CODUPHA CENTRAL PHARMACEUTICAL COMPANY JSC

No: 276 /CDP/2025

THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

HCM City, March 25, 2025

INFORMATION DISCLOSURE

To: - The State Securities Commission;

- The Stock Exchange.

- Name of company: Codupha Central Pharmaceutical Company JSC
- Transaction name: CODUPHA
- Address of headoffice: 262L Le Van Sy Street, Ward 14, Distreet 03, Ho Chi Minh City.
- Phone: 02838 651909

Fax: 028 38650750

- Stock Code: CDP
- Person responsible for disclosure of information: Chi Thi Bich Hong Deputy Head of Finance and Accounting Department
- Address: 356/27 Pham Van Bach Street, Ward 15, Distreet Tân Bình, Ho Chi Minh City
- Type of information disclosed irregularly: 24h

Content of disclosed information:

- 1. The Separate and Consolidated Financial Statements for 2024 have been audited by Ernst & Young Vietnam Limited Company.
- 2. Explanation of the over 10% difference in Profit After Tax on Corporate Income Tax in the Separate and Consolidated Financial Statements for 2024 compared to the same in 2023 at Central Pharmaceutical Joint Stock Company Codupha, which has been audited

This information has been published on the official website of Central Pharmaceutical Joint Stock Company Codupha at http://www.codupha.com.vn.

We commit that the information disclosed above is true and take full legal responsibility for the content of the disclosed information.

Recipients:

- State Securities Commission
- Stock Exchange
- Finance and Accounting Department
- Storage

PERSON RESPONSIBLE FOR DISCLOSURE OF INFORMATION

CÔNG TY
CÔ PHÂN
TRUNG ƯƠNG
CODUPHA
CODUPHA
CHỐ HỐ CHÍ MÍN

CN. Chu Thị Bích Hồng

CODUPHA CENTRAL PHARMACEUTICAL COMPANY JSC

No: 277/2025/CDP

Subject: Explanation of the Difference in Net Profit After Tax (NPAT) Between Individual and Consolidated Financial Statements for the Year 2024 Compared to the Year 2023 Audited by the Audit Firm

THE SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

HCM City, March 24, 2025

3004

CÔNG

CÔPH

DUOC PHÂM TH

TO: State Securities Commission State Securities Commission Hanoi Stock Exchange

Based on Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance on "Guidelines for Information Disclosure on the Securities Market".

Based on the consolidated and individual financial statements for the year 2024 of Codupha Central Pharmaceutical Joint Stock Company, which have been audited and disclosed by Ernst & Young Vietnam Co., Ltd.

Central Pharmaceutical Joint Stock Company Codupha provides the following explanation: The profit after corporate income tax changed by more than 10% on the financial statements after the 2024 financial statements compared to 2023 were published by the audit firm. (According to Section a, Clause 4, Article 14, Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance)

A/ Separate and consolidated business results report for the year 2024:

Đvt: VND

No.	Indicator	SEPARATE FINANCIAL STATEMENT				
		2024	2023	Amount Discrepancy	Percentage of Increase/ Decrease	
- 7.7%	1	2	3	4=(2-3)	5 =4/3	
	Profit after Corporate Income Tax	24.629.644.530	10.986.742.894	13.642.901.636	124,18%	

No.	Indicator	CONSOLIDATED FINANCIAL STATEMENT				
		2024	2023	Amount Discrepancy	Percentage of Increase/ Decrease	
	1	2	3	4=(2-3)	5 =4/5	
	Profit after Corporate Income Tax	19.069.737.861	9.189.179.894	9.880.557.967	107,52%	

B/ Reasons: The individual and consolidated financial statements resulted in a difference in profit after corporate income tax (NPAT) in 2024 compared to the same period last year for the Company due to:

- The net revenue from sales of goods and provision of services in 2024 is higher compared to the same period: Increased revenue from Hisamitsu group companies, delivery service fees, and consignment fees...
- The cost of goods sold in 2024 is higher compared to the same period, driven by certain items with high gross profit margins.
- Financial expenses in 2024 decreased compared to the same period due to the Company's reduction in interest expenses and low-interest loan agreements.

This is the explanation from Codupha Central Pharmaceutical Joint Stock Company regarding the changes in business results in the individual and consolidated financial statements for the year 2024 compared to the same period in 2023.

Central Pharmaceutical Joint Stock Company Codupha hereby informs the State Securities Commission and the Hanoi Stock Exchange.

Sincerely,

CODUPHA CENTRAL PHARMACEUTICAL
COMPANY JSC
GENERAL DIRECTOR

BS. Bùi Hữu Hiền