

*Regarding the explanation of changes in profit
after tax in the 1st quarter of 2026 compared to
the 1st quarter of 2025*

**To: - State Securities Commission
- Ho Chi Minh Stock Exchange**

Pursuant to Circular 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance on Guidance on information disclosure on the stock market, Cuu Long Pharmaceutical Joint Stock Company (securities symbol: DCL) would like to explain the difference in profit results on the Financial Statements for the 1st quarter of 2026 on the Separate Financial Statements and Consolidated Financial Statements compared to the same period last year as follows:

1. Separate Financial Statements:

Unit: Billion VND

Separate Financial Statements	Profit/ (loss) after tax		Difference
	1 st quarter of 2026	1 st quarter of 2025	
Total profit/ (loss) after tax	1,8	26,8	(25,0)

The holding company's after-tax profit in the 1st quarter of 2026 decreased by VND 25,0 billion compared to the 1st quarter of 2025, mainly due to:

- 1.1 Gross profit decreased by VND 31,9 billion
- 1.2 Selling expenses decreased by VND 2,6 billion
- 1.3 General and administration expenses increased by VND 0,4 billion.

1.4 Results from financial activities (financial income - financial expenses) decreased by VND 6,0 billion compared to the same period last year.

1.5 Other profit increased by VND 3,6 billion

1.6 Current corporate income tax expense, deferred corporate income tax decreased by VND 7,0 billion.

2. Consolidated Financial Statements

Unit: Billion VND

Consolidated Financial Statements	Profit/ (loss) after tax		Difference
	1 st quarter of 2026	1 st quarter of 2025	
Total profit/ (loss) after tax	(1,7)	25,2	(26,9)

Total profit after tax (profit of holding company and non-controlling shareholders) decreased by VND 26,9 billion mainly due to:

2.1 The holding company's after-tax profit in the 1st quarter of 2026 decreased by VND 25,0 billion compared to the 1st quarter of 2025: The main reason is as stated in item 1 above.

2.2 Profit after tax of subsidiaries after excluding internal transactions decreased profit after tax on consolidated report by VND 1,9 billion compared to the same period last year.

Recipient:

- As: To;

- Archived: Secretary of the BODs

GENERAL DIRECTOR



NGUYEN THI THU HUONG