

**SAO BAC DAU TECHNOLOGIES  
CORPORATION**

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

No: 01/2026/GT-BCTC

Ho Chi Minh City, January 19, 2026

*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 Q3  
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 Q3/2025 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	Q3/2025	Q3/2024	Difference	% Decrease
1	Profit after corporate income tax (Item No. 60 – Statement of Profit or Loss)	584	2,940	(2,356)	80.13%

**Explanation for the fluctuation:**

In Q3/2025, several major contracts of the Company were initially scheduled to be completed within the quarter; however, due to adjustments in implementation schedules by the investors, the completion, invoicing, and recognition of revenue and profit were deferred to Q4/2025.

In addition, the Company incurred additional expenses in Q3/2025 related to the organization of its traditional anniversary activities and employee vacation programs in accordance with the collective labor agreement, which resulted in increased costs and a decrease in profit after tax for the period.

The above serves as the explanation for the fluctuation in profit after corporate income tax presented in the Separate Financial Statements for Q3/2025, 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.

**Recipients:**

- As above;
- Archive

**Organization representative**

Legal representative/ Person authorized to disclose  
information

(Signature, full name, position, and seal)

Chief Executive Officer (CEO)  
  
Nguyễn Xuân Trường