

**BIG GROUP HOLDINGS INVESTMENT  
JOINT STOCK COMPANY**



**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

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*Hanoi, 28 April 2026*

*No.: 06a/2026/CV-BIG*

*Ref: Explanation of Changes in Separate  
Business Performance for Q1 2026*

**To: The State Securities Commission**  
**Hanoi Stock Exchange**

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 issued by the Ministry of Finance on information disclosure in the securities market, Big Group Holdings Investment Joint Stock Company (Stock Code: BIG) hereby provides an explanation for the difference in profit after corporate income tax in the Q1 2026 separate financial statements as follows:

1. The post-tax profit of Big Group Holdings Investment (BIG) was specifically achieved:
- Q1 2025: **927,717,506 VND**
  - Q1 2026: **5,529,676,405 VND**

Indicator	Q1/2026 (VND)	Q1/2025 (VND)	Difference (VND)	Growth Rate (%)
Revenue from Sales and Services	77,537,758,551	71,900,745,671	5,637,012,880	7.84%
Cost of Goods Sold	63,846,302,803	67,985,833,210	(4,139,530,407)	-6.09%
Gross Profit	13,691,455,748	3,914,912,461	9,776,543,287	249.73%
<i>Gross Profit Margin</i>	18%	5%	12%	
Net Profit After Tax	5,529,676,405	927,717,506	4,601,958,899	496.05%

2. The main reasons for the increase in profit after corporate income tax in Q1 2026 by VND 4,6 billion (up 496.05% compared to Q1 2025) are as follows:
- In the first quarter of 2026, the Company recorded net revenue of VND 77.53 billion, an increase of VND 5.63 billion, equivalent to a 7.84% rise compared to the same period last year. This growth was primarily driven by the services and brokerage segment, which experienced a significant revenue increase of VND 12.98 billion, representing a 442.57%



increase compared to the first quarter of 2025.

- Cost of goods sold for the period decreased by VND 4.13 billion, or 6.09%, compared to the same period of the prior year. As a result, gross profit increased significantly by VND 9.77 billion, equivalent to an increase of 249.73% compared to Q1 2025.
- Financial expenses in Q1 2026 increased by VND 2.38 billion, or 195.76%, compared to the same period of the prior year. In addition, selling expenses and general and administrative expenses increased by VND 1.02 billion, or 66.73%, compared to Q1 2025. However, the increase in expenses was lower than the increase in revenue, resulting in an improvement in gross profit margin of 12% and a significant increase in profit after corporate income tax of 496.05% compared to the same period of the prior year.
- Corporate income tax expense increased by VND 1.15 billion compared to the same period of the prior year, mainly due to higher taxable income.

The above represents the Company's explanation for the changes in its operating results and is provided together with the Company's separate financial statements for the first quarter of 2026.

Sincerely./.

**Recipients:**

- *As above;*
- *Archived.*

**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**



**LEGAL REPRESENTATIVE**

**VŨ PHI NHẬT HUY**

