

**CENTRAL PHARMACEUTICAL**  
**JOINT STOCK COMPANY No. 3**

**SOCIALIST REPUBLIC OF VIET NAM**  
**Independence – Freedom – Happiness**

No.: 02-2026/CV-TGD-DP3  
Re: Explanation of the difference in  
profit after tax in the Q1 2026  
Financial Statements compared to  
the same period of the previous year

*Hai Phong, 20 April 2026*

To: State Securities Commission  
Hanoi Stock Exchange

First of all, Central Pharmaceutical Joint Stock Company No. 3 would like to sincerely thank the authorities for their interest and support during the past time.

Pursuant to Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance stipulating that: “Listed organizations must disclose information on quarterly financial statements within 20 days from the end of the quarter; in case profit after tax fluctuates by 10% or more compared to the same period, the Company must clearly explain the reasons in such financial statements.”

In compliance with the regulations of the Ministry of Finance, on 20 April 2026, Central Pharmaceutical Joint Stock Company No. 3 disclosed information on the Q1 2026 Financial Statements with the following results:

Profit after CIT Q1/2026	Profit after CIT Q1/2025	Comparison Q1/2026 vs Q1/2025	
		Difference	Difference rate
34.777.782.295	23.864.238.361	+ 10.913.543.934	+ 45,73%

The Company's profit after tax in Q1/2026 increased compared to Q1/2025 by 10.913.543.934 VND due to the following reasons:

Compared to Q1 2025, total revenue and expenses in Q1 2026 are higher, but the increase in revenue is higher than expenses, specifically: Total revenue increased by VND 44.174.952.104. In which, sales and service revenue increased by VND 43.079.100.664 due to the company's promotion of sales and market expansion, so revenue from sales channels grew. Financial revenue and other incomes increased: 1.095.851.440 VND. Total cost increase: 33.261.408.170 VND.

Due to the higher rate of increase in revenue than expenses, profit after tax in Q1 2026 increased compared to Q1 2025 of VND 10.913.543.934 equivalent to 45.73%.

The above is the Company's explanation regarding the profit fluctuation in the Q1 2026 Financial Statements compared to Q1 2025, submitted to the State Securities Commission and the Hanoi Stock Exchange (HNX).

Sincerely.

## LEGAL REPRESENTATIVE

***Recipients:***

- As above;
- Filed: Administration, Accounting Department.



TỔNG GIÁM ĐỐC  
*Nguyễn Đình Hải*