

No.25 CENTRAL PHARMACEUTICAL JSC

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

Number: 181 - BC/DPTW25

Explaining fluctuations in income statement

SOCIALIST REPUBLIC OF VIETNAM

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Ho Chi Minh City, 17th July 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 in 2nd Quarter 2026 compared to 2nd Quarter 2025 as follows:

Items	2nd Quarter 2026	2nd Quarter 2025	In/Decrease	Percentage %
Net revenue	19,386,111,889	20,540,255,402	(1,154,143,513)	-5.62%
Net profit after tax	2,486,275,104	(109,466,432)	2,595,741,536	2371.27%

Explain:

The company's profit after tax for the second quarter of 2026 showed impressive year-on-year growth, surging by 2,371%. This increase occurred despite a 5.6% decline in revenue for the quarter, driven primarily by a sharp rise in financial income. At the same time, the Company's gross profit increased, driven by upward adjustments to selling prices in line with prevailing market conditions; additionally, the Company recorded other income from a real estate partner, while administrative expenses for the second quarter of 2026 saw a reasonable decrease relative to generated revenue.

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

Best Regards,



GENERAL DIRECTOR

Nguyen Manh Hai