

SCI JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 83/2026/BCTC/SCI-TCKT

Hanoi, 30<sup>nd</sup> July 2026.

## PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange  
State Securities Commission

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, SCI JSC hereby discloses Financial Statements for Quarter II of 2026 to the State Securities Commission, Hanoi Stock Exchange as follows:

1. Organization name:

- Stock code: S99.
- Address: 3<sup>rd</sup> floor, C tower, Golden Palace building, Me Tri road, Tu Liem ward, Hanoi.
- Tel: 024 7684495.
- Fax: 0247684490.
- Website: <https://www.scigroup.vn>

2. Information disclosure content:

- Financial statements for the Quarter II of 2026.

- ☐ Separate financial statements (for listed companies without subsidiaries or superior accounting units with dependent units).
- ☒ Consolidated financial statements (for listed companies have subsidiaries).
- ☐ General financial statements (for listed companies with subordinate units maintaining separate accounting systems).

- Cases requiring explanation:

+ The auditing organization issued an opinion that is not an unqualified opinion on the financial statements (for the Reviewed / Audited financial statements):

☐ Yes



No

Explanatory document in case "Yes" is selected:

☐ Yes



No

+ The difference between pre-audit and post-audit profit after tax in the reporting period is 5% or more, changing from a loss to a profit or vice versa (for the Reviewed / Audited financial statements):



☐ Yes

☒ No

Explanatory document in case "Yes" is selected:

☐ Yes

☒ No

+ Profit after Corporate income tax in the income statements for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

Explanatory document in case "Yes" is selected:

☒ Yes

☐ No

+ Profit after tax reporting period shows a loss, with a change from profit in the same period of the previous year to a loss in the current period, or vice versa:

☐ Yes

☒ No

Explanatory document in case "Yes" is selected:

☐ Yes

☒ No

This information was disclosed on the company's website as of 30 July 2026 with the link: <https://scigroup.vn/quan-he-co-dong#bao-cai-tai-chinh>

3. 3. Report on transactions with a value of 35% or more of total assets in 2026

In case the listed company has transactions, please fully report the following contents: No.

• Transaction details: .....

- Ratio of transaction value / total asset value of the company (%) (based on the most recent financial statements):.....

- Transaction completion date (signed contract):.....

We hereby commit that the information disclosed above is true and accurate, and we fully take responsibility before the law for the content of the disclosed information.

**Attached documents:**

- Financial statements for the Quarter I of 2025
- Explanatory document for business results

**Organization representative**  
Legal Representative / Authorized Person  
for Information Disclosure  
(Signature, full name, position, seal)



Phan Dương Mạnh

# **SCI JOINT STOCK COMPANY**

## **CONSOLIDATED FINANCIAL STATEMENTS**

**For the accounting period from 01/01/2026 to 30/06/2026**

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu  
Liem Ward, Ha Noi

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**TABLE OF CONTENTS**

| <b><u>CONTENTS</u></b>                         | <b><u>PAGE</u></b> |
|------------------------------------------------|--------------------|
| STATEMENT OF THE BOARD OF MANAGEMENT           | 02-03              |
| CONSOLIDATED FINANCIAL STATEMENT               | 04-05              |
| CONSOLIDATED INCOME STATEMENT                  | 06-07              |
| CONSOLIDATED CASH FLOW STATEMENT               | 08-09              |
| NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS | 10-45              |





## SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu  
Liem Ward, Ha Noi

### STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Directors and The Board of Management of SCI Stock Company (“the Company”) presents this report together with the Company’s Consolidated financial statements For the accounting period from 01/01/2026 to 30/06/2026.

#### THE BOARD OF DIRECTORS AND THE BOARD OF MANAGEMENT

The members of The Board of Directors and The Board of Management of the Company who held office during the year and to the date of this report are as follows:

##### The Board of Directors

|                      |               |                                |
|----------------------|---------------|--------------------------------|
| Mr. Nguyen Cong Hung | Chairman      |                                |
| Mr. Kim Manh Ha      | Member        |                                |
| Mr. Nguyen Van Phuc  | Vice Chairman | (Appointment dated 01/07/2026) |
| Mr. Doan The Anh     | Member        |                                |
| Mr. Hoang Trong Minh | Member        |                                |

##### The Board of Management

|                      |                         |                                |
|----------------------|-------------------------|--------------------------------|
| Mr. Nguyen Van Phuc  | General Director        | (Dismissal dated 01/07/2026)   |
| Mr. Truong Buu Ngoc  | General Director        | (Appointment dated 01/07/2026) |
| Mr. Doan The Anh     | Vice General Director   |                                |
| Mr. Pham Van Nghia   | Vice General Director   |                                |
| Mr. Nguyen Van Do    | Vice General Director   |                                |
| Mr. Vu An Minh       | Vice General Director   |                                |
| Mr. Nguyen Chinh Dai | Vice General Director   | (Appointment dated 01/07/2026) |
| Mr. Phan Duong Manh  | Chief Financial Officer | (Appointment dated 01/07/2026) |

#### RESPONSIBILITY

The Board of Directors and The Board of Management of the Company is responsible for preparing the financial statements, which give a true and fair view of the financial position of the Company and of its results and cash flows for the year in accordance with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to consolidated financial statements. In preparing these Consolidated financial statements, The Board of Directors and The Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in the Consolidated financial statements;
- Prepare the Consolidated financial statements the going concern basis unless it is inappropriate to presume that the Company will continue in business; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the Consolidated financial statements so as to minimize errors and frauds.

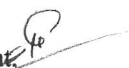
**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu  
Liem Ward, Ha Noi

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The Board of Directors and The Board of Management is responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the financial position of the Company and that the financial statements comply with Vietnamese accounting standards, accounting regime for enterprises and legal regulations relating to consolidated financial statements. The Board of Directors and The Board of Management is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

The Board of Directors and The Board of Management, confirms that the Company has complied with the above requirements in preparing these Consolidated financial statements.

For and on behalf of The Board of Directors and The Board of Management 



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**Nguyen Cong Hung**  
**Chairman of the Board of Directors**

*Ha Noi, 29 July 2026*

**CONSOLIDATED FINANCIAL STATEMENT**

As at 30 June 2026

FORM B 01-DN

Unit: VND

| ASSETS                                                     | Code       | Note      | 30/06/2026<br>VND        | 01/01/2026<br>VND        |
|------------------------------------------------------------|------------|-----------|--------------------------|--------------------------|
| <b>A. CURRENT ASSETS</b>                                   | <b>100</b> |           | <b>2.189.204.841.640</b> | <b>2.170.176.044.621</b> |
| <b>I. Cash and cash equivalents</b>                        | <b>110</b> | <b>5</b>  | <b>247.194.783.146</b>   | <b>335.969.326.869</b>   |
| 1. Cash                                                    | 111        |           | 84.051.632.460           | 110.969.326.869          |
| 2. Cash equivalents                                        | 112        |           | 163.143.150.686          | 225.000.000.000          |
| <b>II. Short-term investments</b>                          | <b>120</b> | <b>6</b>  | <b>589.238.916.889</b>   | <b>450.774.837.614</b>   |
| 1. Trading securities                                      | 121        |           | 1.282.524.237            | 1.282.524.237            |
| 2. Provision for diminution in value of trading securities | 122        |           | (509.941.031)            | (511.956.031)            |
| 3. Held to maturity investments                            | 123        |           | 588.466.333.683          | 450.004.269.408          |
| <b>III. Short-term receivable</b>                          | <b>130</b> |           | <b>513.747.169.869</b>   | <b>686.023.987.665</b>   |
| 1. Short-term trade receivables                            | 131        | 7         | 357.719.610.134          | 553.605.044.966          |
| 2. Short-term prepayments to suppliers                     | 132        | 8         | 122.722.769.224          | 96.106.119.925           |
| 3. Other short-term receivables                            | 135        | 9         | 47.047.093.818           | 50.498.877.081           |
| 4. Short-term provision for doubtful debts (*)             | 136        |           | (13.742.303.307)         | (14.186.054.307)         |
| <b>IV. Inventories</b>                                     | <b>140</b> | <b>11</b> | <b>625.760.148.633</b>   | <b>492.377.197.891</b>   |
| 1. Inventories                                             | 141        |           | 625.760.148.633          | 492.377.197.891          |
| <b>VI. Other current assets</b>                            | <b>160</b> |           | <b>213.263.823.103</b>   | <b>205.030.694.582</b>   |
| 1. Short-term deferred expenses                            | 161        | 16        | 2.902.704.093            | 1.230.722.671            |
| 2. Deductible VAT                                          | 162        |           | 209.614.405.943          | 203.301.779.501          |
| 3. Taxes and other receivables from State budget           | 163        | 19        | 496.713.067              | 498.192.410              |
| 4. Other short-term assets                                 | 165        |           | 250.000.000              | -                        |
| <b>B. LONG-TERM ASSETS</b>                                 | <b>200</b> |           | <b>2.510.515.758.877</b> | <b>2.522.330.429.738</b> |
| <b>I. Long-term receivables</b>                            | <b>210</b> |           | <b>5.994.224.676</b>     | <b>1.762.599.098</b>     |
| 1. Other long-term receivables                             | 215        | 9         | 5.994.224.676            | 1.762.599.098            |
| <b>II. Fixed assets</b>                                    | <b>220</b> |           | <b>2.233.214.629.853</b> | <b>2.269.531.238.521</b> |
| 1. Tangible fixed assets                                   | 221        | 13        | 2.146.927.238.814        | 2.237.279.957.177        |
| - Historical costs                                         | 222        |           | 3.694.470.663.396        | 3.742.302.163.233        |
| - Accumulated depreciation                                 | 223        |           | (1.547.543.424.582)      | (1.505.022.206.056)      |
| 2. Finance lease assets                                    | 224        | 14        | 79.696.457.991           | 25.741.983.038           |
| - Historical costs                                         | 225        |           | 95.152.897.302           | 33.744.420.344           |
| - Accumulated depreciation                                 | 226        |           | (15.456.439.311)         | (8.002.437.306)          |
| 3. Intangible fixed assets                                 | 227        | 15        | 6.590.933.048            | 6.509.298.306            |
| - Historical costs                                         | 228        |           | 8.133.650.000            | 7.759.250.000            |
| - Accumulated depreciation                                 | 229        |           | (1.542.716.952)          | (1.249.951.694)          |
| <b>V. Long-term unfinished asset</b>                       | <b>250</b> | <b>12</b> | <b>42.683.462.985</b>    | <b>22.076.661.880</b>    |
| 1. Construction in progress                                | 252        |           | 42.683.462.985           | 22.076.661.880           |
| <b>VI. Long-term investments</b>                           | <b>260</b> | <b>6</b>  | <b>42.925.600.000</b>    | <b>42.040.322.683</b>    |
| 1. Investments in joint ventures, associates               | 262        |           | 12.375.600.000           | 11.490.322.683           |
| 2. Equity investments in other entities                    | 263        |           | 30.550.000.000           | 30.550.000.000           |
| <b>VII Other long-term assets</b>                          | <b>270</b> |           | <b>185.697.841.363</b>   | <b>186.919.607.556</b>   |
| 1. Long-term deferred expenses                             | 271        | 16        | 109.990.862.519          | 110.289.906.633          |
| 2. Deferred tax assets                                     | 272        | 32.a      | 2.461.624.511            | 5.087.342.445            |
| 3. Long-term equipment and spare parts for replacement     | 273        |           | 1.520.619.460            | 2.738.908.221            |
| 4. Good will                                               | 279        |           | 71.724.734.873           | 68.803.450.257           |
| <b>TOTAL ASSETS (280=100+200)</b>                          | <b>280</b> |           | <b>4.699.720.600.517</b> | <b>4.692.506.474.359</b> |



## CONSOLIDATED FINANCIAL STATEMENT (Continued)

As at 30 June 2026

FORM B 01-DN  
Unit: VND

| CAPITAL                                                                        | Code       | Note | 30/06/2026<br>VND        | 01/01/2026<br>VND        |
|--------------------------------------------------------------------------------|------------|------|--------------------------|--------------------------|
| <b>C. LIABILITIES</b>                                                          | <b>300</b> |      | <b>2.686.193.485.761</b> | <b>2.816.255.555.328</b> |
| <b>I. Current liabilities</b>                                                  | <b>310</b> |      | <b>1.209.033.967.414</b> | <b>1.168.557.856.915</b> |
| 1. Short-term trade payables                                                   | 311        | 17   | 125.511.176.952          | 166.915.601.009          |
| 2. Short-term advances from customers                                          | 312        | 18   | 430.118.907.511          | 430.912.588.281          |
| 3. Dividends and profits must be paid.                                         | 313        |      | 7.721.467.998            | 1.006.080.650            |
| 4. Taxes and other payables to State budget                                    | 314        | 19   | 22.648.880.078           | 28.713.349.345           |
| 5. Payables to employees                                                       | 315        |      | 16.494.470.013           | 34.391.319.648           |
| 6. Short-term accrued expenses                                                 | 316        | 20   | 47.873.196.140           | 57.851.130.192           |
| 7. Other short-term payables                                                   | 320        | 21   | 28.398.707.569           | 25.938.700.725           |
| 8. Short-term loans and finance lease liabilities                              | 321        | 22   | 506.255.797.084          | 398.795.722.996          |
| 9. Bonus and welfare fund                                                      | 323        |      | 24.011.364.069           | 24.033.364.069           |
| <b>II. Long-term liabilities</b>                                               | <b>330</b> |      | <b>1.477.159.518.347</b> | <b>1.647.697.698.413</b> |
| 1. Long-term accrued expenses                                                  | 334        | 20   | -                        | 5.700.339.726            |
| 2. Long-term loans and finance lease liabilities                               | 339        | 22   | 1.462.152.319.122        | 1.592.940.812.168        |
| 3. Deferred tax payables                                                       | 342        | 32.b | 2.867.328.059            | 21.412.763.677           |
| 4. Long-term provisions for payables                                           | 343        |      | 12.139.871.166           | 27.643.782.842           |
| <b>D. OWNER'S EQUITY</b>                                                       | <b>400</b> |      | <b>2.013.527.114.756</b> | <b>1.876.250.919.031</b> |
| 1. Contributed capital                                                         | 411        |      | 1.040.889.920.000        | 1.040.889.920.000        |
| 2. Capital surplus                                                             | 412        |      | (1.803.179.017)          | (1.568.523.461)          |
| 3. Other capital                                                               | 414        |      | 140.338.910.000          | 134.038.910.000          |
| 4. Exchange rate differences                                                   | 417        |      | 8.990.550                | (6.183.255)              |
| 5. Development investment funds                                                | 418        |      | 11.429.942.906           | 11.429.942.906           |
| 6. Undistributed profit after tax                                              | 420        |      | 333.977.355.791          | 270.085.029.041          |
| - Undistributed post-tax profits accumulated by the end of the previous period | 420a       |      | 284.354.485.930          | 249.809.175.219          |
| - Undistributed profit after tax for the current period                        | 420b       |      | 49.622.869.861           | 20.275.853.822           |
| 8. Non controlling interest                                                    | 429        |      | 488.685.174.526          | 421.381.823.800          |
| <b>TOTAL CAPITAL (440 = 300+ 400)</b>                                          | <b>440</b> |      | <b>4.699.720.600.517</b> | <b>4.692.506.474.359</b> |

*Uhr*

*Phan Duong Manh*



Le Thi Nhung  
Preparer

Phan Duong Manh  
Chief Financial Officer

Nguyen Cong Hung  
Chairman of the Board of Directors

Ha Noi, 29 July 2026

**CONSOLIDATED INCOME STATEMENT***For the accounting period from 01/01/2026 to 30/06/2026*

| ITEM                                                               | Code | Note | Quarter II/2026 |                 | Quarter II/2025 |                 | For the accounting period from 01/01/2026 to 30/06/2026 |                 | For the accounting period from 01/01/2025 to 30/06/2025 |                 |
|--------------------------------------------------------------------|------|------|-----------------|-----------------|-----------------|-----------------|---------------------------------------------------------|-----------------|---------------------------------------------------------|-----------------|
|                                                                    |      |      | VND             |                 | VND             |                 | VND                                                     |                 | VND                                                     |                 |
|                                                                    |      |      |                 |                 |                 |                 |                                                         |                 |                                                         |                 |
| 1. Revenue from sales and services rendered                        | 01   | 26   |                 | 289.785.635.283 |                 | 556.185.308.427 |                                                         | 514.391.037.937 |                                                         | 816.051.217.339 |
| 2. Net revenue from sales and services rendered                    | 10   |      |                 | 289.785.635.283 |                 | 556.185.308.427 |                                                         | 514.391.037.937 |                                                         | 816.051.217.339 |
| 3. Cost of goods sold                                              | 11   | 27   |                 | 226.322.807.281 |                 | 464.511.142.526 |                                                         | 373.393.156.397 |                                                         | 663.929.935.988 |
| 4. Gross profit from sales and services rendered (20=10-11)        | 20   |      |                 | 63.462.828.002  |                 | 91.674.165.901  |                                                         | 140.997.881.540 |                                                         | 152.121.281.351 |
| 5. Financial income                                                | 22   | 28   |                 | 19.318.584.029  |                 | 28.330.654.635  |                                                         | 21.745.272.925  |                                                         | 34.327.989.037  |
| 6. Financial expenses                                              | 23   | 29   |                 | 42.251.102.341  |                 | 50.979.038.797  |                                                         | 71.894.938.652  |                                                         | 89.315.083.084  |
| In which: Interest expenses                                        | 24   |      |                 | 39.492.343.170  |                 | 39.628.836.774  |                                                         | 66.685.762.715  |                                                         | 74.024.964.634  |
| 7. General and administration expenses                             | 26   | 30   |                 | 21.509.942.603  |                 | 21.552.168.945  |                                                         | 52.173.272.163  |                                                         | 41.639.487.395  |
| 8. Net profit from operating activities (30=20+(21-22)+24-(25+26)) | 30   |      |                 | 19.020.367.087  |                 | 47.473.612.794  |                                                         | 38.674.943.650  |                                                         | 55.494.699.909  |
| 9. Other income                                                    | 31   |      |                 | 25.209.583.081  |                 | 607.545.934     |                                                         | 25.210.066.898  |                                                         | 1.609.594.718   |
| 10. Other expenses                                                 | 32   |      |                 | 5.972.526.168   |                 | 1.488.178.615   |                                                         | 6.891.952.102   |                                                         | 2.820.415.972   |
| 11. Other profit (loss) (40=31-32)                                 | 40   |      |                 | 19.237.056.913  |                 | (880.632.681)   |                                                         | 18.318.114.796  |                                                         | (1.210.821.254) |
| 12. Total profit before tax (50=30+40)                             | 50   |      |                 | 38.257.424.000  |                 | 46.592.980.113  |                                                         | 56.993.058.446  |                                                         | 54.283.878.655  |
| 13. Current corporate income tax expenses                          | 51   | 31   |                 | 7.677.001.990   |                 | 5.304.046.411   |                                                         | 15.071.481.728  |                                                         | 8.005.248.480   |
| 14. Deferred corporate income tax expenses                         | 52   | 32.c |                 | (4.279.467.843) |                 | 101.473.685     |                                                         | (7.722.341.834) |                                                         | 2.905.888.963   |
| 15. Profit after corporate income tax                              | 60   |      |                 | 34.859.889.853  |                 | 41.187.460.017  |                                                         | 49.643.918.552  |                                                         | 43.372.741.212  |



SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

(60=50-51-52)

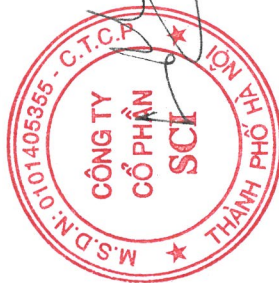
|                                                                 |    |                 |                |                |                |
|-----------------------------------------------------------------|----|-----------------|----------------|----------------|----------------|
| 16. Profit after tax attributable to shareholders of the parent | 61 | 37.538.777.129  | 36.605.321.945 | 49.622.869.861 | 39.721.372.407 |
| 17. Profit after tax attributable to non-controlling interests  | 62 | (2.678.887.276) | 4.582.138.072  | 21.048.691     | 3.651.368.805  |
| 18. Basic earnings per share                                    | 70 | 33              |                | 477            | 401            |
| 22. Diluted earnings per share                                  | 71 |                 |                | 477            | 401            |



Le Thi Nhung  
Preparer



Phan Duong Manh  
Chief Financial Officer



Nguyen Cong Hung  
Chairman of the Board of Directors  
Ha Noi, 29 July 2026

## CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026

(Under indirect method)

FORM B 03-DN

Unit: VND

| ITEM                                                                                          | Code | Note | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026<br>VND | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025<br>VND |
|-----------------------------------------------------------------------------------------------|------|------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>                                                |      |      |                                                                         |                                                                         |
| 1. Profit before tax                                                                          | 01   |      | 56.993.058.446                                                          | 54.283.878.655                                                          |
| 6. Adjustments for                                                                            |      |      |                                                                         |                                                                         |
| - Depreciation of fixed assets and investment property                                        | 02   |      | 99.004.307.020                                                          | 147.848.258.823                                                         |
| - Provisions                                                                                  | 03   |      | (15.949.677.676)                                                        | 5.298.673.404                                                           |
| - Gains/losses of exchange rate differences from revaluation of accounts derived from foreign | 04   |      | (1.349.678.052)                                                         | (818.089.731)                                                           |
| - Gains/losses from investment                                                                | 05   |      | (16.938.754.285)                                                        | (7.955.655.144)                                                         |
| - Interest expense                                                                            | 06   |      | 66.685.762.715                                                          | 74.024.964.634                                                          |
| 13 Profit from operating activities before changes in working capital                         | 08   |      | 188.445.018.168                                                         | 272.682.030.641                                                         |
| - Increase/decrease in receivables                                                            | 09   |      | 164.450.196.250                                                         | (272.604.931.410)                                                       |
| - Increase/decrease in inventory                                                              | 10   |      | (133.382.950.742)                                                       | 127.092.340.327                                                         |
| - Increase/decrease in payables (excluding interest payables, enterprise income tax payables) | 11   |      | (79.100.115.606)                                                        | 194.518.637.181                                                         |
| - Increase/decrease in prepaid expenses                                                       | 12   |      | (1.372.937.308)                                                         | 3.553.187.558                                                           |
| - Increase/decrease in trading securities                                                     | 13   |      | -                                                                       | (46.212.405.461)                                                        |
| - Interest expenses paid                                                                      | 14   |      | (67.272.056.328)                                                        | (78.408.365.150)                                                        |
| - Corporate income tax paid                                                                   | 15   |      | (20.892.471.716)                                                        | (12.703.153.031)                                                        |
| Net cash flows from operating activities                                                      | 20   |      | 50.874.682.718                                                          | 187.917.340.655                                                         |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>                                               |      |      |                                                                         |                                                                         |
| 1. Purchase of fixed assets and other long-term assets                                        | 21   |      | (10.944.063.308)                                                        | (42.092.054.802)                                                        |
| 2. Proceeds from disposals of fixed assets and other long-term assets                         | 22   |      | 6.291.782.648                                                           | 1.027.777.778                                                           |
| 3. Loans to other entities and purchase of debt instruments of other entities                 | 23   |      | (138.462.064.275)                                                       | (385.147.130.019)                                                       |
| 4. Collection of loans and resale of debt instrument of other entities                        | 24   |      | -                                                                       | 20.500.000.000                                                          |
| 5. Interest and dividend received                                                             | 27   |      | 26.754.204.301                                                          | 2.700.694.746                                                           |
| Net cash flows from investing activities                                                      | 30   |      | (116.360.140.634)                                                       | (403.010.712.297)                                                       |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>                                              |      |      |                                                                         |                                                                         |
| 1. Proceeds from borrowings                                                                   | 33   |      | 637.318.605.831                                                         | 736.686.903.641                                                         |
| 2. Repayment of principal                                                                     | 34   |      | (581.768.095.798)                                                       | (517.271.901.102)                                                       |
| 3. Repayment of financial principal                                                           | 35   |      | (78.878.928.991)                                                        | (3.512.390.408)                                                         |
| Net cash flows from financing activities                                                      | 40   |      | (23.328.418.958)                                                        | 215.902.612.131                                                         |

## CONSOLIDATED CASH FLOW STATEMENT

For the accounting period from 01/01/2026 to 30/06/2026

(Under indirect method)

FORM B 03-DN

Unit: VND

| ITEM                                                       | Code | Note | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026<br>VND | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025<br>VND |
|------------------------------------------------------------|------|------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| Net cash flows within the year (50=20+30+40)               | 50   |      | (88.813.876.874)                                                        | 809.240.489                                                             |
| Cash and cash equivalents at beginning of the year         | 60   |      | 335.969.326.869                                                         | 139.204.839.719                                                         |
| Impact of foreign exchange fluctuation                     | 61   |      | 39.333.151                                                              | 101.189.246                                                             |
| Cash and cash equivalents at the end of year (70=50+60+61) | 70   | 5    | <u>247.194.783.146</u>                                                  | <u>140.115.269.454</u>                                                  |

Le Thi Nhung  
Preparer

Phan Duong Manh  
Chief Financial Officer

Nguyen Cong Hung  
Chairman of the Board of Directors

Ha Noi, 29 July 2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

## 1 . CHARACTERISTICS OF OPERATION OF THE COMPANY

### Form of capital ownership

SCI Stock Company which was established and operating activities under Business License No 0101405355 issued by Ha Noi city Department of Investment and Planning for the first time on 28/12/2007 , 23th re-registered on 30/09/2025.

The Company's head office is located at: 3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi.

Company's Charter capital: VND 1.040.889.920.000, charter capital on the Consolidated Financial Statements as of June 30, 2026 is VND 1.040.889.920.000. Equivalent to 104.088.992 shares with the price of VND 10.000 per share.

### Business field

Business field of the Company is: Construction and providing construction machine rental services.

### Business activities

Main business activities of the Company is:

- Maintenance and repair of automobiles and other motor vehicles;
- 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.

### Structure of the Group

#### The total number of subsidiaries:

- The number of subsidiaries has consolidated: 12 company.
- The number of subsidiaries has not consolidated: 0 company.

The Company's subsidiaries have consolidated in Consolidated Financial Statements as at 30/06/2026 include :

| <u>Name of company</u>              | <u>Head office</u> | <u>Proportion of</u> | <u>Voting rights held</u> | <u>Main business activities</u>                                 |
|-------------------------------------|--------------------|----------------------|---------------------------|-----------------------------------------------------------------|
| SCI E&C Joint Stock Company         | Ha Noi             | 51,00%               | 51,00%                    | Mechanical installation and manufacture, construction of works, |
| SCI Nghe An Joint Stock Company     | Nghe An            | 99,29%               | 99,29%                    | Hydropower construction                                         |
| SCI Consulting Joint Stock Company  | Ha Noi             | 65,00%               | 65,00%                    | Design consultancy                                              |
| SCI Lai Chau Joint Stock Company    | Lai Chau           | 99,99%               | 99,99%                    | Hydropower construction                                         |
| SCI Quang Tri Joint Stock Company   | Quang Tri          | 90,14%               | 90,14%                    | Hydropower construction                                         |
| SCI Energy Company Limited          | Quang Tri          | 100,00%              | 100,00%                   | Power Generation and Trading                                    |
| SCI E&C Mien Bac One Member Limited | Lai Chau           | 51,00%               | 51,00%                    | Construction                                                    |



**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements*

|                                             |           |        |        |                                                 |
|---------------------------------------------|-----------|--------|--------|-------------------------------------------------|
| Huong Linh 8 Wind Power Joint Stock Company | Quang Tri | 67,01% | 67,01% | Power Generation, Transmission and Distribution |
| SCI Vietnam-Laos Joint Stock Company        | Hà Nội    | 51,00% | 51,00% | Power Generation and Trading                    |
| Nam Neun Lower Power Sole Company Limited   | Lao       | 51,00% | 51,00% | Power Generation, Transmission and Distribution |
| Nam Lan 1 Power Sole Company Limited        | Lao       | 51,00% | 51,00% | Power Generation, Transmission and Distribution |
| Nam Lan 2 Power Sole Company Limited        | Lao       | 51,00% | 51,00% | Power Generation, Transmission and Distribution |

## 2 . ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

Annual accounting period commences from 1st January and ends as at 31st December.  
The Company maintains its accounting records in VND.

## 3 . STANDARDS AND APPLICABLE ACCOUNTING POLICIES

### Applicable accounting policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance and the Circular No. 202/2014/TT-BTC dated 22 December 2014 by the Ministry of Finance guiding the preparation and presentation of Consolidated Financial Statements; Circular No. 43/2026/TT-BTC dated April 20, 2026 amends and supplements a number of articles of Circular 202/2014/TT-BTC.

### Declaration of compliance with accounting standards and accounting system

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. Financial statements are prepared in accordance with regulations of each standard and supplement documents as well as with current Accounting Standards and Accounting System.

## 4 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these financial statements

The preparation of financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to financial reporting requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year. Although these accounting estimates are based on the management's best knowledge, actual results may differ from those estimates.

### Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and enterprises controlled by the Company (its subsidiaries) up to 31 December each year. Control is achieved where the Company has the power to govern the financial and operating policies of an investee enterprise so as to obtain benefits from its activities.

The results of subsidiaries acquired or disposed of during the year are included in the consolidated income statement from the effective date of acquisition or up to the effective date of disposal, as appropriate.

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements*

Consistent accounting policies are applied in Financial Statements of subsidiaries and the Company. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used in line with those used by the Company.

Intragroup transactions and balances are eliminated in full on consolidation.

### **Goodwill**

Goodwill represents the excess of the cost of acquisition over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of a subsidiary, associate or jointly controlled entity at the date of acquisition. Goodwill is recognised as an asset and is amortised on the straight-line basis over its estimated period of benefit of 10 years.

Goodwill arising on the acquisition of associates and jointly controlled entities is included in the carrying amount of the associates and jointly controlled entities. Goodwill arising on the acquisition of subsidiaries is presented separately as an intangible asset in the consolidated balance sheet.

On disposal of a subsidiary, associate or jointly controlled entity, the attributable amount of unamortised goodwill is included in the determination of the profit or loss on disposal.

### **Financial Instruments**

#### ***Initial recognition***

*Financial assets:* At the date of initial recognition, financial assets are recognised at cost plus transaction costs that are directly attributable to the acquisition of the financial assets. Financial assets of the Company comprise cash, cash equivalents, trade and other receivables, deposits, financial investments and derivative financial instruments.

*Financial liabilities:* At the date of initial recognition financial liabilities are recognised at cost plus transaction costs that are directly attributable to the issue of the financial liabilities. Financial liabilities of the Company comprise trade and other payables, accrued expenses, obligations under finance leases, borrowings and derivative financial instruments.

#### ***Subsequent measurement after initial recognition***

Currently, there are no requirements for the subsequent measurement of the financial instruments after initial

### **Foreign currency transactions**

The foreign currency transactions during the fiscal year are converted into Vietnam dong with the real exchange rate at the transaction date. Real exchange rates are determined as the following principles:

- When buying or selling foreign currency: are exchange rates concluded in contracts of foreign exchange sale between Company and commercial banks;
- When capital contribution or receipt of contributed capital: are exchange rate of purchase of foreign currency of the bank where Company opens the account to receive capital from investors at the date of the contribution of
- When recording receivables: are exchange rates of purchase of commercial banks where Company assigned customers to make payment at the time of incurred transactions;
- When recording liabilities: are exchange rates of purchase of commercial banks where Company expects to conduct transactions at the time of incurred transactions;
- When purchases of assets or expenses paid immediately in foreign currency: are the rate of purchase of commercial banks where Company makes payments.



*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

Real exchange rate upon re-determining accounts derived from foreign currencies at the date of the Consolidated financial statements determined on the following principles:

- For accounts classified as asset: applies exchange rates of purchase of commercial banks where Company regularly conducts transaction;
- For foreign currency deposited in bank: applies exchange rate of purchase of the bank where Company opens
- For accounts classified as liabilities: applies exchange rates of selling foreign currency of commercial banks where Company regularly conducts transaction.

All sums of real exchange rates for foreign currency transactions in the year and real exchange rate upon re-determining accounts derived from foreign currencies at the end of the year are recorded immediately to results of

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### **Financial investments**

##### ***Trading securities***

Trading securities are those the Company holds for trading purpose. Trading securities are recognised from the date the Company obtains the ownership of those securities and initially measured at the fair value of payments made at the transaction date plus directly attributable transaction costs.

In subsequent periods, investments in trading securities are measured at cost less provision for impairment of such investments.

With regard to investments in trading securities, the provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.

##### ***Held-to-maturity investments***

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits (commercial bills), bonds, preference shares which the issuer shall redeem at a certain date in the future, loans held to maturity to earn periodic interest and other held-to-maturity investments.

Held-to-maturity investments are recognised on a trade date basis and are initially measured at acquisition price plus directly attributable transaction costs. Post-acquisition interest income from held-to-maturity investments is recognised in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost less provision for doubtful debts.

With regard to investments held to maturity, the provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements*

### ***Loan receivables***

Loan receivables are measured at cost less provision for doubtful debts. Provision for doubtful debts relating to loan receivables is made in accordance with prevailing accounting regulations.

### ***Investments in associates***

An associate is an entity over which the Company has significant influence and that is neither a subsidiary nor an interest in joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not control or joint control over those policies.

The results and assets and liabilities of associates are incorporated in these financial statements using the equity method of accounting. Interests in associates are carried in the balance sheet at cost as adjusted by post-acquisition changes in the Company's share of the net assets of the associate. Losses of an associate in excess of the Company's interest in that associate (which includes any long-term interests that, in substance, form part of the Company's net investment in the associate) are not recognised.

Where a group entity transacts with an associate of the Company, unrealised profits and losses are eliminated to the extent of the Company's interest in the relevant associate.

### ***Equity investments in other entities***

Equity investments in other entities represent the Company's investments in ordinary shares of the entities over which the Company has no control, joint control, or significant influence.

Equity investments in other entities are carried at cost less provision for impairment.

With regard to investments held long-term (other than trading securities) without significant influence on the investee: If the investment is made in listed shares or the fair value of the investment is determined reliably, the provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, the provision shall be made based on the Financial Statements at the provision date of the investee.

### ***Receivables***

Receivables represent the amounts recoverable from customers or other debtors and are stated at book value less provision for doubtful debts.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing.



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### **Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average method /or FIFO /or specific identification method /or retail method in case of goods. Net realisable value represents the estimated selling price less all estimated costs to completion and costs to be incurred in marketing, selling and distribution.

The cost of inventory is calculated by weighted average method/first in first out method /or specification price /or

Inventory is recorded by perpetual method /or periodic method.

Method for valuation of work in process at the end of the year:

- Works in progress is obtained for each construction project unfinished or related unrecognised revenue, corresponding to the workload unfinished at the end of the period.

### **Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation.

The costs of purchased tangible fixed assets comprise their purchase prices and any directly attributable costs of bringing the assets to their working condition and location for their intended use.

The costs of self-constructed or manufactured assets are the actual construction or manufacturing cost plus installation and test running costs.

Tangible fixed assets are depreciated using the straight-line method over their following estimated useful lives:

|                                  |         |       |
|----------------------------------|---------|-------|
| - Buildings                      | 15 - 40 | years |
| - Machine, equipment             | 03 - 10 | years |
| - Transportation equipment       | 04 - 10 | years |
| - Office equipment and furniture | 03 - 08 | years |
| - Others property                | 03 - 05 | years |

### **Leasing**

The cost of finance lease fixed assets is recognised at fair value or present value of the minimum lease payments (in case the fair value is greater than present value of minimum lease payments amounts) plus initial direct costs

Assets held under finance leases are recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet as a finance lease obligation. Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are charged to profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's general policy on borrowing costs (see below).

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Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets. However, when there is no reasonable certainty that ownership will be obtained by the end of the lease term, assets are depreciated over the shorter of the lease term and their useful lives, as follows:

|                            |         |       |
|----------------------------|---------|-------|
| - Machine, equipment       | 04 - 08 | years |
| - Transportation equipment | 08      | years |

#### **Intangible assets and amortisation**

##### ***Land use rights***

Intangible assets represent land use rights that are stated at cost less accumulated amortisation. Land use rights are amortised using the straight-line method over the duration of the right to use the land.

##### ***Patents and trademarks***

Patents and trademarks are measured initially at purchase cost and are amortised on the straight-line basis over their estimated useful lives.

#### **Construction in progress**

Properties in the course of construction for production, rental or administrative purposes, or for other purposes, are carried at cost. Cost includes professional fees, and for qualifying assets, borrowing costs dealt with in accordance with the Company's accounting policy. Depreciation of these assets, on the same basis as other assets, commences when the assets are ready for their intended use.

#### **Prepaid expenses**

Prepaid expenses are expenses which have already been paid but relate to results of operations of multiple accounting periods, including land rentals, establishment costs and other types of long-term prepayments.

#### **Payables**

The payables shall be kept records in details according to period payables, entities payables, types of currency payable and other factors according to requirements for management of the Company.

#### **Loans and finance lease liabilities**

The value of finance lease liabilities is the total payable amount calculated on the present value of minimum lease payments or the fair value of leased assets.

Loans and finance lease liabilities shall be kept records in details according to entities loans, loan agreement and loans and finance lease liabilities term. In case of loans or liabilities in foreign currency shall be kept records in detail the currency.

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

### **Borrowing costs**

Borrowing costs are recognized into operating costs in the year, except for which directly attributable to the construction or production of unfinished asset included (capitalized) in the cost of that asset, when gather sufficient conditions as regulated in VAS No. 16 "Borrowing costs". Beside, regarding loans serving the construction of fixed assets, investment properties, and the interests shall be capitalized even if the construction duration is under 12 months.

Regarding joint capital borrowings, which are used for the purpose of investment in construction or production of an unfinished asset, the borrowing costs eligible for capitalization in each accounting year shall be determined according to the capitalization rate for weighted average accumulated costs incurred to the investment in construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the borrowings unrepaid in the period, except for particular borrowings for purpose of

### **Accrued expenses**

Payables to goods or services received from the seller or provided for the seller during a reporting year, but payments of such goods or services have not been made and other payables such as annual leave salary, expenses in seasonal cessation of production period, interest expenses... which are recorded to operating expenses of the reporting year.

The recording of accrued expenses to operating expenses during a period shall be carried out in conformity with revenues and expenses incurring during the year. Accrued expenses payable are settled with actual expenses incurred. The difference between accrualment and actual expenses are reverted.

### **Provision for payables**

Provision for payables only record when meet all following conditions:

- Enterprises have current debt obligation (legal obligation or jointly liable obligation) due to result from a fact happened;
- Decrease in economic benefits may happen leading to the requirement for payment of debt obligation;
- Giving a confident estimation on value of such debt obligation.

Value recorded of a provision payable is the most reasonably estimated the amount which will be paid for current debt obligation at the end of the year.

Only expenses related to the provision for payable set up initially shall be offset by that provision for payable.

Provisions for payables are recorded in business and production costs of the accounting year. In case provision set for the previous year but not used up exceeds the one set for the current year, the difference is recorded as decrease in production and operation expenditures. The bigger difference of the payables provision on insuring the construction is recorded into other revenue in the year.



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### **Owner's equity**

Owner's equity is stated at actually contributed capital of owners.

Share premium shall record the difference between the par value, direct costs related to the issuing shares and issue price of shares (including the case of re-issuing stock fund) and can be a positive premium (if the issue price is higher than par value and direct costs related to the issuance of shares) or negative premium (if the issue price is lower than par value and direct costs related to the issuance of shares).

Other capital shall record operating capital set up additionally from the result of business activities or given as gifts, presents, financing and asset revaluation (if these items are allowed to record a decrease or increase in investment capital).

Undistributed profit after tax is used to record business results (profit, loss) after corporate income tax and situation of income distribution or loss handling of company. The distribution of profits are made when the undistributed profit after tax of company shall not exceed the undistributed profit after tax on Consolidated Financial Statements after eliminating the impact of profits recorded from cheap purchase. In case payment of dividends, profits for the owners exceeding the undistributed profit after tax shall be essentially decrease of contributed capital. Undistributed profit after tax can be distributed to investors based on capital contribution rate after approval by General Meeting of Shareholders and after making appropriation to funds in accordance with the Company's Charter and Vietnamese regulatory requirements.

The Company's retained earnings is distributed to other funds according to recommendation of the Board of Management and approval of shareholders at annual General Meeting of Shareholders:

- Development and investment funds: The fund is reserved for The purpose of business expansion or in depth investment.
- Bonus and welfare fund and bonus for the Board of Directors: The fund is reserved for the purpose of bonus, material incentives, common benefit and increasing welfare for employees and presented as a liability on the Consolidated financial statements.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after declaration from the Board of Management and announcement closing date receipt dividends of Securities Depository Center of Vietnam.

### **Revenue**

#### **Sales**

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

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### ***Services rendered***

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following

- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

The stage of completion of a transaction may be determined by surveys of work completed method.

### ***Revenue from construction contract***

- In case the construction contract defines that the contractor shall be entitled to payment basing on the progress, when achieved results of construction contract are estimated reliably, then turnover from the construction contract is recorded proportionally to part of works finished, determined by the Company on the date of financial statements without depending on the bills under the progress made or not and the amount on the bills.
- In case the construction contract defines that the contractor shall be entitled to payment basing on value of volume achieved, when achieved results of construction contract are estimated reliably and confirmed by customers, then revenues and expenditures related to the contract recorded in proportion to the completed work confirmed by the customer in period are recorded in the bills set up.
- When the results of a construction contract can not be estimated reliably, revenue is only recognised corresponding to the incurred costs which the recovery is probable. Contract costs are only recognised as expenses in the year when they are actually incurred.

### ***Financial income***

Revenue arising from the used by the others of entity assets yielding interest, royalties and dividends shall be recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the income can be measured reliably;

Dividends shall be recognised when the shareholder's right to receive payment is established.

### ***Cost of goods sold***

Cost of goods sold is recognized in accordance with revenue arising and ensure compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, abnormal expenses, and losses of inventories after deducting the responsibility of collective and individuals concerned,... are recognized fully and promptly into cost of goods sold in the year.

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

### **Financial expenses**

Items recorded into financial expenses consist of:

- Expenses or losses relating to financial investment activities;
- Expenses of capital borrowing;
- Losses from short-term security transfer, expenses of security selling transaction;
- Provision for business security decrease, provision for losses from investment in other units, losses incurred when selling foreign currency, losses from exchange rate...

The above items are recorded by the total amount arising within the year without compensation to financial revenue.

### **Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years (including loss carried forward, if any) and it further excludes items that are never taxable or deductible.

Deferred tax is recognised on significant differences between carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and is accounted for using balance sheet liability method. Deferred tax liabilities are generally recognised for all temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which deductible temporary differences can be utilised.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset realised. Deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same tax authority and the Company intends to settle its current tax assets and liabilities on a net basis.

The determination of the tax currently payable is based on the current interpretation of tax regulations. However, these regulations are subject to periodic variation and their ultimate determination depends on the results of the tax authorities' examinations.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.



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**Earnings per share**

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Directors) by the weighted average number of ordinary shares outstanding during the .

Diluted earnings per share are calculated by dividing the net profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund, allowance for Board of Directors and interest on the convertible preference shares) by the weighted average number of ordinary shares that would be issued by conversion of all dilutive potential ordinary shares into ordinary shares.

**Segment information**

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other components.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

**Related Parties**

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and affiliated companies;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals; ;

In considering the relationship of related parties, one should also consider the nature, not only the legal form of the relationship.

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements*

**5 . CASH AND CASH EQUIVALENTS**

|                                                                              | 30/06/2026             | 01/01/2026             |
|------------------------------------------------------------------------------|------------------------|------------------------|
|                                                                              | VND                    | VND                    |
| Cash on hand                                                                 | 6.042.582.494          | 6.971.516.047          |
| Non term deposit                                                             | 78.009.049.966         | 103.997.810.822        |
| Cash equivalents                                                             | 163.143.150.686        | 225.000.000.000        |
|                                                                              | <b>247.194.783.146</b> | <b>335.969.326.869</b> |
|                                                                              | 30/06/2026             | 01/01/2026             |
|                                                                              | VND                    | VND                    |
| Demand deposits                                                              |                        |                        |
| <i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i> | 74.256.182.789         | 92.901.341.827         |
| <i>Lao Development Bank</i>                                                  | 124.482.930            | 5.984.620.165          |
| <i>Lao Viet Bank</i>                                                         | 1.544.492.482          | 5.020.144.199          |
| <i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>            | 1.902.121.991          | -                      |
| <i>Other banks</i>                                                           | 181.769.774            | 91.704.631             |
|                                                                              | <b>78.009.049.966</b>  | <b>103.997.810.822</b> |
|                                                                              | 30/06/2026             | 01/01/2026             |
|                                                                              | VND                    | VND                    |
| Demand deposits                                                              |                        |                        |
| <i>Joint Stock Commercial Bank for Investment and Development of Vietnam</i> | 108.000.000.000        | 225.000.000.000        |
| <i>Vietnam Joint Stock Commercial Bank for Industry and Trade</i>            | 55.143.150.686         | -                      |
|                                                                              | <b>163.143.150.686</b> | <b>225.000.000.000</b> |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements***6 . FINANCIAL INVESTMENTS****a) Held to maturity investments**

|                       | 30/06/2026             |                        | 01/01/2026             |                        |
|-----------------------|------------------------|------------------------|------------------------|------------------------|
|                       | Original cost<br>VND   | Book value<br>VND      | Original cost<br>VND   | Book value<br>VND      |
| Short - term          |                        |                        |                        |                        |
| Term deposits         | 588.466.333.683        | 588.466.333.683        | 450.004.269.408        | 450.004.269.408        |
| BIDV - Ha Dong Branch | 577.355.633.683        | 577.355.633.683        | 436.704.269.408        | 436.704.269.408        |
| Others                | 577.355.633.683        | 577.355.633.683        | 436.704.269.408        | 436.704.269.408        |
|                       | 11.110.700.000         | 11.110.700.000         | 13.300.000.000         | 13.300.000.000         |
|                       | <b>588.466.333.683</b> | <b>588.466.333.683</b> | <b>450.004.269.408</b> | <b>450.004.269.408</b> |

**b) Trading securities**

|                   | 30/06/2026           |                    |                      | 01/01/2026           |                    |                      |
|-------------------|----------------------|--------------------|----------------------|----------------------|--------------------|----------------------|
|                   | Original cost<br>VND | Fair value<br>VND  | Provision<br>VND     | Original cost<br>VND | Fair value<br>VND  | Provision<br>VND     |
| Stock investments |                      |                    |                      |                      |                    |                      |
| CIC               | 1.282.524.237        | 772.583.206        | (509.941.031)        | 1.282.524.237        | 770.795.600        | (511.956.031)        |
| EIB               | 287.964.935          | 39.600.000         | (248.364.935)        | 287.964.935          | 39.600.000         | (248.364.935)        |
| CYC               | -                    | -                  | -                    | 1.395.422            | 21.450             | (1.373.972)          |
| VEA               | 209.189.174          | 34.620.000         | (174.569.174)        | 209.189.174          | 40.390.000         | (168.799.174)        |
| Others            | 783.173.000          | 698.000.000        | (85.173.000)         | 783.173.000          | 690.200.000        | (92.973.000)         |
|                   | 2.197.128            | 363.206            | (1.833.922)          | 801.706              | 584.150            | (444.950)            |
|                   | <b>1.282.524.237</b> | <b>772.583.206</b> | <b>(509.941.031)</b> | <b>1.282.524.237</b> | <b>770.795.600</b> | <b>(511.956.031)</b> |



**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements***c) Equity investments in other entities**

|                                                                    | 30/06/2026             |                       |                  | 01/01/2026             |                       |                  |
|--------------------------------------------------------------------|------------------------|-----------------------|------------------|------------------------|-----------------------|------------------|
|                                                                    | Historical cost<br>VND | Fair value<br>VND     | Provision<br>VND | Historical cost<br>VND | Fair value<br>VND     | Provision<br>VND |
| Investments in joint ventures, associat                            | 12.375.600.000         | 12.375.600.000        | -                | 11.490.322.683         | 11.490.322.683        | -                |
| Lai Chau 110KV Power Grid<br>Management and Operation Joint        | 12.375.600.000         | 12.375.600.000        | -                | 11.490.322.683         | 11.490.322.683        | -                |
| Investments in other entities                                      | 30.550.000.000         | 30.550.000.000        | -                | 30.550.000.000         | 30.550.000.000        | -                |
| Hai Ha Economic Zone Development<br>Investment Joint Stock Company | 550.000.000            | 550.000.000           | -                | 550.000.000            | 550.000.000           | -                |
| Fecon Infrastructure and Urban<br>Development JSC                  | 30.000.000.000         | 30.000.000.000        | -                | 30.000.000.000         | 30.000.000.000        | -                |
|                                                                    | <b>42.925.600.000</b>  | <b>42.925.600.000</b> | <b>-</b>         | <b>42.040.322.683</b>  | <b>42.040.322.683</b> | <b>-</b>         |

The company has not determined the fair value of these financial investment, since Vietnamese Accounting Standards and Corporate accounting regimes do not provide specific guidance.

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**7 . SHORT-TERM TRADE RECEIVABLES**

|                                                              | 30/06/2026             | 01/01/2026             |
|--------------------------------------------------------------|------------------------|------------------------|
|                                                              | VND                    | VND                    |
| <b>a) Short-term trade receivables</b>                       |                        |                        |
| Nam Sam 3A Power Sole Company                                | 49.952.497.585         | 22.708.895.458         |
| Nam Mo 1 Hydropower Company Limited                          | 39.260.506.740         | 39.136.538.770         |
| Nam Sam 3 Power Limited Company                              | 98.361.698.634         | 197.457.107.818        |
| Branch of Vietnam Oil and Gas Technical Services Corporation | 36.958.814.420         | 36.958.814.420         |
| Electricity trading company                                  | 18.638.506.711         | 28.018.089.939         |
| Northern Power Corporation                                   | 41.555.577.446         | 30.922.623.412         |
| Nam Mo 2 Hydropower Limited Company                          | 63.862.766.736         | 161.701.500.737        |
| Xekaman 3 Power Limited Company                              | 1.266.946.546          | 1.266.946.546          |
| Other trade receivables                                      | 7.862.295.316          | 35.434.527.866         |
|                                                              | <b>357.719.610.134</b> | <b>553.605.044.966</b> |

**8 . SHORT-TERM PREPAYMENTS TO SUPPLIERS**

|                                                             |              | 30/06/2026             |                      | 01/01/2026            |                      |
|-------------------------------------------------------------|--------------|------------------------|----------------------|-----------------------|----------------------|
|                                                             |              | Value                  | Provision            | Value                 | Provision            |
|                                                             |              | VND                    | VND                  | VND                   | VND                  |
| Windey Technology Co.,LTD                                   | Energy Group | 32.067.922.827         | -                    | 33.727.542.800        | -                    |
| Hung Ha Investment and Development Joint                    |              | 10.019.854.150         | -                    | 10.649.044.226        | -                    |
| Voith Hydro Private Limited                                 |              | 2.228.161.140          | -                    | 2.228.161.140         | -                    |
| Global Hydro Energy GMBH                                    |              | 22.710.892.620         | -                    | -                     | -                    |
| TS INVEST Joint Stock Company                               |              | 3.515.337.723          | -                    | 8.221.126.469         | -                    |
| Ecoba Viet Nam Joint Stock Company                          |              | 5.726.516.118          | -                    | 5.726.516.118         | -                    |
| Nang Luong Xanh Investment and Construction Limited Company |              | -                      | -                    | 50.600.000            | (50.600.000)         |
| Others                                                      |              | 46.454.084.646         | (430.058.500)        | 35.503.129.172        | (430.058.500)        |
|                                                             |              | <b>122.722.769.224</b> | <b>(430.058.500)</b> | <b>96.106.119.925</b> | <b>(480.658.500)</b> |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**9 . OTHER RECEIVABLES**

|                                            | 30/06/2026            |                      | 01/01/2026            |                      |
|--------------------------------------------|-----------------------|----------------------|-----------------------|----------------------|
|                                            | Value                 | Provision            | Value                 | Provision            |
|                                            | VND                   | VND                  | VND                   | VND                  |
| <b>a) Other short-term receivables</b>     |                       |                      |                       |                      |
| Receivables from interest of deposit, loan | 932.055               | -                    | 16.108.164.719        | -                    |
| Receivables from employees                 | -                     | -                    | 1.474.179.534         | -                    |
| Receivables from social insurance          | 1.905.750             | -                    | 34.145.475            | -                    |
| Receivables from health                    | 6.227.550             | -                    | -                     | -                    |
| Receivables from unemployment              | 4.151.700             | -                    | -                     | -                    |
| Advances                                   | 7.294.494.002         | -                    | 4.753.681.101         | -                    |
| Deposits                                   | 716.976.500           | -                    | 705.900.000           | -                    |
| Advanced materials to subcontractors       | -                     | -                    | 787.775.967           | (55.076.916)         |
| Value added tax of finance lease fixed     | 5.045.799.015         | -                    | 1.451.678.493         | -                    |
| Others                                     | 33.976.607.246        | (615.969.126)        | 25.183.351.792        | (560.892.210)        |
|                                            | <b>47.047.093.818</b> | <b>(615.969.126)</b> | <b>50.498.877.081</b> | <b>(615.969.126)</b> |
| <b>b) Other long-term receivables</b>      |                       |                      |                       |                      |
| Deposits                                   | 5.994.224.676         | -                    | 1.762.599.098         | -                    |
|                                            | <b>5.994.224.676</b>  | <b>-</b>             | <b>1.762.599.098</b>  | <b>-</b>             |



SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem  
Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements

FORM B 09-DN

10 . BAD DEBTS

|                                                                                  | 30/06/2026     |                   | 01/01/2026     |                   |
|----------------------------------------------------------------------------------|----------------|-------------------|----------------|-------------------|
|                                                                                  | Original cost  | Recoverable value | Original cost  | Recoverable value |
|                                                                                  | VND            | VND               | VND            | VND               |
| Total value of receivables, loan overdue or non overdue but hard to be collected | 13.742.303.307 | -                 | 14.186.054.307 | -                 |
| Thanh Nam Construction and Development Joint Stock Company                       | 6.248.083.094  | -                 | 6.248.083.094  | -                 |
| 68 Trading Construction and Service Joint Stock Company                          | 3.425.189.422  | -                 | 3.425.189.422  | -                 |
| Chitichareune Construction Co., Ltd.                                             | 1.810.101.671  | -                 | 1.810.101.671  | -                 |
| Others                                                                           | 2.258.929.120  | -                 | 2.702.680.120  | -                 |
|                                                                                  | 13.742.303.307 | -                 | 14.186.054.307 | -                 |

11 . INVENTORIES

|                  | 30/06/2026      |           | 01/01/2026      |           |
|------------------|-----------------|-----------|-----------------|-----------|
|                  | Original cost   | Provision | Original cost   | Provision |
|                  | VND             | VND       | VND             | VND       |
| Goods in transit | -               | -         | 2.426.921.759   | -         |
| Raw material     | 57.823.876.648  | -         | 45.473.040.695  | -         |
| Work in process  | 567.936.271.985 | -         | 444.477.235.437 | -         |
|                  | 625.760.148.633 | -         | 492.377.197.891 | -         |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**12 . LONG-TERM UNFINISHED ASSET**

|                                                 | 30/06/2026            | 01/01/2026            |
|-------------------------------------------------|-----------------------|-----------------------|
|                                                 | VND                   | VND                   |
| <b>Construction in progress</b>                 | <b>24.790.981.612</b> | <b>13.319.735.954</b> |
| Ca Nan 3 Hydropower Plant Project               | 906.704.019           | 730.068.326           |
| Hydropower project cluster in Laos              | 4.724.429.343         | 3.344.005.570         |
| Construction cost of SCI Quang Tri Headquarters | 6.334.890.999         | 551.175.263           |
| Laos-Vietnam Power Transmission Line            | 420.000.000           | 420.000.000           |
| Quang Tri wind power project                    | 12.404.957.251        | 8.274.486.795         |
| <b>Fixed assets prior to commissioning</b>      | <b>18.480.822.787</b> | <b>8.756.925.926</b>  |
| Software costs                                  | 875.925.926           | 875.925.926           |
| RCC Station                                     | 7.576.000.000         | 7.576.000.000         |
| Unit H1, Nam Lum 2 Power Plant                  | 1.513.096.875         | 305.000.000           |
| Generator cooling system                        | 3.502.000.000         | -                     |
| RANGE ROVER SV AUTOBIOGRAPHY L LG               | 5.013.799.986         | -                     |
|                                                 | <b>43.271.804.399</b> | <b>22.076.661.880</b> |

SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements

13 . TANGIBLE FIXED ASSETS

|                                          | Buildings         | Machinery,<br>equipment | Transportation<br>equipment | Management<br>equipment | Others         | Total             |
|------------------------------------------|-------------------|-------------------------|-----------------------------|-------------------------|----------------|-------------------|
|                                          | VND               | VND                     | VND                         | VND                     | VND            | VND               |
| Original cost                            |                   |                         |                             |                         |                |                   |
| As at 01/01/2026                         | 1.587.942.779.018 | 1.932.586.158.237       | 206.369.199.168             | 4.802.885.279           | 10.601.141.531 | 3.742.302.163.233 |
| Purchase                                 | -                 | 9.758.542.036           | 2.039.155.455               | 275.490.741             | 75.500.000     | 12.148.688.232    |
| Purchase of financial leased assets      | -                 | 2.866.176.300           | -                           | -                       | -              | 2.866.176.300     |
| Decrease due to divestment in subsidiary | -                 | -                       | (6.070.902.727)             | (1.186.263.637)         | -              | (7.257.166.364)   |
| Liquidating, disposed                    | -                 | (37.325.222.491)        | (17.346.987.563)            | (916.987.951)           | -              | (55.589.198.005)  |
| As at 30/06/2026                         | 1.587.942.779.018 | 1.907.885.654.082       | 184.990.464.333             | 2.975.124.432           | 10.676.641.531 | 3.694.470.663.396 |
| Accumulated depreciation                 |                   |                         |                             |                         |                |                   |
| As at 01/01/2026                         | 511.935.574.741   | 836.609.591.713         | 146.521.270.069             | 3.742.732.317           | 6.213.037.216  | 1.505.022.206.056 |
| Depreciation                             | 38.455.215.461    | 44.350.619.544          | 5.500.887.284               | 540.304.108             | 557.450.774    | 89.404.477.171    |
| Transferring into investment properties  | -                 | 1.853.062.586           | -                           | -                       | -              | 1.853.062.586     |
| Liquidating, disposed                    | -                 | (32.631.143.860)        | (12.333.187.577)            | (916.987.951)           | -              | (45.881.319.388)  |
| Decrease due to divestment in subsidiary | -                 | -                       | (1.730.666.739)             | (1.124.335.104)         | -              | (2.855.001.843)   |
| As at 30/06/2026                         | 550.390.790.202   | 850.182.129.983         | 137.958.303.037             | 2.241.713.370           | 6.770.487.990  | 1.547.543.424.582 |
| Net carrying amount                      |                   |                         |                             |                         |                |                   |
| As at 01/01/2026                         | 1.076.007.204.277 | 1.095.976.566.524       | 59.847.929.099              | 1.060.152.962           | 4.388.104.315  | 2.237.279.957.177 |
| As at 30/06/2026                         | 1.037.551.988.816 | 1.057.703.524.099       | 47.032.161.296              | 733.411.062             | 3.906.153.541  | 2.146.927.238.814 |



These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement

**14 . FINANCE LEASE FIXED ASSETS**

|                                       | Machinery,<br>equipment<br>VND | Transportation<br>equipment<br>VND | Total<br>VND          |
|---------------------------------------|--------------------------------|------------------------------------|-----------------------|
| <b>Original cost</b>                  |                                |                                    |                       |
| As at 01/01/2026                      | 31.258.965.798                 | 2.485.454.546                      | 33.744.420.344        |
| Finance lease                         | 38.843.991.331                 | 25.430.661.927                     | 64.274.653.258        |
| Buying old finance lease fixed assets | (2.866.176.300)                | -                                  | (2.866.176.300)       |
| <b>As at 30/06/2026</b>               | <b>67.236.780.829</b>          | <b>27.916.116.473</b>              | <b>95.152.897.302</b> |
| <b>Accumulated depreciation</b>       |                                |                                    |                       |
| As at 01/01/2026                      | 7.044.294.068                  | 958.143.238                        | 8.002.437.306         |
| Depreciation                          | 7.077.184.664                  | 2.229.879.927                      | 9.307.064.591         |
| Buying old finance lease fixed assets | (1.853.062.586)                | -                                  | (1.853.062.586)       |
| <b>As at 30/06/2026</b>               | <b>12.268.416.146</b>          | <b>3.188.023.165</b>               | <b>15.456.439.311</b> |
| <b>Net carrying amount</b>            |                                |                                    |                       |
| As at 01/01/2026                      | 24.214.671.730                 | 1.527.311.308                      | 25.741.983.038        |
| <b>As at 30/06/2026</b>               | <b>54.968.364.683</b>          | <b>24.728.093.308</b>              | <b>79.696.457.991</b> |

**15 . INTANGIBLE FIXED ASSETS**

|                                 | Land use rights<br>VND | Brand, trademark<br>VND | Computer software<br>VND | Total<br>VND         |
|---------------------------------|------------------------|-------------------------|--------------------------|----------------------|
| <b>Original cost</b>            |                        |                         |                          |                      |
| As at 01/01/2026                | 4.974.750.000          | 250.000.000             | 2.534.500.000            | 7.759.250.000        |
| Purchase                        | 180.000.000            | -                       | 194.400.000              | 374.400.000          |
| <b>As at 30/06/2026</b>         | <b>5.154.750.000</b>   | <b>250.000.000</b>      | <b>2.728.900.000</b>     | <b>8.133.650.000</b> |
| <b>Accumulated depreciation</b> |                        |                         |                          |                      |
| As at 01/01/2026                | 63.778.848             | 250.000.000             | 936.172.846              | 1.249.951.694        |
| Depreciation                    | 63.778.848             | 15.199.998              | 213.786.412              | 292.765.258          |
| <b>As at 30/06/2026</b>         | <b>127.557.696</b>     | <b>265.199.998</b>      | <b>1.149.959.258</b>     | <b>1.542.716.952</b> |
| <b>Net carrying amount</b>      |                        |                         |                          |                      |
| As at 01/01/2026                | 4.910.971.152          | -                       | 1.598.327.154            | 1.598.327.154        |
| <b>As at 30/06/2026</b>         | <b>5.027.192.304</b>   | <b>(15.199.998)</b>     | <b>1.578.940.742</b>     | <b>6.590.933.048</b> |

**16 . DEFERRED EXPENSES**

|                                                          | 30/06/2026<br>VND    | 01/01/2026<br>VND    |
|----------------------------------------------------------|----------------------|----------------------|
| <b>a) Short-term deferred expenses</b>                   |                      |                      |
| Tools and consumables awaiting for allocation            | 339.467.865          | 101.958.500          |
| Cost of design software                                  | -                    | 453.305.316          |
| Completion Insurance Fees for Civil Engineering Projects | 1.915.772.082        | -                    |
| Others                                                   | 647.464.146          | 675.458.855          |
|                                                          | <b>2.902.704.093</b> | <b>1.230.722.671</b> |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**b) Long-term deferred expenses**

|                                                                      |                        |                        |
|----------------------------------------------------------------------|------------------------|------------------------|
| Tools and consumables awaiting for allocation                        | 1.286.637.940          | 322.885.423            |
| Early repayment fee                                                  | 5.616.070.927          | 6.177.678.019          |
| Compensation and site clearance cost                                 | 97.130.199.409         | 98.265.936.205         |
| The costs for renovating, assembling, and finishing office furniture | 555.044.863            | 1.873.597.902          |
| Major repair costs for fixed assets                                  | 4.525.054.112          | 2.633.669.345          |
| Others                                                               | 877.855.268            | 1.016.139.739          |
|                                                                      | <b>109.990.862.519</b> | <b>110.289.906.633</b> |

**17 . SHORT-TERM TRADE PAYABLES**

|                                                    | 30/06/2026             |                        | 01/01/2026             |                        |
|----------------------------------------------------|------------------------|------------------------|------------------------|------------------------|
|                                                    | Outstanding            | Amount can be          | Outstanding            | Amount can be          |
|                                                    | VND                    | VND                    | VND                    | VND                    |
| Hung Ha Investment and Development Jsc.,           | 9.491.041.273          | 9.491.041.273          | -                      | -                      |
| Voith Hydro Private Limited                        | 174.130.555            | 174.130.555            | 39.547.167.428         | 39.547.167.428         |
| D.N.T Construction Trading Service Company Limited | -                      | -                      | 7.933.421.707          | 7.933.421.707          |
| AMA Vietnam Construction Consulting Co., Ltd.      | -                      | -                      | 10.462.946.975         | 10.462.946.975         |
| Other loan payables                                | 115.846.005.124        | 115.846.005.124        | 108.972.064.899        | 108.972.064.899        |
|                                                    | <b>125.511.176.952</b> | <b>125.511.176.952</b> | <b>166.915.601.009</b> | <b>166.915.601.009</b> |

**18 . SHORT-TERM ADVANCES FROM CUSTOMERS**

|                                                                                                                  | 30/06/2026             | 01/01/2026             |
|------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|                                                                                                                  | VND                    | VND                    |
| <b>a) Short-term advances from customers</b>                                                                     |                        |                        |
| Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board    | 13.588.401.409         | 13.588.401.409         |
| Power Project Management Board 3 - Branch of Vietnam Electricity                                                 | 43.627.234.447         | 43.627.234.447         |
| Song Bung 2 Hydropower Project Management Board - Branch of Power Generation Corporation 2 - Joint Stock Company | -                      | 78.309.319.000         |
| PHONGSUBTHAVY GROUP SOLE                                                                                         | -                      | 1.134.225.000          |
| Viglacera Yen My Industrial Park Development Joint Stock Company                                                 | 74.601.657.346         | -                      |
| Nam Mo 2 Hydropower Company Limited                                                                              | 8.650.545.237          | 18.998.258.498         |
| Nam Sam 3A Power Sole Company                                                                                    | 151.534.329.230        | 151.534.329.230        |
| Nam Mo 1 Hydropower Sole Co., Ltd                                                                                | 92.224.658.412         | 92.224.658.412         |
| Others                                                                                                           | 45.892.081.430         | 31.496.162.285         |
|                                                                                                                  | <b>430.118.907.511</b> | <b>430.912.588.281</b> |

SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements

19 . TAX AND PAYABLES FROM STATE BUDGET

|                                  | Receivable at the<br>opening year | Payable at the<br>opening year | Payable arise in the<br>year | Amount paid in the<br>year | Receivable at the<br>closing year | Payable at the closing<br>year |
|----------------------------------|-----------------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------------|--------------------------------|
|                                  | VND                               | VND                            | VND                          | VND                        | VND                               | VND                            |
| Value added tax                  | 2.214.900                         | 3.955.874.918                  | 17.102.617.075               | 17.864.455.101             | 2.214.900                         | 3.194.036.892                  |
| Export, import duties            | -                                 | -                              | 385.434                      | 385.434                    | -                                 | -                              |
| Business income tax              | 494.498.167                       | 20.255.980.392                 | 15.071.481.729               | 20.892.471.716             | 494.498.167                       | 14.434.990.405                 |
| Personal income tax              | 1.479.343,00                      | 813.613.932                    | 2.602.364.932                | 3.052.996.202              | -                                 | 361.503.319                    |
| Natural resource tax             | -                                 | 2.614.382.158                  | 10.350.409.506               | 9.859.616.907              | -                                 | 3.105.174.757                  |
| Property tax and land rental     | -                                 | -                              | 48.826.575                   | 48.826.575                 | -                                 | -                              |
| Forest environmental service fee | -                                 | 1.040.569.260                  | 6.052.703.272                | 5.573.026.512              | -                                 | 1.520.246.020                  |
| Fees and other obligations       | -                                 | 32.928.685                     | -                            | -                          | -                                 | 32.928.685                     |
|                                  | <b>498.192.410</b>                | <b>28.713.349.345</b>          | <b>51.228.788.523</b>        | <b>57.291.778.447</b>      | <b>496.713.067</b>                | <b>22.648.880.078</b>          |

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.



**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**20 . SHORT-TERM ACCRUED EXPENSES**

|                            | 30/06/2026            | 01/01/2026            |
|----------------------------|-----------------------|-----------------------|
|                            | VND                   | VND                   |
| Accrued interest expenses  | 2.510.371.008         | 3.096.664.621         |
| Accrued expenses for works | 43.206.321.152        | 51.529.846.384        |
| Other accrued expenses     | 2.156.503.980         | 3.224.619.187         |
|                            | <b>47.873.196.140</b> | <b>57.851.130.192</b> |

**21 . OTHER SHORT-TERM PAYABLES**

|                                                                        | 30/06/2026            | 01/01/2026            |
|------------------------------------------------------------------------|-----------------------|-----------------------|
|                                                                        | VND                   | VND                   |
| a) Other short-term payables                                           | <b>28.398.707.569</b> | <b>25.938.700.725</b> |
| Trade union fund                                                       | 4.752.950.725         | 4.680.198.653         |
| Social insurance                                                       | 10.379.250            | 362.250               |
| Interest payables                                                      | 119.611.376           | -                     |
| Remuneration for the Board of Directors                                | 60.607.440            | 61.587.440            |
| Payable for temporarily imported materials during the period           | -                     | 701.080.800           |
| Cooperation in implementing connection lines for hydropower projects ( | 2.000.000.000         | 2.000.000.000         |
| Union dues and colleague fund contributions are collected from employe | 10.481.341.013        | 9.906.630.895         |
| Others                                                                 | 10.973.817.765        | 8.588.840.687         |
|                                                                        | <b>28.398.707.569</b> | <b>25.938.700.725</b> |

SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements

22 . LOANS AND FINANCE LEASE LIABILITIES

|                                                   | 01/01/2026               |                          | In the year            |                        | 30/06/2026               |                          |
|---------------------------------------------------|--------------------------|--------------------------|------------------------|------------------------|--------------------------|--------------------------|
|                                                   | Outstanding balance      | Amount can be paid       | Increase               | Decrease               | Outstanding balance      | Amount can be paid       |
|                                                   | VND                      | VND                      | VND                    | VND                    | VND                      | VND                      |
| a) Short-term loans and finance lease liabilities |                          |                          |                        |                        |                          |                          |
| Short-term loans                                  | 232.264.056.641          | 232.264.056.641          | 427.270.588.365        | 368.980.974.562        | 274.053.670.444          | 274.053.670.444          |
| Current portion of long-term loans                | 156.388.620.992          | 156.388.620.992          | 105.058.310.496        | 74.594.310.496         | 194.852.620.992          | 194.852.620.992          |
| Short-term loans                                  | 10.143.045.363           | 10.143.045.363           | 39.757.960.041         | 12.551.499.756         | 37.349.505.648           | 37.349.505.648           |
|                                                   | <u>398.795.722.996</u>   | <u>398.795.722.996</u>   | <u>572.086.858.902</u> | <u>456.126.784.814</u> | <u>506.255.797.084</u>   | <u>506.255.797.084</u>   |
| b) Long-term loans and finance lease liabilities  |                          |                          |                        |                        |                          |                          |
| Long-term loans                                   | 1.739.997.104.193        | 1.739.997.104.193        | 101.044.938.787        | 208.838.620.992        | 1.632.203.421.988        | 1.632.203.421.988        |
| Long-term finance lease liabilities               | 19.475.374.330           | 19.475.374.330           | 109.003.078.679        | 66.327.429.235         | 62.151.023.774           | 62.151.023.774           |
|                                                   | <u>1.759.472.478.523</u> | <u>1.759.472.478.523</u> | <u>210.048.017.466</u> | <u>275.166.050.227</u> | <u>1.694.354.445.762</u> | <u>1.694.354.445.762</u> |
| Amounts come due within 12 months                 | 166.531.666.355          | 166.531.666.355          | 144.816.270.537        | 87.145.810.252         | 232.202.126.640          | 232.202.126.640          |
| Amounts come due after 12 months                  | <u>1.592.940.812.168</u> | <u>1.592.940.812.168</u> |                        |                        | <u>1.462.152.319.122</u> | <u>1.462.152.319.122</u> |

SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FORM B 09-DN

These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements

Detail information on Short-term loans:

|                                                                          | Currency | Guarantee | 30/06/2026             | 01/01/2026             |
|--------------------------------------------------------------------------|----------|-----------|------------------------|------------------------|
|                                                                          |          |           | VND                    | VND                    |
| Short-term loans at SCI Quang Tri Joint Stock Company                    |          |           |                        |                        |
| BIDV - Ha Dong Branch                                                    | VND      | By assets | 10.814.000.000         | 33.141.837.613         |
| Short-term loans at SCI E&C Joint Stock Company                          |          |           |                        |                        |
| BIDV - Ha Dong Branch                                                    | VND      | By assets | 272.665.930.838        | 188.871.831.736        |
| Current portion of long-term loans and Short-term loans at SCI E&C Jsc., |          |           |                        |                        |
| BIDV - SUMI TRUST Leasing Co., Ltd - Hanoi Branch                        | VND      | By assets | 305.786.678            | 710.357.153            |
| Industrial and Commercial Bank of Vietnam Leasing Company Limited        | VND      | By assets | 3.236.374.000          | 4.359.352.512          |
| BIDV - Ha Dong Branch                                                    | VND      | By assets | 1.050.000.000          | 400.000.000            |
| Sacombank Leasing Company Limited - Hanoi Branch                         | VND      | By assets | 457.192.800            | 457.192.800            |
| Chailease International Leasing Company Limited - Hanoi Branch           | VND      | By assets | 33.350.152.170         | 4.616.142.898          |
| BIDV - Ha Dong Branch                                                    | VND      | By assets | 14.000.000.000         | 9.000.000.000          |
| KEB Hana - Ho Chi Minh City Branch                                       | VND      | By assets | 5.544.176.544          | 5.544.176.544          |
| KEB Hana - Hanoi Branch                                                  | VND      | By assets | 44.444.444.448         | 44.444.444.448         |
| Short-term loans at SCI Consulting Joint Stock Company                   |          |           |                        |                        |
| Short-term borrowings from individuals                                   | VND      | Credit    | -                      | 8.850.000.000          |
| Current portion of long-term loans at SCI Lai Chau Jsc.,                 |          |           |                        |                        |
| BIDV - Ha Dong Branch                                                    | VND      | By assets | 119.000.000.000        | 97.000.000.000         |
| Short-term loans from other companies                                    |          |           |                        |                        |
| Borrow from other organizations                                          | VND      | Credit    | 1.387.739.606          | 1.400.387.292          |
|                                                                          |          |           | <u>506.255.797.084</u> | <u>398.795.722.996</u> |



SCI JOINT STOCK COMPANY

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Ha Noi

Consolidated financial statements  
For the accounting period from 01/01/2026 to 30/06/2026

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements

FORM B 09-DN

## Detail information on Long-term loans:

|                                                                    | Currency | Guarantee | 30/06/2026               | 01/01/2026               |
|--------------------------------------------------------------------|----------|-----------|--------------------------|--------------------------|
|                                                                    |          |           | VND                      | VND                      |
| Long-term loans at SCI Quang Tri Joint Stock Company               |          |           |                          |                          |
| BIDV - Ha Dong Branch                                              | VND      | By assets | 344.425.857.290          | 339.847.791.249          |
| Long-term loans at SCI Joint Stock Company                         |          |           |                          |                          |
| Long-term borrowings from individuals                              | VND      | Credit    | -                        | 40.000.000.000           |
| Long-term loans at SCI E&C Joint Stock Company                     |          |           |                          |                          |
| BIDV - Ha Dong Branch                                              | VND      | By assets | 6.357.562.250            | 4.535.000.000            |
| Long-term finance lease liabilities at SCI E&C Joint Stock Company |          |           |                          |                          |
| BIDV - SUMI TRUST Leasing Co., Ltd - Hanoi Branch                  | VND      | By assets | 115.289.327              | 710.357.153              |
| Industrial and Commercial Bank of Vietnam Leasing Company Limited  | VND      | By assets | 13.365.421.171           | 7.653.999.792            |
| Sacombank Leasing Company Limited - Hanoi Branch                   | VND      | By assets | 647.690.151              | 647.690.151              |
| Chailease International Leasing Company Limited - Hanoi Branch     | VND      | By assets | 48.022.623.125           | 10.463.327.234           |
| Long-term loans at SCI Lai Chau Joint Stock Company                |          |           |                          |                          |
| BIDV - Ha Dong Branch                                              | VND      | By assets | 943.476.897.564          | 989.676.897.564          |
| Long-term loans at SCI Nghe An Joint Stock Company                 |          |           |                          |                          |
| BIDV - Ha Dong Branch                                              | VND      | By assets | 88.000.000.000           | 91.000.000.000           |
| KEB Hana - Ho Chi Minh City Branch                                 | VND      | By assets | 27.720.882.676           | 30.492.970.948           |
| KEB Hana - Hanoi Branch                                            | VND      | By assets | 222.222.222.208          | 244.444.444.432          |
|                                                                    |          |           | <u>1.694.354.445.762</u> | <u>1.759.472.478.523</u> |
| Amounts come due within 12 months                                  | VND      |           | 232.202.126.640          | 166.531.666.355          |
| Amounts come due after 12 months                                   |          |           | <u>1.462.152.319.122</u> | <u>1.592.940.812.168</u> |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**  
For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**23 . LONG-TERM PROVISIONS FOR PAYABLES**

|                                              | <u>30/06/2026</u>            | <u>01/01/2026</u>            |
|----------------------------------------------|------------------------------|------------------------------|
|                                              | VND                          | VND                          |
| a) <b>Short-term provisions for payables</b> |                              |                              |
| Provision for construction warranty          | -                            | -                            |
|                                              | <u>-</u>                     | <u>-</u>                     |
| b) <b>Long-term provisions for payables</b>  |                              |                              |
| Provision for construction warranty          | 12.139.871.166               | 27.643.782.842               |
|                                              | <u><b>12.139.871.166</b></u> | <u><b>27.643.782.842</b></u> |

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**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS****FORM B 09-DN***These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statements***24 . OWNER'S EQUITY****a) Increase and decrease in owner's equity**

| Year 2024                                               | Contributed legal capital | Share capital surplus | Other owner's equity | Investment and development funds | Undistributed earnings | Non controlling interest | Total             |
|---------------------------------------------------------|---------------------------|-----------------------|----------------------|----------------------------------|------------------------|--------------------------|-------------------|
|                                                         | VND                       | VND                   | VND                  | VND                              | VND                    | VND                      | VND               |
| As at 01/01/2024                                        | 991.343.310.000           | (1.568.523.461)       | 71.486.910.000       | 11.429.942.906                   | 299.714.307.022        | 308.119.294.192          | 1.680.525.240.659 |
| Previous year increase in capital                       | 49.546.610.000            | -                     | -                    | -                                | (49.546.610.000)       | 105.928.000.000          | 105.928.000.000   |
| Profit/loss of the previous year                        | -                         | -                     | -                    | -                                | 82.835.853.823         | 23.708.448.355           | 106.544.302.178   |
| Stock dividend                                          | -                         | -                     | 62.552.000.000       | -                                | (62.552.000.000)       | -                        | -                 |
| Cash dividend                                           | -                         | -                     | -                    | -                                | -                      | (16.486.306.080)         | (16.486.306.080)  |
| Board remuneration                                      | -                         | -                     | -                    | -                                | (97.921.073)           | (94.078.927)             | (192.000.000)     |
| Other decrease                                          | -                         | -                     | -                    | -                                | (268.600.731)          | 206.466.260              | (68.317.726)      |
| As at 31/12/2025                                        | 1.040.889.920.000         | (1.568.523.461)       | 134.038.910.000      | 11.429.942.906                   | 270.085.029.041        | 421.381.823.800          | 1.876.250.919.031 |
| For the accounting period from 01/01/2026 to 30/06/2026 |                           |                       |                      |                                  |                        |                          |                   |
| As at 01/01/2026                                        | 1.040.889.920.000         | (1.568.523.461)       | 134.038.910.000      | 11.429.942.906                   | 270.085.029.041        | 421.381.823.800          | 1.876.250.919.031 |
| Issue ESOP (*)                                          | -                         | -                     | 6.300.000.000        | -                                | (6.300.000.000)        | -                        | -                 |
| Profit/loss of the current year                         | -                         | -                     | -                    | -                                | 49.622.869.861         | 21.048.691               | 49.643.918.552    |
| Issuing additional capital at the subsidiary.           | -                         | (234.655.556)         | -                    | -                                | -                      | 37.331.970.000           | 37.097.314.444    |
| Divestment from a subsidiary                            | -                         | -                     | -                    | -                                | -                      | (15.001.770.223)         | (15.001.770.223)  |
| Other increases and decreases                           | -                         | -                     | -                    | -                                | 20.569.456.889         | 44.952.102.258           | 65.536.732.952    |
| As at 30/06/2026                                        | 1.040.889.920.000         | (1.803.179.017)       | 140.338.910.000      | 11.429.942.906                   | 333.977.355.791        | 488.685.174.526          | 2.013.527.114.756 |

(\*) According to Resolution No. 01/2026/NQ-SCI-ĐHĐCĐ dated April 20, 2026, and Resolution No. 08/NQ-SCI-HĐQT dated June 8, 2026, of the Board of Directors of SCI Joint Stock Company on approving the plan to issue shares under the employee stock option program in 2026, the number of shares issued is 630,000 shares, equivalent to VND 6,300,000,000. General information about the specific issuance is as follows:

- Stock Name: SCI Joint Stock Company Shares
- Stock Type: Common Stock
- Number of Shares Issued: 630,000 shares, equivalent to 100% of the total number of shares planned for issuance.
- Number of Employees Receiving Shares: 14
- Funding source: From after-tax profits based on the audited separate financial statements for 2025.
- Total Number of Shares After Issuance: 104,718,992 shares.

By June 30, 2026, the Company had completed the issuance and was carrying out the procedures for amending the Business Registration Certificate, reporting procedures to the Securities Commission, VSDC, and the Hanoi Stock Exchange.



**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**  
For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**b) Details of owner's invested capital**

|                         | Rate        | 30/06/2026               | Rate        | 01/01/2026               |
|-------------------------|-------------|--------------------------|-------------|--------------------------|
|                         | (%)         | VND                      | (%)         | VND                      |
| Mr.Nguyen Cong Hung     | 24,93%      | 259.490.470.000          | 21,76%      | 226.490.470.000          |
| Ms.Nguyen Thi Thu Huong | 10,43%      | 108.607.710.000          | 6,59%       | 68.607.710.000           |
| Others                  | 64,64%      | 672.791.740.000          | 71,65%      | 745.791.740.000          |
|                         | <b>100%</b> | <b>1.040.889.920.000</b> | <b>100%</b> | <b>1.040.889.920.000</b> |

**c) Capital transactions with owners and distribution of dividends and profits**

|                            | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | Year 2025         |
|----------------------------|------------------------------------------------------------------|-------------------|
|                            | VND                                                              | VND               |
| Owner's invested capital   | 1.040.889.920.000                                                | 1.040.889.920.000 |
| - At the beginning of year | 1.040.889.920.000                                                | 991.343.310.000   |
| - Increase in the year     | -                                                                | 49.546.610.000    |
| - At the ending of year    | 1.040.889.920.000                                                | 1.040.889.920.000 |

**d) Stock**

|                                       | 30/06/2026  | 01/01/2026  |
|---------------------------------------|-------------|-------------|
| Quantity of Authorized issuing stocks | 104.088.992 | 104.088.992 |
| Quantity of issued stocks             | 104.088.992 | 104.088.992 |
| - Common stocks                       | 104.088.992 | 104.088.992 |
| Quantity of circulation stocks        | 104.088.992 | 104.088.992 |
| - Common stocks                       | 104.088.992 | 104.088.992 |
| Par value per stock (VND)             | 10.000      | 10.000      |

**e) Company's funds**

|                                 | 30/06/2026            | 01/01/2026            |
|---------------------------------|-----------------------|-----------------------|
|                                 | VND                   | VND                   |
| Investment and development fund | 11.429.942.906        | 11.429.942.906        |
|                                 | <b>11.429.942.906</b> | <b>11.429.942.906</b> |

**25 . OFF-STATEMENT OF FINANCIAL POSITION ACCOUNTS****Foreign currencies**

|     | 30/06/2026     | 01/01/2026       |
|-----|----------------|------------------|
| USD | 69.705,47      | 159.069,53       |
| EUR | 3.465,21       | 3.470,76         |
| LAK | 754.537.456,12 | 7.592.709.003,12 |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**26 . REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES**

|                                                  | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|--------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                                  | VND                                                              | VND                                                              |
| Revenue from services rendered                   | 210.942.140.618                                                  | 315.378.447.003                                                  |
| Revenue from construction contracts              | 303.448.897.319                                                  | 500.672.770.336                                                  |
| - Revenue from construction contracts in current | 303.448.897.319                                                  | 500.672.770.336                                                  |
|                                                  | <b>514.391.037.937</b>                                           | <b>816.051.217.339</b>                                           |

**27 . COSTS OF GOODS SOLD**

|                                | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|--------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                | VND                                                              | VND                                                              |
| Costs of services rendered     | 105.078.922.198                                                  | 209.137.887.869                                                  |
| Cost of construction contracts | 268.314.234.199                                                  | 454.792.048.119                                                  |
|                                | <b>373.393.156.397</b>                                           | <b>663.929.935.988</b>                                           |

**28 . FINANCE INCOME**

|                                                  | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|--------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                                  | VND                                                              | VND                                                              |
| Interest income, interest from loans             | 10.646.971.637                                                   | 6.927.877.366                                                    |
| Gain from selling investments                    | 8.210.279.658                                                    | 4.692.081.009                                                    |
| Realized gain from foreign exchange difference   | 1.567.564.851                                                    | 16.676.913.746                                                   |
| Unrealized gain from foreign exchange difference | 1.320.456.779                                                    | 6.015.728.343                                                    |
| Others                                           | -                                                                | 15.388.573                                                       |
|                                                  | <b>21.745.272.925</b>                                            | <b>34.327.989.037</b>                                            |

**29 . FINANCIAL EXPENSES**

|                                                                            | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|----------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                                                            | VND                                                              | VND                                                              |
| Interest expenses                                                          | 66.685.762.715                                                   | 74.024.964.634                                                   |
| Realized loss from foreign exchange difference                             | 4.566.342.333                                                    | 8.320.072.909                                                    |
| Unrealized loss from foreign exchange difference                           | 10.111.878                                                       | 5.197.638.612                                                    |
| Provisions/reversal of provision for devaluation of trading securities and | (7.800.000)                                                      | 1.210.611.386                                                    |
| Others                                                                     | 640.521.726                                                      | 561.795.543                                                      |
|                                                                            | <b>71.894.938.652</b>                                            | <b>89.315.083.084</b>                                            |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**30 . GENERAL AND ADMINISTRATION EXPENSES**

|                                          | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                          | VND                                                              | VND                                                              |
| Raw materials                            | 1.684.876.565                                                    | 1.434.711.108                                                    |
| Labor                                    | 27.335.427.975                                                   | 20.527.726.933                                                   |
| Depreciation and amortisation            | 2.168.574.990                                                    | 2.271.503.607                                                    |
| Tax, Charge, Fee                         | 2.565.993.897                                                    | 1.406.984.084                                                    |
| Provision expenses/reversal of provision | 75.000.000                                                       | 180.426.916                                                      |
| Allocation of commercial advantage       | 3.919.016.233                                                    | 3.868.264.274                                                    |
| Expenses from external services          | 7.447.042.003                                                    | 5.780.031.493                                                    |
| Other expenses by cash                   | 6.977.340.500                                                    | 6.169.838.980                                                    |
|                                          | <b>52.173.272.163</b>                                            | <b>41.639.487.395</b>                                            |

**31 . CURRENT BUSINESS INCOME TAX EXPENSES**

|                                              | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|----------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                              | VND                                                              | VND                                                              |
| Current Business Income Tax Expenses         | 15.071.481.728                                                   | 8.005.248.480                                                    |
| <b>Current corporate income tax expenses</b> | <b>15.071.481.728</b>                                            | <b>8.005.248.480</b>                                             |

**32 . DEFERRED TAX****a) Deferred income tax assets**

|                                                                                     | 30/06/2026           | 01/01/2026           |
|-------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                     | VND                  | VND                  |
| Corporate income tax rate used to determine the value of Deferred income tax assets | 20%                  | 20%                  |
| Deferred income tax assets related to deductible temporary differences              | 2.461.624.511        | 5.087.342.445        |
|                                                                                     | <b>2.461.624.511</b> | <b>5.087.342.445</b> |

**b) Deferred income tax liabilities**

|                                                                                      | 30/06/2026           | 01/01/2026            |
|--------------------------------------------------------------------------------------|----------------------|-----------------------|
|                                                                                      | VND                  | VND                   |
| Corporate income tax rate used to determine the value of Deferred income tax payable | 20%                  | 20%                   |
| Deferred income tax payable raised from deductible temporary difference              | 2.867.328.059        | 21.412.763.677        |
| <b>Deferred income tax payable</b>                                                   | <b>2.867.328.059</b> | <b>21.412.763.677</b> |



**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**c) Deferred income tax expenses**

|                              | 30/06/2026             | 01/01/2026           |
|------------------------------|------------------------|----------------------|
|                              | VND                    | VND                  |
| Taxable temporary difference | (7.722.341.834)        | 2.905.888.963        |
|                              | <b>(7.722.341.834)</b> | <b>2.905.888.963</b> |

**33 . BASIC EARNINGS PER SHARE**

Earning per share distributed to common shareholders of the company is calculated as follows :

|                                              | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|----------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                              | VND                                                              | VND                                                              |
| Profit after tax                             | 49.622.869.861                                                   | 39.721.372.407                                                   |
| Profit distributed for common stocks         | 49.622.869.861                                                   | 39.721.372.407                                                   |
| Average circulated common stocks in the year | 104.088.992                                                      | 99.134.331                                                       |
| <b>Basic earnings per share</b>              | <b>477</b>                                                       | <b>401</b>                                                       |

**34 . DILUTED EARNINGS PER SHARE**

Diluted earning per share distributed to common shareholders of the company is calculated as follows :

|                                              | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|----------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                              | VND                                                              | VND                                                              |
| Profit after tax                             | 49.622.869.861                                                   | 39.721.372.407                                                   |
| Profit distributed for common stocks         | 49.622.869.861                                                   | 39.721.372.407                                                   |
| Average circulated common stocks in the year | 104.088.992                                                      | 99.134.331                                                       |
| <b>Basic earnings per share</b>              | <b>477</b>                                                       | <b>401</b>                                                       |

**35 . FINANCIAL INSTRUMENTS**

The types of financial instruments of the Company include:

|                                      | Carrying amount          |                         |                          |                         |
|--------------------------------------|--------------------------|-------------------------|--------------------------|-------------------------|
|                                      | 30/06/2026               |                         | 01/01/2026               |                         |
|                                      | Original Cost            | Provision               | Original Cost            | Provision               |
|                                      | VND                      | VND                     | VND                      | VND                     |
| <b>Financial Assets</b>              |                          |                         |                          |                         |
| Cash and cash equivalents            | 247.194.783.146          | -                       | 335.969.326.869          | -                       |
| Trade receivables, other receivables | 410.760.928.628          | (13.742.303.307)        | 605.866.521.145          | (14.186.054.307)        |
| Short term investments               | 589.748.857.920          | (509.941.031)           | 451.286.793.645          | (511.956.031)           |
| Long term investments                | 42.925.600.000           | -                       | 42.040.322.683           | -                       |
|                                      | <b>1.290.630.169.694</b> | <b>(14.252.244.338)</b> | <b>1.435.162.964.342</b> | <b>(14.698.010.338)</b> |

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement.*

|                                | Carrying amount          |                          |
|--------------------------------|--------------------------|--------------------------|
|                                | 30/06/2026               | 01/01/2026               |
|                                | VND                      | VND                      |
| <b>Financial Liabilities</b>   |                          |                          |
| Loans and borrowings           | 1.968.408.116.206        | 1.991.736.535.164        |
| Trade payables, other payables | 153.909.884.521          | 192.854.301.734          |
| Accrued expenses               | 47.873.196.140           | 63.551.469.918           |
|                                | <b>2.170.191.196.867</b> | <b>2.248.142.306.816</b> |

Financial assets and financial liabilities are not revalued according to fair value at the year ended because Circular No. 210/2009/TT-BTC and prevailing statutory regulations require to present Financial Statements and additional note for financial instruments but do not provide any relevant instructions for assessment and recognition of fair value of financial assets and liabilities, excluding provisions for bad debts and provision for devaluation of securities investments which are presented in relevant notes.

**Financial risk management**

The Company's financial risks including market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

**Market risk****Price Risk**

The Company bears price risk of equity instruments from short-term and long-term security investments due to uncertainty on future prices of the securities. Long-term securities are held for long-term strategies, at the end of the fiscal year, the Company has no plans to sell these investments.

**Exchange rate risk**

The Company bears the risk of exchange rate due to fluctuation in fair value of future cash flows of a financial instrument according to changes in exchange rates if loans, revenues and expenses of the Company are done in foreign currencies other than VND.

**Interest rate risk**

The Company bears the risk of interest rates due to fluctuation in fair value of future cash flow of a financial instrument according to changes in market interest rates if the Company has time or demand deposits, loans and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain any interest profitable for its operation purpose.

**Credit Risk**

Credit risk is risk in which the potential loss may be incurred if a counterpart fails to perform its obligations under contractual terms or financial instruments. The Company has credit risk from operating activities (mainly for trade receivables) and financial activities (including bank deposits, loans and other financial instruments).

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**  
For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

|                                      | Less than 1 year<br>VND  | From 1 - 5 years<br>VND | More than 5 years<br>VND | Total<br>VND             |
|--------------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|
| <b>As at 30/06/2026</b>              |                          |                         |                          |                          |
| Cash and cash                        | 247.194.783.146          | -                       | -                        | 247.194.783.146          |
| Trade receivables, other receivables | 391.024.400.645          | 5.994.224.676           | -                        | 397.018.625.321          |
| Short term investments               | 589.238.916.889          | -                       | -                        | 589.238.916.889          |
| Long term investments                | -                        | 42.925.600.000          | -                        | 42.925.600.000           |
|                                      | <b>1.227.458.100.680</b> | <b>48.919.824.676</b>   | <b>-</b>                 | <b>1.276.377.925.356</b> |
| <b>As at 01/01/2026</b>              |                          |                         |                          |                          |
| Cash and cash                        | 335.969.326.869          | -                       | -                        | 335.969.326.869          |
| Trade receivables, other receivables | 589.917.867.740          | 1.762.599.098           | -                        | 591.680.466.838          |
| Short term investments               | 450.774.837.614          | -                       | -                        | 450.774.837.614          |
| Long term investments                | -                        | 42.040.322.683          | -                        | 42.040.322.683           |
|                                      | <b>1.376.662.032.223</b> | <b>43.802.921.781</b>   | <b>-</b>                 | <b>1.420.464.954.004</b> |

**Liquidity Risk**

Liquidity risk is the risk in which the Company has trouble in settlement of its financial obligations due to lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

|                                | Less than 1 year<br>VND | From 1 - 5 years<br>VND  | More than 5 years<br>VND | Total<br>VND             |
|--------------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| <b>As at 30/06/2026</b>        |                         |                          |                          |                          |
| Loans and borrowings           | 506.255.797.084         | 1.462.152.319.122        | -                        | 1.968.408.116.206        |
| Trade payables, other payables | 153.909.884.521         | -                        | -                        | 153.909.884.521          |
| Accrued expenses               | 47.873.196.140          | -                        | -                        | 47.873.196.140           |
|                                | <b>708.038.877.745</b>  | <b>1.462.152.319.122</b> | <b>-</b>                 | <b>2.170.191.196.867</b> |
| <b>As at 01/01/2026</b>        |                         |                          |                          |                          |
| Loans and borrowings           | 398.795.722.996         | 1.592.940.812.168        | -                        | 1.991.736.535.164        |
| Trade payables, other payables | 192.854.301.734         | -                        | -                        | 192.854.301.734          |
| Accrued expenses               | 57.851.130.192          | 5.700.339.726            | -                        | 63.551.469.918           |
|                                | <b>649.501.154.922</b>  | <b>1.598.641.151.894</b> | <b>-</b>                 | <b>2.248.142.306.816</b> |

The Company believes that risk level of loan repayment is low. The Company has the ability to pay debts matured from cash flows from its operating activities and cash received from matured financial assets.

**36 . EVENTS AFTER BALANCE SHEET DATE**

There have been no significant events occurring after the reporting year, which would require adjustments or disclosures to be made in the Consolidated financial statements.



**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street,  
Tu Liem Ward, Ha Noi

**Consolidated financial statements**

For the accounting period from 01/01/2026 to 30/06/2026

*These notes are an integral part of and should be read in conjunction with the accompanying Consolidated financial statement*

**37 . TRANSACTION AND BALANCES WITH RELATED PARTIES**

Transactions with other related parties:

|                                                                                      | Relationship                       | For the accounting<br>period from<br>01/01/2026 to<br>30/06/2026 | For the accounting<br>period from<br>01/01/2025 to<br>30/06/2025 |
|--------------------------------------------------------------------------------------|------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|
|                                                                                      |                                    | VND                                                              | VND                                                              |
| <b>Remuneration to members of The Board of Management and The Board of Directors</b> |                                    | <b>2.325.667.820</b>                                             | <b>1.473.179.501</b>                                             |
| Mr Nguyen Cong Hung                                                                  | Chairman                           | 240.000.000                                                      | 240.000.000                                                      |
| Mr Truong Buu Ngoc                                                                   | General Director                   | 408.778.693                                                      | -                                                                |
| Mr Doan The Anh                                                                      | Vice General Director/Board Member | 48.000.000                                                       | 48.000.000                                                       |
| Mr Nguyen Van Phuc                                                                   | Vice Chairman                      | 795.745.650                                                      | 593.636.546                                                      |
| Mr Pham Van Nghia                                                                    | Vice General Director              | 124.508.098                                                      | 118.885.227                                                      |
| Mr Nguyen Van Do                                                                     | Vice General Director              | 373.751.023                                                      | 163.603.864                                                      |
| Mr Vu An Minh                                                                        | Vice General Director              | 238.884.356                                                      | 165.053.864                                                      |
| Mr Nguyen Anh Huy                                                                    | Vice General Director              | -                                                                | 16.000.000                                                       |
| Mr Ngo Vu An                                                                         | Board Member                       | -                                                                | 32.000.000                                                       |
| Mr Kim Manh Ha                                                                       | Board Member                       | 48.000.000                                                       | 48.000.000                                                       |
| Mr Hoang Trong Minh                                                                  | Board Member                       | 48.000.000                                                       | 48.000.000                                                       |

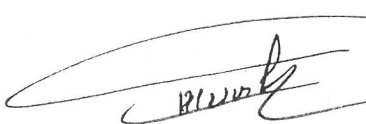
**38 . COMPARATIVE FIGURES**

The comparative figures in the Consolidated Statement of Financial Position and corresponding notes are those from the financial statements for the fiscal year ended December 31, 2025, audited by the Moore AISC Audit and Information Technology Services Company Limited. The comparative figures in the Consolidated Statement of Income; the Consolidated Statement of Cash Flows and corresponding notes are those from the consolidated financial statements for the accounting period from January 1, 2025 to June 30, 2025, audited by the Moore AISC Audit and Information Technology Services Company Limited.

Those figures were reclassified in order to compare with figures of this year as amended by Circular 99/2025/TT-BTC.

|                                     | Code | Reclassified<br>VND | Presented on the last<br>year financial<br>VND |
|-------------------------------------|------|---------------------|------------------------------------------------|
| <b>Consolidated balance sheet</b>   |      |                     |                                                |
| Held to maturity investments        | 123  | 450.004.269.408     | 436.704.269.408                                |
| Dividends and profits must be paid. | 313  | 1.006.080.650       | -                                              |
| Other short-term payables           | 320  | 25.938.700.725      | 26.944.781.375                                 |

  
Le Thi Nhung  
Preparer

  
Phan Duong Manh  
Chief Financial Officer

  
Nguyen Cong Hung  
Chairman of the Board of Directors

Ha Noi, 29 July 2026