

No.: 880/CV-DPTU2

Regarding the explanation of the 2026
semi-annual financial statements.

Hanoi, August 14th, 2026

To: - State Securities Commission
- Hanoi Stock Exchange

Central Pharmaceutical Joint Stock Company No. 2 (stock code: **DP2**) respectfully extends its greetings and expresses gratitude for your attention to our Company recently.

In compliance with Circular No. 96/2020/TT-BTC dated November 16th, 2020, issued by the Ministry of Finance, guiding information disclosure on the securities market;

1. Explanation regarding the auditor's disclaimer of opinion on the reviewed financial statements:

Independent Auditor's Report No 1408.01-26./BC-TC/VAE issued by Vietnam Auditing and Valuation Co., Ltd. on August 14th, 2026, stated a disclaimer of opinion as of June 30th, 2026, regarding the following matter:

The Company recognized an increase in "other income" derived from financial support received, pursuant to the agreement on the transfer of the Company's shares in Binh An Investment and Development Joint Stock Company to Viet Land Finance Investment Corporation, to determine business results for the period from 2010 to 2016, with a value of VND 99,600,000,000. As of the date of this report, the Company has not provided us with the records or documentation regarding the completion of the aforementioned share transfer procedures. Consequently, we are unable to assess the impact of this matter on the Company's interim financial statements for the accounting period from January 1st, 2026, to June 30th, 2026.

Based on the documentation provided by the Company, we were unable to obtain sufficient appropriate audit evidence regarding the divestment of the investment in Binh An Investment and Development Joint Stock Company, which occurred during the period and was valued at VND 93,960,000. Consequently, we were unable to assess the impact of this matter on the Company's interim financial statements for the accounting period from January 1st, 2026, to June 30th, 2026.

DP2 would like to provide the following explanation regarding the audit firm's disclaimer of opinion:

Pursuant to Investment Cooperation Contract No. 01/HTDT dated December 20th, 2007, and Company Establishment Agreement No. 447 dated June 1st, 2009, Central Pharmaceutical Joint Stock Company No. 2 and Viet Land Finance Investment Corporation established Binh An Investment and Development Joint

Stock Company to implement a project involving the construction, business operation, and exploitation of a commercial and service complex.

After receiving the full investment support funds stipulated in the Contract, Central Pharmaceutical Joint Stock Company No. 2 invested in the construction of a factory at Quang Minh Industrial Park (Me Linh, Hanoi). The Company subsequently handed over the site to Binh An Investment and Development Joint Stock Company for project implementation, as evidenced by Site Handover Minutes No. 521/BBBG dated October 1st, 2012.

Currently, the Hanoi People's Committee has reclaimed the land designated for the project and allocated it to the 108 Military Central Hospital (Ministry of National Defence) for the expansion project of the National Funeral House at No. 5 Tran Thanh Tong, Hai Ba Trung Ward. As a result, the project by Binh An Investment and Development Joint Stock Company to construct, operate, and exploit the commercial and service complex could not be implemented.

Consequently, Central Pharmaceutical Joint Stock Company No. 2 divested its capital contribution in Binh An Investment and Development Joint Stock Company at the book value of VND 93.96 billion.

2. Explanation regarding the operating loss in the semi-annual financial statements for 2026:

According to the semi-annual financial statements for 2026 dated August 14th, 2026, of Central Pharmaceutical Joint Stock Company No. 2, the profit after corporate income tax for the first six months of 2026 was VND -9,212,820,724, compared to VND -2,996,829,699 for the same period in 2025—a decline of more than 10% year-on-year.

DP2 would like to explain the operating loss as follows:

The war caused disruptions to the global supply chain, affecting the import of pharmaceutical raw materials and resulting in increased input costs.

During the first six months of 2026, the company had to repair, upgrade, and renovate its factory to transition from GMP-WHO standards to a level equivalent to GMP-EU standards; the post-assessment remediation process was prolonged, leading to a decrease in revenue for the first half of 2026 compared to the same period in the previous year.

Due to the aforementioned difficulties, profit figures declined compared to the same period in the previous year.

DP2 respectfully requests your assistance.

Sincerely!



Recipients:

- As above;

- Archive: VT, TCKT



Pharmacist Le Tien Dung

