CENTRAL PHARMECEUTICAL JOINT STOCK COMPANY N.3

THE SOCIALIST REPUBLIC OF VIET NAM
Independence – Freedom – Happiness

No: 04-2026/CV-TGĐ-DP3
V/v Explanation of the Variance in Profit After Tax for the Six-Month Period of 2026 Compared with the Corresponding Period of the Previous Year

Hai Phong, August 14, 2026

Dear: State Securities Commission of Vietnam.
Hanoi Stock Exchange

First and foremost, Central Pharmaceutical Joint Stock Company No. 3 would like to express its sincere appreciation to the relevant authorities for their continued attention and support during the past period.

Pursuant to Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance, Central Pharmaceutical Joint Stock Company No. 3 hereby announces the following information in relation to the reviewed interim financial statements for 2026:

1. **Explanation of the fluctuation in profit after corporate income tax compared to the same period of the previous year**

Profit after corporate income tax for the six-month period of 2026	Profit after corporate income tax for the six-month period of 2025	Comparison of the six-month period of 2026 with the six-month period of 2025	
		Difference	% Difference
107,507,453,736	55,963,448,415	+ 51,544,005,321	+ 92.10%

The Company's profit after corporate income tax for the six-month period of 2026 increased by VND 51,544,005,321 compared to the six-month period of 2025 due to the following reasons:

Compared to the six-month period of 2025, the Company's total revenue and expenses for the six-month period of 2026 both increased; however, the increase in revenue was higher than the increase in expenses. Specifically, total revenue increased by VND 85,319,602,795, of which revenue from sales of goods and provision of services increased by VND 77,306,646,162 as the Company intensified its sales activities and expanded its market, resulting in growth in revenue from all sales channels. Finance income and other income increased by VND 7,872,079,922. Total expenses increased by VND 33,775,597,474.

As the increase in revenue was higher than the increase in expenses, the Company's profit after corporate income tax for the six-month period of 2026 increased by VND 51,544,005,321 compared to the six-month period of 2025, equivalent to an increase of 92.10%.

2. **Explanation of the difference in profit after corporate income tax between the pre-audit and post-audit figures**

Items	Reported figures	Audited figures	Difference	Percentage
Revenue deductions	7,891,655,061	8,183,174,718	+ 291,519,657	+ 3.69 %
Selling expenses	92,350,073,833	49,993,890,922	+ 42,356,182,911	+ 45.86 %
Profit from business activities	91,927,534,019	133,992,197,273	+ 42,064,663,254	+ 45.76 %
Total accounting profit before tax	92,460,135,801	134,524,799,055	+ 42,064,663,254	+ 45.49 %
Current corporate income tax expense	18,604,412,669	27,017,345,319	+ 8,412,932,650	+ 45.22 %
Profit after corporate income tax	73,855,723,132	107,507,453,736	+ 33,651,730,604	+ 45.56 %

Profit after corporate income tax according to the audited financial statements increased by VND 33,651,730,604 (equivalent to 45.56%) due to the Company's additional provision for trade discounts under the customer accumulation program amounting to VND 291,519,657, and the adjustment to reduce selling expenses by VND 42,356,182,911 in respect of expenses incurred for which the supporting acceptance documentation had not been completed as at 30 June 2026. Consequently, current corporate income tax expense increased by VND 8,412,932,650 compared to the pre-audit figures.

The above are the Company's explanations regarding the fluctuation in profit as presented in the reviewed interim financial statements for 2026 compared to the same period of the previous year, as well as the reasons for the difference in profit after corporate income tax between the pre-audit and post-audit figures, submitted to the State Securities Commission and the Hanoi Stock Exchange (HNX).

Yours sincerely./.

GENERAL DIRECTOR

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- As above;
- Save: VT, KTTK.