JOINT STOCK COMPANY
SARA VIETNAM

No. 24/CV-SRA

Re: Disclosure of separate financial statements in 2026 and Profit Difference Explanation

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, October 29, 2026

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

Company name: **SARA VIETNAM JOINT STOCK COMPANY**

Ticker: **SRA**

Head Office Address: Room 1406, Vinaconex Diamond Building, No. 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

Phone: 024 66863602

Information disclosure person: **Nguyen Minh Tam**

Address: Room 1406, Vinaconex Diamond Building, 459C Bach Mai, Bach Mai Ward, Hanoi City, Vietnam

Telephone (mobile, work, home): 024 66863602

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 separate financial statements for the year 3/2026 as follows:

1. Explanation of profit after corporate income tax in the report on business results of the announced period changed from 10% or more compared to the same period of the previous year, from profit in the previous year to loss in this period as follows:

- Business results Q3/2026

1. Revenue from sales and provision of services	16,490,857,881	VND
2. Cost of goods sold	14,504,676,240	VND
3. Revenue from financial activities	2,299	VND
4. Financing costs	(414,225,620)	VND
5. Business management expenses	3,276,634,284	VND
6. Total profit after tax	(938,076,963)	VND

- Business results Q3/2025

1. Revenue from sales and provision of services	6,928,400,000	VND
2. Cost of goods sold	6,237,000,000	VND
3. Revenue from financial activities	3,500,010,288	VND
4. Financing costs	691,229,062	VND

5. Business management expenses	1,063,995,607	VND
6. Total profit after tax	2,422,314,044	VND

2. Explanation of causes:

The parent company's profit after tax decreased compared to the same period last year, due to the impact of the following reasons:

Sales revenue in Q3/2026 increased by VND 9,562,457,881 compared to the same period in Q3/2025. At the same time, the cost of goods sold in Q3/2026 increased by VND 8,267,676,240 compared to Q3/2025

Revenue from financial activities in Q3/2026 decreased by VND 3,500,007,989 compared to Q3/2025

Financial expenses on the financial statements of Q3/2026 decreased by VND 1,105,454,682 compared to the same period in Q3/2025

Business management expenses on the financial statements of Q3/2026 increased by VND 2,212,638,677 compared to Q3/2025

Due to the above factors, profit after tax in Q3/2026 decreased by VND 3,360,391,007 over the same period last year.

The above information has been posted by us on the Company's website on 29/10/2026 at: http://sara.com.vn/bao-cao-tai-chinh/

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

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

CÔNG TY CỔ PHẦN SARA VIỆT NAM

Digitally signed by CÔNG TY CỔ PHẦN SARA VIỆT NAM
DN: C=VN, S=HÀ NỘI, L=Quận Hoàng Mai, CN=CÔNG TY CỔ PHẦN SARA VIỆT NAM, OID.0.9.2342.19200300.100.1.1=MST:0101476469
Reason: I am the author of this document
Location:
Date: 2026.11.02 10:28:25+07'00'
Foxit PDF Reader Version: 12.1.3

NGUYEN MINH TAM