

**SARA VIETNAM**  
**JOINT STOCK COMPANY**

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

No. 17/2025/CV-SRA  
*Disclosure of separate financial statements for  
2024 and Profit Difference Explanation*

*Hanoi, March 31, 2025*

**To:**     - **THE 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

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Information disclosure person: **Nguyen Minh Tam**

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Phone (mobile, work, home):

Type of disclosure: ☐ 24 hours   ☐ abnormal   ☐ On Request ☒ periodically

Content of information disclosure (\*):

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 separate financial statement information in 2024 as follows:

**1. Explanation of the audited profit after corporate income tax compared to the audit report of the same period of the previous year:**

**1.1. Business results in 2023**

+ Revenue:	15.331.453.225 VND
+ Cost of goods sold:	12,955,629,045 VND
+ Financial costs	353,685,913 VND
+ Business management expenses	4,761,325,009 VND
+ Profit after CIT	1,298,101,712 VND

**1.2. Business results in 2024**

+ Revenue:	64.930.829.630 VND
+ Cost of goods sold	57,621,000,000 VND
+ Financial costs	2,000,582,796 VND



+ Business management expenses	120,568,032 VND
+ Profit after CIT	6,308,609,510 VND

Profit after CIT on the Company's 2024 separate financial statements increased by 486% over the same period in 2023. The main reason was the increase in revenue, which led to an increase in profit after tax compared to the same period last year.

## 2. Explanation of profit difference before and after audit in 2024

### 2.1. Pre-audit business results

+ Revenue:	64,930,829,630 VND
+ Financial expenses:	1,743,156,581 VND
+ Business management expenses:	803,304,859 VND
+ Profit after CIT:	9,092,184,803 VND

### 2.2. Post-audit business results

+ Revenue:	64,930,829,630 VND
+ Financial expenses:	2,000,582,796 VND
+ Business management expenses:	120,568,032 VND
+ Profit after CIT:	6,308,609,510 VND

Profit after CIT in 2024 after audit decreased by 69.38%. The main reason is due to the deduction of provisions.

## 3. The above information has been published by the Company on the Company's website at the following link:

<http://sara.com.vn/bao-cau-tai-chinh/>

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