



CENTRAL PHARMACEUTICAL JSC No.25

Số: 164/CBTT- TW25

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

Ho Chi Minh City, July 07, 2026

**INFORMATION DISCLOSURE
ON THE ELECTRONIC PORTAL OF THE STATE SECURITIES COMMISSION AND
THE HANOI STOCK EXCHANGE**

Dear - State Securities Commission
- Hanoi Stock Exchange

1. Company Name: TW25 PHARMACEUTICAL JOINT STOCK COMPANY
2. Stock Code: UPH
3. Head Office Address: 448B Nguyen Tat Thanh Street, Ward 18, District 4, Ho Chi Minh City
4. Telephone: 0283.9414.967 Fax: 0283.9414.975
5. Person responsible for information disclosure: DANG HOAI NAM
6. Position: Authorized person for information disclosure.
7. Type of information disclosed: „ Periodic „ Irregular 24h „ On request
8. Content of the Announcement:

On July 7, 2026, Central Pharmaceutical Joint Stock Company No. 25 received Decision No. 4412/QĐ-XPHC dated July 3, 2026, issued by the Ho Chi Minh City Tax Department, imposing an administrative penalty on the Company for tax violations.

This information was published on the Company's website on July 07, 2026, at www.uphace.vn.

We commit that the information published above is true and accurate and we are fully responsible before the law for the information published.

Best regards./.

Attached: Decision No. 4412/QĐ-XPHC dated July 3, 2026.

Authorized person for information disclosure



Mr. Dang Hoai Nam

THE GENERAL DEPARTMENT OF TAXATION

HO CHI MINH CITY TAX DEPARTMENT

No.: 4412/QĐ-XP/HC



SOCIALIST REPUBLIC OF VIETNAM

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Ho Chi Minh City, July 3, 2026

DECISION

On administrative penalties for tax violations

THE HEAD OF HO CHI MINH CITY TAX DEPARTMENT

- Pursuant to Article 57, Article 68, Article 70, Article 78, and Article 85 of the Law on Handling of Administrative Violations (amended and supplemented in 2020);
- Pursuant to the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, of the National Assembly and its guiding documents for implementation;
- Pursuant to the Law on Non-Agricultural Land Use Tax and its guiding documents for implementation;
- Pursuant to Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government prescribing penalties for administrative violations against regulations on taxes and invoices;
- Pursuant to Decree No. 310/2025/ND-CP dated December 02, 2025, of the Government amending and supplementing a number of articles of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government prescribing penalties for administrative violations against regulations on taxes and invoices;
- Pursuant to Decision No. 1376/QĐ-CT dated June 30, 2025, of the Director General of the General Department of Taxation promulgating regulations on the functions, duties, powers, and organizational structure of provincial and municipal Tax Departments under the General Department of Taxation;
- Pursuant to Decision No. 3736/QĐ-CT dated December 30, 2025, of the Director General of the General Department of Taxation prescribing the functions, duties, and powers of the Office and Departments under provincial and municipal Tax Departments;
- Pursuant to Decision No. 915/QĐ-TPHCM dated February 02, 2026, of the Head of Ho Chi Minh City Tax Department on the delegation of authority to handle administrative violations;
- Pursuant to the Minutes of Tax Administrative Violation drawn up on July 01, 2026;
- At the proposal of the Head of the Land Revenue Management Department.

DECIDES:



Article 1. To impose administrative penalties on the following taxpayer: **Central Pharmaceutical Joint Stock Company No. 25 (TW 25)**

- *[Seal details: S.R.V.N - HO CHI MINH CITY TAX DEPARTMENT - GENERAL DEPARTMENT OF TAXATION]*
- **Headquarters address:** 448B Nguyen Tat Thanh, Xom Chieu Ward, Ho Chi Minh City.
- **Investment/Enterprise Registration Certificate No. or Establishment/Operation Registration License:** 0300468511.
- **Date of issue:** June 19, 2007 (20th amendment on September 12, 2025).
- **Place of issue:** Department of Finance.
- **Tax code:** 0300468511.
- **Legal representative:** Nguyen Manh Hai | **Gender:** Nam | **Title:** General Director.

2. Has committed the following administrative violation: Delaying the submission of non-agricultural land use tax return profiles as prescribed by the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, for more than 90 days past the deadline for the following locations:

- At 142 Nguyen Dinh Chieu, Xuan Hoa Ward, Ho Chi Minh City, for the periods of 2017-2021, 2022-2026;
- At 41-43 Tran Cao Van, Xuan Hoa Ward, Ho Chi Minh City, for the periods of 2017-2021, 2022-2026;
- At 200 Pasteur, Xuan Hoa Ward, Ho Chi Minh City, for the periods of 2017-2021, 2022-2026.

3. Regulated under: Clause 5, Article 13 of Decree No. 125/2020/ND-CP dated October 19, 2020, of the Government prescribing penalties for administrative violations against regulations on taxes and invoices.

4. Aggravating circumstances (if any): None.

5. Mitigating circumstances (if any): None.

6. Applicable forms of penalties and remedial measures are as follows:

- **a) Main penalty:** Fine
 - **Fine amount:** 20,000,000 VND (In words: Twenty million Vietnam Dong.)
- **b) Additional penalties (if any):** None
- **c) Remedial measures (if any):** None

Article 2. This Decision shall take effect from the date of signing.

Article 3. This Decision is:

1. Delivered to Mr./Ms. Nguyen Manh Hai, the representative of the penalized organization named in Article 1 of this Decision, for execution.

- The organization named in Article 1 must strictly comply with this penalty Decision.
- If Central Pharmaceutical Joint Stock Company No. 25 fails to voluntarily comply within the specified time limit, it will be subject to enforced implementation in accordance with the law; for each day of late payment of the fine, the violating organization shall pay an additional 0.05% calculated on the total unpaid fine amount.
- **a)** Central Pharmaceutical Joint Stock Company No. 25 named in Article 1 must pay the fine to the State budget according to the following information:
 - **Account number:** 7111.1056.137 of Ho Chi Minh City Tax Department opened at Regional State Treasury II
 - **Agency code of the decision-maker:** 1056137.
 - **Chapter code:** 554 | **Economic content code (Sub-item code):** 4254
 - **Time limit:** Within 10 days from the date of receipt of this Decision.
- **b)** Central Pharmaceutical Joint Stock Company No. 25 has the right to file a complaint or initiate an administrative lawsuit against this Decision in accordance with the law.

2. Sent to the Regional State Treasury II for collecting the fine./.

Recipients:

- As stated in Article 3;
- Archived: Clerical, Land Revenue Management Dept (NHKNgan-05b).

FOR THE HEAD OF HO CHI MINH CITY TAX DEPARTMENT

DEPUTY HEAD OF HO CHI MINH CITY TAX DEPARTMENT

(Signed & Sealed)

[Official Seal of Ho Chi Minh City Tax Department]

Phan Van Dung

