

**SAO BAC DAU TECHNOLOGIES
CORPORATION**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ho Chi Minh City, April 16, 2026

No: 05/2026/GT-BCTC

*Re: Explanation of profit after tax
fluctuation exceeding 10% at Item 60
of the Consolidated Statement of Profit
or Loss for Q4 and FY2025*

To: Hanoi Stock Exchange

Sao Bac Dau Technologies Corporation (stock code: SBD) hereby provides the following explanation:

1. Profit after corporate income tax fluctuation in Q4/2025

The profit after corporate income tax presented in the Consolidated Statement of Profit or Loss for Q4/2025 recorded a fluctuation of over 10% compared to the same period last year, as follows:

Unit: VND million

No.	Item	Q4/2025	Q4/2024	Variance	% Change
1	Profit after corporate income tax (Item No. 60 – Statement of Profit or Loss)	1,848	(434)	2,282	526.03%

Reasons for the fluctuation:

In Q4/2025, the Company focused on implementing and completing projects in accordance with contractual schedules. As a result, revenue recognized during the period increased compared to the same period last year, leading to a corresponding increase in profit after tax.

2. Accumulated profit after corporate income tax for FY2025

The accumulated profit after corporate income tax for FY2025 presented in the Consolidated Statement of Profit or Loss recorded a fluctuation of over 10% in the reporting period compared to the same period last year, as follows:



Unit: VND million

No.	Item	FY2025	FY2024	Variance	% Change
1	Profit after corporate income tax (Item No. 60 – Statement of Profit or Loss)	5,123	6,240	(1,117)	17.9%

The accumulated consolidated profit after tax for the reporting period decreased compared to the same period last year, mainly due to the consolidation of losses from subsidiaries, which increased expenses and reduced consolidated profit (a decrease of VND 1,117 million, equivalent to 17.9%).

Based on the above explanations, the Company clarifies that the profit after corporate income tax in the Consolidated Financial Statements for Q4 and FY2025 changed by more than 10% compared to the same period last year.

The Company hereby confirms that the information disclosed herein is true and accurate, and assumes full responsibility before the law for the contents of this disclosure.

Organization representative

Legal representative/ Person authorized to disclose
information

(Signature, full name, position, and seal)

Recipients:

- As above;
- Filed at SBD.



TỔNG GIÁM ĐỐC

Nguyễn Xuân Trường

