

Ho Chi Minh City, June 23, 2026

No: 06/2026/GT-BCTC

Re: Explanation of profit after tax fluctuation exceeding 10% at Item 60 of the Separate Statement of Profit or Loss for FY2025 compared to FY2024

To: Hanoi Stock Exchange

Sao Bac Dau Technologies Corporation (Stock code: SBD) hereby provides the following explanation regarding the fluctuation in profit after corporate income tax presented in the Separate Statement of Profit or Loss for FY2025:

1. Profit after corporate income tax fluctuation in FY2025

The profit after corporate income tax in the Separate Statement of Profit or Loss for FY2025 increased by more than 10% compared to FY2024, as follows:

Unit: VND million

No.	Item	FY2025	FY2024	Variance	% Change
1	Profit after corporate income tax (Item 60 – Statement of Profit or Loss)	10,998	6,042	4,956	82.03%

2. Reasons for the fluctuation:

- In FY2025, the Company focused its resources on implementing and completing projects in accordance with contractual schedules and client requirements. As a result, revenue recognized in FY2025 increased by approximately 35.44% compared to FY2024, equivalent to an increase of VND 237,950 million. The increase in revenue led to a corresponding increase in profit after tax.
- Specifically, in FY2025, the Company recorded total revenue of VND 909,412 million and profit after tax of VND 10,998 million, increasing by 82.03% compared to FY2024, mainly due to the reasons mentioned above.

Based on the above explanations, the Company clarifies that the profit after corporate income tax in the audited Separate Financial Statements for FY2025 increased by more than 10% compared to FY2024.

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/ Person authorized to disclose information

(Signature, full name, position, and seal)

Recipients:

- As above;
- Filed at SBD.



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