# SARA VIETNAM JOINT STOCK COMPANY

## SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness

No. 19/2025/CV-SRA

Hanoi, March 31, 2025

Disclosure of financial statements in 2024 and Profit Difference Explanation

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 sand VIE

District, Hanoi

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 information on the consolidated financial statements in 2024 as follows:

- 1. Explanation of profit after corporate income tax in the report on post-audit business results of the audit period compared to the audit report of the same period of the previous year:
  - 1.1. Business results in 2023
    - + Revenue: 40,803,491,146 VND
    - + Profit after corporate income tax 4,962,128,689 VND
  - 1.2. Business results in 2024
    - + Revenue: 145,988,345,141 VND
    - + Profit after corporate income tax 29,486,982,133 VND

The Company's profit after CIT on financial statements in 2024 increased by 594% compared to 2023. The main reason is that sales revenue in 2024 will increase compared to 2023.

#### 2. Explanation of pre- and post-audit discrepancies

- 2.1. Pre-audit business results
  - + Revenue: 145,814,892,811 VND
  - + Cost of PMU 8,951,921,284 VND
  - + Profit after tax: VND 27,895,721,881
- 2.2. Post-audit business results
  - + Revenue: 145,988,345,141 VND
  - + Management cost 7,359,658,039 VND
  - + Profit after tax: VND 29,486,982,133

The main reason for the above difference is that the cost of management in 2024 will decrease by 18%. Therefore, profit after tax increased.

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

### http://sara.com.vn/bao-cao-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**