

No: 07/2026/GT-BCTC

Ho Chi Minh City, June 23, 2026

Re: Explanation of profit after tax fluctuation exceeding 10% and change before and after audit exceeding 5% at Item 60 of the Consolidated Statement of Profit or Loss for 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 before and after audit in FY2025

The profit after corporate income tax in the Consolidated Statement of Profit or Loss for FY2025 recorded a difference of more than 5% before and after audit, as follows:

Unit: VND million

No.	Item	After audit	Before audit	Variance	% Change
1	Profit after corporate income tax (Item 60 – Consolidated Statement of Profit or Loss)	11,039	5,524	5,515	99.84%

Reasons for the fluctuation:

- After the audit, the Company recorded an adjustment of deferred corporate income tax expense, thereby affecting profit after tax presented in Item 60 of the Consolidated Statement of Profit or Loss.
- In addition, the auditor recorded additional profit from an associate company in accordance with regulations, thereby increasing profit after tax compared to the pre-audit figures.

2. Profit after corporate income tax fluctuation compared to the same period last year

The profit after corporate income tax in the Consolidated Statement of Profit or Loss for FY2025 increased by more than 10% compared to FY2024, as follows:



Unit: VND million

No.	Item	FY2025	FY2024	Variance	% Change
1	Profit after corporate income tax (Item 60 – Consolidated Statement of Profit or Loss)	11,039	4,322	6,717	155.42%

Reasons for the fluctuation:

- In FY2025, the Company focused its resources on implementing and completing projects in accordance with contractual schedules, resulting in corresponding increases in revenue and profit compared to FY2024.

Based on the above explanations, the Company clarifies that the profit after corporate income tax in the audited Consolidated Financial Statements for FY2025 changed by more than 10% compared to FY2024 and recorded a difference exceeding 5% before and after audit in accordance with regulations.

The Company hereby confirms that the information disclosed herein is true and accurate, and assumes full legal responsibility 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

