

**SAIGON PLANT PROTECTION
JOINT STOCK COMPANY**

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

No: 462.../CBTT-SPC

Ho Chi Minh City, October 09, 2026

EXTRAORDINARY INFORMATION DISCLOSURE

**To: Vietnam Exchange
Hanoi Stock Exchange**

1. Name of organization: Saigon Plant Protection Joint Stock Company.

- Stock code: **SPC**.

- Address: Nguyen Van Quy Street, Quarter 1, Tan Thuan Ward, HCMC.

- Tel: 028.38733295

Fax: 028.38733003

- E-mail: info@spchcmc.vn

2. Contents of disclosure:

Regarding the correction and supplementary explanation of previously disclosed information concerning the 2025 profit after corporate income tax, as required by the State Securities Commission under Decision No. 572/QD-XPHC dated 02/10/2026.

3. This information was published on the company's website on 09/10/2026 as in the

link: <http://spchcmc.vn/VN/Quan-He-Co-Dong.html>

We hereby certify that the information provided is true and correct and we bear the full responsibility to the law. *✓*

Attached documents: *th*

- Official letter No 461/SPC-TCKT

ORGANIZATION REPRESENTATIVE
Legal representative/ Person authorized to disclose
DIRECTOR

**CÔNG TY
CỔ PHẦN
BẢO VỆ
THỰC
VẬT SÀI
GÒN**

Digitally signed by CÔNG
TY CỔ PHẦN BẢO VỆ
THỰC VẬT SÀI GÒN
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Dieu Quang Trung

**SAIGON PLANT PROTECTION
JOINT STOCK COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness

No: 401/SPC-TCKT

Ho Chi Minh City, October 09, 2026

*Regarding the correction and supplementary
explanation of previously disclosed information
concerning profit after corporate income tax for
2025*

To:

- State Securities Commission;
- Vietnam Stock Exchange;
- Hanoi Stock Exchange;

Pursuant to Decision No. 572/QD-XPHC and Notice No. 626/TT, both dated 02/10/2026, issued by the State Securities Commission regarding the imposition of administrative penalties for inaccurate information disclosure, and Notice No. 9765/UBCK-TT dated 01/10/2026 regarding violations of laws on securities and the securities market, Saigon Plant Protection Joint Stock Company (the “Company”) hereby takes remedial measures by correcting and providing a supplementary explanation of previously disclosed information regarding profit after corporate income tax for 2025, as follows:

1. Correction of information on profit after corporate income tax for 2025

The Company corrects the information on the profit after corporate income tax item in the “Cumulative from the beginning of the year to the end of the quarter” column (from 01/01/2025 to 31/12/2025) in the Statements of Profit or Loss included in the separate and consolidated financial statements for the fourth quarter of 2025, as follows:

Unit: VND

Item	Figures previously disclosed in the financial statements of Q4/2025	Corrected figures based on the 2025 Audited financial statements	Difference
Profit After Corporate Income Tax – Separate Financial Statements	5.045.216.377	5.928.880.888	883.664.511
Profit After Corporate Income Tax – Consolidated Financial Statements	21.437.456.674	15.604.993.101	-5.832.463.573



2. Explanation of the reasons for the differences in profit after corporate income tax

a. Separate Financial Statements

Profit after corporate income tax in the audited separate financial statements increased by 883 million VND (equivalent to 17.51%), mainly due to an increase in gross profit of 2.02 billion VND resulting from a decrease in the cost of goods sold, and an increase in deferred corporate income tax expense of 955 million VND, specifically as follows:

- The cost of goods sold decreased by 2.02 billion VND, from 349.52 billion VND to 347.50 billion VND, due to an adjustment to the provision for decline in value of inventories.
- Deferred corporate income tax expense in the audited financial statements increased by 955 million VND compared with the pre-audit figures due to an adjustment to deferred tax relating to the carryforward of the current year's tax losses of 96 million VND, together with the reversal of deferred tax relating to the exclusion from corporate income tax of cash payment discounts amounting to 859 million VND.

b. Consolidated Financial Statements

Profit after corporate income tax in the audited consolidated financial statements decreased by 5.83 billion VND (equivalent to 27.21%), mainly because profit before tax decreased due to the impact of revenue, cost of goods sold and expenses, while current and deferred corporate income tax expenses increased, specifically as follows:

- Net revenue decreased by 4.39 billion VND due to the omission of sales returns from October to December, as revenue deductions for sales returns were recorded for only the first nine months of the year.
- The cost of goods sold decreased by 1.92 billion VND, mainly due to the reversal of the provision for decline in value of inventories. Selling expenses increased by 286 million VND, mainly due to upward adjustments to various expenses related to outsourced services, taxes, fees and charges. In addition, general and administrative expenses increased by 43 million VND due to adjustments to the provision for doubtful debts and the additional allocation of repair expenses.
- In addition, the Company recognized an increase in corporate income tax expense at MJC and the Laos subsidiary, resulting in an increase of 424.78 million VND in consolidated current corporate income tax expense. Deferred corporate income tax expense increased by 2.52 billion VND due to the reversal of deferred corporate income tax expense relating to opening

inventory, together with adjustments to deferred corporate income tax assets and deferred corporate income tax expense relating to inventories remaining as at December 31st at the Cambodia and Lao subsidiaries due to errors in the calculation process.

3. Remedial Measures

To remedy the inappropriate disclosure of information, the Company has implemented and is continuing to implement the following measures:

- Correcting the previously disclosed information relating to the 2025 profit after corporate income tax item.
- Disclose and update the 2025 profit after corporate income tax figures in the fourth-quarter 2025 financial statements in accordance with the audited 2025 financial statements.
- Provide a detailed explanation of the reasons for the differences between the separate and consolidated financial statements for the fourth quarter of 2025 and the audited separate and consolidated financial statements for 2025.
- Pay the administrative fine of 125,000,000 VND to the State Treasury Region I within the time limit stipulated in the penalty decision.
- Publish the correction notice in three consecutive issues of Nhan Dan Newspaper, from 10/10/2026 to 12/10/2026, and on the Company's website.
- Send the official correction letter and relevant supporting documents and evidence to the State Securities Commission, the Vietnam Stock Exchange and the Hanoi Stock Exchange.

4. Company's Commitment

The Company undertakes that the corrected figures and explanations provided above are consistent with the audited separate and consolidated financial statements for 2025.

The Company strictly complies with the penalty decision and implements the remedial measures as required.

Respectfully,

Recipients:

- As above;
- Filed: Administration Department,
Accounting and Finance Department.



DIRECTOR

Đieu Quang Trung