

No: 13/2025/GT-BCTC

Ho Chi Minh City, October 16, 2025

Re: Explanation for the fluctuation in profit after corporate income tax by 10% or more at Item No. 60 in the Separate Income Statement for Q2 compared to the same period last year

To: Hanoi Stock Exchange

Sao Bac Dau Technologies Corporation (stock code: SBD) would like to provide an explanation for the fluctuation in profit after corporate income tax for Q2/2025 in the Separate Income Statement, which has changed by 10% or more compared to the same period last year, as follows:

Unit: Million VND

No.	Indicator	Q2/2025	Q2/2024	Difference	% Increase/ (Decrease)
1	Profit after corporate income tax (Item No. 60 – Income Statement)	22,709	20,165	2,544	12.6%

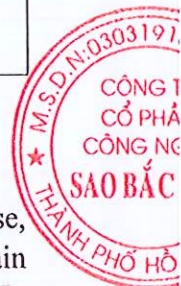
Explanation:

Profit after corporate income tax in Q2/2025 increased compared to Q2/2024 mainly because, during the period, the Company accelerated the implementation progress and completed certain projects earlier than planned, thereby recognizing revenue and profit ahead of schedule. In addition, the Company implemented cost-saving measures, particularly by reducing non-essential expenses and those less related to business operations.

These factors contributed to the improvement in the Company's business results and profit in Q2/2025, as well as in the first six months of 2025.

Specifically, profit after tax in Q2/2025 increased by VND 2,544 million, equivalent to a 12.6% increase compared to the same period in 2024.

As a result, accumulated profit after corporate income tax for the first six months of 2025 also rose significantly compared to the same period last year, as follows:



Unit: Million VND

No.	Indicator	Accumulated from the beginning of 2025	Accumulated from the beginning of 2024	Difference	% Increase/ (Decrease)
1	Profit after corporate income tax (Item No. 60 – Income Statement)	7,344	3,564	3,780	106.06%

The above serves as the explanation for the fluctuation in profit after corporate income tax presented in the Separate Financial Statements for Q2/2025, specifically at the item in the Income Statement that has changed by 10% or more 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;
- Archive

Chief Executive Officer (CEO)



Nguyễn Xuân Trường

