

No. 28/2025/CV-SRA

*Disclosure of semi-annual separate financial
statements for 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

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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: 37,295,000,000 VND

+ Profit after tax: 585,789,331 VND

- Business results for the first 6 months of 2025

+ Revenue: 19,976,426,375 VND

+ Profit after tax: 1,877,648,317 VND

Profit after tax on the semi-annual reviewed Separate Financial Statements for 2025 increased over the same period last year by VND 1,291,858,986, mainly due to an increase in financial revenue of VND 3,999,572,178 in the first 6 months of 2025, an increase compared to the same period in 2024.

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

Business results 06 months before audit

+ Revenue: 19,976,426,375 VND

+ Profit after tax: 1,436,748,510 VND

Business results 06 months after audit

+ Revenue: 19,976,426,375 VND

+ Profit after tax: 1,877,648,317 VND

Profit after tax of the semi-annual reviewed separate financial statements in 2025 decreased by VND 488,965,883 compared to 20.66%. Reasons for:

- In the semi-annual financial statements of 2025, excluding CIT expenses paid for 2024: VND 929,865,690, leading to an increase in profit after tax for the semi-annual period of 2025 to: VND 2,366,614,200.
- At the same time, the audit added entries to set aside investment provisions for associated companies and other investments.

The above information has been 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