

**CODUPHA CENTRAL PHARMACEUTICAL
COMPANY JSC**
No: 280/2025/CDP

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Subject: *Explanation of the discrepancy in post-tax profit (LNST) in the Consolidated Financial Statements for the year 2024, showing a difference of 5% or more between pre-audit and post-audit figures, as verified and announced by the Auditing Company.*

HCM City, March 25, 2025

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:

Post-tax profit in the reporting period of the consolidated financial statements shows a discrepancy of 5% or more between pre-audit and post-audit results for the 2024 financial statements, as officially announced by the Auditing Company (Regulated in Point c, Clause 4, Article 14, Circular 96/2020/TT-BTC).

A/ Consolidated business results report for the year 2024:

Unit: million VND

No.	Indicator	CONSOLIDATED FINANCIAL STATEMENT			
		Implemented 2024	Implemented 2024 after audit	Amount Discrepancy	Percentage of Increase/ Decrease
	1	2	3	4=(3-2)	5 =4/3
1	Actual Revenue	3.208.680	3.208.680	-	-
2	Pre-tax Profit	25.788	27.207	1.419	5,21%
3	Profit after Corporate Income Tax	17.207	19.070	1.863	9,77%

B/ Reasons:

The Consolidated Financial Statements leading to the discrepancy in post-tax profit in the reporting period for 2024, showing a difference of 5% or more between pre-audit and post-audit figures, is due to:

On December 31, 2024, the company was in the process of conducting a public auction to transfer shares in Codupha Pharmaceutical Co., Ltd. – Laos. As a result, the exchange rate difference arising from the conversion of the subsidiary's financial statements was accounted for in the consolidated income statement.

The above is the explanation provided by Central Pharmaceutical Joint Stock Company Codupha regarding the fluctuations in the consolidated business performance results for 2024.

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**

