

**HAI DUONG PHARMACEUTICAL
MEDICAL MATERIALS JSC.**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness**

No: AD.62./2026-CV

Hai Phong, August 25th, 2026

*Re: Explanation for the change exceeding
10% in post-tax profit for the First Six
Months 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 16th, 2020 issued by the Ministry of Finance guiding information disclosure on the securities market, Hai Duong Pharmaceutical Medical Materials Joint Stock Company hereby provides the following explanation regarding the Semi-Annual Financial Statements for 2026, which were reviewed by Vietnam Auditing and Valuation Company Limited, as follows:

1. Profit after corporate income tax:

According to the reviewed Semi-Annual Financial Statements of 2026, the Company's profit after corporate income tax increased by 32.65% compared to the same period in 2025. Details are as follows:

Unit: VND

Indicator	First Six Months of 2026	First Six Months of 2025	% Increase
Profit after corporate income tax	33,392,591,582	25,173,379,017	32.65%

Explanation:

- Revenue increased by VND 43,991,492,196, representing a growth rate of 13.54% compared with the same period of the previous year. This was the primary factor contributing to the increase in gross profit for the first six months of 2026, which increased by VND 11,868,982,353 compared with the same period of 2025, representing a growth rate of 9.91%.
- The Company effectively managed its expenses in line with revenue growth. Specifically, finance expenses, selling expenses, and general and administrative expenses increased by a total of VND 1,129,654,557, representing a growth rate of 1.27%, which was lower than the growth rates of revenue and gross profit.

The increase in revenue and gross profit, together with the effective and cost-efficient management of finance expenses, selling expenses, and general and administrative expenses, were the main factors contributing to the increase in profit before corporate income tax and profit after corporate income tax for the first six months of 2026 compared with the same period of 2025.



The complete Semi-Annual Financial Statements for 2026, reviewed by Vietnam Auditing and Valuation Company Limited have been published on the Company's website: hdpharma.vn

We 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

