

**BIG GROUP HOLDINGS INVESTMENT  
JOINT STOCK COMPANY**



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

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*Hanoi, 28 April 2026*

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

*Ref: Explanation of Changes in consolidated  
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 consolidated 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: 6,952,669,657 VND

Indicator	Q1/2026 (VND)	Q1/2025 (VND)	Difference (VND)	Growth Rate (%)
Revenue from Sales and Services	140,547,945,246	71,900,745,671	68,647,199,575	95.47%
Cost of Goods Sold	124,069,200,504	67,985,833,210	56,083,367,294	82.49%
Gross Profit	16,478,744,742	3,914,912,461	12,563,832,281	320.92%
Gross Profit Margin	12%	5%	6%	
Net Profit After Tax	6,952,669,657	927,717,506	6,024,952,151	649.44%

2. The main reasons for the increase in profit after corporate income tax in Q1 2026 by VND 6,02 billion (up 649.44% compared to Q1 2025) are as follows:
- In the first quarter of 2026, the Company recorded net revenue of VND 140.54 billion, an increase of VND 68.64 billion, equivalent to an increase of 95.47% compared to the same period of the prior year. This increase was primarily attributable to the agricultural trading



segment and the services and brokerage segment, with revenue increasing by VND 55.72 billion and VND 14.78 billion, representing increases of 204.30% and 504.01%, respectively, compared to the first quarter of 2025.

- Cost of goods sold during the period increased by VND 56.08 billion, equivalent to an increase of 82.49% compared to the same period of the prior year. Financial expenses in the first quarter of 2026 increased by VND 2.39 billion, or 196.05%, compared to the same period of the prior year. In addition, selling expenses and general and administrative expenses increased by VND 2.03 billion, equivalent to an increase of 132.22% compared to the first quarter of 2025. However, the increase in expenses was lower than the increase in revenue, resulting in an improvement in gross profit margin of 6% and a significant increase in profit after corporate income tax of 649.44% compared to the same period of the prior year.
- Corporate income tax expense increased by VND 1.50 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 consolidated financial statements for the first quarter of 2026.

Sincerely./.

**Recipients:**

- *As above;*
- *Archived.*

**BIG GROUP HOLDINGS INVESTMENT JOINT STOCK COMPANY**



**LEGAL REPRESENTATIVE**

**VÕ PHI NHẬT HUY**

