

No. 30/2025/CV-SRA

Disclosure of semi-annual consolidated financial
statements in 2025 and
Profit Difference Explanation

Hanoi, August 29, 2025

To: - THE STATE SECURITIES COMMISSION;
- HANOI STOCK EXCHANGE.

Company name: SARA VIETNAM JOINT STOCK COMPANY

Stock code: SRA

Head office address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi, Vietnam

Phone: 024 66863602

Information disclosure person: **Nguyen Minh Tam**

Address: Room 1406, Vinaconex Diamond Building, 459C Bach Mai, Bach Mai Ward, Hanoi, Vietnam

Telephone (mobile, office, home): 024 32007901

Type of disclosure: ☐ 24 hours ☐ on a ☐ regular ☒ basis

Content of information disclosure (*):

Implementing the disclosure of information according to Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance, Sara Vietnam Joint Stock Company would like to report to the Committee and the Department on the disclosure of information on the separate financial statements for semi-annual review of 2025 as follows:

1. Explanation of profit after corporate income tax in the Statement of business results of the announced period changed by 10% or more compared to the report of the same period last year:

2. Business Results

- Business results for the first 6 months of 2024

+ Revenue: 40,940,267,669 VND

+ Profit after tax: 2,595,973,920 VND

1. Business results for the first 6 months of 2025

+ Revenue: 64,096,665,602 VND

+ Profit after tax: (2,903,555,479) VND

Profit before tax on the semi-annual reviewed Separate Financial Statements in 2025 decreased compared to the same period last year by 5,499,529,399 VND, mainly semi-annual expenses in 2025 and increased respectively:

- Financial expenses increased by: 2,171,657,347 VND;

- Business management expenses increased: 954,652,915 VND;

- The provision for investment in associated joint venture companies increased: 2,425,473,102 VND;

2. Explanation of the difference before and after the audit:

Business results 06 months before audit

+ Revenue: 64,096,665,602 VND

+ Profit after tax: 1,241,983,116 VND

Business results 06 months after audit

+ Revenue: 64,096,665,602 VND

+ Profit after tax: (2,903,555,479) VND



Profit before tax of the semi-annual reviewed consolidated financial statements for 2025 decreased by VND 4,129,020,919

The main reason for the difference is: on the self-made six-month consolidated financial statements of 2025, the company's accountant has not made entries to remove dividend income from the subsidiary to the parent company (amount: VND 5 billion); leading to an increase in financial income on the consolidated statement of VND 5 billion, the specific difference is as follows:

STT	Quota	Semi-annual financial statements 2025	Audited semi-annual financial statements 2025	Uneven
		(1)	(2)	(3)=(1)-(2)
1	Revenue from sales and provision of services	64,096,665,602	64,096,665,602	-
2	Net revenue from sales and service provision	64,096,665,602	64,096,665,602	-
3	Cost of goods sold	57,675,815,170	57,675,815,170	-
4	Gross profit on sales and service provision	6,420,850,432	6,420,850,432	-
5	Revenue from financial activities	5,129,138,277	129,138,277	5,000,000,000
6	Financial Costs	3,674,441,890	2,828,745,622	845,696,268
7	The profit or loss in the joint venture or association company	(2,451,440,194)	(2,426,157,382)	(25,282,812)
8	Cost of sales	131,054,459	500,116,779	(369,062,320)
9	Business management expenses	3,731,664,226	3,362,601,906	369,062,320
10	Net profit from business activities	1,561,387,940	(2,567,632,980)	(4,129,020,920)
11	Other income	2,842,878	2,842,878	-
12	Other expenses	11,751,923	11,751,922	1
13	Other Profits	(8,909,045)	(8,909,044)	(1)
14	Total accounting profit before tax	1,552,478,895	(2,576,542,024)	(4,129,020,919)
15	Current corporate income tax expenses	310,495,779	327,013,455	(16,517,676)
16	Profit after corporate income tax	1,241,983,116	(2,903,555,479)	(4,145,538,595)

The above information was posted by us on the Company's website on 29/08/2025 at the address:

<http://sara.com.vn/quan-he-co-dong/>

Sara Vietnam Joint Stock Company commits that the information provided above is honest and accurate.

Thank you very much!

Recipient:

-Ditto.

- Save VP.

SARA VIETNAM JOINT STOCK COMPANY

GENERAL DIRECTOR



NGUYEN MINH TAM



