

No.: 181 /CV-DPTU2
Re. Explanation of 2025 semi-annual
financial statements

Hanoi, August 12, 2025

To.: - The State Securities Commission
 - The Hanoi Stock Exchange

Central Pharmaceutical Joint Stock Company NO2 (Stock symbol: DP2) would like to express our sincere greetings and thanks for your attention to our Company during the past time.

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

1. Explanation of auditor's rejection on the audited financial statements:

As stated in the Independent Auditor's Report No.1208.01-25/BC-TC/VAE dated August 2025 issued by Vietnam Auditing and Valuation Company Limited, the auditor's disclaimer of opinion at June 30, 2025 was given related to the following:

The Company has recognized an increase in other income item from the amount of received support as shown in the Agreement on transfer of shares at Binh An Development and Investment Corporation taken by the Company to Viet Land Corporation to determine the business performance in the years from 2010 to 2016 with a value of VND 99,600,000,000. As of June 30, 2025, we have not yet received from the Company the supporting documents related to the completion of the procedure for the transfer of said shares. Therefore, we were unable to assess the impact of this matter on the Company's interim financial statements for the period from January 1, 2025 to June 30, 2025.

The Company made an investment in another entity - Binh An Development and Investment Corporation with a carrying value of VND 93,600,000,000 as of June 30, 2025 (VND 93,600,000,000 as of January 1, 2025). The Company has not yet obtained the Financial Statements provided by this investee as a basis for assessing the investment impairment as of June 30, 2025 and January 1, 2025. We have also not obtained sufficient appropriate documents related to the impairment of this investment. We were therefore unable to determine whether any adjustments to these figures are necessary.

In response, DP2 hereby explains the auditor's disclaimer of opinion as follows:

As the "Commercial and service complex on land plot No. 9 Tran Thanh Tong" project has not yet come into operation, we has not yet completed the procedures for transferring said shares to Viet Land Corporation.

According to the Investment Cooperation Agreement No. 01/HTDT dated December 28, 2007 made by and between Central Pharmaceutical Joint Stock Company NO2 and Viet Land Corporation to establish Binh An Development and Investment Corporation to implement the "Commercial and service complex on land plot No. 9 Tran



Thanh Tong" project. Currently, the project has not come into operation, so Binh An Development and Investment Corporation has not made any economic transactions yet.

2. Explanation of operating loss in the 2025 semi-annual financial statements:

In the 2025 semi-annual financial statements dated August 2025 of Central Pharmaceutical Joint Stock Company NO2, the net profit target for the first 6 months of 2025 was: - VND 2,996,829,699 while the same period in 2024 was: - VND 1,758,081,163 VND, decrease of 70.4% (profit down 70.4%) compared to the same period last year.

DP2 hereby explains such operating loss as follows:

In the first 6 months of 2025, the Company had no other income as the same compared to the first 6 months of 2024 (about more than VND 1.2 billion), so the profit target decreased compared to the same period last year.

DP2 kindly hopes for your consideration and assistance.

Sincerely thank!

Recipients:

- As mentioned above;
- Recorded Finance and Accounting

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