

**SARA VIETNAM
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No: 07/2025/CV-SRA

Hanoi, February 28, 2025

Regarding information disclosure of semi-annual financial statements for 2024 and explain profit differences

**To - 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:

Person disclosing information: **Nguyen Minh Tam**

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

Phone:

Type of information disclosed : 24 hours irregular request periodically

Nội dung thông tin công bố (*):

Implementing the information disclosure according to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance, Sara Vietnam Joint Stock Company would like to report to the Committee and Department on the explanation of audit opinions except in the 2024 semi-annual separate financial statements audited by Nhan Tam Viet Auditing Company Limited as follows:

1. Explanation of post-tax profit on the corporate income tax report in the Business Performance Report of the period, which changed by 10% or more compared to the same period of the previous year:

1.1. Business results for the first 6 months of 2023

+ Revenue: 16.120.774.359 dong

+ Post-tax profit: 4.817.892.504 dong

1.2. Business results for the first 6 months of 2024

+ Revenue: 40.940.267.669 dong

+ Post-tax profit: 2.595.973.920 dong



The post-tax profit in the audited consolidated financial statements for the first half of 2024 decreased by 53.88% compared to the same period of the previous year, equivalent to a decrease of 2.2219 billion VND. The main reason for this is the increase in the cost of goods sold, which resulted in a decrease in post-tax profit compared to the same period last year.

2. Explanation of the difference before and after the audit

2.1. Business results before the audit for the first 6 months

+ Revenue: 61.827.989.873 dong
+ Post-tax profit: 17.934.091.791 dong

2.2. Business results after the audit for the first 6 months

+ Revenue: 40.940.267.669 đồng
+ Post-tax profit: 2.595.837.064 đồng

The main reason for the above difference is that revenue has been excluded because the export procedures were not completed by June. Therefore, the post-tax profit (PNL) was also adjusted accordingly. By November, the company had completed the export procedures.

3. The information above has been published by the Company on its official website at the link: <http://sara.com.vn/bao-cao-tai-chinh/>

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

Thank you!

Recipients:

- As above.
- Archive at HO.

SARA VIETNAM JOINT
STOCK COMPANY



TỔNG GIÁM ĐỐC
Nguyễn Minh Tâm

