SARA VIETNAM JOINT STOCK COMPANY

No. 20/2026/CV-SRA

Disclosure of semi-annual consolidated financial statements for 2026 and Profit Difference Explanation

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, August 28, 2026

To: **- THE STATE SECURITIES COMMISSION;**
- HANOI STOCK EXCHANGE.

Company name: **SARA VIETNAM JOINT STOCK COMPANY**
Ticker: **SRA**
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Type of disclosure: ☐ 24 hours ☐ Unusual ☐ on request ☒ Recurring
Disclosure information content (*):

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 semi-annual reviewed separate financial statements in 2026 as follows:

1. Explanation of profit after corporate income tax in the report on business results of the announced period changed by 10% or more compared to the report of the same period last year:
2. Business Results

- Business results in the first 6 months of 2025
  + Revenue: 64,096,665,602 VND
  + Profit after tax: (2,903,555,479) VND
- Business results in the first 6 months of 2026
  + Revenue: 31,944,294,481 VND
  + Profit after tax: (6,648,957,566) VND

Profit after tax on the semi-annual reviewed consolidated financial statements in 2026 decreased compared to the same period last year by VND 3,745,402,087, mainly due to the following factors:

- Revenue decreased: 32,152,371,121 VND;
- Cost of goods decreased: 27,001,898,026 VND;
- Business management expenses decreased: 776,313,218 VND;

3. Explanation of the difference before and after the audit:.

   Business results 06 months before the audit
   + Revenue: 31,944,294,481 VND
   + Profit after tax: (6,721,976,898) VND

   Business results 06 months after audit
   + Revenue: 31,944,294,481 VND
   + Profit after tax: (6,648,957,566) VND

Profit before tax of the semi-annual reviewed consolidated financial statements in 2026 decreased by 73,019,332 VND

The reason for the difference is mainly due to: The audit adjusted the provision decrease by 263,815,257 VND

The above information has been posted by us on the Company's website on 28/08/2026 at: http://sara.com.vn/quan-he-co-dong/

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

Thank you very much!

Recipients:

- As above.
- Save the VP.

SARA VIETNAM JOINT STOCK COMPANY
GENERAL DIRECTOR

M.S.D.N: 0101476469-C.T.C.P
CÔNG TY CP
SARA
VIỆT NAM

NGUYEN MINH TAM

CÔNG TY CỔ PHẦN SARA VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN SARA VIỆT NAM
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