

**REVIEWED INTERIM SEPARATE FINANCIAL
STATEMENTS**

For the accounting period from 01/01/2026 to 30/6/2026

SCI JOINT STOCK COMPANY



TABLE OF CONTENTS

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	Pages
1. REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT	01 - 02
2. REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	03 - 04
3. INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION	05 - 06
4. INTERIM SEPARATE INCOME STATEMENT	07
5. INTERIM SEPARATE CASH FLOW STATEMENT	08 - 09
6. SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS	10 - 45

SCI JOINT STOCK COMPANY

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

For the accounting period from 01/01/2026 to 30/6/2026

The Board of Directors and Board of Management have the honor of submitting this Report together with the reviewed Financial Statements for the accounting period from 01/01/2026 to 30/6/2026.

1. General information about the Company

Establishment

SCI Joint Stock Company (hereinafter referred to as "the Company"), formerly known as Song Da 909 Joint Stock Company, is a Joint Stock Company established and operates under Business Registration Certificate No. 0101405355, first issued on 28 December 2007 by the Hanoi Authority for Planning and Investment (now the Hanoi Department of Finance), the 24th amended certificate on 21 July 2026.

Form of ownership: Joint Stock Company

The Company's business activities:

Construction and providing construction machine rental services.

English name: SCI JOINT STOCK COMPANY

Abbreviation: SCI

Securities code: S99 (HNX)

Head office: 3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Hanoi

2. Financial position and operating results

The Company's financial position and the results of its operation during the period are presented in the accompanying financial statements.

3. Members of the Board of Directors, the Board of Management and the Chief Accountant

The members of the Board of Directors, the Board of Management and the Chief Accountant during the period and up to the date of these financial statements are as follows:

Board of Directors

Mr.	Nguyen Cong Hung	Chairman	
Mr.	Nguyen Van Phuc	Vice chairman	Appointed on 01/7/2026
Mr.	Doan The Anh	Member	
Mr.	Nguyen Anh Huy	Member	Resigned on 20/4/2026
Mr.	Kim Manh Ha	Member	
Mr.	Hoang Trong Minh	Member	

Board of Management and Chief Accountant

Mr.	Truong Buu Ngoc	General Director	Appointed on 01/7/2026
Mr.	Nguyen Van Phuc	General Director	Resigned on 01/7/2026
Mr.	Truong Buu Ngoc	Deputy General Director	Appointed on 18/3/2026
			Resigned on 01/7/2026
Mr.	Nguyen Chinh Dai	Deputy General Director	Appointed on 01/7/2026
Mr.	Doan The Anh	Deputy General Director	
Mr.	Pham Van Nghia	Deputy General Director	
Mr.	Nguyen Van Do	Deputy General Director	
Mr.	Vu An Minh	Deputy General Director	Resigned on 01/8/2026
Mr.	Phan Duong Manh	Chief Financial Officer and Chief Accountant	Appointed Chief Financial Officer on 01/7/2026

The legal representatives of the Company during the period and to the date of the financial statements:

Mr.	Nguyen Cong Hung	Chairman
Mr.	Truong Buu Ngoc	General Director

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

For the accounting period from 01/01/2026 to 30/6/2026

4. Independent Auditor

Branch of MOORE AISC Auditing and Informatics Services Company Limited has been appointed as an independent auditor for the accounting period from 01/01/2026 to 30/6/2026.

5. Commitment of the Board of Directors and General Management

The Board of Directors and Board of Management are responsible for the preparation of the Separate Financial Statements, which give a true and fair view of the separate financial position of the Company as at 30 June 2026, the separate results of its operation and the separate cash flows for the accounting period from 01/01/2026 to 30/6/2026. In order to prepare these Financial Statements, the Board of Directors and Board of Management have considered and complied with the following matters:

- Selecting appropriate accounting policies and applied them consistently;
- Making judgments and estimates that are reasonable and prudent;
- Preparing the financial statements on a going concern basis unless such basis is no longer appropriate;
- Disclosing the identities of its related parties and all related party relationships and transactions.

The Board of Directors and Board of Management are responsible for establishing and maintaining an appropriate accounting system to reflect, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements are prepared in accordance with Vietnamese Accounting Standards and the Vietnamese Accounting Regime. The Board of Directors and Board of Management are also responsible for safeguarding the Company's assets and for establishing and maintaining appropriate internal controls to prevent and detect fraud and errors. The Board of Directors and Board of Management confirm that, as at the date of these financial statements, it is not aware of any fraud or suspected fraud that could have a material effect on the Financial Statements involving the Board of Directors and Board of Management, Board of Directors and Board of Management of member units, or individuals with significant roles in the internal control system.

6. Approval of the Financial Statements

We hereby approve the accompanying Separate Financial Statements, which give a true and fair view, in all material respects, of the separate financial position of the Company as at 30 June 2026 and of its separate results of operations and separate cash flows for the accounting period from 01/01/2026 to 30/6/2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime and the relevant statutory requirements applicable to the preparation and presentation of Financial Statements.

Users of the Company's separate financial statements should read them together with the consolidated financial statements of the Company and its subsidiaries (collectively, the "Group") for the accounting period from 1 January 2026 to 30 June 2026 to obtain complete information about the financial position, results of operations and cash flows of the Group as a whole.

The Company's financial statements have been prepared in accordance with Vietnamese accounting standards and the Vietnamese accounting system.

Hanoi, 25 August 2026

On behalf of the Board of Directors
and Board of Management



Nguyen Cong Hung

CHAIRMAN OF THE BOARD OF DIRECTORS



No: A0626086-SXR/MOORE AISC-TC

REPORT ON REVIEW OF INTERIM SEPARATE FINANCIAL INFORMATION

**To: Shareholders, Board of Directors and Board of Management
SCI Joint Stock Company**

We have reviewed the accompanying Interim Separate Financial Statements of SCI Joint Stock Company ("the Company") as prepared on 25 August 2026 from pages 05 to 45, which comprise the Separate Statement of Financial Position as at 30 June 2026, the Separate Income Statement, the Separate Cash Flow Statement for the accounting period from 01/01/2026 to 30 June 2026 and Selected Notes to the Interim Separate Financial Statements.

Responsibility of the Board of Directors and Board of Management

The Board of Directors and Board of Management of the Company are responsible for the preparation and fair presentation of the Interim Separate Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting Regime and prevailing regulations applicable to the preparation and presentation of the Interim Separate Financial Statements and also for the internal control which the Board of Directors and Board of Management consider necessary for the preparation and fair presentation of the Interim Separate Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express a conclusion on the Interim Separate Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements No. 2410 - Review of Interim financial information performed by the Independent Auditor of the Entity.

A review of separate interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Separate Financial Statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026, and of the results of its operation and its cash flows for the accounting period from 01 January 2026 to 30 June 2026 in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting Regime and the statutory requirements relevant to the preparation and presentation of the Interim Separate Financial Statements.



MOORE AISC

Other matter

The Report on review of interim financial information is prepared in Vietnamese and English. In the event of any discrepancies or inconsistencies between the Vietnamese and English versions, the Vietnamese version shall prevail.

Hanoi, 25 August 2026

Branch of MOORE AISC Auditing and Informatics Services Co., Ltd



Nguyễn Thanh Tung

Deputy Branch Director

Audit Practicing Registration Certificate

No. 4981-2024-005-1

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	30/6/2026	01/01/2026
A. SHORT-TERM ASSETS	100		548,763,208,841	737,956,734,984
I. Cash and cash equivalents	110	V.1	9,105,653,624	55,963,058,067
1. Cash	111		9,105,653,624	5,963,058,067
2. Cash equivalents	112		-	50,000,000,000
II. Short-term financial investments	120	V.2	74,407,550	206,767,892
1. Trading securities	121		499,175,581	499,175,581
2. Provision for impairment of trading securities	122		(424,768,031)	(418,983,031)
3. Short-term held-to-maturity investments	123		-	126,575,342
III. Short-term receivables	130		537,190,826,759	680,090,415,702
1. Short-term trade receivables	131	V.3a	255,250,391,562	425,373,615,294
2. Short-term prepayments to suppliers	132	V.4a	262,412,224,199	235,292,424,536
3. Other short-term receivables	135	V.5a	19,528,210,998	19,424,375,872
IV. Other current assets	160		2,392,320,908	1,696,493,323
1. Short-term prepaid expenses	161	V.6a	261,860,807	101,958,500
2. Deductible Value added tax	162		2,130,460,101	1,593,305,480
3. Taxes and other receivables from the State	163	V.12b	-	1,229,343
B. LONG-TERM ASSETS	200		1,620,585,988,829	1,447,139,435,026
I. Long-term receivables	210		220,000,000	220,000,000
1. Other long-term receivables	215	V.5b	220,000,000	220,000,000
II. Fixed assets	220		-	11,747,494
1. Tangible fixed assets	221	V.7	-	11,747,494
- Cost	222		26,213,093,982	26,213,093,982
- Accumulated depreciation	223		(26,213,093,982)	(26,201,346,488)
2. Intangible fixed assets	227	V.8	-	-
- Cost	228		342,500,000	342,500,000
- Accumulated amortization	229		(342,500,000)	(342,500,000)
III. Long-term assets in progress	250	V.9	5,828,614,986	420,000,000
1. Construction in progress	252		5,828,614,986	420,000,000
IV. Long-term financial investments	260	V.2	1,614,533,916,099	1,446,485,997,105
1. Investments in subsidiaries	261		1,583,983,916,099	1,444,729,976,099
2. Equity investments in other entities	263		30,550,000,000	30,550,000,000
3. Provision for impairment of long-term investments in other entities	264		-	(28,793,978,994)
V. Other long-term assets	270		3,457,744	1,690,427
1. Long-term prepaid expenses	271	V.6b	3,457,744	1,690,427
TOTAL ASSETS (100+200)	280		2,169,349,197,670	2,185,096,170,010

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	30/6/2026	01/01/2026
C. LIABILITIES	300		843,497,932,021	901,516,969,739
I. Current liabilities	310		843,497,932,021	858,785,572,479
1. Short-term trade payables	311	V.10a	533,149,541,469	562,019,131,392
2. Short-term advances from customers	312	V.11	278,998,627,367	262,757,246,140
3. Short-term taxes and other payables to the State	314	V.12a	9,108,048,124	9,559,575,776
4. Payables to employees	315		532,104,587	1,633,247,569
5. Short-term accrued expenses	316	V.13a	-	982,619,122
6. Other short-term payables	320	V.14a	15,686,773,334	15,810,915,340
7. Bonus and welfare fund	323		6,022,837,140	6,022,837,140
II. Non-current liabilities	330		-	42,731,397,260
1. Long-term accrued expenses	334	V.13b	-	2,731,397,260
2. Long-term borrowings and finance lease liabilities	339	V.15	-	40,000,000,000
D. OWNERS' EQUITY	400	V.16	1,325,851,265,649	1,283,579,200,271
1. Contributed capital	411		1,040,889,920,000	1,040,889,920,000
Ordinary shares with voting rights	411a		1,040,889,920,000	1,040,889,920,000
2. Share premium	412		659,066,000	659,066,000
3. Other equity	414		6,300,000,000	-
4. Investment and Development Fund	418		8,192,087,059	8,192,087,059
5. Undistributed profit after tax	420		269,810,192,590	233,838,127,212
- Undistributed profit after tax accumulated to the end of the previous period	420a		227,538,127,212	184,830,129,217
- Undistributed profit after tax of the current period	420b		42,272,065,378	49,007,997,995
TOTAL RESOURCES (300+400)	440		2,169,349,197,670	2,185,096,170,010

Hanoi, 25 August 2026

Preparer

Chief Financial Officer

Chairman of the Board of Directors



Le Thi Nhung



Phan Duong Manh




Nguyen Cong Hung

INTERIM SEPARATE INCOME STATEMENT

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Code	Notes	The first 6 months of 2026	The first 6 months of 2025
Revenue from sales of goods and rendering of				
1. services	01	VI.1	221,302,231,597	550,382,317,999
2. Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of				
3. services	10		221,302,231,597	550,382,317,999
(10 = 01 - 02)				
4. Cost of goods sold	11	VI.2	214,093,769,266	526,429,348,137
Gross profit from sales of goods and rendering of				
5. services	20		7,208,462,331	23,952,969,862
(20 = 10 - 11)				
6. Financial income	22	VI.3	24,202,081,587	15,065,159,659
7. Financial expenses	23	VI.4	(26,984,531,819)	11,016,487,870
<i>In which: Interest expense</i>	24		381,369,863	1,190,136,986
8. General and administrative expenses	26	VI.5	6,109,347,064	5,460,630,506
9. Net profit from operating activities	30		52,285,728,673	22,541,011,145
(30 = 20 + 21 + 22 - (23 + 25 + 26))				
10. Other income	31	VI.6	5,549,616,171	9,719,239,475
11. Other expenses	32	VI.7	6,044,697,854	9,912,925,474
12. Other profit	40		(495,081,683)	(193,685,999)
(40 = 31 - 32)				
13. Total accounting profit before tax	50		51,790,646,990	22,347,325,146
(50 = 30 + 40)				
14. Current Corporate income tax expense	51	VI.9	9,518,581,612	2,875,664,485
15. Profit after Corporate income tax	60		42,272,065,378	19,471,660,661
(60 = 50 - 51 - 52)				

Hanoi, 25 August 2026

Preparer

Chief Financial Officer

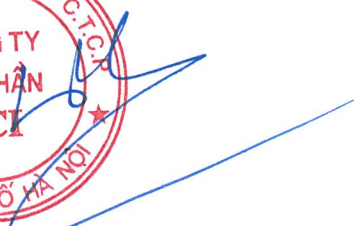
Chairman of the Board of Directors



Le Thi Nhung



Phan Duong Manh



 Nguyen Cong Hung

INTERIM SEPARATE CASH FLOW STATEMENT

(Under indirect method)

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Code	Notes	The first 6 months of 2026	The first 6 months of 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		51,790,646,990	22,347,325,146
2. Adjustments for:				
Depreciation of fixed assets and investment property	02		11,747,494	17,997,504
Provisions	03		(28,788,193,994)	2,074,500,594
Gains/losses from foreign exchange differences upon revaluation of monetary items in foreign currencies	04		(395,435,342)	(6,013,996,462)
Gains/losses from investing and financing activities	05		(22,650,096,670)	(2,155,690,800)
Interest expense	06	VI.6	381,369,863	1,190,136,986
3. Profit from operating activities before changes in working capital	08		350,038,341	17,460,272,968
Increase (-)/ decrease (+) in receivables	09		142,884,508,016	(30,768,487,091)
Increase (+)/ decrease (-) in payables (Other than interest payable, corporate income tax payable)	11		(19,820,022,056)	44,923,868,420
Increase (-)/ decrease (+) in prepaid expenses	12		(161,669,624)	(39,987,177)
Interest expense paid	14		(3,112,767,123)	-
Corporate income tax paid	15	V.26	(10,000,000,000)	(3,500,000,000)
Net cash flows from operating activities	20		110,140,087,554	28,075,667,120
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Cash payments for the purchase and construction of fixed assets and other long-term assets	21		(394,815,000)	(63,294,100)
2. Payments for equity investments in other entities	25		(145,753,940,000)	(600,000,000)
3. Proceeds from disposal of equity investments in other entities	26		24,852,711,400	-
4. Interest, dividends and distributed profits received	27		4,297,385,270	2,155,690,800
Net cash flows from investing activities	30		(116,998,658,330)	1,492,396,700

INTERIM SEPARATE CASH FLOW STATEMENT

(Under indirect method)

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

ITEMS	Code	Notes	The first 6 months of 2026	The first 6 months of 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Repayments of loan principal	34		(40,000,000,000)	-
Net cash flows from financing activities	40		(40,000,000,000)	-
Net cash flows during the period (20+ 30 + 40)	50		(46,858,570,776)	29,568,063,820
Cash and cash equivalents at the beginning of the period	60		55,963,058,067	10,072,179,237
Effect of exchange rate fluctuations	61		1,166,333	11,900,167
Cash and cash equivalents at the end of the period (50+60+61)	70	V.1	<u>9,105,653,624</u>	<u>39,652,143,224</u>

Hanoi, 25 August 2026

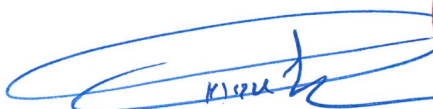
Preparer

Chief Financial Officer

Chairman of the Board of Directors



Le Thi Nhung



Phan Duong Manh




Nguyen Cong Hung

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS****1. Information about the Company**

SCI Joint Stock Company (hereinafter referred to as "the Company"), formerly known as Song Da 909 Joint Stock Company, is a Joint Stock Company established and operates under Business Registration Certificate No. 0101405355, first issued on 28 December 2007 by the Hanoi Authority for Planning and Investment (now the Hanoi Department of Finance), the 24th amended certificate on 21 July 2026.

English name: SCI JOINT STOCK COMPANY

Abbreviation: SCI

Securities code: S99 (HNX)

Head office: 3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Hanoi

2. Form of ownerships

Joint Stock Company

3. Business sector

Construction and providing construction machine rental services

4. Business lines

- Repair of machinery and equipment;
- Investing in the construction of hydropower plants, managing and operating hydropower plants, and selling electricity;
- Wholesale of materials and other installation equipment in construction;
- Construction of other civil works: Construction of civil and industrial works, construction of hydropower works, irrigation works, road traffic at all levels, airports, ports, bridges, industrial and urban infrastructure works, leveling foundations, treatment of weak ground, drainage works, processing and installation of technological and pressure pipelines.

5. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning from 01 January and ending on 31 December.

6. Number of employees as at the end of the period

Total number of employees as at 30 June 2026: 20 employees (as at 31 December 2025: 16 employees).

7. Corporate structure

The company has 01 affiliated unit: Factory 1 - SCI Joint Stock Company, its head office is located in Lai Chau province, the principal business activity is construction.

Factory 1 - SCI Joint Stock Company ceased its operations from 25 May 2023 according to Decision No. 09/2023/QĐ-SCI-HĐQT of the Board of Directors of SCI Joint Stock Company.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS****7. Corporate structure (continued)****a. List of direct subsidiaries**

No.	Name	Address	Main business activity	30/6/2026		01/01/2026	
				Ownership percentage (%)	Voting rights percentage (%)	Ownership percentage (%)	Voting rights percentage (%)
1	SCI E&C Joint Stock Company	Hanoi	Mechanical fabrication and installation, construction of works and infrastructure	55.54%	55.54%	51%	51%
2	SCI Consulting Joint Stock Company	Ha Noi	Design consultancy	-	-	65%	65%
3	SCI Energy Joint Stock Company	Quang Tri	Investment in energy projects	100%	100%	100%	100%

b. List of indirect subsidiaries

No.	Name	Address	Main business activity	30/6/2026		01/01/2026	
				Ownership percentage (%)	Voting rights percentage (%)	Ownership percentage (%)	Voting rights percentage (%)
1	SCI E&C Mien Bac One Member Limited Company	Lai Chau	Construction of civil engineering works	54.54%	100%	54.54%	100%
2	SCI Nghe An Joint Stock Company	Nghe An	Generation, transmission and distribution of electricity	99.29%	99.29%	99.29%	99.29%
3	SCI Lai Chau Joint Stock Company	Lai Chau	Generation, transmission and distribution of electricity	99.99%	99.99%	99.99%	99.99%
4	SCI Quang Tri Joint Stock Company	Quang Tri	Generation, transmission and distribution of electricity	90.03%	90.14%	88.81%	88.94%
5	Huong Linh 8 Wind Power Joint Stock Company	Quang Tri	Generation, transmission and distribution of electricity	60.33%	67.01%	59.51%	67.01%
6	SCI Viet Lao Joint Stock Company	Ha Noi	Construction of civil engineering works	51%	51%	-	-
7	Nam Lan 1 Power Sole Company Limited	Lao	Generation, transmission and distribution of electricity	51%	51%	100%	100%
8	Nam Lan 2 Power Sole Company Limited	Lao	Generation, transmission and distribution of electricity	51%	51%	100%	100%
9	Nam Neun Lower Power Sole Company Limited	Lao	Generation, transmission and distribution of electricity	51%	51%	100%	100%

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***8. Comparability of information in the financial statements**

During the period, certain items presented in the current period's interim separate financial statements are not fully comparable with those of the prior period. The Company has made the necessary adjustments to ensure the appropriateness and consistency of the information presented. The comparative figures for the prior period have been restated to reflect the aforementioned changes and to ensure consistency and comparability between the periods presented, as disclosed in Note "Comparative Information".

9. Application of the going concern basis in the preparation of the Financial Statements

The Financial Statements have been prepared on the assumption that the Company will continue as a going concern in the foreseeable future. The Board of Director and Board of Management has assessed the Company's ability to continue as a going concern based on the information available as at the end of the accounting period and concluded that the application of the going concern basis is appropriate. The Board of Management has not identified any material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern.

10. Significant events arising during the period

During the accounting period, the Company had significant events that materially affected its separate financial position, separate results of operations, separate cash flows or the disclosures in the financial statements. Such significant events included, but were not limited to, the following:

- Completed the divestment of all contributed capital interests/transfer of shares in subsidiaries and member entities in order to restructure and streamline its business operations and focus resources on key projects.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**1. Financial year**

The Company's financial year begins on 1 January and ends on 31 December each year.

2. Accounting currency

The Company's accounting currency is Vietnam Dong (VND). During the period, there was no change in the accounting currency used by the Company compared with the previous year.

III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED**1. Accounting regime applied**

The Company applies Vietnamese Accounting Standards, the Vietnamese Accounting System for Enterprises issued under Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance ("Circular 99"), and other relevant regulations in the preparation and presentation of the Financial Statements.

2. Statement on compliance with accounting standards and accounting regime

The Company confirms that the Interim Separate Financial Statements have been prepared and presented in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations. The Financial Statements present fairly the Company's separate financial position, separate results of operations, and separate cash flows.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED****1. Principles for translation of Financial Statements prepared in foreign currencies into Vietnam Dong**

The Company's Interim Separate Financial Statements are prepared in Vietnam Dong (VND); therefore, no translation of Financial Statements from foreign currencies into Vietnam Dong is required.

2. Types of foreign exchange rates applied in accounting

Foreign currency transactions are translated using actual transaction exchange rates and book exchange rates, depending on the nature of the transactions and in accordance with Circular No. 99 and prevailing accounting standards. Tax obligations arising from foreign currency transactions are accounted for in accordance with applicable tax regulations.

Actual transaction exchange rate: The actual transaction exchange rate at the transaction date is the average of the bank's transfer buying and selling rates quoted by the commercial bank with which the Company regularly conducts transactions.

Exchange rates applied for accounting for foreign exchange differences arising during the period

Foreign currency transactions are translated using the actual transaction exchange rate at the transaction date or the exchange rate specified in the contract (if any). Advances received and prepayments are recorded using the exchange rate at the settlement date. Monetary items, receivables, payables and owners' equity are recorded using the exchange rate at the transaction date and applied consistently to both debit and credit entries.

Exchange rates applied in revaluation of foreign currency-denominated monetary items

Foreign currency-denominated monetary items are items that will be recovered or settled in foreign currencies, including including cash and cash equivalents: cash on hand, bank deposits, cash in transit, financial investments recoverable in foreign currencies; receivables (excluding receivables for which provisions have been made and the provisioned amounts are not revalued); and foreign currency payables (excluding prepayments and advances received, unless it is certain that they will be recovered or refunded in foreign currencies); Borrowings, loans in foreign currencies, and deposits, collateral, and pledges in foreign currencies.

At the end of the accounting period, the Company revalues the balances of foreign currency-denominated monetary items using the actual transaction exchange rate at the date of preparation of the Interim Separate Financial Statements, which is the average of the bank's transfer buying and selling rates where the Company frequently conducts transactions. For foreign currency deposits, the revaluation exchange rate is determined based on the exchange rates of the bank where the Company maintains its accounts.

Foreign exchange differences arising from foreign currency transactions during the period are recognized as financial income or financial expenses. Foreign exchange differences arising from the revaluation of foreign currency-denominated monetary items at the end of the accounting period are determined by offsetting foreign exchange gains and losses and recognized in the results of operations.

The Company does not capitalize foreign exchange differences as part of the cost of construction in progress.

3. Recognition principles of cash and cash equivalents

Cash includes cash on hand and demand deposits.

Cash equivalents are short-term investments with an original maturity of not more than 3 months from the date of investment (including term deposits with original maturities of not more than 3 months, etc.), which are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the end of the accounting period.

Cash is recognized at its actual amount. Foreign currency-denominated cash is translated and revalued using the actual transaction exchange rates in accordance with the prevailing regulations.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***4. Accounting principles for financial investments****4.1. Trading securities**

Trading securities are investments held by the Company for short-term trading purposes in accordance with applicable regulations (including securities with maturities of more than 12 months that are acquired and sold by the Company to earn profits), comprising shares acquired and sold by the Company to earn profits.

Trading securities are initially recognized at fair value at the transaction date. Transaction costs directly attributable to the purchase of trading securities (if any) are recognized as financial expense in the period. Trading securities are recognized when the investor obtains ownership rights, specifically as follows:

- Listed securities are recognized at the time the order is matched (T+0);
- Unlisted securities are recognized at the time the investor obtains legal ownership rights in accordance with applicable regulations.

Income from trading securities is recognized as financial income, specifically:

- Dividends and bond interest arising after the investment date are recognized as financial income;
- Amounts relating to the period prior to the investment date are deducted from the carrying amount of the investment.

At the end of the accounting period, if the market value of trading securities is lower than their cost, the Company recognizes a provision for impairment of investments in accordance with applicable regulations. During the holding period, the Company is not permitted to reclassify trading securities into held-to-maturity investments and vice versa.

Provision for impairment of trading securities

The Company recognizes a provision for impairment for potential losses when there is objective evidence that the market value of securities held for trading purposes has declined below their carrying amount.

For listed securities or securities whose fair value can be reliably determined, the provision is determined based on the market price at the end of the accounting period. For securities whose fair value cannot be determined, the provision is determined based on the losses incurred by the investee.

At the end of each accounting period, the Company determines the provision required for each investment. Where the provision required is greater than the provision already recognized, the Company recognizes an additional provision and records it as financial expenses. Where the provision required is less than the provision already recognized but not yet utilized, the Company reverses the difference and reduces financial expenses for the period. The reversal may be made upon the sale or transfer of the securities or at the end of the accounting period when the required provision is reassessed. The Company applies the selected method consistently from period to period.

4.2. Investments in Subsidiaries, Joint Ventures and Associates

Investments in subsidiaries represent the value of direct investments in legally established entities with independent accounting records over which the Company exercises control. Such control exists when the Company holds more than 50% of the voting rights or otherwise has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities. The determination of control is based on the substance of the relationship. Accordingly, an investment may be classified as an investment in a subsidiary even where the Company holds less than 50% of the voting rights if the Company has de facto control over the investee, and vice versa.

These investments are initially recognized at cost, comprising the purchase price and costs directly attributable to the acquisition. Where an investment is made using non-monetary assets, the cost of the investment is measured at the fair value of the non-monetary assets at the transaction date. Dividends and profit distributions arising before the acquisition date are deducted from the carrying amount of the investment. Dividends and profit distributions arising after the acquisition date are recognized as financial income. Where dividends are received in the form of shares, the Company only records the additional number of shares received and does not recognize any additional carrying amount.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***4.2. Investments in Subsidiaries, Joint Ventures and Associates (continued)**

The determination of control and significant influence is based on the substance of the relationship at the date of preparation of the interim separate financial statements and is not affected by any intention or plan to dispose of the investment in the future. Where control or significant influence is restricted by legal or administrative factors, the Company assesses the actual circumstances in determining the appropriate classification of the investment. When the Company no longer has control or significant influence, the investment is derecognized, and the difference between the proceeds recovered and the carrying amount of the investment is recognized in financial income or financial expenses for the period.

At the end of each accounting period, the Company assesses whether its investments in subsidiaries and associates are impaired based on objective evidence and available information, including accumulated losses, impairment of assets or the recoverability of the investees' capital. For listed investments, fair value is determined based on the closing market price at the end of the accounting period. A provision for impairment is recognized when the recoverable amount of an investment is lower than its carrying amount. The recoverable amount is determined based on fair value (where it can be determined reliably) or the net asset value of the investee, determined with reference to the investee's financial position, operating results and ability to generate future cash flows. The provision is recognized in financial expenses for the period and is reversed when the reasons for the provision no longer exist.

The provision for impairment of investments in subsidiaries and associates is recognized based on the consolidated financial statements of the investee. Where the investee is an independent entity without subsidiaries, the provision is recognized based on the investee's separate financial statements.

4.3. Investments in other entities

Other investments reflect the existing value of and changes in investments other than investments in subsidiaries, joint ventures and associates. These investments comprise:

Equity investments in other entities: These represent investments in equity instruments over which the Company has neither control, joint control nor significant influence over the investee. In addition, this account also reflects investments in BCC contracts over which the Company does not have joint control but is entitled to benefits that depend on the after-tax profits of the BCC contracts.

Other investments: These represent investments in assets not used in operating activities, such as gold, precious stones, paintings and artifacts, which are not involved in the Company's ordinary production and business activities but are acquired and held for appreciation in value.

Other investments are initially recognized at cost, comprising the purchase price and directly attributable acquisition costs. Subsequent to initial recognition, these investments are stated at cost less any provision for impairment (if any). Dividends and profit distributions declared before the investment date are recognized as a reduction of the carrying amount of the investment, while those declared after the investment date are recognized as financial income. Upon disposal, the difference between the proceeds from disposal and the carrying amount of the investment is recognized as financial income or financial expenses for the period.

For long-term investments held by the Company (other than trading securities, investments in subsidiaries, joint ventures and associates), a provision for impairment is made as follows:

- For investments in listed shares or investments whose fair value can be measured reliably, the provision for impairment is determined based on the market value of the shares using the closing price as at the end of the accounting period.
- For investments whose fair value cannot be measured reliably at the reporting date, the provision for impairment is determined based on the investee's accumulated losses, asset impairment, or recoverability of invested capital.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***5. Accounting principles for receivables**

Receivables represent the Company's rights to receive cash or other economic benefits from counterparties arising from transactions already performed. Receivables are initially recognized at cost and are monitored in detail by counterparty and maturity. At the end of the accounting period, receivables are presented at their cost, net of any provision for doubtful receivables.

Receivables are classified as current or non-current based on the nature of the receivables and whether they are expected to be collected within or after 12 months from the end of the accounting period.

The Company's receivables comprise:

Trade receivables represent amounts arising from revenue from sales of goods, finished goods, investment properties, fixed assets, financial investments, provision of services, and other transactions with customers, for which the right to receive payment depends solely on the passage of time. This line item also includes amounts receivable by construction contractors from project owners in respect of the volume of construction work completed.

Other receivables comprise receivables arising outside the Company's sales activities, provision of services and internal relationships, such as shortages of assets awaiting resolution, special consumption tax on imported goods, the Company's investments in business cooperation contracts (BCCs), dividends and profit distributions receivable in cash or non-monetary assets, compensation claims, payments made on behalf of other parties, collections made on behalf of other parties, and other receivables in accordance with applicable regulations. For other receivables that are material in value, the Company monitors and discloses detailed information on the nature of the transactions, amounts, dates arising, repayment/collection terms, overdue status (if any), and related terms and conditions in accordance with prevailing regulations.

Provision for doubtful receivables: The Company assesses the recoverability of receivables based on objective evidence, such as the overdue status of receivables, the financial capacity of debtors, and other indicators of credit impairment. A provision is made for overdue receivables or receivables that are not yet due but for which there is evidence indicating that part or all of the amounts may not be recoverable. The provision is determined based on the overdue period or the estimated unrecoverable amount of each receivable in accordance with prevailing regulations. The provision is recognized as a general and administrative expense for the period. Reversal of the provision is made when the required provision amount is lower than the existing provision balance recorded in the accounting books.

6. Principles for recognition and depreciation of fixed assets, investment property, construction in progress**6.1. Principles for recognition of tangible fixed assets**

Tangible fixed assets are assets with physical substance held by the Company for use in its production and business activities that simultaneously satisfy the recognition criteria prescribed by the prevailing regulations, including: it is probable that future economic benefits associated with the assets will flow to the Company; the cost of the assets can be measured reliably; the estimated useful life exceeds one year; and the assets meet the minimum value threshold prescribed by the prevailing regulations.

Tangible fixed assets are initially recognized at cost less accumulated depreciation. Cost comprises all expenditures incurred by the Company to acquire the assets up to the time they are ready for their intended use. Expenditures incurred after initial recognition are capitalized only when they are expected to generate additional future economic benefits from the continued use of the assets. All other expenditures that do not satisfy these criteria are recognized as expenses in the period in which they are incurred.

When a tangible fixed asset is sold or disposed of, its cost and accumulated depreciation are derecognized, and any resulting gain or loss on disposal is recognized as income or expense in the period.

Depending on the manner in which they are acquired, the cost of tangible fixed assets is determined as follows:

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***6.1. Principles for recognition of tangible fixed assets (continued)**

The cost of purchased tangible fixed assets comprises the purchase price, after deducting trade discounts and purchase discounts, non-refundable taxes, and directly attributable costs of bringing the assets to the location and condition necessary for them to operate in the manner intended by the Company, including site preparation, transportation, loading and unloading, installation, trial runs, and other directly attributable costs. For real estate assets, the value of land use rights and assets attached to the land is determined and recognized separately in accordance with applicable regulations.

Where a fixed asset is acquired together with products, equipment, spare parts or other assets, the Company determines the cost of the main fixed asset and the accompanying assets by allocating the total purchase price based on the respective fair values of the assets at the acquisition date, or by recognizing the accompanying assets separately at their fair values and deducting their values from the purchase price to determine the cost of the main fixed asset, depending on the method that best reflects the substance of the transaction and is applied consistently.

Where the accompanying assets are specialized equipment or spare parts that can only be used together with the main fixed asset and have no independent use after the main fixed asset is disposed of, sold or reaches the end of its useful life, the Company does not recognize such assets separately but maintains detailed records of their quantities and types and discloses them in the Notes to the Separate Financial Statements in accordance with applicable regulations.

6.2. Principles for recognition of intangible fixed assets

Intangible fixed assets are assets without physical substance held by the Company for use in its production and business activities, the provision of services, or for lease, which satisfy the recognition criteria prescribed by the prevailing regulations.

Intangible fixed assets are initially recognized at cost less accumulated amortization. The cost of an intangible fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the time it is in the condition necessary for it to operate in the manner intended by the Company. Expenditures incurred after initial recognition are recognized as expenses in the period in which they are incurred, unless they are expected to generate additional future economic benefits and can be measured reliably, in which case they are capitalized as part of the cost of the intangible fixed asset.

Expenditures incurred during the research phase are recognized as expenses in the period in which they are incurred. Expenditures incurred during the development phase are capitalized when they satisfy the recognition criteria for intangible fixed assets; otherwise, they are recognized as expenses in the period in which they are incurred. Where the research phase cannot be distinguished from the development phase, all such expenditures are recognized as expenses in the period in which they are incurred and are not retrospectively capitalized.

When an intangible fixed asset is sold or disposed of, its cost and accumulated amortization are derecognized, and the difference between the proceeds from disposal and the carrying amount of the asset is recognized as income or expense in the period.

Computer software

Computer software comprises all costs incurred by the Company up to the date the software is put into use and is amortized on a straight-line basis over its estimated useful life

Patents and trademarks

Patents and trademarks are initially recognized at cost and amortized on a straight-line basis over their estimated useful lives.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***6.3. Accounting principles for costs of construction in progress (CIP)**

Expenses incurred to carry out capital construction investment projects (including the acquisition, new construction, repair, maintenance, upgrading and renovation of fixed assets), as well as the settlement of investment costs. Capital construction activities may be carried out through external contractors or on a self-performed basis. In the case of self-performed activities, this account reflects all costs incurred during the construction or repair process in accordance with applicable regulations. Subsequent costs incurred after initial recognition that increase the capacity of or extend the useful life of a fixed asset are capitalized as part of the asset's cost.

Only costs directly related to and necessary for capital construction activities, incurred during the construction of assets that are not subject to abnormal interruptions, are capitalized as part of the cost of fixed assets or investment properties. Borrowing costs are capitalized in accordance with the capitalization criteria set out in Vietnamese Accounting Standard No. 16 – “Borrowing Costs”. During the capital construction period, foreign exchange differences are not capitalized.

Where a project has been completed and put into use but its final settlement has not yet been approved, the Company recognizes the fixed assets at their provisional cost and depreciates them, and subsequently adjusts the cost based on the approved final settlement value. Where a project is cancelled or losses arise, the Company disposes of the assets and recovers the related costs; any resulting difference is recognized as other expenses, or the responsible party is identified for compensation and recovery.

6.4. Accounting principles for depreciation of fixed assets

Fixed assets used in production and business activities or held for lease are depreciated or amortized in accordance with the prevailing regulations. Depreciation and amortization expenses are recognized in production and business expenses for the period. In the case of assets used for capital construction investment activities, the related costs are included in capital construction investment costs.

The Company depreciates fixed assets using the straight-line method in accordance with applicable regulations, whereby the cost of the assets is allocated evenly over their useful lives. The depreciation periods are determined in accordance with the depreciation framework prescribed by the Ministry of Finance and the actual usage conditions of the Company.

The estimated useful lives of fixed assets as follows:

Machinery and equipment	03 - 10 years
Motor vehicles	04 - 10 years
Management equipment and tools	03 - 10 years

7. Accounting principles for prepaid expenses

Prepaid expenses comprise expenditures incurred for production and business operations that are allocated over multiple accounting periods, including asset rental expenses, insurance expenses, tools and supplies, periodic repair and maintenance costs of fixed assets, and other expenditures that do not qualify for recognition as fixed assets.

Prepaid expenses are allocated to production and business expenses using the straight-line method over the estimated period of benefit of each expense. The allocation periods are determined based on the nature of the expenses, the contractual terms, or the expected useful lives, as follows:

Insurance expenses (including fire and explosion insurance, compulsory civil liability insurance for vehicle owners, vehicle insurance, property insurance and other types of insurance) are allocated over the term of the insurance contracts.

Tools, supplies are allocated over their estimated useful lives.

Periodic repair and maintenance costs of fixed assets are allocated up to the next repair and maintenance period.

Prepaid land rental is amortized over the lease term in accordance with the contract.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***8. Accounting principles for liabilities**

Liabilities are recognized when the Company has a present obligation arising from past transactions or events and the settlement of such obligation is expected to result in an outflow of the Company's economic resources. Liabilities are recognized when the obligations are likely to arise and their amounts can be measured reliably.

At the end of the accounting period, liabilities are classified as current or non-current based on their remaining maturities in accordance with the prevailing accounting standards and regulations.

Liabilities are monitored in detail by each creditor, settlement term, currency payable, and other factors based on the Company's management requirements, in accordance with the following principles:

Trade payables reflect the Company's payment obligations to suppliers of goods, services, and other related parties in accordance with contracts. These amounts are monitored in detail by each supplier, including prepayments to suppliers. Discounts and rebates, if any, are accounted for separately in accordance with the prevailing regulations.'

Other payables reflect obligations and payables of a non-commercial nature that do not arise directly from the purchase and sale of goods or provision of services, including: social insurance, health insurance, unemployment insurance, and trade union fees payable; surplus assets awaiting resolution; deposits and collateral received; unearned revenue; amounts collected on behalf of other parties; capital contributions received under Business Cooperation Contracts (BCCs); conditional grants and donations received; price differences arising from sale and leaseback transactions (whether finance leases or operating leases); and other payables and statutory obligations in accordance with prevailing regulations. These payables are monitored in detail by each counterparty and nature of payable.

9. Accounting principles for accrued expenses

Accrued expenses reflect actual expenses incurred or expenses that are certain to arise related to production and business activities during the period but, as at the date of preparation of the Interim Separate Financial Statements, have not yet been fully supported by sufficient documentation, paid, or become due for payment. Such expenses are recognized based on the matching principle between revenue and expenses, ensuring that expenses are recognized in the appropriate accounting period in which they are incurred. The accrual of expenses must be based on reasonable and reliable estimates and calculated appropriately based on the estimated actual expenses expected to be incurred.

Accrued expenses include accrued interest expenses and other accrued expenses related to the Company's production and business activities, excluding provisions for liabilities.

10. Principles for recognition of borrowings and finance lease liabilities

The Company's borrowings and finance lease liabilities comprise short-term borrowings, long-term borrowings, borrowings from bank, borrowings from related parties, ordinary bonds, privately placed bonds, secured bonds, finance lease liabilities and other borrowings used for the Company's production, business operations and investment activities. Borrowings and finance lease liabilities are recognized based on the actual amounts received and the amounts payable, excluding borrowing costs, and are monitored in detail by each lender, loan agreement, loan term and borrowing currency.

Borrowings and finance lease liabilities with remaining repayment terms of more than 12 months from the end of the accounting period are classified as long-term borrowings and finance lease liabilities. Those with remaining repayment terms of 12 months or less, or for which the Company does not have an unconditional right to defer settlement for at least 12 months from the end of the accounting period, are classified as short-term borrowings and finance lease liabilities.

For finance lease liabilities, the liability recognized is measured at the lower of the present value of the minimum lease payments and the fair value of the leased asset at the date of initial recognition.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***11. Principles for recognition of owners' equity**

Owners' contributed capital is recognized based on the actual amount of capital contributed and not based on committed capital contributions or receivables from owners.

Owners' contributed capital comprises initial and additional capital contributions from owners; additions from undistributed profit after tax and owners' equity funds; the equity component of convertible bonds (the option to convert bonds into shares); non-refundable grants; and other amounts permitted by the competent authorities to be recognized as increases in owners' equity in accordance with the prevailing regulations.

Where capital is contributed in the form of non-monetary assets, the Company determines the value of the contributed assets to recognize the increase in owners' contributed capital. The valuation of contributed assets must comply with applicable laws and regulations (including the prohibition against overstating charter capital, failing to fully contribute the registered charter capital, or intentionally assigning an incorrect value to contributed assets).

For capital contributions in the form of intangible assets such as brands, trademarks, trade names, exploitation rights, project development rights, etc., the Company complies with the provisions of laws and regulations on enterprises and intellectual property.

Where the owner contributes capital in a foreign currency other than the Company's accounting currency, the capital contribution is translated into the accounting currency using the actual transaction exchange rate at the date of the capital contribution and recognized in owners' contributed capital and share premium (if any). During its operations, the Company does not retranslate the owner's capital contributions denominated in foreign currencies.

Share premium represents the difference between the par value and the issue price of shares (including cases where treasury shares are reissued) and may be positive (where the issue price is higher than the par value) or negative (where the issue price is lower than the par value).

The investment and development fund is appropriated from undistributed profit after tax and is used for expanding the scale of the Company's production and business activities or making in-depth investments in accordance with applicable regulations or decisions of the owners. The appropriation and use of the investment and development fund are carried out in accordance with applicable laws and the Company's Charter.

Accounting principles for undistributed profit after tax

Undistributed profit after tax reflects the Company's operating results after corporate income tax and the appropriation of profit or treatment of losses in accordance with applicable laws and the Company's Charter.

The appropriation of profit is made based on the Company's undistributed profit after tax after taking into consideration its financial position, cash flows, and any restrictions imposed by applicable laws, the Company's Charter, and resolutions of the General Meeting of Shareholders.

When distributing profit, the Company considers the effects of non-monetary items that may affect its ability to pay dividends or distribute profits, including gains arising from the revaluation of assets contributed as capital, the revaluation of foreign currency monetary items, the revaluation of financial instruments, and other non-monetary items.

Where the Company prepares consolidated financial statements, profit distribution is based on undistributed profit after tax available for distribution to the owners, after taking into consideration the Company's and its subsidiaries' financial position, solvency and capital requirements for their production and business activities, and shall not exceed the lower of the undistributed profit after tax reported in the Company's separate financial statements and consolidated financial statements.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***12. Principles and methods of recognition of revenue and other income**

Revenue from the rendering of services is recognized when all of the following four conditions are satisfied:

1. Revenue can be measured reliably. Where the contract provides the customer with the right to return the services purchased under specified conditions, revenue is recognized only when such conditions no longer exist and the customer no longer has the right to return the services rendered.
2. The Company has obtained or will obtain the economic benefits associated with the service transaction.
3. The stage of completion of the service transaction at the reporting date can be measured reliably.
4. The costs incurred for the service transaction and the costs to complete the transaction can be measured reliably.

Recognition of revenue from construction contracts where settlement is based on the volume of work performed: Revenue and contract costs are recognized based on the volume of work completed and confirmed by the customer.

Recognition of bonuses and compensation arising from construction contracts: Bonuses are recognized only when it is certain that the contractual conditions will be achieved or exceeded and the amount can be reliably measured. Compensation and other payments are recognized only when approved by the customer and the amount can be reliably measured.

Principles and methods for recognition of financial income

Financial income is recognized when both of the following conditions are satisfied: (1) it is probable that the economic benefits associated with the transaction will flow to the Company; and (2) the income can be measured reliably.

Financial income comprises interest income, royalties, dividends, profit distributions and other financial income of the Company (including income from trading securities, disposal of investments in joint ventures, associates and subsidiaries, other equity investments, foreign exchange gains, gains on capital transfers, etc.).

Interest income is recognized on an accrual basis and is determined based on deposit account balances and the effect

Dividends and profit distributions are recognized when the Company is entitled to receive the dividends or profit distributions arising from its equity investments. Dividends received in the form of shares are recognized only by recording the additional number of shares held, without recognizing the value of the shares received, or are recognized at par value.

Where an amount previously recognized as revenue is no longer recoverable, the amount that is considered uncollectible or whose collection is no longer probable shall be recognized as an expense in the period in which it is determined, rather than as a reduction of revenue.

13. Accounting principles for cost of goods sold

Cost of goods sold reflects the cost of products, goods, services, biological assets (excluding perennial plants producing periodic products and working animals accounted for as fixed assets), and investment properties; the production cost of construction products sold during the period (for construction enterprises); costs related to investment property business activities; and other costs recognized in or deducted from cost of goods sold during the reporting period. Cost of goods sold is recognized when the related transaction arises or when it is reasonably certain that such costs will arise in the future, regardless of whether payment has been made. Cost of goods sold and revenue are recognized simultaneously in accordance with the matching principle. Costs exceeding normal consumption levels are recognized immediately in cost of goods sold in accordance with the prudence principle.

14. Accounting principles for financial expenses

Financial expenses comprise costs and losses arising from financial activities, including borrowing costs that are not capitalized in accordance with the prevailing regulations; losses from the disposal of financial investments; securities trading transaction costs; provisions for impairment of financial investments; losses arising from the sale of foreign currencies; foreign exchange losses; and other financial expenses.

Financial expenses are recognized in detail by each type of expense when they are actually incurred during the period and can be measured reliably based on sufficient supporting evidence.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***15. Accounting principles for general and administrative expenses**

General and administrative expenses: General and administrative expenses reflect the general management costs of the entire Company. General and administrative expenses comprise management staff costs (salaries, salary-related contributions, and insurance contributions); office material costs; costs of tools and equipment; depreciation expenses of fixed assets used for management purposes; taxes, fees, and charges (including license tax and land rental expenses that do not qualify for capitalization); provision expenses for doubtful receivables; outsourced service costs; and other cash expenses incurred by the office department.

Recognition principles: General and administrative expenses are recognized in the Income Statement based on the matching principle and the accrual basis at the time they are incurred, regardless of the actual timing of cash payments. Expenses that are not considered reasonable and valid deductible expenses under the Corporate Income Tax Law but are fully supported by invoices and accounting documents are still fully recognized as accounting expenses in the period and **are excluded when determining taxable income for corporate income tax purposes.**

16. Principles and methods for recognition of current corporate income tax expenses

Corporate income tax expense comprises current corporate income tax expense incurred during the year, which is used as the basis for determining the Company's profit after tax for the current financial year.

Current corporate income tax represents the amount of corporate income tax payable (or refundable) determined based on taxable income and the applicable corporate income tax rate for the year. Taxable income is determined based on accounting profit after adjusting for differences in accordance with corporate income tax regulations, including non-deductible expenses, tax-exempt income or income not subject to tax, carried-forward losses in accordance with regulations, and other adjustments.

The Company's tax obligations are declared and determined based on the prevailing tax regulations. Due to differences that may arise in the application and interpretation of tax regulations, the Company's tax filings may be subject to examination and reassessment by tax authorities in accordance with applicable regulations. Any differences (if any) between the tax amounts recognized and the tax amounts determined by the tax authorities shall be recognized in the Financial Statements in the period in which official decisions or conclusions are issued by the tax authorities.

17. Related parties

In accordance with Vietnamese Accounting Standard No. 26 – The related party information of the Company is as follows:

- (i) Entities that directly or indirectly control, are controlled by, or are under common control with the reporting entity through one or more intermediaries (including the parent, subsidiaries, and fellow subsidiaries);
- (ii) Associates (as defined in Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates);
- (iii) Individuals who, directly or indirectly, have voting rights in the reporting entity that give them significant influence over the entity, including their close family members. Close family members of an individual are those who may influence, or be influenced by, that individual in their dealings with the entity, including parents, spouse, children, and siblings;
- (iv) Key management personnel who have the authority and responsibility for planning, directing, and controlling the activities of the reporting entity, including directors, management personnel, and their close family members;
- (v) Entities in which the individuals referred to in items (iii) or (iv) directly or indirectly hold a substantial voting interest or over which they are able to exercise significant influence. This includes entities owned by directors or principal shareholders of the reporting entity and entities that share key management personnel with the reporting entity;

In considering each related party relationship, attention shall be paid to the substance of the relationship rather than merely its legal form.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

18. Accounting estimates

The preparation of the interim separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and the relevant statutory requirements governing the preparation and presentation of interim separate financial statements requires the Board of Directors and the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and contingent liabilities as at the end of the accounting period, and the reported amounts of revenue and expenses during the accounting period. These estimates and assumptions are reviewed on an ongoing basis based on historical experience and other factors, including assumptions about future events that may have a material effect on the Company's interim separate financial statements and are considered reasonable by the Board of Directors and the Board of Management.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION**1. Cash and cash equivalents**

<i>Cash and cash equivalents held by the Company without restrictions on use.</i>	30/6/2026	01/01/2026
Cash on hand	1,003,047,817	1,000,379,462
Demand deposits	8,102,605,807	4,962,678,605
<i>Bank for Investment and Development of Vietnam (BIDV) (VND)</i>	6,358,085,440	2,701,835,784
<i>Bank for Investment and Development of Vietnam (BIDV) (LAK)</i>	17,974,768	18,544,219
<i>Bank for Investment and Development of Vietnam (BIDV) (USD)</i>	1,696,912,182	2,179,242,458
<i>Other banks</i>	29,633,417	63,056,144
Cash equivalents	-	50,000,000,000
<i>1-month term deposit</i>	-	50,000,000,000
Total	9,105,653,624	55,963,058,067

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

V2. Financial investments

a. Trading securities

	30/6/2026		01/01/2026	
	Cost	Fair value (*)	Provision	Cost
Total value of share	499,175,581	74,413,200	(424,768,031)	499,175,581
SDA	564,800	138,600	(426,200)	564,800
VIX	11,250	16,900	-	11,250
CYC	209,189,174	34,620,000	(174,569,174)	209,189,174
CIC	287,964,935	39,600,000	(248,364,935)	287,964,935
EIB	1,395,422	21,450	(1,373,972)	1,395,422
Others	50,000	16,250	(33,750)	50,000
Total	499,175,581	74,413,200	(424,768,031)	499,175,581
				80,203,200
				(418,983,031)

(*) The fair value of investments in shares is determined based on the closing prices of these shares on the HNX and HOSE exchanges as at 30 June 2026.

b. Held-to-maturity investments

	30/6/2026		01/01/2026	
	Cost	Recoverable amount	Provision	Cost
Short-term held-to-maturity investments	-	-	-	126,575,342
Accrued interest on term deposits	-	-	-	126,575,342
Total	-	-	-	126,575,342
				126,575,342
				-

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

V2. Financial investments (continued)

c. Equity investments in other entities

	30/6/2026		01/01/2026	
	Cost	Provision	Recoverable amount (*)	Provision
Investments in subsidiaries	1,583,983,916,099	-	1,444,729,976,099	(28,793,978,994)
SCI E&C Joint Stock Company (**)	202,595,311,099	-	124,841,371,099	-
SCI Consulting Joint Stock Company (***)	-	-	6,500,000,000	-
SCI Energy Joint Stock Company (****)	1,381,388,605,000	-	1,313,388,605,000	(28,793,978,994)
Equity investments in other entities	30,550,000,000	-	30,550,000,000	-
Hai Ha Economic Zone				
Development Investment Joint Stock Company	550,000,000	-	550,000,000	-
FECON Invest Corporation	30,000,000,000	-	30,000,000,000	-
Total	1,614,533,916,099	-	1,475,279,976,099	(28,793,978,994)

(*) The Company has not determined the recoverable amount of its financial investments because the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises do not provide specific guidance on the determination of recoverable amount.

(**) During the period, the Company completed the purchase of an additional 7,775,394 shares, maintaining an ownership interest of 51.00% (equivalent to holding 23,326,183 shares) in its subsidiary, SCI E&C Joint Stock Company. The additional investment was made by exercising subscription rights (share purchase rights) in the public offering of shares by SCI E&C Joint Stock Company. The total investment value of this rights exercise transaction (at par value) was VND 77,753,940,000.

(***) During the period, the Company completed the transfer of all 1,953,357 shares, representing a 65.00% ownership interest in its subsidiary, SCI Consulting Joint Stock Company. The transfer was carried out in accordance with the divestment plan approved under Resolution No. 09/2026/NQ-SCI-HDQT dated 8 June 2026 and the list of investors approved under Resolution No. 12/2026/NQ-SCI-HDQT dated 19 June 2026. The total proceeds from the transfer amounted to VND 24,852,711,400. From 26 June 2026, SCI Consulting Joint Stock Company officially ceased to be a subsidiary of the Company.

(****) During the period, the Company used VND 68,000,000,000 to invest in SCI Energy Joint Stock Company in accordance with the Board of Directors' Resolution No. 1.1/2026/NQ-SCI-HDQT dated 2 March 2026.

These notes are an integral part of the interim financial statements.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

V2. Financial investments (continued)

d. Movements in provisions for impairment of trading securities, held-to-maturity investments and other investments

	01/01/2026	Provision	Reversal of provision	30/6/2026
Short-term	(418,983,031)	(5,785,000)	-	(424,768,031)
Provision for impairment of trading securities	(418,983,031)	(5,785,000)	-	(424,768,031)
Long-term	(28,793,978,994)	-	28,793,978,994	-
Provision for impairment of long-term investments in other entities	(28,793,978,994)	-	28,793,978,994	-
Total	(29,212,962,025)	(5,785,000)	28,793,978,994	(424,768,031)

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

3. Trade receivables

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
a. Short-term	255,250,391,562	-	425,373,615,294	-
Nam Sam 3 Power Company Limited	98,361,698,634	-	197,457,107,818	-
Nam Mo 2 Hydropower Company Limited	63,862,766,736	-	161,701,500,737	-
Nam Sam 3A Power Sole Company	49,952,497,585	-	22,708,895,458	-
Nam Mo 1 Hydropower Sole Co.,Ltd	39,260,506,740	-	39,136,538,770	-
Others	3,812,921,867	-	4,369,572,511	-
Total	255,250,391,562	-	425,373,615,294	-
b. Trade receivables from related parties				
SCI Quang Tri Joint Stock Company	57,453,365	-	-	-
Total	57,453,365	-	-	-

4. Prepayments to suppliers

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
a. Short-term	262,412,224,199	-	235,292,424,536	-
SCI E&C Joint Stock Company	261,740,368,488	-	234,990,372,578	-
<i>Nam Mo 1 Hydropower Plant Project</i>	88,535,672,025	-	88,535,672,025	-
<i>Nam Mo 2 Hydropower Plant Project</i>	-	-	11,178,181,072	-
<i>Nam San 3A Hydropower Plant Project</i>	173,204,696,463	-	135,276,519,481	-
FPT Securities Joint Stock Company	170,500,000	-	137,500,000	-
Others	501,355,711	-	164,551,958	-
Total	262,412,224,199	-	235,292,424,536	-
b. Prepayments to related parties				
SCI E&C Joint Stock Company	261,740,368,488	-	234,990,372,578	-
Total	261,740,368,488	-	234,990,372,578	-

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

5. Other receivables

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
a. Short-term	19,528,210,998	-	19,424,375,872	-
Advances to employee	1,222,000,260	-	1,180,465,053	-
Others	18,306,210,738	-	18,243,910,819	-
b. Long-term	220,000,000	-	220,000,000	-
Deposits, collaterals	220,000,000	-	220,000,000	-
Total	19,748,210,998	-	19,644,375,872	-
c. Other receivables to related parties				
Mr. Nguyen Van Do	297,500,000	-	297,500,000	-
Mr. Nguyen Cong Hung	9,100,000	-	23,000,000	-
Total	306,600,000	-	320,500,000	-

6. Prepaid expenses

	30/6/2026	01/01/2026
a. Short-term	261,860,807	101,958,500
Tools and supplies issued for use	261,860,807	101,958,500
b. Long-term	3,457,744	1,690,427
Others	3,457,744	1,690,427
Total	265,318,551	103,648,927

7. Increase/decrease in tangible fixed assets

Items	Machinery, equipment	Means of transportation	Manangement equipment, tools	Total
Original cost				
Opening balance	19,070,713,281	7,045,203,428	97,177,273	26,213,093,982
Closing balance	19,070,713,281	7,045,203,428	97,177,273	26,213,093,982
Accumulated depreciation				
Opening balance	19,058,965,787	7,045,203,428	97,177,273	26,201,346,488
Depreciation during the period	11,747,494	-	-	11,747,494
Closing balance	19,070,713,281	7,045,203,428	97,177,273	26,213,093,982
Net book value				
Opening balance	11,747,494	-	-	11,747,494
Closing balance	-	-	-	-

* Original cost of tangible fixed assets at the end of the period fully depreciated but still in use: 26,213,093,982

** Net book value of tangible fixed assets pledged, mortgaged as loan security: VND 0.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

8. Increase/decrease in intangible fixed assets

Items	Trademarks and brands	Computer Software	Total
Original cost			
Opening balance	250,000,000	92,500,000	342,500,000
Closing balance	250,000,000	92,500,000	342,500,000
Accumulated depreciation			
Opening balance	250,000,000	92,500,000	342,500,000
Closing balance	250,000,000	92,500,000	342,500,000
Net book value			
Opening balance	-	-	-
Closing balance	-	-	-

* Original cost of intangible fixed assets at the end of the period fully depreciated but still in use: VND 342,500,000

9. Construction in progress

	01/01/2026	Incurred during the period	Transferred to fixed assets during the period	30/6/2026
Construction in progress	420,000,000	5,408,614,986	-	5,828,614,986
Purchases of fixed assets	-	5,013,799,986	-	5,013,799,986
Construction in progress	420,000,000	394,815,000	-	814,815,000
Laos-Vietnam power transmission line	420,000,000	-	-	420,000,000
Nam Khian 3 Hydropower Project (Laos)	-	394,815,000	-	394,815,000
Total	420,000,000	5,408,614,986	-	5,828,614,986

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

10. Trade payables

	30/6/2026	01/01/2026
a. Short-term	533,149,541,469	562,019,131,392
SCI E&C Joint Stock Company	488,554,680,690	509,368,854,487
SCI Consulting Joint Stock Company	36,015,452,217	48,787,606,186
Thanh Vinh Trade and Construction Consulting Company Limited	-	651,217,738
Others	8,579,408,562	3,211,452,981
Total	533,149,541,469	562,019,131,392
b. Trade payables to related parties		
SCI E&C Joint Stock Company	488,554,680,690	509,368,854,487
Huong Linh 8 Wind Power Joint Stock Company	5,414,903,985	-
SCI Consulting Joint Stock Company	36,015,452,217	48,787,606,186
Total	529,985,036,892	558,156,460,673

11. Advances from customers

	30/6/2026	01/01/2026
Short-term advances from customers	278,998,627,367	262,757,246,140
Nam Sam 3A Power Sole Company (*)	180,288,885,835	151,534,329,230
Nam Mo 1 Hydropower Sole Company Limited (**)	92,224,658,412	92,224,658,412
Nam Mo 2 Hydropower Sole Company Limited (***)	6,485,083,120	18,998,258,498
Total	278,998,627,367	262,757,246,140

(*) Advance payment made for Nam Sam 3A Hydropower Plant Project in Samtay District, Houaphanh Province (Laos)

(**) Advance payment made for Nam Mo 1 Hydropower Plant Project in Muang Mok District, Xieng Khouang Province (Laos)

(***) Advance payment made for Nam Mo 2 Hydropower Plant Project in Muang Mok District, Xieng Khouang Province (Laos)

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

12. Taxes and payables to the State**a. Taxes and payables**

Items	01/01/2026	Payables during the period	Paid during the period	30/6/2026
Short-term	9,559,575,776	10,087,079,904	10,538,607,556	9,108,048,124
Value-added tax	-	15,552,493	15,552,493	-
Corporate income tax	9,559,575,776	9,518,581,612	10,000,000,000	9,078,157,388
Personal income tax	-	552,945,799	523,055,063	29,890,736
Total	9,559,575,776	10,087,079,904	10,538,607,556	9,108,048,124

b. Taxes and receivables

Items	01/01/2026	Phát sinh tăng trong kỳ	Received / Offset during the period	30/6/2026
Short-term	1,229,343	-	1,229,343	-
Overpaid personal income tax	1,229,343	-	1,229,343	-
Total	1,229,343	-	1,229,343	-

Determination of taxes, fees and charges payable**Value added tax**

The Company pays value added tax under the deduction method. The applicable value added tax rates are as follows:

	Tax rate
- Value-added tax rate for exports is 0%	0%
- Value-added tax rate for electricity is 8%	8%
- Value-added tax rate for domestic construction services is 10%	10%

During the period, the Company was entitled to a VAT reduction pursuant to Resolution No. 204/2025/QH15 dated 1 July 2025.

Other taxes: The Company declared and paid under the regulations.

13. Accrued expense**a. Short-term**

Accrued bank guarantee fees for the Q4 2025

b. Long-term

Accrued interest expense

Total

	30/6/2026	01/01/2026
	-	982,619,122
	-	982,619,122
	-	2,731,397,260
	-	2,731,397,260
Total	-	3,714,016,382

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

14. Other payables

	30/6/2026	01/01/2026
a. Short-term		
Trade union fee	256,393,306	242,285,676
SCI E&C Joint Stock Company (*)	11,502,869,227	11,455,176,503
SCI Consulting Joint Stock Company	148,279,937	148,279,937
Foreign contractor tax for the NamTheun Project	1,809,347,406	1,809,347,406
Remuneration of the Board of Directors	60,607,440	61,587,440
Other payables	1,909,276,018	2,094,238,378
Total	15,686,773,334	15,810,915,340

(*) Payable to SCI E&C Joint Stock Company regarding foreign exchange differences arising from the EPC contract signed with the foreign project owner.

b. Other payables to related parties

Remuneration of the Board of Directors	60,607,440	61,587,440
SCI E&C Joint Stock Company	11,502,869,227	11,455,176,503
SCI Consulting Joint Stock Company	148,279,937	148,279,937
Total	11,711,756,604	11,665,043,880

15. Borrowings and finance lease liabilities

Items	30/6/2026		1/1/2026	
	Value	Repayable amount	Value	Repayable amount
Long-term borrowings and finance lease liabilities				
Mr. Nguyen Cong Chien	-	-	40,000,000,000	40,000,000,000
Total	-	-	40,000,000,000	40,000,000,000

Details of movements in borrowings and finance lease liabilities during the period are as follows:

	Long-term		Short-term	
	Current period	Previous period	Current period	Previous period
Balance as at 01/01/2026	40,000,000,000	40,000,000,000	-	-
Amount incurred	-	-	-	-
Amount paid	40,000,000,000	-	-	-
Balance as at 30/6/2026	-	40,000,000,000	-	-

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

16. Owners' equity

a. Reconciliation table of changes in Owners' equity

Items	Owners' contributed capital	Share Premium	Other equity	Investment and development fund	Undistributed Profit after tax	Total
Balance as at 01/01/2025	991,343,310,000	659,066,000	-	8,192,087,059	233,730,995,217	1,233,925,458,276
Capital increase	49,546,610,000	-	-	-	(49,546,610,000)	-
Net profit	-	-	-	-	49,007,997,995	49,007,997,995
Other adjustments	-	-	-	-	645,744,000	645,744,000
Balance as at 31/12/2025	1,040,889,920,000	659,066,000	-	8,192,087,059	233,838,127,212	1,283,579,200,271
Balance as at 01/01/2026	1,040,889,920,000	659,066,000	-	8,192,087,059	233,838,127,212	1,283,579,200,271
Capital increase (*)	-	-	6,300,000,000	-	(6,300,000,000)	-
Net profit	-	-	-	-	42,272,065,378	42,272,065,378
Balance as at 30/06/2026	1,040,889,920,000	659,066,000	6,300,000,000	8,192,087,059	269,810,192,590	1,325,851,265,649

(*) Pursuant to Resolution No. 01/2026/NQ-SCI-DHĐCĐ of the General Meeting of Shareholders dated 20 April 2026 and Resolution No. 08/NQ-SCI-HĐQT of the Board of Directors of SCI Joint Stock Company dated 8 June 2026 approving the plan for the issuance of shares under the Employee Stock Ownership Plan (ESOP) for employees of the Company in 2026, the number of shares issued was 630,000 shares, equivalent to VND 6,300,000,000. General information on the issuance is as follows:

- Share name: Shares of SCI Joint Stock Company
- Share type: Ordinary shares
- Number of shares issued: 630,000 shares, representing 100% of the total number of shares planned for issuance
- Number of employees receiving shares: 14
- Source of capital for the issuance: Retained earnings based on the audited separate financial statements for 2025
- Total number of shares after the issuance: 104,718,992 shares

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

16. Owners' equity (continued)

As at 30 June 2026, the Company had completed the share issuance and was in the process of completing the procedures for amending its Business Registration Certificate, as well as reporting procedures with the State Securities Commission (SSC), Vietnam Securities Depository and Clearing Corporation (VSDC), and the Hanoi Stock Exchange (HNX). Therefore, the value of the above-mentioned share issuance did not yet meet the conditions for recognition as an increase in Owners' contributed capital in the interim separate financial statements as at the end of the accounting period, and was temporarily monitored and recognized under Other equity.

Upon completion of the procedures for registering the amendment to the Company's charter capital with the competent authorities, the Company will reclassify the amount and officially recognize the increase in Owners' contributed capital from VND 1,047,189,920,000 to VND 1,040,889,920,000, in accordance with applicable regulations.

b. Owners' contributed capital in detail

	30/6/2026	Percentage	01/01/2026	Percentage
Mr. Nguyen Cong Hung	259,490,470,000	24.93%	226,490,470,000	21.76%
Ms. Nguyen Thi Thu Huong	108,607,710,000	10.43%	68,607,710,000	6.59%
Other shareholders	672,791,740,000	64.64%	745,791,740,000	71.65%
Total	1,040,889,920,000	100%	1,040,889,920,000	100%

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

16. Owners' equity (continued)

	The first 6 months of 2026	The first 6 months of 2025
c. Capital transactions with owners and distribution of dividends and profits		
Owners' contributed capital	1,040,889,920,000	991,343,310,000
<i>At the beginning of the period</i>	<i>1,040,889,920,000</i>	<i>991,343,310,000</i>
<i>At the end of the period</i>	<i>1,040,889,920,000</i>	<i>991,343,310,000</i>
d. Shares	30/6/2026	01/01/2026
Number of registered shares	104,088,992	104,088,992
Number of shares sold to the public	104,088,992	104,088,992
<i>Ordinary shares</i>	<i>104,088,992</i>	<i>104,088,992</i>
Number of outstanding shares	104,088,992	104,088,992
<i>Ordinary shares</i>	<i>104,088,992</i>	<i>104,088,992</i>
<i>Par value per outstanding share: VND/share</i>	<i>10,000</i>	<i>10,000</i>
e. Enterprise's funds	30/6/2026	01/01/2026
Enterprise's funds	8,192,087,059	8,192,087,059
<i>Investment and Development Fund</i>	<i>1,070,571,014</i>	<i>1,070,571,014</i>
<i>Financial reserve fund</i>	<i>7,121,516,045</i>	<i>7,121,516,045</i>
Total	8,192,087,059	8,192,087,059

* Purpose of creating and utilizing funds

*Investment and development fund is appropriated from the Company's profit after tax and used for expanding scale of production and business activities or in-depth investment of the Company.***17. Off-balance sheet items**

Foreign currencies	30/6/2026		01/01/2026	
	Quantity	Convered (VND)	Quantity	Convered (VND)
USD	65,154.10	1,712,640,673	83,805.63	2,195,958,924
LAK	16,798,848.42	17,974,768	16,898,178.42	18,544,219
Total		1,730,615,441		2,214,503,143

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM INCOME STATEMENT**1. Revenue from sale of goods and rendering of services**

	The first 6 months of 2026	The first 6 months of 2025
a. Revenue		
Revenue from services rendered	126,636,364	483,727,273
Revenue from construction contracts	221,175,595,233	549,898,590,726
Total	221,302,231,597	550,382,317,999
b. Revenue from related parties		
SCI E&C Joint Stock Company	126,636,364	483,727,273
Total	126,636,364	483,727,273

2. Cost of goods sold

	The first 6 months of 2026	The first 6 months of 2025
Cost of construction contracts	214,093,769,266	526,429,348,137
Total	214,093,769,266	526,429,348,137

3. Financial income

	The first 6 months of 2026	The first 6 months of 2025
Interest from loans, deposits	336,047,469	6,998,540
Dividends and profits received	4,297,385,270	2,148,692,260
Foreign exchange gains arising during the period	820,502,106	6,895,472,397
Foreign exchange gains from revaluation	395,435,342	6,013,996,462
Gains on share transfers	18,352,711,400	-
Total	24,202,081,587	15,065,159,659

4. Financial expenses

	The first 6 months of 2026	The first 6 months of 2025
Interest income	381,369,863	1,190,136,986
Foreign exchange losses arising during the period	1,397,239,894	7,751,826,855
Provision/(reversal of provision) for impairment of trading securities and investment losses	(28,788,193,994)	2,074,500,594
Others	25,052,418	23,435
Total	(26,984,531,819)	11,016,487,870

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

5. General and administrative expenses

	The first 6 months of 2026	The first 6 months of 2025
Staff costs	4,146,085,023	3,427,169,414
Office supplies	323,302,364	132,322,825
Fixed asset depreciation expense	11,747,494	17,997,504
Taxes, fees, charges	175,852,280	192,600,881
External service cost	1,351,249,903	1,151,420,498
Other cash expenses	101,110,000	200,188,913
Total	6,109,347,064	5,460,630,506

6. Other income

	The first 6 months of 2026	The first 6 months of 2025
Income from electricity supplied to the Nam Sam 3 and Nam Mo 2 projects	3,019,653,685	7,727,472,512
Others	2,529,962,486	1,991,766,963
Total	5,549,616,171	9,719,239,475

7. Other expenses

	The first 6 months of 2026	The first 6 months of 2025
Non-deductible expenses	495,081,683	193,686,000
Electricity expenses for the Nam Sam 3 and Nam Mo 2 projects	3,019,653,685	7,727,472,512
Others	2,529,962,486	1,991,766,962
Total	6,044,697,854	9,912,925,474

8. Production and business expenses by cost element

	The first 6 months of 2026	The first 6 months of 2025
Raw materials, materials	323,302,364	471,253,296
Labor cost	4,146,085,023	3,427,169,414
Fixed asset depreciation	11,747,494	17,997,504
External services	215,445,019,169	525,358,821,678
Other cash expenses	276,962,280	2,614,736,751
Total	220,203,116,330	531,889,978,643

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

9. Current Corporate income tax expense

Corporate income tax payable for the period is estimated as follows:

	The first 6 months of 2026	The first 6 months of 2025
1. Total accounting profit before corporate income tax	51,790,646,990	22,347,325,146
2. Adjustments increasing/(decreasing) total profit before corporate income tax (2.1+2.2)	(4,197,738,929)	(7,969,002,722)
2.1. Adjustments increasing total profit before corporate income tax	495,081,683	193,686,000
<i>Non-deductible expenses for determining taxable income</i>	495,081,683	193,686,000
2.2. Adjustments decreasing total profit before corporate income tax	(4,692,820,612)	(8,162,688,722)
<i>Dividends and profit received</i>	(4,297,385,270)	(2,148,692,260)
<i>Foreign exchange gains from revaluation</i>	(395,435,342)	(6,013,996,462)
3. Taxable income under the Corporate Income Tax Law	47,592,908,061	14,378,322,424
3.1. Taxable income from production and business activities	47,592,908,061	14,378,322,424
4. Corporate income tax from production and business activities at the standard tax rate of 20%	9,518,581,612	2,875,664,485
5. Current corporate income tax expense	9,518,581,612	2,875,664,485

(*) Corporate income tax expense for the accounting period is estimated based on taxable income and may be subject to adjustments depending on the tax authorities' inspection.

VII. FINANCIAL RISK MANAGEMENT POLICIES AND OBJECTIVES

The Company is exposed to financial risks arising from its operating and investing activities, including market risk, credit risk, and liquidity risk. The Board of Directors and the Board of Management regularly monitor and apply appropriate risk management measures to mitigate the adverse impacts of these risks.

1. Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices.

1.1. Interest rate risk

Interest rate risk primarily arises from the Company's interest-bearing deposits. The Company manages this risk by monitoring movements in market interest rates, balancing its capital structure, and maintaining appropriate liquidity.

1.2. Foreign currency risk

Foreign currency risk arises from the Company's foreign currency-denominated transactions and balances. Fluctuations in foreign exchange rates may affect the value of monetary items and the Company's operating results. The Company manages foreign currency risk by monitoring movements in foreign exchange rates, balancing foreign currency receipts and payments, and controlling foreign currency-denominated items to mitigate the impact of exchange rate fluctuations on its operations.

As at the end of the accounting period, the Company did not use derivative financial instruments to hedge foreign currency risk.

1.3. Stock price risk

Listed and unlisted shares held by the Company are exposed to market risks arising from the uncertainty of the future value of stock investments. The Company manages stock price risk by establishing investment limits. The Board of Directors and the Board of Management also review and approve investment decisions in shares.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

1.4. Property risk

The Company determined the following risks related to its real estate investment portfolio: (i) development project costs may increase if there are delays in the planning process. The Company hires consultants who specialize in specific planning requirements within the project scope to mitigate risks that may arise during the planning process; (ii) the risk of the fair value of the real estate portfolio due to market and buyer fundamentals.

2. Credit risk

Credit risk arises from the possibility that customers, counterparties, or financial institutions may fail to fully fulfill their payment obligations as committed. The Company manages this risk by assessing customers' financial capacity, regularly monitoring receivables, and maintaining deposits with reputable credit institutions.

3. Liquidity risk

Liquidity risk arises when the Company does not have sufficient financial resources to meet its payment obligations as they fall due. This risk mainly relates to timing mismatches between cash inflows from financial assets and payment obligations arising from liabilities. The Company manages liquidity risk by maintaining an appropriate level of cash and cash equivalents and regularly monitoring cash flows and capital utilization plans to ensure its ability to meet financial obligations as they fall due.

The Board of Directors and the Board of Management assess that the Company has sufficient access to funding sources and can maintain its existing credit limits to meet future working capital requirements and payment obligations.

4. Legal and compliance risk:

The Company manages legal and compliance risks by regularly updating applicable laws and regulations, reviewing compliance with relevant requirements, and implementing appropriate control measures to mitigate arising risks.

VIII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CASH FLOW STATEMENT**1. Proceeds from borrowings during the period**

	The first 6 months of 2026	The first 6 months of 2025
Principal repayments of borrowings under ordinary loan agreements	(40,000,000,000)	-

2. Acquisition and disposal of subsidiaries during the reporting period**In the case of disposal of a subsidiary**

Items	The first 6 months of 2026
Disposal value of the subsidiary	24,852,711,400
Cash and cash equivalents received	24,852,711,400
Cash and cash equivalents of subsidiaries disposed of	1,786,773,570
Net cash inflow from disposal of the subsidiary	23,065,937,830

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***IX. OTHER INFORMATION****1. Contingent liabilities, commitments, and other financial information**

Loan guarantee commitment:

The Company has irrevocably and unconditionally undertaken to repay on behalf of its subsidiary, SCI E&C Joint Stock Company, and authorized BIDV to automatically debit the Company's accounts to secure all of the subsidiary's loan repayment obligations (in relation to the import L/C for equipment) with BIDV – Ha Dong Branch, with the total principal outstanding, interest and other related financial obligations capped at VND 307,940,900,000.

2. Transactions and balances with related parties

Details of the definition of related parties are presented in Note IV.17

Details of the principal related parties and their relationships are presented below:

1. Direct subsidiaries and indirect subsidiaries (see the list in Note I.7).
2. Individuals who are members of the Board of Directors, the Audit Committee, the Board of Management and the Chief Accountant, and their related family members.

The Board of Directors and the Board of Management confirm that the identities of the Company's related parties and all related party relationships and transactions known to the Company have been fully disclosed. The Company undertakes to comply with the regulations on determining the prices of related party transactions on an arm's length basis.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

2. Transactions and balances with related parties (continued)**a. Income of key management personnel of the Company**

Key management personnel comprise members of the Board of Directors and members of the Board of Management (Board of Management, Chief Accountant). Related individuals of key management personnel are their close family members.

Related party	Position	Nature of transaction	The first 6 months of 2026	The first 6 months of 2025
Nguyen Cong Hung	Chairman of the Board of Directors	Remuneration	240,000,000	240,000,000
Ngo Vu An	Member of the Board of Directors	Remuneration	-	32,000,000
Doan The Anh	Member of the Board of Directors	Remuneration	48,000,000	48,000,000
Nguyen Anh Huy	Member of the Board of Directors	Remuneration	-	16,000,000
Kim Manh Ha	Member of the Board of Directors	Remuneration	48,000,000	48,000,000
Hoang Trong Minh	Member of the Board of Directors	Remuneration	48,000,000	48,000,000
Nguyen Van Phuc	Vice Chairman of the BOD / General Director	Salaries, bonuses and remuneration	801,606,650	593,636,546
Pham Van Nghia	Deputy General Director	Salaries and bonuses	130,039,047	118,885,227
Nguyen Van Do	Deputy General Director	Salaries and bonuses	378,970,254	163,603,864
Vu An Minh	Deputy General Director	Salaries and bonuses	244,103,587	165,053,864
Truong Buu Ngoc	General Director	Salaries and bonuses	408,778,693	-
Phan Duong Manh	Chief Financial Officer and Chief Accountant	Salaries and bonuses	573,673,693	412,203,636
Total			2,921,171,924	1,885,383,137

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

2. Transactions and balances with related parties (continued)**b. Transactions and balances with related parties**

Related party	Relationship
Mr. Nguyen Cong Hung	Chairman of the Board of Directors
Mr. Nguyen Cong Hoa	Younger brother of Mr. Nguyen Cong Hung
Mr. Nguyen Van Phuc	Thành viên HĐQT/ Tổng Giám đốc
Mr. Pham Van Nghia	Deputy General Director
Mr. Nguyen Van Do	Deputy General Director
SCI Consulting Joint Stock Company	Mr. Nguyen Cong Hoa is a major shareholder of the Company
SCI E&C Joint Stock Company	Subsidiary
SCI Lai Chau Joint Stock Company	Subsidiary
SCI Quang Tri Joint Stock Company	Subsidiary
Huong Linh 8 Wind Power Joint Stock Company	Subsidiary
SCI Viet Lao Joint Stock Company	Subsidiary
SCI Energy Joint Stock Company	Subsidiary

Related Parties – Receivables and Payables	Balance as at	
	30/6/2026	01/01/2026
1. Trade receivables	57,453,365	-
SCI Quang Tri Joint Stock Company	57,453,365	-
2. Trade payables	529,985,036,892	558,156,460,673
SCI E&C Joint Stock Company	488,554,680,690	509,368,854,487
Huong Linh 8 Wind Power Joint Stock Company	5,414,903,985	-
SCI Consulting Joint Stock Company	36,015,452,217	48,787,606,186
3. Prepayments to suppliers	261,740,368,488	234,990,372,578
SCI E&C Joint Stock Company	261,740,368,488	234,990,372,578
4. Other receivables	306,600,000	320,500,000
Mr. Nguyen Cong Hung	9,100,000	23,000,000
Mr. Nguyen Van Do	297,500,000	297,500,000
5. Other payables	11,711,756,604	11,665,043,880
SCI Consulting Joint Stock Company	148,279,937	148,279,937
Remuneration of the Board of Directors	60,607,440	61,587,440
SCI E&C Joint Stock Company	11,502,869,227	11,455,176,503

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

2. Transactions and balances with related parties (continued)

c.1. Transactions with related parties in the income statement	Incurred during the period	
	The first 6 months of 2026	The first 6 months of 2025
1. SCI E&C Joint Stock Company		
Revenue from sales of goods and rendering of services	126,636,364	483,727,273
Other income	4,602,779,143	9,068,255,227
Purchase of goods and services	212,328,571,424	456,470,289,724
Capital contribution	77,753,940,000	-
2. SCI Consulting Joint Stock Company		
Other income	840,441,907	616,173,368
Purchase of goods and services	-	67,737,111,456
Dividends received	4,297,384,520	2,148,692,260
Disposal of investment	6,500,000,000	-
3. SCI Quang Tri Joint Stock Company		
Other income	53,197,560	34,810,880
4. SCI Lai Chau Joint Stock Company		
Other income	21,279,024	-
5. SCI Viet Lao Joint Stock Company		
Other income	31,918,537	-
6. SCI Energy Joint Stock Company		
Capital contribution	68,000,000,000	600,000,000
7. Huong Linh 8 Wind Power Joint Stock Company		
Purchase of cars	5,013,799,986	-
8. Mr. Nguyen Cong Hoa		
Share transfer in SCI Consulting Joint Stock Company	19,082,791,400	-
9. Mr. Pham Van Nghia		
Share transfer in SCI Consulting Joint Stock Company	5,769,920,000	-

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

2. Transactions and balances with related parties (continued)

c.2. Cash receipts, cash payments and other transactions with related parties during the period	Incurred during the period	
	The first 6 months of 2026	The first 6 months of 2025
1. Cash receipts from other income	57,453,366	853,121,890
SCI Viet Lao Joint Stock Company	34,472,020	-
SCI Lai Chau Joint Stock Company	22,981,346	-
SCI Consulting Joint Stock Company	-	553,121,890
SCI E&C Joint Stock Company	-	300,000,000
2. Cash payments for purchases of goods and services	134,555,267,527	97,992,447,953
SCI Consulting Joint Stock Company	7,555,267,527	16,197,932,018
SCI E&C Joint Stock Company	127,000,000,000	81,794,515,935
3. Cash payments for capital contributions to other entities	145,753,940,000	600,000,000
SCI Energy Joint Stock Company	68,000,000,000	600,000,000
SCI E&C Joint Stock Company	77,753,940,000	-
4. Proceeds from share transfer in SCI Consulting Joint Stock Company	24,852,711,400	-
Mr. Nguyen Cong Hoa	19,082,791,400	-
Mr. Pham Van Nghia	5,769,920,000	-

d. Guarantees provided for related parties

The Company has irrevocably and unconditionally undertaken to repay on behalf of its subsidiary, SCI E&C Joint Stock Company, and authorized BIDV to automatically debit the Company's accounts to secure all of the subsidiary's loan repayment obligations (in relation to the import L/C for equipment) with BIDV – Ha Dong Branch, with the total principal outstanding, interest and other related financial obligations capped at VND 307,940,900,000.

X. Comparative information**1. Presentation of comparative figures**

The comparative figures as at 1 January 2026 in the interim Separate Balance Sheet are derived from the Company's financial statements for the year ended 31 December 2025, which were audited by the Branch of MOORE AISIC Auditing and Informatics Services Company Limited. The comparative figures for the six-month period of 2025 in the interim Separate Income Statement and interim Separate Cash Flow Statement are derived from the Company's separate financial statements for the six-month accounting period ended 30 June 2025, which were reviewed by the Branch of MOORE AISIC Auditing and Informatics Services Company Limited.

2. Retrospective application of changes in accounting policies/accounting estimates and corrections of errors**Adoption of the new accounting regime**

As presented in Note III.1, effective from 1 January 2026, the Company has adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the corporate accounting regime. The Board of Directors and the Board of Management have assessed the impact of adopting Circular No. 99/2025/TT-BTC on the Company's financial statements. The main changes relate to the classification, presentation and disclosure of certain items in the financial statements. The adoption of this Circular does not have a material impact on the Company's financial position, results of operations or cash flows.

SELECTED NOTES TO THE INTERIM SEPARATE FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/6/2026

Unit: VND

2. Retrospective application of changes in accounting policies/accounting estimates and corrections of errors (continued)

Certain items in the Statement of Financial Position have been reclassified and restated to comply with the current accounting regime, as this is the first accounting period in which the Company has applied the corporate accounting regime under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance, specifically:

Items	Code under Circular No. 99/2025/TT-BTC	01/01/2026 (Restated)	Code under Circular No. 200/2014/TT-BTC	31/12/2025 (Previously presented)
Statement of financial position				
1. Short-term held-to-maturity investments	123	126,575,342	123	-
2. Other short-term receivable	135	19,424,375,872	136	19,550,951,214

3. Going concern information: The Company will continue its operations in the foreseeable future.

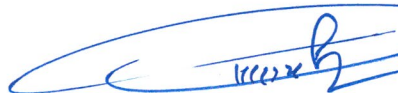
Hanoi, 25 August 2026

Preparer



Le Thi Nhung

Chief Financial Officer



Phan Duong Manh

Chairman of the Board of Director