SAO BAC DAU TECHNOLOGIES CORPORATION

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 19/2026/CBTT-SBD

Ho Chi Minh City, August 03, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

To: Hanoi Stock Exchange

1. Name of organization: **SAO BAC DAU TECHNOLOGIES CORPORATION**

- Stock code: SBD
- Address: Block U.14b – 16a, Road 22, Tan Thuan EPZ, Tan Thuan Ward, Ho Chi Minh City
- Tel: 028 37700968 Fax: 028 37700968
- Email: info@saobacdau.vn Website: https://saobacdau.vn

2. Contents of disclosure:

- Correction and Explanation Regarding the 2025 Audited Consolidated Financial Statements.

3. This information was disclosed on the Company's website on August 03, 2026, at: https://saobacdau.vn.

The Company hereby confirms that the information disclosed herein is true and accurate and assumes full legal responsibility for the contents of this disclosure.

Organization Representative
Legal Representative / Authorized Person for Information Disclosure
(Signature, full name, position, and seal)

M.S.D.N:0303191804-C.T.C.P
CÔNG TY CỔ PHẦN CÔNG NGHỆ SAO BẮC ĐẨU
THÀNH PHỐ HỒ CHÍ MINH

TỔNG GIÁM ĐỐC

Nguyễn Xuân Trường

Attached document:

- Correction document

CÔNG TY CỔ PHẦN CÔNG NGHỆ SAO BẮC ĐẨU

Digitally signed by CÔNG TY CỔ PHẦN CÔNG NGHỆ SAO BẮC ĐẨU
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SAO BAC DAU TECHNOLOGIES CORPORATION -------	THE SOCIALIST REPUBLIC OF VIETNAM **Independence - Freedom - Happiness** ---------------
No.: 10/GT-BCTCKT *Re: Correction and explanation regarding the 2025 financial statements*	Ho Chi Minh City, August 03, 2026

To: Hanoi Stock Exchange

Sao Bac Dau Technologies Corporation (Stock Code: SBD) hereby provides additional explanations and clarifications regarding the audited consolidated financial statements for 2025 previously disclosed, as follows:

1. **Difference between the pre-audited and audited profit after corporate income tax for 2025**
   Profit after corporate income tax presented in the 2025 Consolidated Statement of Profit or Loss recorded a difference of 5% or more between the pre-audited and audited figures, as detailed below:

Unit: VND million

No.	Item	Audited	Pre-audited	Difference	Change (%)
1	Profit after corporate income tax (Item 60 – Consolidated Statement of Profit or Loss)	11,039	5,524	5,515	99.84%

The reasons for the difference between the pre-audited and audited figures are as follows:

a. **Adjustment of deferred corporate income tax expense**
   Regarding the provision for receivables related to the Ministry of Foreign Affairs Project, upon completion of the audit, the deferred corporate income tax expense associated with this provision was determined to satisfy the recognition criteria under applicable regulations, resulting in an increase of VND 2,835 million in profit after corporate income tax.

b. **Additional recognition of share of profit from associates**
   Following the audit, the Company additionally recognized its share of profit from associates using the equity method, resulting in an increase of VND 1,320 million in profit after corporate income tax.

c. **Adjustment of intercompany elimination entries**
   Following the audit, the Company recorded additional intercompany elimination entries in the consolidated financial statements, thereby reducing expenses and increasing profit after corporate income tax by VND 1,360 million.

The above adjustments resulted in changes to the profit after corporate income tax reported under Item 60 of the 2025 Consolidated Statement of Profit or Loss compared with the pre-audited figures.

2. **Change in profit after corporate income tax compared with the previous year.**

Profit after corporate income tax presented in the 2025 Consolidated Statement of Profit or Loss increased by more than 10% compared with 2024, as detailed below:

Unit: VND million

No.	Item	2025	2024	Difference	Change (%)
1	Profit after corporate income tax (Item 60 – Consolidated Statement of Profit or Loss)	11,039	4,322	6,717	155.42%

Reasons for the change:

- During 2025, the Company focused on completing contract acceptance and recognizing revenue from several key projects in the government sector, large enterprises, and financial and banking institutions. The completion of contract acceptance and revenue recognition from these projects contributed to a significant increase in the Company's revenue and profit in 2025 compared with 2024. Accordingly, profit after corporate income tax increased by VND 6,717 million, representing an increase of 155.42%.
- In addition, the Company continued to strengthen corporate governance, enhance cost control, and improve operational efficiency, thereby further improving its business performance compared with 202.

The Company undertakes that the above supplementary explanations are true, accurate and complete, and assumes full legal responsibility for the disclosed information.

Recipients:

- As above;
- Archived at SBD.

Organization Representative
Legal Representative / Authorized Person for Information Disclosure
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