

**SARA VIETNAM
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No: 06/2025/CV-SRA

Hanoi, February 28, 2025

*Regarding the explanation of
the audit opinion on the review of the
semi-annual financial statements of 2024*

**To - STATE SECURITIES COMMISSION;
- HANOI STOCK EXCHANGE.**

Company name: SARA VIETNAM JOINT STOCK COMPANY

Stock code: SRA

Head office address: Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi City, Vietnam

Phone: 0243 200 7901 Fax:

Person disclosing information: Nguyen Minh Tam

Address: Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai District, Hanoi

Phone:

Type of information disclosed : 24 hours irregular request periodically

Nội dung thông tin công bố (*):

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, Sara Vietnam Joint Stock Company would like to report to the Honorable Committee and the Honorable Department regarding the explanation of the audit opinion with exceptions in the audited financial statements for the first half of 2024, which were audited by Nhan Tam Viet Audit Co., Ltd., as follows:

1. In the audited financial statements for the first half of 2024 by Nhan Tam Viet Audit Co., Ltd., the following exception opinion is presented

Basis of the exception conclusion:

“- As presented in note V.3, as of June 30, 2024, the Company has advance payments totaling 304,171,282,697 VND related to equipment supply contracts. By the current time, the Company has recovered most of the advance payments, amounting to 298,160,000,000 VND, and then the Company has made investments in affiliated companies. Through audit procedures, we could not determine the reasonableness of these transactions.”

Explanation for the reason: The Company has recovered VND 298,160,000,000 in advance payments after canceling contracts with suppliers with delayed deliveries and has invested



in associated companies in accordance with the business development orientation approved by the 2024 Annual General Meeting of Shareholders on June 17, 2024.

“- The Company is making an investment of 9,000,000,000 VND in Famicare Phap Van Joint Stock Company, which accounts for 30% of the charter capital. To date, we have not determined the reasonableness of this investment.”

“- As of June 30, 2024, the value of unfinished basic construction costs for the purchase of machinery and equipment for operations at the clinics, totaling 38,152,336,818 VND, has been incurred for a long time and has not been accepted or handed over for use. Through audit procedures, we could not estimate the reasonableness of these basic construction costs.”

Explanation for the reason:

The company has invested in affiliated companies and is working hard to put new clinics into operation as soon as possible. Currently, the clinics are completing the application for operating licenses from the regional Department of Health, and implementing contracts for purchasing machinery and equipment. Based on the plan approved by the General Meeting of Shareholders on June 17, 2024, the company is committed to focusing on accelerating progress to achieve this goal.

2. **The reviewed financial statements for the first half of 2024 and the information above have been published by the Company on its official website at the following link:**

<http://sara.com.vn/bao-cao-tai-chinh/>

Sara Vietnam Joint Stock Company commits that the information provided here is truthful and accurate..

Thank you!

Recipients:

- As above.
- Archive at HO.

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STOCK COMPANY**



TỔNG GIÁM ĐỐC
Nguyễn Minh Tâm

