

JOINT STOCK COMPANY

SARA VIETNAM

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No. 18/2025/CV-SRA

Hanoi, March 31, 2025

*Explanation of the exception opinion of
the Audit Advisor in 2024*

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 audited consolidated financial statements for 2024 audited by Nhan Tam Viet Auditing Co., Ltd. as follows:

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

Basis of conclusion except

"- A number of associated companies have been established but have not yet formed or insignificant assets in service of production and business activities. The amount of capital contribution to these companies is 190,830,000,000 VND (Narration No. V.12). 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.



- As of December 31, 2024, the value of unfinished capital construction costs for the procurement of machinery and equipment operating at clinics with an amount of VND 20,192,026,448 incurred for a long time has not been accepted, handed over and put into use. By audit procedures, we did not estimate the fair value of this capital construction cost nor its impact on the 2024 Consolidated Financial Statements."

Explanation of the cause: The company is promoting the procurement process of equipment and goods to put the asset into acceptance and handover for production and business activities.

2. The audited consolidated 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