



**CENTRAL PHARMACEUTICAL
CPC1., JSC**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

No: 1431/ CPC1-TCKT

*Re: Explanation of Profit After Corporate
Income Tax in the Statement of Profit and Loss
for the reporting period with a change of 10%
or more compared to the same period last year*

Hanoi, 15 August 2025

**To: - STATE SECURITIES COMMISSION OF VIETNAM
- HANOI STOCK EXCHANGE**

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market;

Pursuant to the Interim Financial Statements of Central Pharmaceutical Joint Stock Company CPC1 (the Company), audited by Ernst & Young Vietnam Limited, the Company hereby provides the following explanation:

Indicator	Năm 2025 (VND)	Năm 2024 (Restated) (VND)	Difference	
			Amount (VND)	Change (%)
(1)	(2)	(3)	(4)=(2)-(3)	(5)=(4)/(3)
Profit after tax	53.620.487.785	45.745.633.140	7.874.854.645	13,6%

Reason: Net revenue increased significantly while cost of goods sold rose only slightly, leading to an increase in gross profit. Selling expenses and general & administrative expenses both rose at a lower rate than the increase in gross profit. This allowed a larger portion of operating profit to be retained. Financial expenses also increased more slowly than financial income (coming from foreign exchange gains during the period).

The above is the Company's explanation regarding fluctuations in business results for the first six months of 2025 compared to the first six months of 2024 and the restatement of indicators.

The restatement and adjustment of the financial statements have been made in the spirit of transparency, honesty, and in compliance with current accounting standards.

Central Pharmaceutical Joint Stock Company CPC1 respectfully reports to the State Securities Commission of Vietnam and the Hanoi Stock Exchange for acknowledgment.

Recipients::

- As above;
- Archive: VT, P.TCKT .

GENERAL DIRECTOR



Ta Van Dung