No.25 CENTRAL PHARMACEUTICAL JSC

Add: 448B Nguyen Tat Thanh Street, Ward Xom Chieu, Ho Chi Minh City, Vietnam

Number: 216– BC/DPTW25

Explaining fluctuations in income statement

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh City, 14th August 2026

Att: - State Securities Commission of Vietnam;

- Hanoi Stock Exchange

No.25 Central Pharmaceutical Joint Stock Company (Stock code: UPH) explains changes in business results for the first 6 months of 2026 compared to the first 6 months of 2025 as follows:

Items	the first 06 months of 2026	the first 06 months of 2026	In/Decrease	Percentage %
Net revenue	45,381,591,759	39,369,353,164	6,012,238,595	15.27%
Net profit after tax	3,041,913,153	178,776,772	2,863,136,381	1601.51%

Explain:

The Company's profit after tax for the first half of 2026 showed impressive year-on-year growth, surging by 1,601%. This substantial profit increase - achieved despite a more modest 15.27% rise in revenue was primarily driven by strong growth in gross profit; this resulted from upward price adjustments aligned with market conditions alongside the Company's ability to secure raw materials at reasonable costs and in sufficient quantities. Additionally, financial income rose in line with interest rate trends, and the Company recorded other income derived from late-payment interest charged to a real estate partner.

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

Best Regards,

CÔNG TY CỔ PHẦN DƯỢC PHẨM TW 25

Digitally signed by CÔNG TY CỔ PHẦN DƯỢC PHẨM TW 25
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