



**HA NOI CPC1 PHARMACEUTICAL
JOINT STOCK COMPANY**

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

No. 363 /2025/CV-CPC1HN

Ha Noi, August 14, 2025

Ref: Explanation for a difference of 5% or more in
profit after tax in the semi-annual 2025 financial
statements before and after the audit

To: - State Securities Commission of Vietnam
 - Hanoi Stock Exchange

Pursuant to the Ministry of Finance's Circular 96/2020/TT-BTC, dated 16 November 2020, of guidance on information disclosure on the stock market.

Based on the Income Statements in the Semi-Annual 2025 Financial Statements before and after the audit, Hanoi CPC1 Pharmaceutical Joint Stock Company hereby provides the following explanation for the Semi-Annual 2025 Financial Statements:

+ Profit after tax in the Semi-Annual 2025 Financial Statements Before the Audit:
VND 139.08 billion

+ Profit after tax in the Semi-Annual 2025 Financial Statements After the Audit:
VND 123.06 billion

The main cause of the variance in profit after tax is:

During the period, the corporate income tax payable for previous years, according to the tax finalization, amounted to VND 15.8 billion and was initially recorded as a reduction in the prior year's undistributed profit after tax. After the audit, this expense was reclassified and recorded as other expenses of the current period, resulting in a decrease in profit after tax for this period compared to before the audit.

The above is the explanation of Hanoi CPC1 Pharmaceutical Joint Stock Company regarding the change of 5% or more in profit after tax in in the semi-annual 2025 financial statements before and after the audit.

Sincerely,

Recipients:

- As addressed;
- Filing: Office Copy

CHAIRMAN OF THE BOARD OF DIRECTORS



Le Nam Thang