

JOINT STOCK COMPANY

**SARA VIETNAM**

SOCIALIST REPUBLIC OF VIETNAM

**Independence – Freedom – Happiness**

No. 16/2025/CV-SRA

Hanoi, March 31, 2025

*Explanation of the exception of the  
audit of the 2024 separate financial  
statements*

**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

Phone: 0243 200 7901 Fax:

Information disclosure person: **Nguyen Minh Tam**

Address: Villa 35 BT5 Phap Van Tu Hiep Urban Area, Hoang Liet Ward, Hoang Mai  
District, Hanoi

Phone (mobile, work, home):

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

Content of information disclosure (\*):

Implementing the disclosure of information in accordance with 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 Board of Directors and the Department on the explanation of audit opinions except in the 2024 Separate Financial Statements audited by Nhan Tam Viet Auditing Co., Ltd. as follows:

- On the 2024 separate financial statements audited by Nhan Tam Viet Auditing Co., Ltd., there are the following exceptions:**

**Basis of conclusion except**

"Some associated companies have been established but have not yet formed or insignificant assets for production and business activities. The amount of capital contribution to these companies is 69,080,000,000 VND (explanation No. V.8). By the applicable audit procedures, we do not have sufficient basis to assess the reasonableness of the above investments as well as their impact on the 2024 financial statements."



**Explanation of the cause:** Currently, the company is actively promoting the procurement process of necessary equipment and machinery. The goal of this is to supplement and upgrade physical assets for the business process.

2. The Company's separate financial statements for 2024 and the above information have been published by the Company on the Company's website at the following link:

<http://sara.com.vn/bao-cai-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**

