

**SARA VIETNAM  
JOINT STOCK COMPANY**

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence – Freedom – Happiness**

*Hanoi, February 28, 2025*

No: 08/2025/CV-SRA

*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 stated in Note V.4, as of June 30, 2024, the Company has outstanding advances to Japan Medical Equipment Co., Ltd. in the amount of 41,880,000,000 VND, and Kanpeki Japan Joint Stock Company in the amount of 53,680,000,000 VND. These contracts originated in January 2021 and have exceeded the delivery deadlines as per the contract terms. By August 30, 2024, the Company had fully recovered the outstanding advances and subsequently invested in affiliated companies. Through audit procedures, we could not determine the reasonableness of these transactions.



- The Company is making an investment in Famicare Phap Van Joint Stock Company in the amount of 9,000,000,000 VND, holding 30% of its charter capital. As of now, we have not determined the reasonableness of this investment."

**Explanation of 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-cai-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.

**SARA VIETNAM JOINT**

**STOCK COMPANY**



**TỔNG GIÁM ĐỐC**

*Nguyễn Minh Tâm*

