

JOINT STOCK COMPANY
SARA VIETNAM

No.: 03/CV-SRA

Re: Disclosure of separate financial statements in 2026
and
Profit Difference Explanation

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, April 29 2026

To: - THE STATE SECURITIES COMMISSION;
- HANOI STOCK EXCHANGE.

Company name: SARA VIETNAM JOINT STOCK COMPANY

Ticker: SRA

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Information disclosure person: **Nguyen Minh Tam**

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Type of disclosure: ☐ 24 hours ☐ Unusual ☐ on request ☒ Recurring

Disclosure information content (*):

Implementing the information disclosure 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 separate financial statements for the year 1/2026 as follows:

- Business results Q1/2025

| | | |
|---|----------------|-----|
| 1. Revenue from sales and provision of services | 19,976,426,375 | VND |
| 2. Cost of goods sold | 17,601,185,416 | VND |
| 3. Revenue from financial activities | 209,844 | VND |
| 4. Financing costs | 859,324,116 | VND |
| 5. Business management expenses | 670,004,861 | VND |
| 6. Total profit after tax | 846,121,826 | VND |

- Business results Q1/2026

| | | |
|---|-----------------|-----|
| 1. Revenue from sales and provision of services | 0 | VND |
| 2. Cost of goods sold | 0 | VND |
| 3. Revenue from financial activities | 22,179 | VND |
| 4. Financing costs | 1,004,732,728 | VND |
| 5. Business management expenses | 668,914,920 | VND |
| 6. Total Accounting Profit | (1,754,003,480) | VND |



Explanation of the reason for the difference in profit after tax of the parent company compared to the same period last year, due to the impact of the following reasons:

Sales revenue in Q1/2026 decreased by VND 19,976,426,375 compared to the same period in Q1/2025. At the same time, the cost of goods sold in Q1/2026 decreased by VND 17,601,185,416 compared to Q1/2025

Revenue from financial activities in Q1/2026 decreased by VND 187,665 compared to Q1/2025

Financial expenses on the financial statements of Q1/2026 increased by VND 145,408,612 over the same period in Q1/2025

Business management expenses on the financial statements of Quarter 1/2026 increased by VND 1,089,941 compared to Quarter 1/2025

Due to the above factors, profit after tax in Q1/2026 decreased by VND 2,600,125,306 over the same period last year.

The above information was posted by us on the Company's website on 29/4/2026 at the address: <http://sara.com.vn/bao-cai-tai-chinh/>

Sara Vietnam Joint Stock Company commits that the information provided above is truthful and accurate.

Thank you very much!

Recipients:

- As above.
- Save the VP.

SARA VIETNAM JOINT STOCK COMPANY



NGUYEN MINH TAM

