

CÔNG TY CỔ  
PHẦN DƯỢC  
VẬT TƯ Y TẾ  
HẢI DƯƠNG

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HAI DUONG PHARMACEUTICAL  
MEDICAL MATERIALS JSC.

SOCIALIST REPUBLIC OF VIETNAM  
Independence – Freedom - Happiness

No:1324/2026-CV

Hai Phong, October 25 , 2026

Re: Explanation for the change exceeding  
10% in profit after corporate income tax for  
the third quarter of 2026

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

- **Company Name:** Hai Duong Pharmaceutical Medical Materials Joint Stock Company
- **Enterprise Registration Certificate No.:** 0800011018
- **Head Office:** 102 Chi Lang Street – Thanh Dong Ward – Hai Phong City – Viet Nam
- **Telephone:** 0220 385 3848      **Fax:** 0220 385 3848

Pursuant to Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16<sup>th</sup>, 2020 issued by the Minister of Finance providing guidance on information disclosure on the securities market, Hai Duong Pharmaceutical Medical Materials Joint Stock Company hereby provides the following explanation regarding the separate financial statements for the third quarter of 2026, as follows:

**1. Profit after corporate income tax:**

According to the separate financial statements for the third quarter of 2026, the Company's profit after corporate income tax increased by 22.9% compared to the same period in 2025. Details are as follows:

Unit: VND

| Indicator                         | Third Quarter of<br>2026 | Third Quarter<br>of 2025 | %<br>Increase |
|-----------------------------------|--------------------------|--------------------------|---------------|
| Profit after corporate income tax | 15,945,146,377           | 12,974,808,595           | 22.9%         |

Explanation:

- Revenue in the third quarter of 2026 increased by 17.4% compared to the third quarter of 2025, resulting in an increase in gross profit of VND 9,170,926,939, equivalent to a growth rate of 15.85%. This was the primary factor contributing to the increase in profit before tax.
- Financial expenses, general and administrative expenses, and selling expenses in the third quarter of 2026 were effectively managed. Accordingly, although these expenses increased by 9.9% compared to the same period of the previous year, their growth rate remained lower than the growth rates of revenue and gross profit. This also contributed to the increase in profit after corporate income tax.



For the reasons stated above, profit after corporate income tax in the third quarter of 2026 increased compared to the third quarter of 2025.

The full third-quarter 2026 financial statements have been published on the Company's website: [hdpharma.vn](http://hdpharma.vn)

The Company hereby certify that the information disclosed above is true and that we shall take full legal responsibility for its content.

**Recipients:**

- As above
- Company archives

**HAI DUONG PHARMACEUTICAL MEDICAL MATERIALS  
JOINT STOCK COMPANY  
GENERAL DIRECTOR**



**TỔNG GIÁM ĐỐC  
ĐSCK I: NGUYỄN THỊ TÚ ANH**

