

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3 and Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the stock market, Sa Giang Import Export Corporation the following Semi-annual financial statements of 2026 are hereby submitted to the Hanoi Stock Exchange:

1. Organization name:

- Stock code: SGC
- Head office: Lot CII-3, Industrial Park C, Sa Dec Ward, Dong Thap Province
- Phone: 02773763454 Fax: 02773763152
- Email: sang.nguyen@sangiang.com.vn Website: sangiang.com.vn

2. Content of published information:

- Semi-annual financial statements for 2026
- ☐ Separate financial statements (TCNY does not have tools and levels of unit accounting on affiliated units);
- ☒ Consolidated financial statements (TCNY has subsidiaries);
- ☐ Consolidated financial statements (TCNY has an accounting unit under its own accounting department).

- Cases that must explain the cause:

+ The audit organization gave an opinion that was not an unqualified opinion on the financial statements (for the audited financial statements in 2026)

- ☐ Yes ☒ No

Explanatory text in case of yes selection:

- ☐ Yes ☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after auditing, changing from loss to profit or vice versa (for audited financial statements in 2026).

- ☐ Yes ☒ No

Explanatory text in case of yes selection:

- ☐ Yes ☐ No

Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

- ☐ Yes ☒ No

Explanatory text in case of yes selection:

- ☐ Yes ☐ No

+ Is the profit after tax in the reporting period a loss, shifting from profit in the same period last year to loss in this period or vice versa:

- ☐ Yes ☒ No



Explanatory text in case of yes selection:

☐ Yes

☐ No

This information was published on the Company's website on August 28, 2026 at the link:
<https://sagiang.com.vn/thong-tin-co-dong/>

3. Report on transactions with increased value of 35% of total assets or more in 2026: Not available

In case a listed organization has a transaction, it is required to fully report the following contents:

- Transaction content:
- Proportion of transaction value/total asset value of the enterprise (%) (based on the most recent year's financial report)
- Transaction completion date

We would like to commit that the information published above is true and take full responsibility before the law for the content of the published information

Attached documents:

- Semi-FS for 2026

SA GIANG IMPORT EXPORT CORPORATION

Legal representative



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