

**SAO BAC DAU TECHNOLOGIES
CORPORATION**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No: 02/2025/GT-BCTC

April 17, 2025

"Explanation of the 10% change in profit after corporate Income tax at line Item 60 in the Q4 Separate Financial Statements compared to the same period last year"

To: Hanoi Stock Exchange

Sao Bac Dau Technologies Corporation (Stock code: SBD) hereby explains the change in net profit after corporate income tax for Q4/2024 in the income statement for the reporting period, which has changed by 10% or more compared to the same period last year, as follows:

Unit: Million VND

No	Indicator	Q4/2024	Q4/2023	Difference	% Increase/ Decrease
1	Net profit after corporate income tax Q4/2024 (Item 60 in the Income Statement)	536	913	(377)	41,3%

The profit after corporate income tax in Q4/2024 decreased compared to Q4/2023 as Sao Bac Dau Technologies Corporation reassessed certain long-outstanding receivables during the quarter. In accordance with the prudence principle and the Company's risk prevention policies, provisions were made, and additional expenses were recognized.

The above serves as the explanation for the change in profit after corporate income tax for Q4/2024 as presented in the income statement, which has varied by 10% or more compared to the same period last year.

We hereby certify that the information provided is true and accurate, and we assume full responsibility before the law.

Organization representative
Legal representative/ Person authorized to disclose
information
(Signature, full name, position, and seal)

