is 328 people (as at January 01 2025 was 317 people).

2. Business field:: Pharmaceutical production and trading.**3. Business activities:** Main business activities of the Company include:

- Production of drugs, pharmaceutical chemicals and medicinal herbs
- Real estate business, land use rights belong to the owner, user or lessee;
- Commission import and export; export and import of goods;
- Warehousing and storage of goods.

4. Normal production and business cycle:**5. The Company's operation in the period that affects the Financial Statements:****6. Corporate structure**

- List of subsidiaries:
- List of joint ventures and associates
- The Company's member entities are as follows:

Name	Address	Main business activities
Branch of Mediplantex National Pharmaceutical Joint Stock Company in Ho Chi Minh City	A5/6E1 Nguyen Cuu Phu Street, Hamlet 1, Tan Kien Commune, Binh Chanh District, Ho Chi Minh City	Trading in drugs, pharmaceutical chemicals, medicinal herbs, and dietary supplements
Branch of Mediplantex National Pharmaceutical Joint Stock Company at Me Linh District	Trung Hau Village, Tien Phong Commune, Me Linh District, Hanoi City	Producing drugs, pharmaceutical chemicals, and medicinal herbs

7. Statement of comparability of information on financial statements**II- Accounting period and accounting currency**

- 1- Annual accounting period commences from January 01 and ends as at December 31.
2. The Company maintains its accounting records in Vietnamese Dong (VND).

III- Standards and Applicable Accounting Policies

1. Applicable Accounting Policies: The Company applies Corporate Accounting System issued under the Circular No. 200/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance and the Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 200/2014/TT-BTC.

2. Declaration of compliance with Accounting Standards and Accounting System: The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The 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.

IV- Accounting policies applicable in case of continuous operation of enterprises**1. Basis for preparation of the Financial Statements**

The Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of Financial Statements of the independent accounting entities and the head office of the Company.

2. Foreign currency transactions

Interim Financial Statements

Foreign currency transactions during the period are translated into Vietnamese Dong using the actual rate at transaction date.

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

- For asset accounts, applying the bid rate of the commercial bank where the Company regularly conducts transaction;
- For cash deposited in bank, applying the bid rate of the commercial bank where the Company opens its foreign currency accounts;
- For liability accounts, applying the offer rate of the commercial bank where the Company regularly conducts transactions.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

3. Principles for determining the effective interest rate (effective interest rate) used to discount cash flows

4. Cash and cash equivalents

Cash comprises cash on hand, demand.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

5. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically and others held-to-maturity investments. Provision for devaluation of investments is made at the end of the period based on the recoverability to create a provision for doubtful receivables in accordance with legal regulations.

6. Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

7. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

The cost of inventory is calculated using specific identification method.

Inventory is recorded by perpetual method

Method for valuation of work in process at the end of the period: the value of work in progress is recorded based on actual cost incurred for each unfinished product.

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. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

-	Buildings, structures	05 - 50 năm
-	Machinery, equipment	05 - 10 năm
-	Vehicles, Transportation equipment	06 - 10 năm
-	Office equipment and furniture	05 - 10 năm

-	Other fixed assets	06 - 10 năm
-	Management software	03 - 5 năm

9. Business Cooperation Contract (BCC)

Business Cooperation Contract (BCC) is a contractual agreement between two or more venturers with the objectives of cooperating to carry out specific business activities without constitution of a new legal entity. This operation may be jointly controlled by venturers under BCC or controlled by one of them.

In case of receiving money or assets from other entities in the BCC, they should be recorded as payables. In case of contributing money or assets to BCC, they should be recorded as receivables.

10. Deffered business income tax charge**11. Prepaid expenses**

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria

Types of prepaid expenses include:

Prepaid land expenses include prepaid land rental, including those related to leased land for which the Company has received certificate of land use right but not eligible for recording as intangible fixed asset in accordance with the Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance guiding regulation on management, use and depreciation of fixed assets and other expenses related to ensure for the use of leased land. These expenses are recognized in the interim statement of income on a straight-line basis according to the lease term of the contract.

Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than 30 million dong and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 01 to 03 years.

Costs for improving and repairing assets are accumulated based on actual expenses and allocated in the periodic Statements of Income using the straight-line method over a period of 01 to 02 years.

Other prepaid expenses are recorded at their historical costs and allocated on the straight-line method over useful life of 12 months.

12. Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

13. Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

14. Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months

15. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as vacation expenses, interest expenses, etc which are recorded as operating expenses of the reporting period.

The recording of accrued expenses as operating expenses during the period shall be carried out under the matching principle between revenues and expenses during the period. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

16. Principles and methods of recording payable provisions:**17. Unrealized turnover**

Revenues received in advance such as collection of rental fees, service fees provided for many periods but received from the beginning of the period, the company will allocate to the revenue from the provision of corresponding services for each period

18. Convertible bonds

Pursuant to the resolution of the General Meeting of Shareholders approved for each issuance of convertible bonds

19. Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Management and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

20. Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

- Revenue from sale of goods:

- + The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- + The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

- Revenue from rendering of services:

- + The percentage of completion of the transaction at the Balance sheet date can be measured reliably

- Financial income:

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied::

- + It is probable that the economic benefits associated with the transaction will flow to the Company;
- + The amount of the revenue can be measured reliably.

- Other income

21. Revenue deductions

Sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Interim Financial Statements of the reporting period (the previous period); and if it is incurred after the issuance of Interim Financial Statements, it is recorded as a decrease in revenue of incurring period (the next period).

22. Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period.

23. Financial expenses

Items recorded into financial expenses comprise borrowing costs, exchange loss, etc are recorded by the total amount arising in the period without offsetting against financial income.

24. Selling expenses, General and administrative expenses

Selling expenses reflect the actual costs incurred during the process of selling products, goods, and providing services. Selling expenses primarily include costs such as salaries for sales personnel, social insurance, health insurance, unemployment insurance, trade union fees for sales staff, transportation costs, customs fees, logistics costs, and other related expenses.

General and administrative expenses reflect the overall management costs of the Company, primarily including expenses such as salaries for management staff, social insurance, health insurance, trade union fees, unemployment insurance for management employees, office supplies, work tools, depreciation of fixed assets used for company management, employee events and travel expenses, and other related costs.

25. Corporate income tax

Interim Financial Statements

Current corporate income tax expenses:

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

Current corporate income tax rate:

The Company is subject to corporate income tax rate of 20% for the period for the operating activities which have taxable income.

26. Other

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

V. Additional information for items presented in the Balance Sheet

(Currency: VND)

1. Cash and cash equivalents

Items	31/03/2026	01/01/2026
- Cash on hand	135.264.067	87.338.122
- Cash in bank	10.589.474.718	12.313.791.195
- Cash equivalents	20.000.000.000	12.000.000.000
Total	30.724.738.785	59.737.325.499

2. Financial investments

b) Held to maturity investments

Items	31/03/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
b1) Short-term				
- Term deposits	20.000.000.000	20.000.000.000	6.700.000.000	6.700.000.000
b2) Long-term				
- Term deposits	11.700.000.000	11.700.000.000	6.700.000.000	6.700.000.000

3. Current trade receivables

Items	31/03/2026	01/01/2026
a) Receivables of short-term customers	38.100.809.255	21.399.837.743
Northern Medibros Pharmaceutical Joint Stock Company	13.535.422.845	7.456.387.723
Southern Medibros Pharmaceutical Joint Stock Company	5.874.228.413	3.930.194.828
Medibros Central Pharmaceutical Joint Stock Company	2.078.760.202	3.304.368.558
An Minh Pharmaceutical Joint Stock Company	1.033.129.914	337.346.888
Other Customers	15.579.267.881	6.371.539.746
c) Receivables of customers being related parties	2.271.049.280	22.383.608.828
An Hy Pharmaceutical Co., Ltd.	2.271.049.280	22.383.608.828
Total	40.371.858.535	43.783.446.571

4. Other receivables

Items	31/03/2026		01/01/2026	
	Value	Provision	Value	Provision

Interim Financial Statements

a) Short-term	1.927.522.978	2.233.785.222
- Other receivables	128.031.866	172.868.985
- Advances (detailed by receivers)	1.795.606.312	2.060.916.237
- Other payable	3.884.800	
Total	1.927.522.978	2.233.785.222

5. Doubtful Debts

- Overdue receivables or receivables not yet due but difficult to be collected:

Items	31/03/2026		01/01/2026	
	Original cost	Revocable Value	Original cost	Revocable Value
Hai Thanh Pharmaceutical Co., Ltd.	247.156.740	-	247.156.740	-
Huong Linh Pharmaceutical Co., Ltd.	167.803.729	-	167.803.729	-
District 3 Pharmaceutical Joint Stock Company	176.863.000	-	176.863.000	-
Gia Dinh Trading Investment Co., Ltd.	141.899.996	-	141.899.996	-
Other customer	582.494.760	-	582.494.760	-
Total	1.316.218.225	-	1.316.218.225	-

6. Inventories

Items	31/03/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
- Raw materials	39.346.110.624		46.980.565.473	
- Instrument & tools	3.160.463.192		2.536.158.088	
- Cost for work in process	21.325.173.169		17.592.877.113	
- Finished products	11.339.846.646		10.483.263.768	
- Goods	7.340.117.883		15.616.674.869	
Total	82.511.711.514		93.209.539.312	

7. Non-current property in progress

Total	31/03/2026	01/01/2026
b) Capital construction in process		
- Fixed assets purchases	1.310.373.941	1.310.373.941
- Capital construction	179.632.427.466	179.140.560.995
Total	180.942.801.407	180.450.934.936

8. Tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Vehicles, transportation	Management equipment, tools, others	Total
Historical cost					
Beginning balance	47.110.513.665	98.504.084.431	12.053.662.618	1.409.626.160	159.077.886.874
Ending balance of the period	47.110.513.665	98.504.084.431	12.053.662.618	1.409.626.160	159.077.886.874
Accumulated depreciation					
Beginning balance	35.519.660.756	80.585.645.605	9.688.750.783	1.054.648.569	126.848.705.714

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- Depreciation in The period	400.732.917	1.036.177.763	187.588.947	34.017.516	1.658.517.143
Ending balance of the period	35.920.393.673	81.621.823.368	9.876.339.730	1.088.666.085	128.507.222.856
Net carrying amount					
- Beginning balance	11.590.852.909	17.918.438.826	2.364.911.835	354.977.591	32.229.181.160
- Ending balance of the period	11.190.119.992	16.882.261.063	2.177.322.888	320.960.075	30.570.664.018

9. Intangible fixed assets

Items	Land using right	Establishment & productive right & Patents	Software	Other intangible fixed assets	Total
Historical cost					
Beginning balance			307.325.000		307.325.000
Ending balance of the period			307.325.000		307.325.000
Accumulated depreciation					-
Beginning balance			295.568.760		295.568.760
- Depreciation in The period			1.856.250		1.856.250
Ending balance of the period			297.425.010		297.425.010
Net carrying amount					-
- Beginning balance			11.756.240		11.756.240
- Ending balance of the period			9.899.990		9.899.990

10. Investment real estate

Khoản mục	01/01/2026	Decrease in the period	Increase in the period	31/03/2026
a) Investment real estate for lease				
Historical cost				
- House	11.361.119.544			11.361.119.544
Accumulated depreciation				
- House			62.262.811	62.262.811

11. Prepaid expenses

Items	31/03/2026	01/01/2026
a) Short-term		
- Dispatched tools and supplies;	46.065.214	111.327.028
b) Long-term		
- Asset repair costs	1.635.249.825	1.628.148.437
- Technical infrastructure rental at Hoa Lac Project (i)	26.502.152.467	26.652.951.842
- Land rent at Me Linh Pharmaceutical Plant No. 2 (ii)	3.147.387.387	3.177.554.037
- Dispatched tools and supplies;	1.021.907.914	1.291.489.905
Total	32.352.762.807	32.861.471.249

(i) This is the payment for technical infrastructure that the Company has made as a one-time payment for the entire lease period at Hoa Lac Hi-Tech Park. The Company is allocating this amount using the straight-line method over the lease term .

(ii) This is the payment for acquiring a one-time payment lease for a land plot located in Tien Phong Commune, Me Linh District, Hanoi City, with an area of 15,900 m² from 204 Pharmaceutical Co., Ltd. - Vinh Phuc Branch. The land is being used for the production facility of Pharmaceutical Factory No. 2. The Company is allocating this amount using the straight-line method over the lease term

12. Loans and finance lease liabilities

Items	31/03/2026		In period		01/01/2026	
	Outstanding balance	The number of insolvency	Increase	Decrease	Outstanding balance	The number of insolvency
a) Vay Short-term						
Vietcombank	17.853.860.202		9.212.161.000	4.363.270.614	13.004.969.816	
Vietinbank	20.336.582.360		20.336.582.360	630.813.750	630.813.750	
MSB bank	11.559.371.912		3.570.814.304	11.650.342.171	19.638.899.779	
Personal Loans	639.324.602		177.900		639.146.702	
Total	50.389.139.076		33.119.735.564	16.644.426.535	33.913.830.047	

13. Current trade payables

Items	31/03/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Outstanding balance
a) Short-term trade payables				
Phuc Thai Pharmaceutical Joint Stock Company	1.182.952.500	1.182.952.500	2.086.252.200	2.086.252.200
Benovas Pharmaceutical Joint Stock Company - Hanoi Branch	2.189.734.560	2.189.734.560	2.563.080.840	2.563.080.840
Son Tung Trade Drug Joint Stock Company	706.773.900	706.773.900	5.939.892.819	5.939.892.819
Construction Company 556	773.213.724	773.213.724	1.773.213.724	1.773.213.724
Dong Au Trading and Production Company Limited	1.900.886.903	1.900.886.903	1.418.990.697	1.418.990.697

Mediplantex National Pharmaceutical Joint Stock Company**Form no. B 03a-DN**

Address: 358 Giai Phong Street, Phuong Liet Ward, Thanh Xuan District, Hanoi City

(According to Circular No. 200/2014/TT-BTC Dated december 22nd 2014 of the Ministry of Finance)

Interim Financial Statements

Thang Long Construction and Service Joint Stock Company	1.500.000.000	1.500.000.000	2.061.928.258	2.061.928.258
DST Vietnam Group Joint Stock Company	1.600.000.000	1.600.000.000	2.163.974.767	2.163.974.767
INBIOTECH L.T.D	7.397.094.879	7.397.094.879	14.620.244.879	14.620.244.879
Other Suppliers	21.434.215.036	21.434.215.036	22.568.433.330	22.568.433.330
Total	38.684.871.502	38.684.871.502	55.196.011.514	55.196.011.514

14. Taxes and amounts payable to the State

Items	01/01/2026	Amount payable in the period	Amount actually paid in the period	31/03/2026
a) To be paid				
- Value Added Tax (VAT)		4.640.357.190	4.640.357.190	
- Profit tax	2.375.426.510	1.513.092.048	2.375.426.510	1.513.092.048
- Personal income tax	97.043.893	61.795.960	158.839.853	
- Other taxes	2.403.046.835			1.747.670.423
Total	4.875.517.238	6.215.245.198	7.174.623.553	3.260.762.471
b) Receivables				
- Value Added Tax (VAT)	11.656.527.007	4.640.357.190	3.396.556.624	10.412.726.441
- Import & export duties	14.190.119	50.139.187	50.139.187	14.190.119
- Personal income tax	32.426.831		234.503.599	266.930.430
- Other taxes	199.024.504			199.024.504
- Fee & charge & other payables		655.376.412		
Total	11.902.168.461	5.345.872.789	3.681.199.410	10.892.871.494

15. Accruals expenses

Items	31/03/2026	01/01/2026
a) Short-term		
- Interest expense		26.911.825
- Other advance deductions	383.251.224	412.568.752
Total	383.251.224	439.480.577

16. Other payables

Items	31/03/2026	01/01/2026
a) Short-term		
- Trade Union fees	228.831.800	114.089.200
- Profit dividend payable	2.522.890.882	2.540.222.482
- Other payable	25.472.483	129.893.269
- Other receivables	103.000.101	
Total	2.880.195.266	2.784.204.951

17. Unrealized turnover

Items	31/03/2026	01/01/2026
a) Short-term		
- Revenue received in advance from location rental	479.100.000	228.600.000
Total	479.100.000	228.600.000

18. Owners' equity**a- Changes in owner's equity**

Items	Contributed capital	Share premium	Foreign exchange	Investment & development funds	Undistributed earnings	Total
Beginning balance of previous period	124.100.000.000	121.230.075.000	-	69.782.414.151	15.750.689.600	330.863.178.751
- Profit in the previous period					15.833.436.484	15.833.436.484
- Profit distribution					14.892.000.000	14.892.000.000
- Deduction of prize funds					493.169.712	493.169.712
Beginning balance of current period	124.100.000.000	121.230.075.000	-	69.782.414.151	16.198.956.372	331.311.445.523
- Capital increase in The previous period	-	-			7.615.727.590	7.615.727.590
- Profit this period					5.926.344.191	5.926.344.191
Ending balance of this period	124.100.000.000	121.230.075.000	-	69.782.414.151	23.814.683.962	338.927.173.113

b- Details of the owner's investment capital

Items	31/03/2026	01/01/2026
- Ms. Nguyen Ngoc Xuan Trang	35.430.440.000	35.430.440.000
- Ms. Tran Nguyen Hoang Phuc	27.619.000.000	27.619.000.000
- Vietnam Pharmaceutical Corporation	14.275.000.000	14.275.000.000
- Mr. Tran Hoang Dung	10.000.000.000	10.000.000.000
- Other shareholders	36.775.560.000	36.775.560.000
Total	124.100.000.000	124.100.000.000

c- Capital transactions with owners and distribution of dividends and profits

Items	Q1 - 2026	Q1 - 2025
+ At The Beginning of The period	124.100.000.000	124.100.000.000
+ At the end of the period	124.100.000.000	124.100.000.000

d. Shares

Items	31/03/2026	01/01/2026
- Quantity of issued shares	12.410.000	12.410.000
+ Common shares	12.410.000	12.410.000
- Quantity of outstanding shares	12.410.000	12.410.000
+ Common shares	12.410.000	12.410.000

* Par value per share: 10,000 VND per share

VII - Additional information for items presented in the Statement of Results of Business**1. Total turnover from sales and provision of services**

Items	Q1 - 2026	Q1 - 2025
a. Sale		
- Revenue from Finished product	89.450.840.185	74.766.109.883
- Revenue from service	874.991.552	667.640.894
Total	90.325.831.737	75.433.750.777

2. Revenue deductions

Items	Q1 - 2026	Q1 - 2025
- Sale returns	1.661.622.550	3.933.000

	Total	1.661.622.550	3.933.000
3. Cost of goods sold			
	Items	Q1 - 2026	Q1 - 2025
- Cost of finished products sold		68.561.068.367	57.428.503.216
	Total	68.561.068.367	57.428.503.216
4. Financial activities income			
	Items	Q1 - 2026	Q1 - 2025
- Interest income		82.482.213	
- Gains on exchange rate difference in The period		72.422.393	
- Revenue from other financial activities		10.400	430.258.452
	Total	154.915.006	430.258.452
5. Financial expenses			
	Items	Q1 - 2026	Q1 - 2025
- Interest expenses		492.304.957	411.098.097
- Loss on exchange difference in The period		15.489.748	231.232.712
- Provision for trading stock price decline and investment losses		604.420.291	
	Total	1.112.214.996	642.330.809
6. Other income			
	Items	Q1 - 2026	Q1 - 2025
- Other income.			9.470.000
	Total		9.470.000
7. Other expenses			
	Items	Q1 - 2026	Q1 - 2025
- Other expenses.			31.025.519
	Total		31.025.519

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8. Selling expenses and General & administration expenses

Items	Q1 - 2026	Q1 - 2025
a) General & administration expenses	9.874.765.712	13.756.733.046
- Employees cost	9.675.562.594	10.709.217.776
- Expenses for reception and business trip expenses	359.395.021	44.284.342
- Depreciation expense	558.771.874	495.570.424
- Electricity and water costs	99.287.870	78.855.254
- Gasoline costs	79.014.792	113.402.835
- The cost of office supplies	49.615.910	135.014.590
- Administrative material costs	418.357.221	
- Reversal of bad debt provision	(3.100.812.880)	
- Other business management expenses	1.735.573.310	2.180.387.825
b) Selling expenses incurred in the period	1.831.638.879	1.214.469.028
- Employees cost	532.617.685	580.918.581
- Shipping costs	277.798.272	260.082.635
- Expenses for promotion, introduction of SP		56.712.000
- Remittance costs, LC opening fees	431.269.063	99.597.891
- Expenses for conferences and seminars	393.906.258	105.284.539
- Other selling expenses in cash	196.047.601	111.873.382

9. Production and business expenses by factors

Items	Q1 - 2026	Q1 - 2025
- Direct raw materials cost	61.014.673.307	233.196.808.277
- Direct labor cost	3.439.618.454	13.187.023.276
- General operation cost	5.725.364.042	18.670.846.676
- Selling expenses	1.831.638.879	5.120.748.851
- General & administration expenses	9.874.765.712	13.756.733.046
Total	81.886.060.395	283.932.160.126

Total	70.179.655.804	265.054.678.229
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Items	Q1 - 2026	Q1 - 2025
- Current business income tax charge in The Current year	1.513.092.048	616.264.938
- Total Current corporate income tax Expenses	1.513.092.048	616.264.938

VIII. Additional information for the items presented in the cash flow statement

IX- Other Information

1- Potential debts, commitments and other financial information:

On June 1, 2017, the Company and Song Chau Joint Stock Company ("Song Chau") entered into Business Cooperation Agreement No. 68/HĐHTKD to collaborate on the Central Residence Project ("Project") at No. 190, Group 14, My Dinh 1 Ward, Nam Tu Liem District, Hanoi City ("land"). The key terms agreed upon by both parties are as follows:

- The Company will contribute capital by the value of all assets on the land. Both parties will hire an independent valuation unit to determine the value of the Company's contribution in assets on the land into the Project. Song Chau will contribute all capital for the project, including: equity, raised capital, and legal loans. The capital contribution will be made according to the Project's progress as approved by the competent state authority and agreed upon by both parties.
- Both parties agreed to use the assets resulting from the business cooperation to establish Smart City Real Estate Investment LLC ("Smart City") as the Project's investor. After the investor is established, all activities related to the implementation of the entire Project will be the responsibility of the investor. The Company will authorize Song Chau to represent the Company in managing, operating, and making decisions on all matters related to Smart City (assets, capital, business operations, etc.).

In 2017, the Company completed the procedures for transferring assets on the land and the land itself to Smart City. Song Chau transferred VND 8 billion in profit to the Company, which the Company recorded as other income in the 2017 income statement, after offsetting with related costs of the assets on the land.

To date, the Project has not been implemented as Smart City has not yet completed the procedures for approving the investment policy for the Project, nor has it completed the conversion of land use purposes and the change of name on the land use certificate.

2 - NEvents arising after the end of the annual accounting period: There are no material events occurring after the end of the accounting period that require adjustment or disclosure in the interim financial statements of this fiscal year.

5 - Comparative information (changes in information in the financial statements of previous accounting years): The comparative data explained in the financial statements of the previous year are taken according to the report data officially announced by the auditor.

6 - Information on continuous operations: The Board of Directors of the company is not aware of factors that may affect the company's ability to operate continuously.

Preparer By*Nguyen Thanh Hang***Chief Accountant***Tran Anh Tuan**Mai Nhat Thanh*

**MEDIPLANTEX NATIONAL
PHARMACEUTICAL JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No: 10/2026/CV-MED

Hanoi, April 20, 2026

To: - **State Securities Commission of Vietnam**
 - **Hanoi Stock Exchange**

Company Name: Mediplantex National Pharmaceutical Joint Stock Company

Address: 358 Giai Phong, Phuong Liet Ward, Hanoi

Tax code: 0100108430

Information disclosure person: Mai Nhat Thanh

Position: General Director

Pursuant to Circular No. 96/2020/TT-BTC issued by the Ministry of Finance on periodic information disclosure by organizations, which requires detailed explanations in cases where profit after tax fluctuates by 10% or more compared to the same period of the previous year.

Mediplantex National Pharmaceutical Joint Stock Company hereby provides the following explanation regarding its financial statements for the first quarter of 2026:

- Net revenue from sales and service provision in Q1 2026 reached VND 88,664,209,187, representing an increase of 18% year-on-year. Gross profit from sales amounted to VND 20,103,140,820, up 12% compared to Q1 2025, primarily attributable to adjustments in sales policies and improved revenue performance.
- Financial income decreased by 64%, while financial expenses and selling expenses increased by 73% and 51%, respectively, compared to the same period last year. Administrative expenses amounted to VND 9,874,765,712, reflecting a decrease of 28% year-on-year, mainly due to the reversal of provisions for doubtful receivables. As a result, operating profit reached VND 7,439,436,239, marking a significant increase of 164% compared to the same period of the previous year.
- Driven by the above factors, profit after corporate income tax amounted to VND 5,926,344,191, representing a substantial increase of 172% compared to Q1 2025.

The above constitutes the explanation of Mediplantex National Pharmaceutical Joint Stock Company submitted to the State Securities Commission and the Hanoi Stock Exchange regarding the fluctuations in key financial indicators in its Q1 2026 financial statements as compared to those of the corresponding period in the previous year.

Sincerely!

Recipient:

- As above
- Admin

**MEDIPLANTEX NATIONAL PHARMACEUTICAL JOINT
STOCK COMPANY**

General Director



Mai Nhat Thanh