

SCI E&C JOINT STOCK
COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 09/2026/BCTC/SCIEC-TCKT

CÔNG
TY CỔ
PHẦN
SCI E&C

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Hanoi, 25th August 2026.

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange
State Securities Commission

In accordance with Clause 2, 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 E&C JSC hereby discloses Reviewed Interim Separate Financial Statements for the accounting period from 01/01/2026 to 30/06/2026 to the State Securities Commission, Hanoi Stock Exchange as follows:

1. Organization name:

- Stock code: SCI.
- Address: 3rd floor, C tower, Golden Palace building, Me Tri road, Tu Liem ward, Hanoi.
- Tel: 02433 868 243.
- Fax: 02433 868 243.
- Website: <https://www.scigroup.vn>

2. Information disclosure content:

- Reviewed Interim Financial Statements for the accounting period from 01/01/2026 to 30/06/2026.

- ☐ 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 25th August 2026 with the link: <https://scigroup.vn/quan-he-co-dong#bao-cau-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:

The Company is continuing the execution of several high-value construction contracts that were entered into in previous years. New contracts signed during the current year with a value equivalent to 35% or more of the Company's total assets are as follows:

- Transaction details 1: Credit Facility Agreement between the Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) and SCI E&C Joint Stock Company.

- Transaction value as a percentage of the Company's total assets (based on the most recent audited annual financial statements): 50% (including the guarantee facility limit, etc.); 25% (loan facility limit only).

- Transaction completion date (contract signing date): 28 May 2026

- Transaction details 2: Construction Contract for the Canal Works Package, including canal construction and associated structures on the Ngu Canal, under the Investment Project for the Construction of Infrastructure Works



Serving Site Clearance for Gia Bình International Airport, entered into between An Phu Infrastructure Development and Real Estate Joint Stock Company (the Employer) and SCI E&C Joint Stock Company (the Contractor).

- Transaction value as a percentage of the Company's total assets (based on the most recent audited annual financial statements): 76%

- Transaction completion date (contract signing date): 29 June 2026

- Transaction details 3: Credit Facility Agreement between the Vietnam Technological and Commercial Joint Stock Bank (Techcombank) and SCI E&C Joint Stock Company.

- Transaction value as a percentage of the Company's total assets (based on the most recent audited annual financial statements): 93% (including the guarantee facility limit, etc.); 31% (loan facility limit only).

Transaction completion date (contract signing date): 03 July 2026

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:

- Reviewed Interim Separate Financial Statements for the accounting period from 01/01/2026 to 30/06/2026
- Explanatory document for business results

Organization representative

Legal Representative / Authorized Person
for Information Disclosure

(Signature, full name, position, seal)



CHỦ TỊCH HĐQT

Phan Thanh Hải





No.: 5.8./2026/SCIEC – CBTT
(Re: Explanatory for business results)

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness
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Hanoi, 25th August 2026

To: STATE SECURITIES COMMISSION,
HANOI STOCK EXCHANGE.

Organization name: SCI E&C JOINT STOCK COMPANY

Head office: 3rd floor, C tower, Golden Palace building, Me Tri road, Tu Liem ward,
Hanoi

Tel: 02433 868 243

Fax: 02433 868 243

Stock code: SCI

SCI E&C Joint Stock Company would like to explain that the Profit after Corporate income tax of Reviewed Interim Separate Financial Statements for the accounting period from 01/01/2026 to 30/06/2026 in the Separate financial statement changes by 10% or more compared to the same period of the previous year and Profit after tax reporting shows a profit, with a change from loss in the previous period to a profit in the current period as follows:

Unit: VND

No.	Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025	Differences ratio %
1	Net revenue from sales and services rendered	304,561,717,111	488,812,506,331	(37.69)%
2	Cost of goods sold	275,203,120,576	465,182,324,404	(40.84)%
3	Gross profit from sales and services rendered	29,358,596,535	23,630,181,927	24.24%
4	Financial income	3,432,874,582	10,207,290,916	(66.37)%
5	Selling expenses	(14,881,578,971)	0	
6	Net profit from operating activities	(3,442,364,600)	(12,965,783,565)	73.45%
7	Other income	5,546,646,503	1,074,392,279	416.26%
8	Profit after corporate income tax	1,496,082,958	(11,892,258,737)	112.58%

Reasons :



During the period, the Company was in the process of implementing newly awarded construction projects, resulting in decreases in both Revenue and Cost of goods sold. As the rate of decrease in Cost of goods sold differed from that of Revenue, Gross profit from sales and services increased.

Selling expenses decreased during this period by the Company's reversal of warranty provisions for certain construction projects completed during the year.

Finance income decreased primarily because the Company recognized significantly lower foreign exchange gains compared to the previous year. As a result of these factors, Net profit from operating activities increased.

The increase in the disposal value of fixed assets during the period resulted in higher Other Income compared to the same period of the previous year.

Cobining the above factors, after compensating for increases and decreases ,the Company's Profit after Corporate Income Tax increased relative to the same period last year, and the Profit after Corporate Income Tax turned positive. Profit after tax shifted from a loss in the prior-year comparative report to a gain in the current period.

Recipient:

- *As above;*
- *Finance and Accounting Department.*
- *Personnel Administration Department*

LEGAL REPRESENTATIVE /
AUTHORIZED PERSON
FOR INFORMATION DISCLOSURE



Phan Thanh Hai

REVIEWED INTERIM FINANCIAL STATEMENTS

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

SCI E&C JOINT STOCK COMPANY



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SCI E&C JOINT STOCK COMPANY

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

The Board of Directors and Board of Management have the honor of submitting this Report together with the reviewed interim financial statements for the six-month period ended 30 June 2026.

1. General information about the Company

Establishment

SCI E&C Joint Stock Company (former name: Song Da 9 Investment and Construction Joint Stock Company) was established and operated under the first Business Registration Certificate No. 0500574676 dated 31 May 2010 issued by the Hanoi Authority for Planning and Investment (now is the Hanoi Department of Finance), and the 19th Amended certificate on 12/4/2026.

Form of ownership

Joint stock company

The Company's business activities

The Company's main business activity for the six-month period ended 30 June 2026 is construction.

English name: SCI E&C Joint Stock Company

Securities code: SCI (Listed and traded on the Hanoi Stock Exchange (HNX))

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

2. Financial position and operating results

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

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

Members of the Board of Directors, Board of Management and Chief Accountant during the period and to the date of the financial statements are:

Board of Directors

Mr.	Phan Thanh Hai	Chairman
Ms.	Mai Thi Van Anh	Member
Mr.	Luu Minh Thanh	Member
Mr.	Le Huy Thanh	Independent Member
Mr.	Nguyen Duy Toan	Independent Member

Board of Management and Chief Accountant

Mr.	Luu Minh Thanh	Director
Mr.	Nguyen Chi Tuyen	Deputy Director
Mr.	Bui Chi Giang	Deputy Director
Mr.	Nguyen Cong Hoa	Deputy Director
Ms.	Mai Thi Van Anh	Deputy Director
Mr.	Tran Hoai Nam	Deputy Director
Mr.	Cao Lu Phi Hung	Chief Accountant

Legal representatives of the Company during the period and to the date of the financial statements are:

Mr.	Phan Thanh Hai	Chairman
Mr.	Luu Minh Thanh	Director

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

4. Independent Auditor

Branch of MOORE AISC Auditing and Informatic Services Company Limited has been appointed as an independent auditor for the six-month period ended 30 June 2026.

5. Commitment of the Board of Directors and Board of Management

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

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

The Board of Directors and Board of Management are responsible for establishing and maintaining an appropriate accounting system to reflect, with reasonable accuracy at any time, the financial position of the Company and to ensure that the financial statements are prepared in accordance with Vietnamese Accounting Standards and the Vietnamese Accounting Regime. The Board of Directors and Board of Management is also responsible for safeguarding the Company's assets and for establishing and maintaining appropriate internal controls to prevent and detect fraud and errors.

The Board of Directors and Board of Management confirms that, as at the date of these financial statements, it is not aware of any fraud or suspected fraud that could have a material effect on the financial statements involving the Board of Directors and Board of Management, member units, or individuals with significant roles in the internal control system.

6. Approval of the Financial Statements

We hereby approve the accompanying financial statements, which give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026 and of its results of operations and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime and the relevant statutory requirements applicable to the preparation and presentation of financial statements.

Users of these separate financial statements should read them in conjunction with the consolidated financial statements of the Company and its subsidiaries (collectively referred to as the "Group") for the accounting period from 1 January 2026 to 30 June 2026 in order to obtain comprehensive information on the financial position, financial performance, and cash flows of the Group as a whole.

The financial statements of the Company have been prepared in accordance with Vietnamese Accounting Standards and the Vietnamese Accounting Regime.

Hanoi, 25 August 2026

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



Phan Thanh Hai

Chairman of the Board of Directors

No. A0626085-SXR/MOOREAISHN-TC**REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION****TO: SHAREHOLDERS, BOARD OF DIRECTORS AND BOARD OF MANAGEMENT
SCI E&C JOINT STOCK COMPANY**

We have reviewed the accompanying Interim Financial Statements of SCI E&C Joint Stock Company as prepared on 25 August 2026 from pages 05 to 65, which comprise the Interim Statement of Financial Position as at 30 June 2026, the Interim Income Statement, the Interim Cash Flow Statement for the 6-month period then ended and Notes to the Interim Financial Statements.

Responsibility of the Board of Directors and Board of Management

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

Responsibility of the Auditor

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

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

Auditor's conclusion

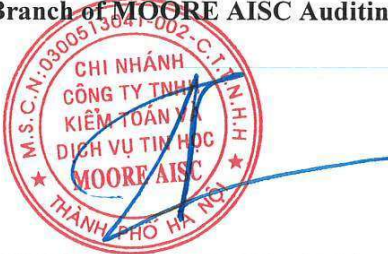
Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present fairly, in all material respects, the financial position of SCI E&C Joint Stock Company as at 30 June 2026, and its financial performance and cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of interim separate financial statements.

Other matter

The reviewed interim separate financial statements is prepared in Vietnamese and English. In the event of any discrepancies or inconsistencies between the Vietnamese and English versions, the Vietnamese version shall prevail.

Hanoi, 25 August 2026

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



Nguyen Thanh Tung

Deputy Director

Audit Practising Registration Certificate

No. 4981-2024-005-1



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INTERIM STATEMENT OF FINANCIAL POSITION

Circular No. 99/2025/TT-BTC

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	30/6/2026	01/01/2026
A. SHORT-TERM ASSETS	100		1,666,188,806,890	1,518,896,742,132
I. Cash and Cash equivalents	110	V.1	103,364,855,932	133,143,896,589
1. Cash	111		45,364,855,932	20,143,896,589
2. Cash equivalents	112		58,000,000,000	113,000,000,000
II. Short-term financial investments	120	V.2	7,349,167,468	6,869,943,481
1. Trading securities	121		175,656	175,656
2. Short-term held-to-maturity investments	123		7,348,991,812	6,869,767,825
III. Short-term receivables	130		723,990,666,822	693,041,127,605
1. Short-term trade receivables	131	V.3	580,472,235,087	592,480,150,977
2. Short-term prepayments to suppliers	132	V.4	120,333,357,288	91,360,026,520
3. Other short-term receivables	135	V.5	36,927,377,754	22,943,253,415
4. Provision for short-term doubtful receivables	136	V.6	(13,742,303,307)	(13,742,303,307)
IV. Inventories	140	V.7	625,212,817,243	485,371,813,059
1. Inventories	141		625,212,817,243	485,371,813,059
V. Other short-term assets	160		206,271,299,425	200,469,961,398
1. Short-term prepaid expenses	161	V.8	108,438,000	137,419,000
2. Deductible value added tax	162		206,160,646,525	200,330,327,498
3. Taxes and other receivables from the State	163	V.16	2,214,900	2,214,900
B. LONG-TERM ASSETS	200		138,997,078,875	91,857,471,550
I. Long-term receivables	210		3,515,583,903	1,435,930,583
1. Other long-term receivables	215	V.5	3,515,583,903	1,435,930,583
II. Fixed assets	220		125,219,650,109	78,971,943,065
1. Tangible fixed assets	221	V.9	44,094,290,086	51,781,671,583
Cost	222		532,248,557,804	565,948,768,953
Accumulated depreciation	223		(488,154,267,718)	(514,167,097,370)
2. Finance lease fixed assets	224	V.10	79,696,457,991	25,741,983,038
Cost	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	V.11	1,428,902,032	1,448,288,444
Cost	228		2,484,400,000	2,290,000,000
Accumulated amortization	229		(1,055,497,968)	(841,711,556)
III. Long-term assets in progress	250	V.12	7,576,000,000	7,576,000,000
1. Construction in progress	252		7,576,000,000	7,576,000,000
IV. Long-term financial investments	260	V.2	2,000,000,000	2,000,000,000
1. Investments in subsidiaries	261		2,000,000,000	2,000,000,000
V. Other long-term assets	270		685,844,863	1,873,597,902
1. Long-term prepaid expenses	271	V.8	685,844,863	1,873,597,902
TOTAL ASSETS (100+200)	280		1,805,185,885,765	1,610,754,213,682

INTERIM STATEMENT OF FINANCIAL POSITION

Circular No. 99/2025/TT-BTC

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	30/6/2026	01/01/2026
C. LIABILITIES	300		1,194,239,587,882	1,116,155,253,201
I. Short-term liabilities	310		1,155,298,969,806	1,075,044,141,392
1. Short-term trade payables	311	V.13	117,003,420,570	155,921,900,750
2. Short-term advances from customers	312	V.14	421,813,710,186	405,107,227,332
3. Dividends and profits payable	313	V.15	494,134,700	494,134,700
4. Taxes and payables to the State	314	V.16	582,438,715	2,104,862,053
5. Payables to employees	315	V.17	13,899,697,112	26,576,358,617
6. Short-term accrued expenses	316	V.18	61,872,452,519	65,538,199,499
7. Other short-term payables	320	V.19	24,233,326,153	18,876,054,413
8. Short-term borrowings and finance lease liabilities	321	V.20	497,411,262,922	382,414,877,099
9. Bonus and welfare fund	323	V.22	17,988,526,929	18,010,526,929
II. Long-term liabilities	330		38,940,618,076	41,111,111,809
1. Long-term borrowings and finance lease liabilities	339	V.20	26,763,253,940	13,467,328,967
2. Provision for long-term payables	343	V.21	12,177,364,136	27,643,782,842
D. OWNERS' EQUITY	400	V.23	610,946,297,883	494,598,960,481
1. Owners' contributed capital	411		420,000,000,000	304,914,090,000
<i>Common shares with voting rights</i>	411a		420,000,000,000	304,914,090,000
2. Share premium	412		(4,065,653,505)	(3,830,997,949)
3. Investment and development fund	418		9,560,557,541	9,560,557,541
4. Undistributed profit after tax	420		185,451,393,847	183,955,310,889
<i>Undistributed profit after tax accumulated to the end of the previous period</i>	420a		183,955,310,889	182,863,656,949
<i>Undistributed profit after tax in the current period</i>	420b		1,496,082,958	1,091,653,940
TOTAL RESOURCES (300+400)	440		1,805,185,885,765	1,610,754,213,682

Hanoi, 25 August 2026

LEGAL REPRESENTATIVE

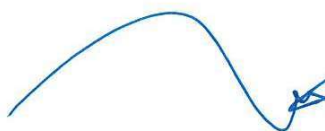
PREPARER

CHIEF ACCOUNTANT

CHAIRMAN



Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai

INTERIM INCOME STATEMENT

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

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Total revenue from sales of goods and rendering of services	01	VI.1	304,561,717,111	488,812,506,331
2. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		304,561,717,111	488,812,506,331
3. Cost of goods sold	11	VI.2	275,203,120,576	465,182,324,404
4. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		29,358,596,535	23,630,181,927
5. Financial income	22	VI.3	3,432,874,582	10,207,290,916
6. Financial expenses	23	VI.4	19,164,386,291	21,393,031,588
In which: Interest expense	24		16,025,151,262	15,710,792,764
7. Selling expenses	25	VI.5	(14,881,578,971)	-
8. General and administrative expenses	26	VI.6	31,951,028,397	25,410,224,820
9. Net profit from operating activities (30 = 20 + 21 + 22 - (23 + 25 + 26))	30		(3,442,364,600)	(12,965,783,565)
10. Other income	31	VI.7	5,546,646,503	1,074,392,279
11. Other expenses	32	VI.8	122,184,041	867,451
12. Other profit (40 = 31 - 32)	40		5,424,462,462	1,073,524,828
13. Total accounting profit before tax (50 = 30 + 40)	50		1,982,097,862	(11,892,258,737)
14. Current Corporate income tax expense	51	VI.10	486,014,904	-
15. Profit after Corporate income tax (60 = 50 - 51 - 52)	60		1,496,082,958	(11,892,258,737)

Hanoi, 25 August 2026

LEGAL REPRESENTATIVE

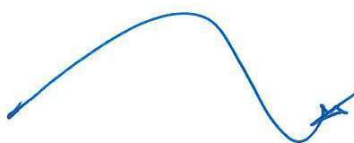
PREPARER

CHIEF ACCOUNTANT

CHAIRMAN



Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai

INTERIM CASH FLOW STATEMENT

(Under indirect method)

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

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		1,982,097,862	(11,892,258,737)
2. Adjustments for:				
Depreciation of fixed assets and investment property	02		23,434,078,139	18,565,964,900
Provisions	03		(15,466,418,706)	4,038,132,962
Gains/losses from foreign exchange differences upon revaluation of monetary items in foreign currencies	04		(849,655,418)	5,113,831,510
Gains/losses from investing activities	05		(5,699,955,525)	(1,453,138,800)
Interest expense	06	VI.4	16,025,151,262	15,710,792,764
3. Profit from operating activities before changes in working capital	08		19,425,297,614	30,083,324,599
Increase (-), decrease (+) in receivables	09		(39,777,253,194)	(12,617,461,872)
Increase (-), decrease (+) in inventories	10		(139,841,004,184)	128,818,654,747
Increase (+), decrease (-) in payables (excluding interest payable and corporate income tax payable)	11		(26,519,555,069)	(52,257,163,568)
Increase (-), decrease (+) in prepaid expenses	12		1,216,734,039	1,253,940,646
Interest expense paid	14		(11,367,373,010)	(11,580,966,660)
Corporate income tax paid	15	V.16	(1,987,234,270)	(6,068,989,393)
Other cash payments for operating activities	17		(22,000,000)	-
Net cash flows from operating activities	20		(198,872,388,074)	77,631,338,499
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long-term assets	21		(10,909,307,400)	(9,363,306,638)
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 payments for purchases of debts instruments of other entities	23		(153,309,480)	(147,130,019)
4. Interest, dividends and distributed profits received	27		-	589,423,880
Net cash flows from investing activities	30		(4,770,834,232)	(7,893,234,999)

INTERIM CASH FLOW STATEMENT

(Under indirect method)

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

Unit: VND

ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipts from issuance of shares and capital contributions from owners	31		114,851,254,444	-
2. Proceeds from borrowings	33		416,893,150,615	307,238,625,124
3. Repayments of loan principal	34		(331,276,489,263)	(390,337,042,515)
4. Repayment of finance lease principal	35		(26,640,171,194)	(3,512,390,408)
Net cash flows from financing activities	40		173,827,744,602	(86,610,807,799)
Net cash flows during the period (20+ 30 + 40)	50		(29,815,477,704)	(16,872,704,299)
Cash and cash equivalents at the beginning of the period	60		133,143,896,589	69,132,446,914
Effect of exchange rate fluctuations	61		36,437,047	82,294,533
Cash and cash equivalents at the end of the period (50+60+61)	70	V.1	103,364,855,932	52,342,037,148

Hanoi, 25 August 2026

LEGAL REPRESENTATIVE

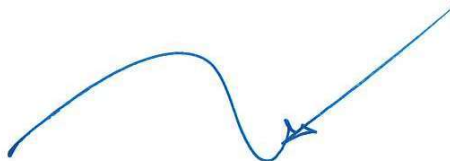
PREPARER

CHIEF ACCOUNTANT

CHAIRMAN



Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS**1. General Information about the Company**

SCI E&C Joint Stock Company (former name: Song Da 9 Investment and Construction Joint Stock Company) was established and operated under the first Business Registration Certificate No. 0500574676 dated 31 May 2010 issued by the Hanoi Authority for Planning and Investment (now is the Hanoi Department of Finance), and the 19th Amended certificate on 12/4/2026.

English name: SCI E&C Joint Stock Company
Securities code: SCI (Listed and traded on the Hanoi Stock Exchange (HNX))
Head office: 3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Hanoi, Vietnam

2. Form of ownership

Joint stock company

3. The Company's business activities

The Company's main business activity for the six-month period ended 30 June 2026 is construction.

4. Business lines

- Construction of electric works (Construction of power lines; transformer stations up to 220kV; Construction of power plants);
- Construction of residential buildings; Construction of non-residential buildings; Construction of telecommunications and information works;
- Construction of water supply and drainage works;
- Construction of road works; Construction of railway works;
- Construction of other utility works;
- Specialized construction activities: Foundation construction for buildings including pile driving, humidity testing, and other water testing operations; Waterproofing buildings, anchoring pillars, dismantling non-self-manufactured steel parts, bending steel, bricklaying and stone setting, roofing and covering buildings; Scaffolding erection and site clearance works by dismantling or demolishing buildings except for scaffolding and site rental, dismantling industrial chimneys and boilers, works requiring special skills like climbing techniques and use of related equipment, for example working at heights on tall structures; Below ground works; Construction of outdoor swimming pools; Steam cleaning, sandblasting and similar activities for building exteriors; Rental services of cranes with operators;
- Construction of waterworks such as: Waterways, ports and works on rivers, tourist ports (piers), culverts .. Dams and dikes;
- Construction of mining industrial projects other than houses, such as oil refineries, coal and ore mining projects, etc.
- Construction of manufacturing and processing works other than houses such as Plants manufacturing basic chemicals, pharmaceuticals, medicinal chemicals, and other chemicals; construction materials manufacturing plants; Food processing plants, etc.;
- Construction of other civil engineering works other than houses such as: Outdoor sports facilities;
- Demolition, site preparation: construction site clearance; Soil transportation: digging, filling, leveling and bulldozing construction sites, drainage, stone transportation, blasting. Site preparation for mining such as transportation of bulky objects and other preparatory and development activities for sites and mineral properties, except for oil and gas; Exploratory drilling, test hole drilling, Taking samples for geological and geophysical testing or similar purposes; construction site water supply and drainage system; agricultural and forestry drainage systems;

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

4. Business lines (continued)

- Installation of other construction systems; Installation of electrical systems; Installation of machinery and industrial equipment; Installation of water supply, drainage, heating and air conditioning systems;
- Completion of construction works;
- Wholesale of materials and other installation equipment in construction;
- Production of construction materials from clay; Production of concrete and products from concrete, cement, and plaster
- Mechanical processing; Metal treatment and coating; Production of other metal products not elsewhere classified (For business activities with conditions, enterprises only operate business activities when fully meeting requirements as prescribed by law);
- Quarrying of stone, sand, gravel, and clay; Wholesale of solid, liquid, gas fuels and related products;
- Wholesale of other machinery, equipment, and accessories: Wholesale of machinery, equipment, and accessories for mining and construction; Wholesale of electrical machinery, equipment, and materials (power generators, electric motors, wires, and other equipment used in electrical circuits such as transformers, relays, circuit breakers, fuses, etc.); Wholesale of office machinery, equipment and accessories (except computers and peripherals); Wholesale of industrial machinery, equipment and spare parts;
- Wholesale of motor vehicles and other motor vehicles; Sale of motorcycles; and motor scooters; Retail sale of passenger cars (9 seats or less);
- Repair of machinery and equipment; Maintenance and repair of cars, motorcycles and motorbikes and other motor vehicles;
- Iron ore mining (Operating only after being licensed by the competent authority of the State);
- Freight transport by road;
- Production, transmission and distribution of electricity: Production, transmission and distribution of electricity; Electricity trading;
- Motor vehicle rental: Car rental; Rental of machinery, equipment and other tangible items without operator: Rental of agricultural and forestry machinery and equipment without operator;
- Other business support service activities not elsewhere classified: Import and export of goods traded by the company (except for items prohibited by the State).

5. Normal operating cycle

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

6. Characteristics of the Company's operations during the financial period that affect the financial statements

None.

7. Total employees as at 30 June 2026: 642 persons.

(As at 31 December 2025: 588 persons)

8. Corporate Structure**8.1. List of Subsidiaries**

As at 30 June 2026, the Company had one directly owned subsidiary (as at 31 December 2025: one directly owned subsidiary), which was fully consolidated, as follows:

Subsidiaries, head office, and principal business activities at 30/6/2026	Directly owned ratio	Indirectly owned ratio	Voting rights ratio
1. SCI E&C Mien Bac One Member Limited Company Address: Na Cung Village, Khong Lao Commune, Lai Chau Province, Vietnam Principal business activity: Construction	100%	0%	100%

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

8. Corporate Structure (continued)**8.2. List of dependent units without separate legal entity status**

As at 30 June 2026, the Company had two dependent units without separate legal entity status (as at 31 December 2025: two dependent units without separate legal entity status), as follows:

Dependent units at 30/6/2026	Address	Principal business activity
1. SCI E&C Joint Stock Company - Southern Branch	Soc Trang	Construction
2. SCI E&C Joint Stock Company - Central Branch	Quang Tri	Construction

9. Statement on the comparability of information presented in the Financial Statements

During the accounting period from 1 January 2026 to 30 June 2026, the Company changed the basis for the preparation and presentation of its financial statements from the accounting regime prescribed under Circular No. 200/2014/TT-BTC to that prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025, which became effective on 1 January 2026. Due to differences in the principles of recognition, measurement and presentation between the two accounting regimes, the Company has made the necessary adjustments to ensure that the financial information presented is appropriate and consistent. Accordingly, the comparative figures for the previous period have been restated to reflect these changes in order to ensure consistency and comparability between the reporting periods. Details of these adjustments are presented in the note "Comparative Information."

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

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

11. Significant events arising during the year

During the accounting period, the Company did not have any significant events that materially affected its financial position, financial performance, cash flows, or the disclosures presented in the financial statements.

12. Disclosure of Other Information as Required by Laws and Regulations

None.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY**1. Accounting period**

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

2. Accounting currency

The Company's accounting currency is Vietnam Dong (VND).

During the financial period, there was no change in the Company's accounting currency compared with the previous period.

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED**1. Accounting system applied**

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

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

2. Statement on compliance with accounting standards and accounting system

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

IV. ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS APPLIED**1. Types of foreign exchange rates applied in accounting**

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

Actual transaction exchange rate: The actual transaction exchange rate selected at the transaction date is the average of the bank's transfer buying and selling rates (or an approximate rate with a difference not exceeding +/-1% from the average of the bank's transfer buying and selling rates) of the commercial bank where the Company frequently conducts transactions. The use of an approximate exchange rate must ensure that it does not materially affect the Financial Statements.

Book exchange rate: The book exchange rate comprises the specific identification book rate and the weighted average book rate. The application of the specific identification book rate or the weighted average book rate depends on the characteristics of and management requirements for the Company's foreign currency-denominated monetary items.

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

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

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

Foreign currency-denominated monetary items are items that will be collected or settled in foreign currencies, including deposits; receivables (excluding receivables for which provisions have been made and the provisioned amounts are not revalued); and foreign currency payables (excluding prepayments and advances received, unless it is certain that they will be recovered or refunded in foreign currencies).

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

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

The Company does not capitalize foreign exchange differences as part of the cost of assets under construction.

2. Principle for determining the effective interest rate used to discount cash flows

The effective interest rate is the discount rate that exactly discounts the estimated future cash flows over the expected life of a financial instrument to its initial carrying amount. The effective interest rate is determined by taking into account the contractual interest rate together with any fees, transaction costs, discounts or premiums that are an integral part of the financial instrument. The Company applies the effective interest method to allocate interest income or interest expense over the expected life of the relevant financial instrument.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

3. Principles for recognition of cash and cash equivalent

Cash comprises cash on hand, demand deposits, and cash in transit.

Cash equivalents are short-term, highly liquid investments with an original maturity of no more than three months from the date of acquisition (such as term deposits with an original maturity of no more than three months) that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value at the end of the accounting period.

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

4. Accounting principles for financial investments**4.1. Trading securities**

Trading securities are investments held by the Company for trading purposes in the short term in accordance with applicable laws (including securities with maturities exceeding 12 months that are acquired and disposed of for the purpose of generating profits). They comprise shares, bonds and other financial instruments, including fund certificates, share subscription rights, warrants, call and put options, futures contracts, commercial papers, and debt instruments or loans held for trading purposes, which are acquired principally for resale to earn profits.

Trading securities are initially recognised at fair value on the trade date. Transaction costs directly attributable to the acquisition of trading securities, if any, are recognised in finance costs in the period in which they are incurred. Trading securities are recognised when the Company obtains ownership of the securities. Specifically:

- Listed securities are recognised on the trade date (T+0);
- Unlisted securities are recognised on the date on which legal ownership is formally transferred in accordance with applicable laws and regulations.

Income arising from trading securities is recognised as finance income, specifically:

- Dividends and bond interest arising after the acquisition date are recognised as finance income;
- Amounts relating to periods prior to the acquisition date are deducted from the carrying amount of the investment.

At the end of the accounting period, if the market value of trading securities is lower than their cost, an allowance for diminution in value is recognised in accordance with applicable regulations. During the holding period, trading securities shall not be reclassified as held-to-maturity investments, and held-to-maturity investments shall not be reclassified as trading securities.

4.2. Held-to-maturity investments

The Company's investments held to maturity comprise term deposits. These investments do not include financial instruments held for trading purposes. At the end of the reporting period, investments are classified as current or non-current assets based on the remaining term to maturity.

Investments held to maturity are initially recognized at cost (purchase price and transaction costs), adjusted for any discounts, premiums or interest received in advance arising at the time of acquisition. Subsequent to initial recognition at cost, the investments are measured at amortized cost. Discounts and premiums are amortized to finance income using the straight-line method or the effective interest rate method, with the method selected being applied consistently to each type of investment.

Interest income is recognized in finance income on an accrual basis based on the holding period and the effective interest rate. Interest received in advance is allocated over the relevant periods; interest received in arrears or periodically is recognized in the period in which it accrues. Upon maturity or early disposal, the difference between the amount recovered and the carrying amount (after deducting any provision and related costs) is recognized in financial results for the period.

At the reporting date, if there are indications or evidence that part or all of the Company's investments held to maturity may not be recoverable, the Company recognizes a provision for impairment losses in accordance with applicable regulations. The provision is recognized in finance expenses for the period and presented in the provision for asset impairment account.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***4. Accounting principles for financial investments (continued)****4.3. Investments in subsidiaries**

Investments in subsidiaries represent the value of direct investments in entities with legal status and independent accounting that are controlled by the Company. Control is established when the Company owns more than 50% of the voting rights or has the power to govern the financial and operating policies of the investee so as to obtain economic benefits from its activities. The determination of control is based on the substance of the relationship. An investment is still classified as an investment in a subsidiary even where the ownership interest is below 50% if the Company has de facto control, and vice versa.

These investments are initially recognized at cost, including the purchase price and directly attributable transaction costs. Where an investment is made through a non-monetary asset, the cost of the investment is recognized at the fair value of the non-monetary asset at the date of the transaction. Dividends and profits arising before the acquisition date are deducted from the carrying amount of the investment. Dividends and profits arising after the acquisition date are recognized as finance income. For dividends received in the form of shares, the Company only records the increase in the number of shares and does not recognize their value.

The determination of control and significant influence is made based on the substance of the transaction at the reporting date and is not affected by any future disposal plans. Where such rights are restricted by legal or operational factors, the Company assesses the circumstances in practice to classify the investment. When control or significant influence is no longer maintained, the investment is written down; the difference between the recoverable amount and the carrying amount is recognized in financial results for the period.

At the end of the reporting period, the Company assesses impairment of investments in subsidiaries, joint ventures and associates based on objective evidence and available information, including accumulated losses, impairment of assets or the investee's ability to recover capital. For listed investments, fair value is determined based on the closing price at the reporting date. A provision is recognized when the recoverable amount of the investment is lower than its carrying amount. The recoverable amount is determined based on fair value, where determinable, or the net asset value of the investee, which is determined based on the investee's financial position, operating results and ability to generate future cash flows. The provision is recognized in finance expenses for the period and reversed when the circumstances giving rise to the provision no longer exist.

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

4.4. Accounting methods for other transactions related to financial investments

Other transactions related to financial investments are recognized and presented in accordance with the economic substance of the transactions and applicable accounting regulations.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

5. Accounting principles for receivables

Receivables represent the Company's rights to receive cash or other economic benefits from counterparties arising from completed transactions. Receivables are measured at their original cost and monitored in detail by counterparty and maturity. At the end of the reporting period, receivables are presented at their original cost less any allowance for doubtful debts recognized, if any.

Receivables are classified as current or non-current based on the nature of the receivable and the expected collection period, being no more than or more than 12 months from the end of the reporting period, respectively.

The Company's receivables comprise:

Trade receivables are amounts due from revenue generated from the sale of products, goods, investment properties, fixed assets, financial investments, provision of services and other transactions with customers, where the right to receive payment is dependent solely on the passage of time. This item also includes amounts receivable by construction contractors from project owners for completed construction work.

Other receivables comprise receivables arising outside sales activities, provision of services and internal relationships, such as missing assets pending resolution, special consumption tax on imported goods, the Company's investment activities in business cooperation contracts (BCCs), dividends and profits distributed in cash or non-monetary assets, interest on loans, compensation, payments made on behalf of and collections on behalf of other parties, and other receivables in accordance with applicable regulations. For material other receivables, the Company maintains detailed records and disclosures of the nature of the transactions, amounts, dates incurred, repayment/collection terms, overdue status (if any), and related terms and conditions in accordance with applicable regulations.

Allowance for doubtful debts: The Company assesses the recoverability of receivables based on objective evidence, such as the aging of overdue debts, the debtor's financial capacity and other indicators of impaired payment ability. An allowance is recognized for overdue debts or debts that are not yet due but for which there is evidence that part or all of the amount may not be recoverable. The allowance is determined based on the period of delinquency or the estimated unrecoverable loss for each receivable in accordance with applicable regulations. The allowance is recognized in administrative expenses for the period. The allowance is reversed when the required allowance is lower than the existing balance of the allowance recorded in the accounting books.

Debt sale and debt write-off: For doubtful receivables for which collection measures have been applied but recovery is no longer probable, the Company handles such receivables through debt write-off or debt sale after all appropriate collection measures have been fully implemented. Debts that have been written off or otherwise processed continue to be monitored in the Company's management system and disclosed in the financial statements. Any amounts subsequently recovered from debts that have been processed are recognized as other income in the period.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

6. Accounting principles for inventories

Inventories comprise assets purchased for production or sale in the ordinary course of business, including goods in transit, raw materials, materials, tools and supplies, work in progress, finished goods, merchandise and goods sent for sale.

Recognition of inventories: Inventories are recognized at cost, comprising purchase costs, conversion costs, non-refundable taxes and other directly attributable costs incurred in bringing inventories to their present location and condition, after deducting discounts and rebates. At the end of the reporting period, inventories are presented at the lower of cost and net realizable value.

Goods in transit represent the value of goods and materials that are owned by the Company but have not yet been received into the warehouse at the reporting date and are recognized at cost.

Raw materials and materials are recognized at cost, including purchase price and directly attributable costs incurred in bringing the materials to the warehouse. Where raw materials and materials are purchased in foreign currencies, their cost is determined in accordance with the applicable regulations on foreign exchange differences. For raw materials and materials self-processed or outsourced for processing, cost comprises the actual costs incurred in connection with the processing. Raw materials and materials not owned by the Company, such as materials received for safekeeping or processing, are not recognized as inventories but are recorded off-balance sheet and disclosed in the financial statements.

Work in progress: Work in progress comprises the costs of direct materials, direct labor and manufacturing overheads incurred during the production process. The closing balance of work in progress is accumulated by type of unfinished product or product for which revenue has not yet been recognized, corresponding to the volume of work or products remaining incomplete at the end of the period.

Inventory valuation method: Inventories are valued using the weighted average cost method. This method is applied consistently between accounting periods.

Inventory accounting method: Inventories are accounted for using the perpetual inventory method, whereby receipts, issues and inventory balances are recorded continuously and regularly in the accounting records.

Method of providing for inventory write-down: A provision for inventory write-down is recognized when there is evidence that the net realizable value of inventories is lower than their cost. Net realizable value is determined based on the estimated selling price in the ordinary course of business less estimated costs of completion and estimated costs necessary to make the sale. The provision is recognized in cost of goods sold for the period. The provision is recognized or reversed based on the difference between the required provision and the provision balance already recorded.

7. Principles for recognition and depreciation of fixed assets and construction in progress**7.1. Accounting principles for tangible fixed assets**

Tangible fixed assets are physical assets held by the Company for use in production or business activities that simultaneously satisfy the recognition criteria prescribed by applicable regulations, including the probability of obtaining future economic benefits, reliable measurement of cost, a useful life of more than one year and the prescribed value threshold.

Tangible fixed assets are recognized at cost less accumulated depreciation. Cost comprises all expenditures incurred by the Company to acquire the fixed asset up to the date the asset is ready for its intended use. Subsequent expenditures are added to the cost of a fixed asset only when they are expected to increase the future economic benefits derived from the use of the asset. Expenditures that do not meet these criteria are recognized as expenses in the period.

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

SELECTED NOTES TO THE FINANCIAL STATEMENTS

*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***7. Principles for recognition and depreciation of fixed assets and construction in progress (continued)****7.1. Accounting principles for tangible fixed assets (continued)**

Depending on their source of acquisition, the cost of tangible fixed assets is determined as follows:

The cost of purchased tangible fixed assets comprises the purchase price after deducting trade discounts and rebates, non-refundable taxes arising from the acquisition of the fixed asset, and directly attributable costs necessary to bring the asset to the location and condition necessary for it to operate in the manner intended by the Company, such as site preparation costs, transportation, loading and unloading, installation, testing and other related costs. For assets that are real estate, the value of land use rights and assets attached to land are determined and recognized separately in accordance with applicable laws.

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

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

The cost of self-constructed or self-manufactured tangible fixed assets comprises the approved finalization value of the construction project or actual production cost, together with directly attributable costs necessary to bring the asset to a condition ready for use; registration fees, if any, and directly related borrowing costs are capitalized in accordance with applicable regulations. Where an asset has been put into use but its finalization has not yet been approved, its cost is recognized at a provisional amount and adjusted upon finalization. Internal profits and unreasonable or abnormal costs are not included in the cost of the asset.

The cost of tangible fixed assets acquired in foreign currencies is determined in accordance with the regulations on "foreign exchange differences".

7.2. Accounting principles for intangible fixed assets

Intangible fixed assets are non-physical assets held by the Company for use in production or business activities, provision of services or leasing, which satisfy the recognition criteria prescribed by applicable regulations.

Intangible fixed assets are recognized at cost less accumulated amortization. The cost of an intangible fixed asset comprises all expenditures incurred by the Company to acquire the asset up to the date it is in a condition capable of operating in the manner intended by the Company. Subsequent expenditures are recognized as expenses in the period, unless they increase future economic benefits and can be measured reliably, in which case they are capitalized as part of the asset's cost.

Research phase costs are recognized as expenses in the period. Development phase costs are capitalized when the recognition criteria for intangible fixed assets are satisfied; otherwise, they are recognized as expenses in the period. Where the two phases cannot be distinguished, all costs are recognized as expenses and are not capitalized retrospectively.

When an intangible fixed asset is derecognized due to sale or disposal, its cost and accumulated amortization are derecognized; the difference between the proceeds and the carrying amount is recognized as income or expense in the period.

Depending on their source of acquisition, the cost of intangible fixed assets is determined as follows:

The cost of separately acquired intangible fixed assets comprises the purchase price less trade discounts and rebates, taxes (excluding refundable taxes), and directly attributable costs incurred in bringing the asset to a condition capable of operating in the manner intended by the Company.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

7. Principles for recognition and depreciation of property, plant and equipment and construction in progress costs (continued)**7.3. Accounting principles for finance lease property, plant and equipment**

A finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset to the lessee. Ownership of the asset may be transferred at the end of the lease term.

Finance lease property, plant and equipment are recognized at cost less accumulated depreciation. Cost is determined based on the fair value of the leased asset or the present value of the minimum lease payments, whichever is lower, plus initial direct costs incurred in connection with the lease transaction. Where input VAT is creditable, the present value of the minimum lease payments excludes VAT. The present value is determined using the interest rate implicit in the lease or the lessee's incremental borrowing rate.

7.4. Accounting principles for construction in progress (CIP) costs

Costs incurred in implementing construction investment projects (including acquisition of property, plant and equipment). Construction investment activities are carried out under contracting arrangements. Subsequent costs that increase the capacity or extend the useful life of property, plant and equipment are added to the cost of the assets.

Only costs directly related and necessary to construction investment activities, incurred during the construction of assets in progress without abnormal interruption, are capitalized into the value of property, plant and equipment. Borrowing costs are capitalized when the conditions prescribed in Vietnamese Accounting Standard No. 16 are satisfied. During the construction investment period, foreign exchange differences are not capitalized.

Where a project has been completed and put into use but the final settlement has not yet been approved, the Company recognizes property, plant and equipment at the temporarily estimated cost and depreciates the assets accordingly, then adjusts the cost based on the approved final settlement value. Where a project is cancelled or losses arise, the enterprise carries out disposal and recovers the costs; any difference is recognized in other expenses or the responsible party is determined for compensation and recovery.

7.5. Accounting principles for depreciation of property, plant and equipment and construction in progress costs

Property, plant and equipment related to production, business activities or leasing are subject to depreciation in accordance with prevailing regulations. Depreciation expenses are recognized in production and business expenses during the period; where assets are used for construction investment activities, depreciation is included in construction investment costs.

The Company applies depreciation methods for property, plant and equipment in accordance with prevailing regulations, using the straight-line method to allocate the depreciable amount of assets evenly over their useful lives. Depreciation periods are determined in accordance with the framework prescribed by the Ministry of Finance and the Company's actual conditions of use.

The estimated useful lives of property, plant and equipment are as follows:

Buildings and structures	40 years
Machinery and equipment	From 3 to 15 years
Vehicles and transmission equipment	From 3 to 10 years
Management equipment and tools	5 years
Other tangible fixed assets	From 3 to 5 years
Computer software	3 years

The enterprise periodically reviews the useful lives and depreciation methods of property, plant and equipment; when there are significant changes, these estimates are adjusted accordingly. A change in depreciation method is made only when there is a change in the manner in which the economic benefits of the asset are recovered and is applied to the current and subsequent periods, with the change disclosed in the Financial Statements.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

8. Accounting principles for prepaid expenses

Prepaid expenses include expenses incurred to serve production and business activities over multiple periods, such as asset rental expenses, insurance, tools and equipment, periodic repair and maintenance expenses for property, plant and equipment, and other expenses that do not meet the criteria for recognition as property, plant and equipment.

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

Expenses for infrastructure rental and operating leases of property, plant and equipment already incurred (land use rights, factories, warehouses, offices, stores and other property, plant and equipment) are allocated over the lease term.

Insurance expenses (fire and explosion insurance, compulsory civil liability insurance for vehicle owners, vehicle body insurance, property insurance, etc.) are allocated over the insurance contract term.

Tools, equipment and reusable packaging are allocated over their estimated useful lives.

Repair and periodic maintenance expenses for property, plant and equipment are allocated until the next repair or maintenance period.

9. Accounting principles for payables

Payables are recognized when the Company has a present obligation arising from transactions or past events and settlement of the obligation is expected to result in an outflow of economic resources from the Company. Payables are recognized when the obligation is probable to arise and the amount can be reliably measured.

At the end of the accounting period, payables are classified as current or non-current based on the remaining term of the payment obligation in accordance with applicable accounting standards and regulations.

Payables are monitored in detail by each counterparty, payment term, payable currency and other factors according to the Company's management requirements, based on the following principles:

Trade payables reflect the Company's payment obligations to suppliers of goods, services and relevant counterparties under contracts. These amounts are monitored in detail by each counterparty, including advances paid to suppliers. Discounts and reductions (if any) are accounted for separately in accordance with regulations.

Internal payables reflect payment obligations between the Company and its dependent units, branches or internal units in accordance with the Company's organizational structure, and are monitored in detail by each counterparty and nature of the payable. At the end of the period, these amounts are reconciled and offset against internal receivables, with differences handled in accordance with regulations.

Other payables reflect non-trade payables and amounts payable that do not arise directly from the purchase and sale of goods or rendering of services, including: social insurance, health insurance, unemployment insurance and trade union fees payable; surplus assets awaiting resolution; deposits and collateral received; deferred revenue; amounts collected on behalf of other parties; capital contributions received under business cooperation contracts (BCC); assets received as grants or donations subject to conditions; and other payables and statutory obligations in accordance with regulations. Price differences arising from sale and leaseback transactions involving finance leases or operating leases. These amounts are monitored in detail by each counterparty and the nature of the payable. These amounts are monitored in detail by each counterparty and the nature of the payable.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***10. Employee benefits**

Employee benefits comprise salaries, wages, bonuses, mandatory insurance contributions and other benefits that the Company is obligated to pay to employees in accordance with applicable laws, employment contracts, collective labor agreements or the Company's regulations in exchange for services rendered by employees. Employee benefits are recognized as expenses in the period when employees have rendered services giving rise to the Company's present obligation. Unpaid amounts at the end of the accounting period are recognized as payables to employees or other related payables and statutory obligations in accordance with regulations.

Salaries, wages and other salary-related amounts payable to employees are recognized as expenses in the period based on working time or the volume of work completed in accordance with employment contracts and relevant regulations of the Company.

Mandatory insurance contributions, including social insurance, health insurance, unemployment insurance and other amounts payable in accordance with applicable laws, are recognized as expenses in the period in accordance with applicable laws and recognized as payables until payment is made to the competent authorities.

Amounts deducted from employees' salaries in accordance with applicable laws or agreements are recognized as payables or amounts payable to the relevant parties until settlement.

Bonuses and other employee benefits (if any) are recognized when the Company has a present obligation arising from past events, an outflow of cash is probable and the amount of the obligation can be reliably estimated.

11. Accounting principles for dividends and profit payable

Dividends and profit payable reflect the amount of dividends and profits that the Company is obligated to pay to shareholders in cash or other assets in accordance with resolutions and decisions on profit distribution and applicable laws. The payable is recognized when the Company has an obligation to make the payment and no longer has the right to refuse payment to shareholders.

12. Principles for recognition of accrued expenses

Accrued expenses reflect actual expenses incurred or expenses that are certain to be incurred in relation to production and business activities during the period but, at the reporting date, are not yet supported by sufficient documentation, have not been paid or are not yet due for payment. Such expenses are recognized based on the matching of revenue and expenses, ensuring that expenses are recognized in the accounting period in which they are incurred. Accruals for expenses must be supported by reasonable and reliable bases and calculated appropriately based on the estimated actual expenses to be incurred.

Accrued expenses include items such as: accrued interest expense, employees' annual leave pay, planned production stoppage costs and other accrued expenses related to the enterprise's production and business activities, excluding provisions.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***13. Accounting principles for provisions**

Provisions reflect the Company's present liabilities arising from past events, for which the Company has an obligation to settle in the future and the amount of which can be reliably estimated. A provision is recognized when all of the following conditions are simultaneously satisfied: The Company has a present obligation arising from a past event; settlement of the obligation is probable to result in an outflow of economic benefits; and the amount of the obligation can be reliably estimated.

Provisions are recognized at the best reasonable estimate of the expenditure required to settle the obligation at the reporting date and are reviewed and adjusted at each accounting period to reflect the actual estimated amount. A provision is only used to cover costs directly related to the recognized obligation. The Company does not recognize provisions for future operating losses, except where the contract is onerous in accordance with applicable regulations.

The Company's provisions include:

Provision for warranties of products, goods and construction works is recognized for estimated warranty costs that the Company is obligated to incur in respect of products, goods or construction works sold or handed over during the period, based on the revenue generated and actual experience of warranty costs. The provision is reviewed and adjusted at each reporting date to reflect the actual estimated costs incurred and is recognized in selling expenses.

14. Accounting principles for corporate income tax (CIT)

Current corporate income tax expense is used as a basis for determining the Company's profit after tax from business activities for the current financial year.

Current corporate income tax expense is the amount of corporate income tax payable calculated based on taxable income for the year and the current corporate income tax rate.

Taxes payable to the State budget shall be finalized with the tax authorities. Any difference between the tax payable according to the accounting records and the figures determined through the tax finalization inspection shall be adjusted when the official tax finalization is completed with the tax authorities.

15. Principles for recognition of borrowings and finance lease liabilities

The Company's borrowings and finance lease liabilities include short-term borrowings, long-term borrowings, bank borrowings, borrowings from related parties, ordinary bonds, privately placed bonds, secured bonds, finance lease liabilities and other borrowings serving the Company's production, business and investment activities. Borrowings and finance lease liabilities are recognized at the actual amount of funds received and amounts remaining payable, excluding borrowing costs, and are monitored in detail by each lender, loan agreement, loan term and loan currency.

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

For finance lease liabilities, the liability is initially recognized at the present value of the minimum lease payments or the fair value of the leased asset at the inception of the lease, whichever is lower.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

16. Principles for recognition and capitalization of borrowing costs

Borrowing costs include interest expense and other costs incurred directly in connection with the Company's borrowings, such as loan arrangement fees, guarantee fees, commitment fees, bond issuance costs and foreign exchange differences arising from foreign currency borrowings. Borrowing costs are recognized as financial expenses in the period in which they are incurred, except for borrowing costs directly attributable to the acquisition, construction or production of qualifying assets that meet the capitalization criteria, which are capitalized into the cost of such assets when the conditions prescribed in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are satisfied.

Borrowing costs are capitalized when the Company simultaneously satisfies the following conditions: Expenditures for the acquisition, construction or production of a qualifying asset have been incurred; borrowing costs have been incurred; and activities necessary to prepare the asset for its intended use or sale are in progress. Capitalization of borrowing costs is suspended during periods in which the activities necessary for the acquisition, construction or production of a qualifying asset are interrupted for an extended period. Borrowing costs continue to be capitalized when these activities resume. Capitalization of borrowing costs ceases when substantially all the activities necessary to prepare the asset for its intended use or sale are complete. Borrowing costs incurred for investments in subsidiaries, joint ventures and associates are not capitalized.

17. Principles for recognition of owners' equity

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

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

Share premium reflects the difference between the par value and the issue price of shares (including cases of re-issuance of treasury shares) and may be positive (if the issue price is higher than the par value) or negative (if the issue price is lower than the par value).

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

Principles for recognition of undistributed profit

Undistributed profit after tax reflects the Company's after-tax business results and the distribution of profit or treatment of losses in accordance with applicable laws and the Company's Charter.

Profit distribution is carried out based on the Company's undistributed profit after tax after considering its financial position, cash flows and restrictions in accordance with applicable laws, the Company's Charter and resolutions of the General Meeting of Shareholders.

In case the Company prepares consolidated financial statements, profit distribution is based on the undistributed profit after tax available for distribution to owners after considering the financial position, solvency and capital requirements for production and business activities of the Company and its subsidiaries, and shall not exceed the lower amount of undistributed profit after tax between the separate financial statements and the consolidated financial statements.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

18. Principles and methods for recognition of revenue and other income**Recognition of revenue from sales of goods** when all of the following 5 (five) conditions are simultaneously satisfied:

1. The enterprise has transferred substantially all risks and rewards incidental to ownership of the products and goods to the buyer;
2. The enterprise retains neither managerial involvement to the degree usually associated with ownership nor effective control over the goods;
3. The revenue can be measured reliably;
4. It is probable that the enterprise will obtain the economic benefits associated with the transaction; and
5. The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Recognition of revenue from rendering of services when all of the following 4 (four) conditions are simultaneously satisfied:

6. The revenue can be measured reliably. Where a contract provides that the buyer has the right to return the purchased services under specified conditions, the enterprise shall recognize revenue only when such specified conditions no longer exist and the buyer no longer has the right to return the services rendered;
7. It is probable that the enterprise will obtain the economic benefits associated with the transaction;
8. The stage of completion of the transaction at the reporting date can be measured reliably; and
9. The costs incurred for the transaction and the costs to complete the service transaction can be measured reliably.

Recognition of revenue from construction contracts: Revenue from construction contracts includes: revenue specified in the contract; amounts arising from contract variations; incentive payments; claims or other payments, if they are probable to result in a change in revenue and can be measured reliably. When the outcome of a construction contract cannot be estimated reliably, revenue shall be recognized only to the extent of contract costs incurred that are probable of recovery; costs incurred shall be recognized immediately as expenses in the period.**Recognition of revenue from construction contracts based on the completed work method:** Revenue and costs are recognized based on the volume of work completed and certified by the customer.**Principles and methods for recognition of revenue from financial activities**

Revenue from financial activities is recognized when both of the following conditions are simultaneously satisfied:

1. It is probable that the economic benefits associated with the transaction will flow to the enterprise;
2. The revenue can be measured reliably.

Revenue from financial activities includes: interest income, royalties, dividends, profit distributions and other financial income of the enterprise (investment in trading securities, disposal of joint venture capital contributions, investments in associates and subsidiaries, other capital investments; foreign exchange gains; gains on capital transfers)...

Interest income is recognized on an accrual basis and determined based on the balances of deposit accounts and the actual interest rates applicable to each period.**Dividends and profit distributions** are recognized when the Company becomes entitled to receive dividends or profits from its capital contribution. Dividends received in the form of shares are only tracked based on the increase in the number of shares and no value is recognized for the shares received / the shares received are recognized at par value.

When an amount previously recognized as revenue becomes irrecoverable, the amount that is potentially irrecoverable or whose recovery is uncertain shall be recognized as an expense incurred in the period and shall not be deducted from revenue.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

19. Accounting principles for cost of goods sold

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

20. Accounting principles for financial expenses

Financial expenses include: Financial expenses include expenses and losses arising from financial activities, including: borrowing costs that are not capitalized in accordance with regulations; losses arising from foreign currency sales; foreign exchange losses and other financial expenses.

Financial expenses are recognized in detail for each type of expense when actually incurred during the period and reliably determined when sufficient evidence of such expenses is available.

21. Accounting principles for general and administrative expenses

General and administrative expenses: Reflect general administrative expenses of the entire enterprise. General and administrative expenses include management personnel expenses (salaries, salary-related contributions, insurance); office supplies expenses; expenses for tools and equipment; depreciation expenses of property, plant and equipment used for management purposes; taxes, fees and charges (business license tax, land rental expenses that do not qualify for capitalization); provision expenses for doubtful debts; outsourced service expenses and other cash expenses attributable to the office department.

Recognition principles: General and administrative expenses are recognized in the Statement of income in accordance with the matching principle and accrual basis when incurred, regardless of the actual timing of cash payment. Expenses that are not considered reasonable and valid expenses under the Law on Corporate Income Tax but are supported by sufficient invoices and accounting documents are fully recognized as accounting expenses in the period and are adjusted for exclusion when calculating corporate income tax.

22. Accounting Principles for the Sale and Disposal of Property, Plant and Equipment and Investment Properties

The Company derecognizes an asset when control over the asset is transferred to the transferee or when the asset is disposed of, dismantled or demolished.

For property, plant and equipment, proceeds from the disposal or sale are recognized as Other income; the carrying amount of the asset and related expenses are recognized as Other expenses.

For investment properties, proceeds from the sale are recognized as Revenue from sales of goods and rendering of services; the carrying amount of the asset and related expenses are recognized as Cost of goods sold.

For sale and leaseback transactions, the Company considers the economic substance of the transactions based on the principle of substance over form to determine the recognition of revenue, expenses and related obligations in accordance with prevailing regulations.

23. Principles and Methods for Recognition of Current Corporate Income Tax Expense

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

Current income tax is the amount of corporate income tax payable (or refundable), determined based on taxable income and the corporate income tax rate applicable during the year. Taxable income is determined based on accounting profit after adjustments for differences in accordance with regulations on corporate income tax, including non-deductible expenses, tax-exempt or non-taxable income, tax losses carried forward in accordance with regulations, and other adjustments.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***23. Principles and Methods for Recognition of Current Corporate Income Tax Expense (continued)**

The Company's tax obligations are declared and determined based on prevailing tax regulations. As the application and interpretation of tax regulations may vary, the Company's tax returns may be subject to examination and reassessment by the tax authorities in accordance with regulations. Any difference, if any, between the tax amount recognized and the tax amount determined according to the conclusion of the tax authorities shall be recognized in the Financial Statements in the period when an official decision or conclusion is issued by the tax authorities.

24. Related Parties

In accordance with Vietnamese Accounting Standard No. 26 – Related Party Disclosures, the related parties of the Company include:

(i) Enterprises that control, or are controlled directly or indirectly through one or more intermediaries, or are under common control with the reporting enterprise (including parent companies, subsidiaries, and fellow subsidiaries within the same group);

(ii) Associates (as defined in Vietnamese Accounting Standard No. 07 – Accounting for Investments in Associates);

(iii) Individuals who directly or indirectly have voting power in the reporting enterprise that gives them significant influence over the enterprise, including close members of the family of such individuals. Close members of the family of an individual are those who may be expected to influence, or be influenced by, that individual in their dealings with the enterprise, including parents, spouse, children, and siblings;

(iv) Key management personnel who have the authority and responsibility for planning, directing and controlling the activities of the reporting enterprise, including directors, members of management and close members of the family of such individuals;

(v) Enterprises in which the individuals referred to in (iii) or (iv) directly or indirectly hold a significant portion of the voting power, or over which such individuals are able to exercise significant influence. This includes enterprises owned by directors or principal shareholders of the reporting enterprise and enterprises that have a common key management personnel with the reporting enterprise.

In considering each related party relationship, attention shall be directed to the substance of the relationship and not merely its legal form.

25. Principles for presentation of assets, revenue and business results by segment

Business segments comprise business segments by business line and geographical area.

A business segment is a distinguishable component of the Company that is engaged in the production or provision of individual products or services, or a group of related products or services, and that is subject to risks and economic benefits different from those of other business segments.

A geographical segment is a distinguishable component of the Company that is engaged in the production or provision of products or services within a particular economic environment and that is subject to risks and economic benefits different from those of business segments operating in other economic environments.

For management purposes, the Company operates nationwide and therefore presents its primary segment reporting by business line and its secondary segment reporting by geographical area.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

26. Accounting estimates

The preparation of the separate financial statements in accordance with Vietnamese Accounting Standards, the Vietnamese Accounting Regime for Enterprises and other relevant legal regulations governing the preparation and presentation of separate financial statements requires the Board of Directors and Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities and assets at the reporting date, as well as the reported amounts of revenue and expenses throughout the financial year. These estimates and assumptions are regularly reviewed based on past experience and other factors, including future assumptions that may have a material impact on the Company's separate financial statements and that are considered reasonable by the Board of Directors and Management.

27. Other accounting principles and methods

Value Added Tax (VAT): The Company is registered to pay VAT using the credit method.

Other taxes and fees: Other taxes and fees are accounted for in accordance with the prevailing regulations on taxes and fees of the State.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

1. Cash and cash equivalents

Cash and cash equivalents held by the Company without restrictions on use.

	30/6/2026	01/01/2026
Cash on hand	523,387,990	1,318,694,944
Demand deposits	44,841,467,942	18,825,201,645
+ Bank for Investment and Development of Vietnam - Ha Dong Branch (VND)	43,055,640,921	7,619,067,412
+ Lao-Viet Joint Venture Bank (LAK)	1,511,183,119	5,017,090,028
+ Lao Development Bank (LAK)	92,874,196	4,233,924,576
+ Demand deposits at other banks	181,769,706	1,955,119,629
Cash equivalents	58,000,000,000	113,000,000,000
Term deposits of less than 3 months (*)	58,000,000,000	113,000,000,000
Total	103,364,855,932	133,143,896,589

(*) Details of term deposits of less than 3 months held at the Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch as at 30 June 2026 are as follows:

Account No.	Term	Maturity Date	Interest (%/year)	Value
816016730782	3 months	10/07/2026	4.40%	10,000,000,000
818016934845	3 months	20/07/2026	4.40%	15,000,000,000
818016730783	3 months	10/07/2026	4.40%	30,000,000,000
816011696047	3 months	09/07/2026	2.40%	3,000,000,000
Total				58,000,000,000

SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

2. Financial investments

a. Trading securities

30/6/2026					01/01/2026		
Quantity	Cost	Fair value	Provision	Quantity	Cost	Fair value	Provision
a1. Total value of shares	9	175,656	283,050	-	9	175,656	392,400
GELEX Group Corporation	9	175,656	283,050	-	9	175,656	392,400
Total	9	175,656	283,050	-	9	175,656	392,400

a2. Basis for determining the fair value of trading securities

The fair value of listed securities is determined based on the closing price as at the date of the financial statements.

a3. Trading securities pledged, guaranteed or mortgaged

At the end of the accounting period, none of the trading securities was pledged, mortgaged or used as security or guarantee for any financial obligations.

b. Held to maturity investments

30/06/2026					01/01/2026		
Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision	Recoverable amount	Provision
b1. Short-term	7,348,991,812	7,348,991,812	-	6,869,767,825	6,869,767,825	-	-
Term deposits	6,707,578,888	6,707,578,888	-	6,554,269,408	6,554,269,408	-	-
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch (*)	6,707,578,888	6,707,578,888	-	6,554,269,408	6,554,269,408	-	-
Accrued interest income on term deposits	641,412,924	641,412,924	-	315,498,417	315,498,417	-	-
Total	7,348,991,812	7,348,991,812	-	6,869,767,825	6,869,767,825	-	-

At the end of the accounting period, none of the held-to-maturity investments was pledged, mortgaged or used as security or guarantee for any financial obligations.

b2. Held-to-maturity investments pledged, guaranteed or mortgaged

At the end of the accounting period, none of the held-to-maturity investments was pledged, mortgaged or used as security or guarantee for any financial obligations.

b3. Credit risk disclosures

The Company may be exposed to credit risk in respect of held-to-maturity investments if the issuers or deposit-taking institutions fail to fulfil their payment obligations as committed. The Board of Management regularly monitors the financial condition of the issuers to assess the recoverability of these investments.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

2. Financial investments (continued)

b4. Disclosure of transfer restrictions / blocking restrictions

The Company had no investments that were subject to blocking or transfer restrictions as at the date of the financial statements.

The Board of Management assessed that the carrying amounts of the held-to-maturity investments as at the date of the financial statements fairly reflected the recoverability of these investments.

c. Investments in other entities

	30/6/2026				01/01/2026	
	Cost	Recoverable amount	Provision		Recoverable amount	Provision
c1. Subsidiaries	2,000,000,000	2,000,000,000			2,000,000,000	
SCI E&C Mien Bac One Member Limited Company (*)	2,000,000,000	2,000,000,000	-		2,000,000,000	-
Total	2,000,000,000	2,000,000,000	-		2,000,000,000	-

(*) Detailed information on the Company's subsidiaries as at 30 June 2026 is as follows:

Company	Head office	Ownership interest	Voting interest	Principal business activities
SCI E&C Mien Bac One Member Limited Company	Lai Chau	100.00%	100.00%	Construction

c2. Investment in and performance of investments in subsidiaries during the period

(1) SCI E&C Northern Region Single Member Company Limited operates under Enterprise Registration Certificate No. 6200102708, first issued by the Department of Finance of Lai Chau Province on 13 May 2019 and amended for the second time on 18 August 2025. The Company's registered charter capital is VND 2,000,000,000. As at the date of the financial statements, the Company had invested VND 2,000,000,000 in SCI E&C Northern Region Single Member Company Limited, representing 100% of its charter capital, and had fully contributed the committed capital. According to the financial statements as at 30 June 2026, SCI E&C Northern Region Single Member Company Limited incurred a loss of VND 22,618,117 during the period and had positive accumulated retained earnings of VND 3,481,764,938.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

3. Trade receivables

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
a. Short-term	580,472,235,087	(12,873,626,681)	592,480,150,977	(12,873,626,681)
Related parties customers (b)	502,104,195,090	-	523,648,376,657	-
Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board	36,958,814,420	-	36,958,814,420	-
Others	41,409,225,577	(12,873,626,681)	31,872,959,900	(12,873,626,681)
Total	580,472,235,087	(12,873,626,681)	592,480,150,977	(12,873,626,681)
b. Trade receivables from related parties				
SCI Joint Stock Company	488,554,680,690	-	509,368,854,487	-
SCI Lai Chau Joint Stock Company	12,901,514,400	-	12,901,514,400	-
SCI Consulting Joint Stock Company	-	-	1,378,007,770	-
SCI Quang Tri Joint Stock Company	648,000,000	-	-	-
Total	502,104,195,090	-	523,648,376,657	-

4. Prepayments to suppliers

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
a. Short-term	120,333,357,288	(430,058,500)	91,360,026,520	(430,058,500)
Related parties suppliers (b)	23,628,800	-	624,800,000	-
Windey Energy Technology Group Co.,LTD (*)	32,067,922,827	-	33,727,542,800	-
Hung Ha Investment and Development Joint Stock Company	10,019,854,150	-	10,649,044,226	-
Global Hydro Energy GMBH (**)	22,710,892,620	-	-	-
Others	55,511,058,891	(430,058,500)	46,358,639,494	(430,058,500)
Total	120,333,357,288	(430,058,500)	91,360,026,520	(430,058,500)

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

4. Prepayments to suppliers (continued)

(*) Advance payment under the Turbine Supply Contract for Huong Phung 1 Wind Power Plant Project No. 01-TSA-WTG-SCI-WD-HP1-2025 dated 30 September 2025 between SCI E&C Joint Stock Company and Windey Energy Technology Group Co., Ltd. Accordingly, SCI E&C made an advance payment of 10% of the contract value, equivalent to USD 1,279,400. The advance payment will be gradually recovered through acceptance and settlement payments; the outstanding advance payment balance as at 30 June 2026 was USD 1,216,394.80.

(**) Advance payment under the Contract for the Supply of Synchronous Electromechanical Equipment and Technical Services for Nam Sam 3A Hydropower Project No. 89/HDTB/NS3A dated 18 March 2026 between SCI E&C Joint Stock Company and Global Hydro Energy GmbH; Global Hydro Vietnam Company Limited. Accordingly, SCI E&C advanced 10% of the contract value, equivalent to USD 861,900.

b. Prepayments to related parties

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
SCI Consulting Joint Stock Company	23,628,800	-	624,800,000	-
Total	23,628,800	-	624,800,000	-

5. Other receivables

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
a. Short-term	36,927,377,754	(438,618,126)	22,943,253,415	(438,618,126)
Receivables from employees	5,956,574,269	-	4,389,801,240	-
Advances	4,540,273,466	-	2,930,321,706	-
Others	1,416,300,803	-	1,459,479,534	-
Deposits, collaterals	708,900,000	-	693,900,000	-
Vilayvone Store	186,300,000	-	186,300,000	-
Laos State Electricity Enterprise	372,100,000	-	372,100,000	-
Others	150,500,000	-	135,500,000	-
Receivables for advanced materials to subcontractors	1,112,461,303	(55,076,916)	787,775,967	(55,076,916)
Deductible VAT on finance lease fixed assets	5,045,799,015	-	1,451,678,493	-
SCI Joint Stock Company (*)	11,502,869,227	-	11,455,176,503	-
Receivables from EVNGENCO2 Project Management Board (**)	9,448,000,000	-	-	-
Others	3,152,773,940	(383,541,210)	4,164,921,212	(383,541,210)

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

5. Other receivables (continued)

	30/6/2026		01/01/2026	
	Book value	Provision	Book value	Provision
b. Long-term	3,515,583,903	-	1,435,930,583	-
Deposits, collaterals	3,515,583,903	-	1,435,930,583	-
Chailease International Financial Leasing Company Limited – Hanoi Branch	2,159,245,320	-	407,592,000	-
Industrial and Commercial Bank of Vietnam Leasing Company Limited	926,500,000	-	598,500,000	-
Others	429,838,583	-	429,838,583	-
Total	40,442,961,657	(438,618,126)	24,379,183,998	(438,618,126)

(*) Receivables for foreign exchange gains arising from an EPC contract signed by SCI Joint Stock Company with a foreign project owner.

(**) Receivable from EVNGENCO2 Project Management Board in respect of land clearance costs for Road A1.1 and Wind Turbine Foundation TB02 under the Huong Phung 1 Wind Power Project, which were advanced by the Company as compensation for land. These costs are the responsibility of the Project Owner and will therefore be reimbursed directly by the Project Owner to SCI E&C Joint Stock Company after the relevant procedures for the issuance of land recovery decisions and compensation plans by the competent authorities have been completed and payments have been made to the affected households.

c. Related parties

SCI Joint Stock Company	11,502,869,227	-	11,455,176,503	-
Total	11,502,869,227	-	11,455,176,503	-

SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

6. Bad debts

Items	30/6/2026			01/01/2026		
	Cost	Recoverable value	Overdue time	Cost	Recoverable value	Overdue time
a. Short-term						
Short-term trade receivables	13,742,303,307	-	-	13,742,303,307	-	-
<i>Thanh Nam Construction and Development Joint Stock Company (VNCON)</i>	12,873,626,681	-	-	12,873,626,681	-	-
<i>68 Trading Construction and Service JSC</i>	6,248,083,094	-	Over 3 years	6,248,083,094	-	Over 3 years
<i>Chitichareune Construction Co., Ltd</i>	3,425,189,422	-	Over 3 years	3,425,189,422	-	Over 3 years
<i>Others</i>	1,810,101,671	-	Over 3 years	1,810,101,671	-	Over 3 years
<i>Prepayment to suppliers</i>	1,390,252,494	-	Over 3 years	1,390,252,494	-	Over 3 years
<i>Others</i>	430,058,500	-	Over 3 years	430,058,500	-	Over 3 years
<i>Others</i>	438,618,126	-	Over 3 years	438,618,126	-	Over 3 years
Total	13,742,303,307	-		13,742,303,307	-	

b. Changes in provisions for receivables are as follows

Provision for doubtful debts for the following receivables

	01/01/2026	Provision	Reversal provision	Other increase/decrease	30/6/2026
Short-term trade receivables	12,873,626,681	-	-	-	12,873,626,681
Short-term prepayments to suppliers	430,058,500	-	-	-	430,058,500
Other short-term receivables	438,618,126	-	-	-	438,618,126
Total	13,742,303,307	-	-	-	13,742,303,307

These notes are an integral part of the interim financial statements

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

7. Inventories

	30/6/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit	-	-	2,426,921,759	-
Raw materials, materials	52,731,493,109	-	45,473,040,695	-
Work in progress	572,481,324,134	-	437,471,850,605	-
Total	625,212,817,243	-	485,371,813,059	-

Value of slow-moving, obsolete, deteriorated and unsaleable inventories: None

8. Prepaid expenses

	30/6/2026	01/01/2026
a. Short-term	108,438,000	137,419,000
Office rental expenses	108,438,000	125,419,000
Others	-	12,000,000
b. Long-term	685,844,863	1,873,597,902
Office renovation, supply and interior installation costs	555,044,863	1,710,097,902
Software maintenance expenses	130,800,000	163,500,000
Total	794,282,863	2,011,016,902

SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

9. Increase and decrease in tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Means of transportation	Management equipment, tools	Other tangible fixed assets	Total
Original cost						
Opening balance	11,221,128,927	458,437,614,197	93,526,231,840	2,226,793,989	537,000,000	565,948,768,953
<i>Purchased during the period</i>	-	9,749,042,037	-	72,768,519	75,500,000	9,897,310,556
<i>Increase due to acquisition of finance lease assets</i>	-	2,875,676,300	-	-	-	2,875,676,300
<i>Disposals, resales</i>	-	(37,325,222,491)	(8,230,987,563)	(916,987,951)	-	(46,473,198,005)
Closing balance	11,221,128,927	433,737,110,043	85,295,244,277	1,382,574,557	612,500,000	532,248,557,804
Accumulated depreciation						
Opening balance	9,042,391,032	411,294,064,248	91,642,750,079	1,987,684,123	200,207,888	514,167,097,370
<i>Depreciated during the period</i>	140,264,112	13,318,031,930	201,056,514	115,763,032	138,111,548	13,913,227,136
<i>Increase due to acquisition of finance lease assets</i>	-	1,853,062,586	-	-	-	1,853,062,586
<i>Disposals, resales</i>	-	(32,631,143,860)	(8,230,987,563)	(916,987,951)	-	(41,779,119,374)
Closing balance	9,182,655,144	393,834,014,904	83,612,819,030	1,186,459,204	338,319,436	488,154,267,718
Net book value						
Opening balance	2,178,737,895	47,143,549,949	1,883,481,761	239,109,866	336,792,112	51,781,671,583
Closing balance	2,038,473,783	39,903,095,139	1,682,425,247	196,115,353	274,180,564	44,094,290,086

* Net book value of tangible fixed assets pledged, mortgaged as loan security: VND 27,266,170,331.

* Original cost of tangible fixed assets at the end of the year fully depreciated but still in use: VND 382,005,047,205.

* Cost of tangible fixed assets pending disposal at the end of the period: Nil.

* Other changes in tangible fixed assets: Nil.

* Commitments for future purchases or disposals of significant tangible fixed assets: Nil.

These notes are an integral part of the interim financial statements

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

10. Increase and decrease in finance lease fixed assets

Items	Machinery, equipment	Means of transportation	Total
Original cost			
Opening balance	31,258,965,798	2,485,454,546	33,744,420,344
<i>Finance lease during the year</i>	38,843,991,331	25,430,661,927	64,274,653,258
<i>Acquisition of finance lease fixed assets</i>	(2,866,176,300)	-	(2,866,176,300)
Closing balance	67,236,780,829	27,916,116,473	95,152,897,302
Accumulated depreciation			
Opening balance	7,044,294,068	958,143,238	8,002,437,306
<i>Depreciated during the period</i>	7,077,184,664	2,229,879,927	9,307,064,591
<i>Acquisition of finance lease fixed assets</i>	(1,853,062,586)	-	(1,853,062,586)
Closing balance	12,268,416,146	3,188,023,165	15,456,439,311
Net book value			
Opening balance	24,214,671,730	1,527,311,308	25,741,983,038
Closing balance	54,968,364,683	24,728,093,308	79,696,457,991

* Original cost of finance lease fixed assets at the end of the year fully depreciated but still in use: VND 0.

11. Increase and decrease in intangible fixed assets

Items	Computer software	Total
Original cost		
Opening balance	2,290,000,000	2,290,000,000
<i>Purchase during the period</i>	194,400,000	194,400,000
Closing balance	2,484,400,000	2,484,400,000
Accumulated amortization		
Opening balance	841,711,556	841,711,556
<i>Amortization during the period</i>	213,786,412	213,786,412
Closing balance	1,055,497,968	1,055,497,968
Net book value		
Opening balance	1,448,288,444	1,448,288,444
Closing balance	1,428,902,032	1,428,902,032

* Original cost of the intangible fixed assets at year end fully depreciated but still in use: VND 110,000,000.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

12. Assets in progress

	30/6/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Construction in progress	7,576,000,000	-	7,576,000,000	-
Purchase of fixed assets (*)	7,576,000,000	-	7,576,000,000	-
Total	7,576,000,000	-	7,576,000,000	-

(*) Contract No. 2025//N3A/KTHD/013 for the Supply and Installation of the RCC Conveyor System for Nam San 3A Hydropower Project dated 11 January 2025 between SCI E&C Joint Stock Company and Thien Phu Mechanical Electrical Engineering Company Limited. The Contract comprises three phases. As at 30 June 2026, both parties had completed the acceptance of Phase 2, representing 80% completion of the Contract.

13. Trade paybles

	30/6/2026	01/01/2026
a. Short-term	117,003,420,570	155,921,900,750
Trade paybles related parties (b)	4,558,135,830	5,920,598,298
Trade paybles third parties	112,445,284,740	150,001,302,452
<i>Voith Hydro Private Limited</i>	174,130,555	39,547,167,428
<i>Hung Ha Development Investment Joint Stock Company</i>	9,491,041,273	8,596,856,973
<i>Song Da 10.9 Joint Stock Company</i>	7,835,956,399	7,246,267,753
<i>D.N.T Construction Trading Services Company Limited</i>	7,933,421,707	7,933,421,707
<i>Others</i>	87,010,734,806	86,677,588,591
Total	117,003,420,570	155,921,900,750
b. Related parties		
SCI E&C Mien Bac One Member Limited Company	4,535,412,298	5,920,598,298
SCI Quang Tri Joint Stock Company	2,723,532	-
SCI Consulting Joint Stock Company	20,000,000	-
Total	4,558,135,830	5,920,598,298

c. Overdue payables to suppliers

None

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

14. Advances from suppliers

	30/6/2026	01/01/2026
a. Short-term	421,813,710,186	405,107,227,332
Advances from related parties (b)	264,105,084,865	238,131,110,191
Advances from third parties	157,708,625,321	166,976,117,141
<i>Power Project Management Board 3 – Branch of Vietnam Electricity</i>	<i>43,627,234,447</i>	<i>43,627,234,447</i>
(*)		
<i>Song Bung 2 Hydropower Project Management Board – Branch of</i>	<i>-</i>	<i>78,309,319,000</i>
<i>Power Generation Corporation 2 – Joint Stock Company</i>		
<i>Long Phu Thermal Power Project Management Board – Branch of</i>	<i>13,588,401,409</i>	<i>13,588,401,409</i>
<i>PetroVietnam Technical Services Corporation</i>		
<i>EVNGENCO2 Project Management Board (**)</i>	<i>74,601,657,346</i>	<i>-</i>
<i>Others</i>	<i>25,891,332,119</i>	<i>31,451,162,285</i>
Total	421,813,710,186	405,107,227,332

(*) Advances as at 30 June 2026 comprise:

- Contract No. 03.25.HĐ.BAP.XD.NM dated 13/02/2025 between Vietnam Electricity Power Projects Management Board No. 3 and the joint ventures of Song Da Corporation – JSC, Lilama 10 Joint Stock Company, SCI E&C Joint Stock Company, Construction Joint Stock Company 47, Truong Son Construction Corporation, and Vietnam Construction and Import-Export Joint Stock Corporation (VINACONEX) for the execution of Package No. 02XL-BA: Construction and installation of the Bac Ai Pumped Storage Hydropower Plant, Phase 2, Stage 1. Accordingly, the advance payment received by SCI E&C Joint Stock Company amounted to VND 25,224,494,315.

- Contract No. 36.25.HD.TAE.XD.NM dated 03/06/2025 between Vietnam Electricity Power Projects Management Board No. 3 and the joint ventures of Lung Lo Construction Corporation, Song Da Corporation – JSC, SCI E&C Joint Stock Company, Truong Son Construction Corporation, Construction Joint Stock Company 47, and Lilama 10 Joint Stock Company for the execution of Package No. XL04-TAMR: Construction and installation of the Tri An Hydropower Plant Expansion Project. Accordingly, the advance payment received by SCI E&C Joint Stock Company amounted to VND 18,402,740,132.

(**) Advance payment under Contract No. 707/HD-ASB2-SCI dated 28 August 2025 between Song Bung 2 Hydropower Project Management Board – a branch of Power Generation Corporation 2 – JSC and the joint ventures of SCI Joint Stock Company and SCI E&C Joint Stock Company for the execution of Package No. 11 (EPC): Design, supply, transportation, preservation, storage, installation, testing, commissioning and provision of technical services for electromechanical equipment for the Huong Phung Wind Power Plant. Accordingly, the advance payment received by SCI E&C Joint Stock Company amounted to VND 78,309,319,000. Under the transfer agreement signed in 2025, Song Bung 2 Hydropower Project Management Board – a branch of Power Generation Corporation 2 – JSC transferred all of its rights, benefits and obligations under the Contract to EVNGENCO2 Project Management Board. The advance payment will be recovered progressively through successive acceptance and payment stages; the outstanding advance payment balance as at 30 June 2026 was VND 74,601,657,346.

b. Related parties

SCI Joint Stock Company	261,740,368,488	234,990,372,578
SCI Quang Tri Joint Stock Company	2,364,716,377	3,140,737,613
Total	264,105,084,865	238,131,110,191

c. Outstanding customer advances past the contractual completion date

None

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

15. Dividends and profits payable

	30/6/2026	01/01/2026 (*)
Dividends and profits payable	494,134,700	494,134,700
Total	494,134,700	494,134,700

(*) Restatement of opening balances

Overdue Payables

As at 30 June 2026, the Company has overdue dividends/profits payable amounting to VND 494,134,700. The main reason is that shareholders have not yet claimed the cash dividends as their shares are not deposited with the securities depository.

16. Taxes and receivables from and payables to the State

a. Taxes and payables to the State

Items	01/01/2026	Payables in the period	Paid in the period	30/6/2026
Short-term	2,104,862,053	3,216,771,133	4,739,194,471	582,438,715
Value-added tax	-	1,594,662,734	1,594,662,734	-
Corporate income tax	1,791,167,171	486,014,904	1,987,234,270	289,947,805
Personal income tax	280,766,197	1,086,881,486	1,108,085,458	259,562,225
Export and import taxes	-	385,434	385,434	-
Land rental	-	48,826,575	48,826,575	-
Fees, charges and others	32,928,685	-	-	32,928,685
Total	2,104,862,053	3,216,771,133	4,739,194,471	582,438,715

b. Taxes and receivables

Items	01/01/2026	Increase during the period	Received/offset during the period	30/6/2026
Short-term	2,214,900	-	-	2,214,900
Value-added tax	2,214,900	-	-	2,214,900
Total	2,214,900	-	-	2,214,900

At the end of the accounting period, taxes and other receivables from and payables to the State are classified as current or non-current based on the expected recovery period or the remaining settlement period of the relevant obligations in accordance with applicable tax laws and relevant agreements, if any.

The Board of Directors and the Board of Management consider that the Company's tax declarations and fulfilment of tax obligations are in compliance with prevailing regulations. However, the application of tax laws depends on the interpretation and guidance of the competent state authorities from time to time. Accordingly, the final tax amounts upon tax finalisation may differ from the amounts currently recognised in the financial statements.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

16. Taxes and receivables from and payables to the State (continued)

Basis for determination of taxes and applicable tax rates

Value-added tax (VAT): The Company applies the credit method. The VAT rates are as follows:

	Tax rate
- The VAT rate applicable to construction works performed overseas is 0%	0%
- The VAT rate applicable to construction works performed in Vietnam is 8%	8%

Corporate income tax (CIT): Corporate income tax is determined based on taxable income at the standard tax rate of 20%.

Personal income tax (PIT): Personal income tax is withheld, declared and paid on behalf of employees in accordance with prevailing tax regulations.

Export tax: Export tax is determined based on the taxable value of exported goods in accordance with the prevailing tariff schedule.

Import tax: Import tax is determined based on the taxable value of imported goods in accordance with the prevailing tariff schedule and relevant trade agreements.

Land rental: Financial obligations relating to land, including land use fees, land rental, non-agricultural land use tax and related fees and charges, are determined in accordance with prevailing land and tax regulations.

Land location	Rental rate
Phu Nghia Commune, Chuong My District, Hanoi City (now Phu Nghia Commune, Hanoi City)	5,345 VND/m ²

Other taxes, fees and charges: These are determined and declared in accordance with relevant laws and regulations in effect from time to time.

17. Payables to employees

	30/6/2026	01/01/2026
Salary payables to employees	13,899,697,112	26,576,358,617
Total	13,899,697,112	26,576,358,617

18. Accrued expenses

	30/6/2026	01/01/2026
a. Short-term	61,872,452,519	65,538,199,499
Accrued interest expenses payable	18,666,131,367	14,008,353,115
Accrued construction costs	43,206,321,152	51,529,846,384
Total	61,872,452,519	65,538,199,499

b. Accrued expenses payable by counterparty

Related parties (c)	18,282,438,357	13,745,041,096
Other third parties	43,590,014,162	51,793,158,403
<i>Nam Mo 2 Hydropower Company Limited (*)</i>	30,895,160,079	30,895,160,079
<i>Nam Sam 3A Power Sole Co., LTD (*)</i>	5,095,871,917	5,095,871,917
<i>Others</i>	7,598,982,166	15,802,126,407
Total	61,872,452,519	65,538,199,499

(*) The accrued foreign contractor tax expenses arising from the Nam Mo 2 and Nam Sam 3A projects will be offset against the corresponding tax amounts upon receipt of tax notices from the Lao authorities.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

18. Accrued expenses (continued)	30/6/2026	01/01/2026
c. Related parties		
SCI Quang Tri Joint Stock Company	18,282,438,357	13,745,041,096
Total	18,282,438,357	13,745,041,096
19. Other payables	30/6/2026	01/01/2026
a. Short-term	24,233,326,153	18,876,054,413
Trade union fee	4,115,516,998	3,765,992,698
Payable for temporarily imported materials during the period	4,775,020,542	701,080,800
<i>Xekaman 3 Power Company Limited</i>	4,251,315,449	-
<i>Hantong Lao International freight forwarding Co., Ltd</i>	-	701,080,800
<i>Others</i>	523,705,093	-
Payable to Huong Linh 8 Wind Power Joint Stock Company regarding compensation collected on behalf of Enercon (*)	4,005,716,360	4,005,716,360
Trade union fees and colleagues' fund collected from employees	10,439,137,003	9,654,739,506
Other payables	897,935,250	748,525,049
<i>Payables to employees and other internal payables</i>	557,238,072	594,666,171
<i>Others</i>	340,697,178	153,858,878
Total	24,233,326,153	18,876,054,413
(*) As at 30 June 2026, the Company recognised a payable to Huong Linh 8 Wind Power Joint Stock Company amounting to VND 4,005,716,360. This amount represents funds collected by SCI E&C on behalf of turbine supplier Enercon as compensation for the loss of electricity output at the Huong Linh 8 Wind Power Plant Project due to technical issues that limited wind speed during the period from November 2021 to January 2023. The compensation amount has been confirmed by the relevant parties, and the Company is coordinating with Huong Linh 8 Wind Power Joint Stock Company to settle or offset the outstanding balance in the near future.		
b. Related parties		
Huong Linh 8 Wind Power Joint Stock Company	4,005,716,360	4,005,716,360
SCI Consulting Joint Stock Company	190,166,400	-
Total	4,195,882,760	4,005,716,360
c. Overdue other payables to suppliers		
None		

SCI E&C JOINT STOCK COMPANY

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SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

20. Borrowings and finance lease liabilities

	01/01/2026			During the period			30/06/2026	
	Value	Repayable amount	Increase	Decrease	Value	Repayable amount		
a. Short-term borrowings and finance lease liabilities								
Short-term borrowings								
- BIDV - Ha Dong Branch (1)	382,414,877,099	382,414,877,099	459,496,856,969	344,500,471,146	497,411,262,922	497,411,262,922		
- SCI Quang Tri Joint Stock Company (2)	371,871,831,736	371,871,831,736	414,770,588,365	330,976,489,263	455,665,930,838	455,665,930,838		
- Short-term borrowings from individuals	188,871,831,736	188,871,831,736	412,270,588,365	328,476,489,263	272,665,930,838	272,665,930,838		
Long-term loans due	183,000,000,000	183,000,000,000	-	-	183,000,000,000	183,000,000,000		
- BIDV - SuMi TRUST Leasing Co., Ltd - Hanoi Branch (4)			2,500,000,000	2,500,000,000	-	-		
Long-term finance lease liabilities due	400,000,000	400,000,000	1,050,000,000	400,000,000	1,050,000,000	1,050,000,000		
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	400,000,000	400,000,000	1,050,000,000	400,000,000	1,050,000,000	1,050,000,000		
- Sacombank Leasing Company Limited - Hanoi Branch (6)	10,143,045,363	10,143,045,363	43,676,268,604	13,123,981,883	40,695,332,084	40,695,332,084		
- Chailease International Leasing Company Limited - Hanoi Branch (7)	710,357,153	710,357,153	343,885,727	710,357,153	343,885,727	343,885,727		
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	4,359,352,512	4,359,352,512	5,043,128,545	2,820,280,621	6,582,200,436	6,582,200,436		
- Sacombank Leasing Company Limited - Hanoi Branch (6)	457,192,800	457,192,800	419,093,751	457,192,800	419,093,751	419,093,751		
- Chailease International Leasing Company Limited - Hanoi Branch (7)	4,616,142,898	4,616,142,898	37,870,160,581	9,136,151,309	33,350,152,170	33,350,152,170		

These notes are an integral part of the interim financial statements

SCI E&C JOINT STOCK COMPANY

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SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

	During the period				30/06/2026	
	01/01/2026		Increase		Decrease	
20. Borrowings and finance lease liabilities (continued)	Value	Repayable amount			Value	Repayable amount
b. Long-term borrowings and finance lease liabilities	13,467,328,967	13,467,328,967	26,712,114,284	13,416,189,311	26,763,253,940	26,763,253,940
Long-term borrowings	4,535,000,000	4,535,000,000	2,122,562,250	300,000,000	6,357,562,250	6,357,562,250
- BIDV - Ha Dong Branch (3)	4,535,000,000	4,535,000,000	2,122,562,250	300,000,000	6,357,562,250	6,357,562,250
Long-term finance lease liabilities	19,475,374,330	19,475,374,330	69,315,820,638	26,640,171,194	62,151,023,774	62,151,023,774
- BIDV - SUMI TRUST Leasing Co., Ltd - Hanoi Branch (4)	710,357,153	710,357,153	-	366,471,426	343,885,727	343,885,727
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	7,653,999,792	7,653,999,792	10,942,684,638	5,231,263,259	13,365,421,171	13,365,421,171
- Sacombank Leasing Company Limited - Hanoi Branch (6)	647,690,151	647,690,151	-	228,596,400	419,093,751	419,093,751
- Chailase International Leasing Company Limited - Hanoi Branch (7)	10,463,327,234	10,463,327,234	58,373,136,000	20,813,840,109	48,022,623,125	48,022,623,125
Debits due within 12 months	(10,543,045,363)	(10,543,045,363)	(44,726,268,604)	(13,523,981,883)	(41,745,332,084)	(41,745,332,084)
Total	395,882,206,066	395,882,206,066	486,208,971,253	357,916,660,457	524,174,516,862	524,174,516,862
c. Borrowings and finance lease liabilities from related parties						
SCI Quang Tri Joint Stock Company	183,000,000,000	183,000,000,000	-	-	183,000,000,000	183,000,000,000
Total	183,000,000,000	183,000,000,000	-	-	183,000,000,000	183,000,000,000
d. Overdue unpaid borrowings and finance lease liabilities						

As of June 30, 2026, the Company had no overdue unpaid borrowings or finance lease liabilities.

SCI E&C JOINT STOCK COMPANY

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

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Circular No. 99/2025/TT-BTC

Unit: VND

20. Borrowings and finance lease liabilities (continued)
Borrowings in detail:

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30/06/2026	Form of loan security
Short-term borrowings						
BIDV - Ha Dong Branch (1)						
					272,665,930,838	

1 Credit contract No.
03/2026/283367/HĐTD
dated 28/05/2026

399,500,000,000
Supplementing working capital,
providing guarantees, issuing letters of
credit (L/Cs), and factoring

Credit term until
31/05/2027

272,665,930,838

The borrowings are secured by the entire portfolio of collateral under the signed agreements, including real estate, machinery and equipment, vehicles and other assets. The Company has pledged property rights arising from construction contracts financed by BIDV, including rights to claim debts and rights to receive payments from the Company's projects. The parent company commits to fulfill the Company's debt repayment obligations on behalf of the company.

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Circular No. 99/2025/TT-BTC

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)

20. Borrowings and finance lease liabilities (continued)						
No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30/06/2026	Form of loan security
Short-term borrowings (continued)						
SCI Quang Tri Joint Stock Company (2)						
1	Contract No. 01/HĐV/SCI					
	QUANG TRI-SCI E&C	40,000,000,000	Supplement working capital		40,000,000,000	Unsecured
	dated 03/05/2024, and Contract Appendix No. 02.01 dated 30/06/2026					
2	Contract No. 02/HĐV/SCI					
	QUANG TRI-SCI E&C	115,000,000,000	Supplement working capital	36 months from the first disbursement date	115,000,000,000	Unsecured
	dated 31/05/2024, and Contract Appendix No. 02.02 dated 30/06/2026					
3	Contract No. 03/HĐV/SCI					
	QUANG TRI-SCI E&C	18,000,000,000	Supplement working capital		18,000,000,000	Unsecured
	dated 03/07/2024, and Contract Appendix No. 02.03 dated 30/06/2026					
4	Contract No. 04/HĐV/SCI					
	QUANG TRI-SCI E&C dated 17/12/2025	10,000,000,000	Supplement working capital	12 months from the first disbursement date	10,000,000,000	Unsecured

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)

No. Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30/06/2026	Form of loan security
Long-term borrowings					
BIDV - Ha Dong Branch (3)					
Credit contract No.		Invest in 01 RCC conveyor system and accompanying accessories	60 months from the date of first withdrawal	6,357,562,250	
1 01/283367/2025/HDTD dated 9/6/2025	7,576,000,000			4,335,000,000	Assets formed from loan
Credit contract No.		Purchase of construction machinery and equipment	60 months from the date of first withdrawal		
2 02/2026/283367/HDTD dated 13/02/2026	2,322,925,500			2,022,562,250	Assets formed from loan
Finance lease liabilities					
BIDV - SuMi TRUST Leasing Co., Ltd - Hanoi Branch (4)					
343,885,727					
Finance lease contract No.		SDLG wheel loader, Model ZL30E, made in China in 2021, Chassis No. VLGLTN30CM0630480, Engine No. J8LOLAM30289, brand new (100%).	36 months from the date of indebtedness	230,957,147	Security deposit (VND): 55,800,000
1 21723000720/HDC TC dated 13/12/2023	1,347,250,000				
Finance lease contract No.		01 wheel loader, brand: SDLG, Model: ZL30E, Chassis No.:	36 months from the date of indebtedness		
2 21723000642/HDC TTC dated 21/11/2023	930,000,000	VLGLTN30CM0630480, Engine No.: J8LOLAM30289, manufactured in China in 2021, 100% brand new		112,928,580	Security deposit (VND): 55,800,000

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SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Finance lease liabilities (continued)						
Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)						
13,365,421,171						
1	Finance lease contract No. 02.056/2024/TSC-CTTC dated 04/06/2024	3,250,000,000	Sany crawler crane, Model SCC850A-6, made in China in 2021, used	36 months from the date of indebtedness	866,648,000	Security deposit (VND): 99,230,000
2	Finance lease contract No. 02.057/2024/TSC-CTTC dated 04/06/2024	984,000,000	Toyota Hilux vehicle, Model GUN126LDTTHXU, black, made in Thailand in 2024, brand new (100%)	36 months from the date of indebtedness	278,784,000	Security deposit (VND): 31,920,000
3	Finance lease contract No. 02.058/2024/TSC-CTTC dated 04/06/2024	766,000,000	Ford passenger vehicle, Model TRANSIT JX6581TA-M5, gray-yellow, assembled in Vietnam in 2024, brand new (100%)	36 months from the date of indebtedness	217,012,000	Security deposit (VND): 24,850,000
4	Finance lease contract No. 02.066/2024/TSC-CTTC dated 17/06/2024	984,000,000	Ford passenger vehicle, Model TRANSIT JX6581TA-M5, gray-yellow, assembled in Vietnam in 2024, brand new (100%)	36 months from the date of indebtedness	278,784,000	Security deposit (VND): 31,000,000
5	Finance lease contract No. 02.104/2024/TSC-CTTC dated 10/10/2024	6,850,000,000	QLCM tower crane, Model Q900, Serial No. 20180410, made in China in 2018, used	36 months from the date of indebtedness	2,032,412,000	Security deposit (VND): 235,000,000
6	Finance lease contract No. 02.125/2025/TSC-CTTC dated 30/09/2025	2,621,024,800	1 concrete spraying machine, Model QKSP-20A, Chassis No. LKKSP20A8S2509075, Engine No. YCD4T33T61151TGG34S00085, made in China in 2025, brand new (100%).	36 months from the date of indebtedness	1,517,889,280	Security deposit (VND): 80,500,000
7	Finance lease contract No. 02.062/2026/TSC-CTTC dated 18/03/2026	3,541,000,000	Cement concrete batching plant, capacity of 150 m ³ /hour, made in China, used.	36 months from the date of indebtedness	3,253,891,891	Security deposit (VND): 178,000,000

These notes are an integral part of the interim financial statements

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Circular No. 99/2025/TT-BTC

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)						
	Finance lease contract No.		SANY concrete pump truck, Model SYG5341THB 470C-10B, Chassis No. LFCDL8PXT1060598, made in China in 2026, brand new (100%).	36 months from the date of indebtedness	4,920,000,000	Security deposit (VND): 246,000,000
8	02.098/2026/TSC-CTTC dated 29/05/2026	4,920,000,000				
Sacombank Leasing Company Limited - Hanoi Branch (6)						
	Finance lease contract No.		Three-phase oil-immersed automatic voltage stabilizer, LIOA brand, brand new (100%), made in Vietnam in 2024.	36 months from the date of indebtedness	419,093,751	Security deposit (VND): 91,438,583
1	SBL020202405004 dated 06/05/2024	1,828,771,668			419,093,751	
Chailease International Leasing Company Limited - Hanoi Branch (7)						
	Finance lease contract No.		SHANTU bulldozer, Model SD16E, Chassis No. CHSD16AEVS1055084, Engine No. WD10G178E251225E007115, made in China.	36 months from the date of indebtedness	1,219,466,669	Security deposit (VND): 111,996,000
1	B251136313 dated 20/11/2025	2,040,000,000				
	Finance lease contract No.		2 DYNAPAC vibratory rollers, Model CA35D, made in India.	36 months from the date of indebtedness	2,091,037,300	Security deposit (VND): 61,200,000
2	B251132213 dated 20/11/2025	3,733,200,000				
	Finance lease contract No.		SHANTU bulldozer, Model SD16E, Chassis No. CHSD16AETS1055191, Engine No. WD10G178E251225F008576, made in China.	36 months from the date of indebtedness	1,219,466,669	Security deposit (VND): 61,200,000
3	B251136213 dated 08/12/2025	2,040,000,000				
	Finance lease contract No.		SHANTU bulldozer, Model SD16E, Chassis No. CHSD16AETS1055207, Engine No. WD10G178E251225F008594, made in China.	36 months from the date of indebtedness	1,278,400,002	Security deposit (VND): 61,200,000
4	B251216113 dated 16/12/2025	2,040,000,000				

These notes are an integral part of the interim financial statements

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Unit: VND

20. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Chailease International Leasing Company Limited - Hanoi Branch (7)						
5	Finance lease contract No. B251120713 dated 16/12/2025	3,733,200,000	2 DYNAPAC vibratory rollers, Model CA35D, made in India.	36 months from the date of indebtedness	2,338,456,962	Security deposit (VND): 111,996,000
6	Finance lease contract No. B251215813 dated 06/01/2026	11,120,000,000	2 KOBELCO crawler excavators, brand new (100%).	36 months from the date of indebtedness	7,289,777,775	Security deposit (VND): 333,600,000
7	Finance lease contract No. B251246911 dated 11/01/2026	4,421,700,000	3 CNHTC dump trucks, Model ZZ3257N3447E1, manufactured in China in 2026, brand new (100%).	36 months from the date of indebtedness	2,892,582,140	Security deposit (VND): 132,651,000
8	Finance lease contract No. B251216613 dated 22/01/2026	2,040,000,000	1 SHANTUI bulldozer, Model SD16E, Chassis No. CHSD16AETS1055501, Engine No. WD10G178E251225J016143, manufactured in China in 2026, brand new (100%).	36 months from the date of indebtedness	1,337,333,335	Security deposit (VND): 61,200,000
9	Finance lease contract No. B260120911 dated 22/01/2026	7,395,000,000	5 CNHTC dump trucks, Model ZZ3257N3447E1, manufactured in China in 2026, brand new (100%).	36 months from the date of indebtedness	4,673,018,415	Security deposit (VND): 221,850,000
10	Finance lease contract No. B260127711 dated 22/01/2026	3,519,816,000	1 KIA Frontier K250 truck and 1 SANY concrete pump truck, Model SYM5359THB, manufactured in China in 2026, brand new (100%).	36 months from the date of indebtedness	2,344,233,432	Security deposit (VND): 105,594,480
11	Finance lease contract No. B260121711 dated 22/01/2026	990,528,000	1 Ford Ranger double-cab pickup truck, Model TRABC2YNEUCXEL1, Chassis No. RL2AMFE60TLR43517, made in Thailand.	36 months from the date of indebtedness	662,698,960	Security deposit (VND): 29,715,840

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

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Unit: VND

20. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Chailease International Leasing Company Limited - Hanoi Branch (7)						
12	Finance lease contract No. B260116313 dated 13/01/2026	6,450,000,000	1 KOBELCO crawler excavator, Model SK520XDL-10, manufactured in 2026, brand new (100%).	36 months from the date of indebtedness	4,414,666,668	Security deposit (VND): 193,500,000
13	Finance lease contract No. B260121113 dated 17/03/2026	6,450,000,000	1 SHANTUI bulldozer, Model SD16E, brand new (100%).	36 months from the date of indebtedness	4,515,000,000	Security deposit (VND): 61,200,000
14	Finance lease contract No. B260336113 dated 31/03/2026	9,300,000,000	2 KOBELCO crawler excavators, Model SK330-10, manufactured in Thailand in 2026, brand new (100%).	36 months from the date of indebtedness	6,510,000,000	Security deposit (VND): 279,000,000; the guarantee letter was issued by SCI Joint Stock Company
15	Finance lease contract No. B260336613 dated 24/04/2026	1,866,600,000	1 DYNAPAC vibratory roller, Model CA35D, Chassis No. 10300183LSE016757, manufactured in India in 2026, brand new (100%).	36 months from the date of indebtedness	1,368,644,798	Security deposit (VND): 55,998,000; the guarantee letter was issued by SCI Joint Stock Company
16	Finance lease contract No. B260451113 dated 05/06/2026	4,834,800,000	2 CNHTC wheeled dump trucks, Model ZZ5707S3840AJ, manufactured in China in 2026, brand new (100%).	36 months from the date of indebtedness	3,867,840,000	Security deposit (VND): 145,044,000; the guarantee letter was issued by SCI Joint Stock Company

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

21. Provisions	30/6/2026	01/01/2026
Long-term		
Provision for construction warranty	12,177,364,136	27,643,782,842
Total	12,177,364,136	27,643,782,842
	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
22. Bonus and welfare fund		
Opening balance	18,010,526,929	18,010,526,929
Payments from the fund	(22,000,000)	-
Closing balance	17,988,526,929	18,010,526,929

SELECTED NOTES TO THE FINANCIAL STATEMENTS

Circular No. 99/2025/TT-BTC

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

Unit: VND

23. Owners' equity

1. Reconciliation table of changes in Owners' equity

Items	Owners' contributed capital	Share Premium	Investment and development fund	Undistributed Profit after tax	Total
Balance at 01/01/2025	304,914,090,000	(3,830,997,949)	9,560,557,541	183,055,656,949	493,699,306,541
Profit	-	-	-	1,091,653,940	1,091,653,940
Remuneration for the non-executive Board of Directors	-	-	-	(192,000,000)	(192,000,000)
Balance at 31/12/2025	304,914,090,000	(3,830,997,949)	9,560,557,541	183,955,310,889	494,598,960,481
Balance at 01/01/2026	304,914,090,000	(3,830,997,949)	9,560,557,541	183,955,310,889	494,598,960,481
Capital increase (*)	115,085,910,000	(234,655,556)	-	-	114,851,254,444
Profit	-	-	-	1,496,082,958	1,496,082,958
Balance at 30/6/2026	420,000,000,000	(4,065,653,505)	9,560,557,541	185,451,393,847	610,946,297,883

(*) The capital increase was made pursuant to Resolution No. 01/2025/NQ-SCIEC-GMS dated 28 March 2025 of the 2025 Annual General Meeting of Shareholders, Proposal No. 05/2025/TT-SCIEC-BOD dated 28 March 2025 of the Board of Directors on the approval of the plan for the public offering of additional shares, and Resolution No. 13/2025/NQ-SCIEC-BOD dated 15 October 2025 of the Board of Directors on the implementation of the plan for the public offering of additional shares to existing shareholders pursuant to the resolution of the 2025 Annual General Meeting of Shareholders.

23. Owners' equity (continued)

General information on the share offering

- Share name: Shares of SCI E&C Joint Stock Company
- Share type: Ordinary shares
- Par value: VND 10,000 per share
- Securities code: SCI
- Total number of outstanding shares: 30,491,409 shares
- Number of shares proposed to be issued: 15,245,704 shares
- Total issue value at par value: VND 152,457,040,000
- Offering method: Offering to existing shareholders through the exercise of pre-emptive rights. Rights exercise ratio: 2:1
- Subscription registration and payment period: From 19 January 2026 to 3 March 2026.
- Offering closing date: 3 March 2026
- Purpose of the offering: To supplement working capital for the construction projects currently undertaken by the Company and to purchase equipment for construction activities.

Results of the share offering:

Total number of shares distributed: 11,508,591 shares, including:

- Number of shares offered to the public: 8,488,849 shares;
- Handling of undistributed shares: 3,019,742 shares.
- Total number of shares after the offering: 42,000,000 shares;
- Number of outstanding shares: 42,000,000 shares;
- Number of treasury shares: 0 share.

Total costs of the share offering: VND 234,655,556 (excluding VAT), comprising:

- Offering license fee: VND 17,500,000
- Offering advisory fee: VND 200,000,000
- Fee for finalizing the list of shareholders entitled to exercise their subscription rights: VND 10,500,000
- VSDC fund transfer fee: VND 1,100,000
- Information disclosure expenses: VND 5,555,556

These notes are an integral part of the interim financial statements

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

23. Owners' equity (continued)

2. Details of owners' contributed capital	Capital contribution ratio	30/6/2026	Capital contribution ratio	01/01/2026
SCI Joint Stock Company	55.54%	233,261,830,000	51.00%	155,507,890,000
Other shareholders	44.46%	186,738,170,000	49.00%	149,406,200,000
Total	100.00%	420,000,000,000	100.00%	304,914,090,000

The status of contributed charter capital is as follows:

As at 30 June 2026, the Company had fully contributed its charter capital of VND 420,000,000,000 in accordance with the Business Registration Certificate No. 0500574676 dated 12 April 2026.

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
3. Capital transactions with owners and distribution of dividends and profits		
Contributed capital of owners		
<i>At the beginning of the period</i>	304,914,090,000	304,914,090,000
<i>Increase in the period</i>	115,085,910,000	-
<i>At the end of the period</i>	420,000,000,000	304,914,090,000
Dividends and profits distributed	-	-
4. Shares	30/6/2026	01/01/2026
Number of registered shares	42,000,000	30,491,409
Number of shares issued to the public	42,000,000	30,491,409
<i>Common shares</i>	42,000,000	30,491,409
Number of outstanding shares	42,000,000	30,491,409
<i>Common shares</i>	42,000,000	30,491,409
<i>Par value per outstanding share: VND/share</i>	10,000	10,000
5. Enterprise's funds	30/6/2026	01/01/2026
Investment and Development Fund	9,560,557,541	9,560,557,541
Total	9,560,557,541	9,560,557,541

* Purpose of creating and utilizing funds

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

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

24. Off-balance sheet items

a. Assets pledged or mortgaged as security

As at 30 June 2026, the Company had mortgaged land use rights, buildings, machinery and equipment, receivables and certain financial investments as security for its borrowings and financial obligations under credit agreements entered into with credit institutions.

During the period in which these assets are used as collateral, the Company remains entitled to manage, use and exploit such assets in accordance with the terms and conditions of the relevant credit agreements. Any transfer, lease, capital contribution or use of the secured assets for other transactions is subject to the approval of the secured party in accordance with the terms of the relevant agreements.

b. Foreign currencies

	30/6/2026		01/01/2026	
	Value (VND)	Quantity	Value (VND)	Quantity
USD	123,614,421	4,684.70	1,841,754,895	74,058.54
Lao Kip (LAK)	1,564,958,329	1,324,545,460.70	9,251,014,604	7,574,310,824.70
EUR	104,659,738	3,465.21	106,336,158	3,470.76
Total	1,793,232,488		11,199,105,657	

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from goods sold and services rendered		
Revenue from construction contracts	300,424,378,564	475,732,275,416
Revenue from goods sold and services rendered	4,137,338,547	13,080,230,915
Total	304,561,717,111	488,812,506,331

Revenue from related parties is disclosed in Note IX.3 – Related parties.

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
2. Cost of goods sold		
Cost of construction contracts	271,632,768,670	453,320,795,788
Cost of goods sold and services rendered	3,570,351,906	11,861,528,616
Total	275,203,120,576	465,182,324,404

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
3. Financial income		
Interest from deposits	1,832,438,932	425,356,522
Foreign exchange gain during the period	750,780,232	9,778,886,413
Foreign exchange gain due to revaluation of closing balance	849,655,418	-
Interest income from deferred payments and payment discounts	-	3,043,481
Profit and dividends received	-	4,500
Total	3,432,874,582	10,207,290,916
4. Financial expenses		
Loan interest expense	16,025,151,262	15,710,792,764
Foreign exchange loss during the period	3,139,070,013	568,246,054
Foreign exchange loss due to revaluation of closing balance at the end of the period		5,113,831,510
Reversal of provision for devaluation of trading securities and investment losses	-	(3,756)
Others	165,016	165,016
Total	19,164,386,291	21,393,031,588
5. Selling expenses		
Reversal of provision for construction work warranty	(14,881,578,971)	-
Total	(14,881,578,971)	-
6. General and administrative expenses		
Management staff	17,460,172,675	13,281,341,163
Office supplies	1,243,503,043	767,810,527
Fixed assets depreciation	1,701,914,774	1,905,680,355
Taxes, fees and charges	2,317,711,508	1,159,559,656
Provision expense	-	130,426,916
External services	3,033,153,130	3,206,193,098
Other cash expenses	6,194,573,267	4,959,213,105
Total	31,951,028,397	25,410,224,820

General and administrative expenses incurred with related parties are disclosed in detail in Note IX.3 – Related parties.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
7. Other income		
Income from the disposals, resales of fixed assets	5,546,646,045	1,027,777,778
Other income	458	46,614,501
Total	5,546,646,503	1,074,392,279

Other income from related parties is disclosed in detail in Note IX.3 – Related parties.

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
8. Other expenses		
Penalties	25,437,242	-
Remuneration of non-executive members of the Board of Directors	96,000,000	-
Others	746,799	867,451
Total	122,184,041	867,451

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
9. Business costs by factor		
Raw material cost	183,568,103,182	144,954,130,116
Labor cost	92,425,837,477	72,439,970,275
Fixed asset depreciation	23,434,078,139	18,565,964,900
External services	125,344,697,582	110,199,615,000
Other costs in cash	17,390,906,122	23,244,271,930
Total	442,163,622,502	369,403,952,221

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
10. Current Corporate income tax expense		
1. Total accounting profit before corporate income tax	1,982,097,862	(11,892,258,737)
2. Adjustments increasing/(decreasing) total profit before corporate income tax (2.1+2.2)	447,976,658	8,949,370,017
2.1. Adjustments increasing total profit before corporate income tax	447,976,658	9,020,618,420
Non-deductible interest expenses	-	9,019,750,969
Non-deductible expenses when determining taxable income	411,746,799	867,451
Foreign exchange losses arising from period-end revaluation of monetary items	36,229,859	-
2.2. Adjustments decreasing total profit before corporate income tax	-	(71,248,403)
Dividends and profits received	-	(4,500)
Foreign exchange gains arising from period-end revaluation of monetary items	-	(71,243,903)
3. Taxable income under the Law on Corporate Income Tax (3=1+2)	2,430,074,520	(2,942,888,720)
3.1. Taxable income from production and business activities	2,430,074,520	(2,942,888,720)
4. Corporate income tax from production and business activities at the tax rate of 20%	486,014,904	-
5. Current corporate income tax expense	486,014,904	-
6. Total corporate income tax expense	486,014,904	-

The period for utilisation of interest expenses exceeding the prescribed threshold carried forward for offset against taxable income in subsequent years is as follows:

Year incurred	Interest expenses incurred during the period	Interest expenses utilised during the period	Cumulative interest expenses utilised	Unused interest expenses remaining
2024 – Not yet finalised	29,053,844,814	-	-	29,053,844,814
2025 – Not yet finalised	5,403,798,166	-	-	5,403,798,166
Total	34,457,642,980	-	-	34,457,642,980

Under the prevailing Law on Corporate Income Tax, the Company is permitted to carry forward interest expenses exceeding the threshold prescribed by the tax authorities and not deductible for corporate income tax purposes in the current year ("non-deductible interest expenses") to subsequent years when determining the total deductible interest expenses for those subsequent years. The period for carrying forward non-deductible interest expenses shall not exceed five consecutive years from the year following the year in which such non-deductible interest expenses arise.

11. Basic earnings per share

Information on earnings per share is presented in the consolidated financial statements.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

VII. FINANCIAL RISK MANAGEMENT POLICIES AND OBJECTIVES

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

1. Market risk

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

1.1. Interest rate risk

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

1.2. Foreign currency risk

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

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

1.3. Stock price risk

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

1.4. Property risk

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

2. Credit risk

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

3. Liquidity risk

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

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

4. Legal and compliance risk

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

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

VIII. ADDITIONAL INFORMATION FOR ITEMS IN THE CASH FLOW STATEMENT

1. Cash and cash equivalents not available for use

As at 30 June 2026, the Company had no cash and cash equivalents that were restricted from use by law or subject to other restrictions.

2. Proceeds from borrowings during the period

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Proceeds from borrowings under normal loan agreements	416,893,150,615	307,238,625,124

3. Repayments of principal during the period

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Repayments of principal under normal loan agreements	331,276,489,263	390,337,042,515

4. Repayments of financial lease principal during the period

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Repayments of financial lease principal	26,640,171,194	3,512,390,408

IX. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information

As at 30 June 2026, the Company had no material contingent liabilities or financial commitments requiring disclosure.

2. Events occurred after the balance sheet date

No material events have arisen after the end of the accounting period from 30 June 2026 to the date of approval of these Notes to the Financial Statements that require adjustments to the amounts or disclosure in the Company's financial statements.

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

3. Transaction and balance with related parties

The detailed definition of related parties is presented in Note IV.24.

Details of the principal related parties and their relationships are as follows:

List of related parties	Relationship
SCI Joint Stock Company	Parent company
SCI Consulting Joint Stock Company	A major shareholder of SCI Consulting Joint Stock Company is Mr. Nguyen Cong Hoa - Deputy General Director of the
SCI Nghe An Joint Stock Company	Company within the same group
SCI Lai Chau Joint Stock Company	Company within the same group
SCI Quang Tri Joint Stock Company	Company within the same group
Huong Linh 8 Wind Power Joint Stock Company	Company within the same group
SCI E&C Mien Bac One Member Limited Company	Subsidiary
Mr. Phan Thanh Hai	Chairman of the Board of Directors
Ms. Mai Thi Van Anh	Member of the Board of Directors, Deputy Director
Mr. Le Huy Thanh	Independent Member of the Board of Directors
Mr. Nguyen Duy Toan	Independent Member of the Board of Directors
Mr. Luu Minh Thanh	Director, Member of the Board of Directors
Mr. Nguyen Cong Hoa	Deputy Director
Mr. Nguyen Chi Tuyen	Deputy Director
Mr. Bui Chi Giang	Deputy Director
Mr. Tran Hoai Nam	Deputy Director
Mr. Cao Lu Phi Hung	Chief Accountant

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

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

3. Transaction and balance with related parties (continued)

3a. Compensation of key management personnel of the Company

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

Related parties	Relationship	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Mr. Phan Thanh Hai	Chairman of the Board of Directors	496,757,895	336,865,000
Mr. Le Huy Thanh	Independent Member of the Board of Directors (appointed on 28/3/2025)	48,000,000	24,000,000
Mr. Nguyen Duy Toan	Independent Member of the Board of Directors (appointed on 28/3/2025)	48,000,000	24,000,000
Mr. Nguyen Tai Son	Independent Member of the Board of Directors (resigned on 28/3/2025)	-	24,000,000
Mr. Nguyen Quang Thien	Independent Member of the Board of Directors (resigned on 28/3/2025)	-	24,000,000
Mr. Luu Minh Thanh	Director	495,652,632	370,094,000
Mr. Nguyen Cong Hoa	Deputy Director	438,305,263	447,585,000
Ms. Mai Thi Van Anh	Member of the Board of Directors, Deputy Director	439,568,421	287,541,666
Mr. Nguyen Chi Tuyen	Deputy Director	438,305,263	325,182,333
Mr. Bui Chi Giang	Deputy Director	466,347,368	331,748,333
Mr. Tran Hoai Nam	Deputy Director (appointed on 04/12/2025)	381,221,053	-
Total		3,252,157,895	2,195,016,332

3b. Transaction and balance with related parties

Related parties – Receivables and payables	Balance at	
	30/6/2026	01/01/2026
1. Short-term and long-term trade receivables	502,104,195,090	523,648,376,657
SCI Joint Stock Company	488,554,680,690	509,368,854,487
SCI Lai Chau Joint Stock Company	12,901,514,400	12,901,514,400
SCI Consulting Joint Stock Company	-	1,378,007,770
SCI Quang Tri Joint Stock Company	648,000,000	-
2. Short-term and long-term prepayments to suppliers	23,628,800	624,800,000
SCI Consulting Joint Stock Company	23,628,800	624,800,000

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

3. Transaction and balance with related parties (continued)

Related parties – Receivables and payables	Balance at	
	30/06/2026	01/01/2026
3. Other short-term and long-term receivables	11,502,869,227	11,455,176,503
SCI Joint Stock Company	11,502,869,227	11,455,176,503
4. Other short-term and long-term trade payables	4,558,135,830	5,920,598,298
SCI E&C Mien Bac One Member Limited Company	4,535,412,298	5,920,598,298
SCI Quang Tri Joint Stock Company	2,723,532	-
SCI Consulting Joint Stock Company	20,000,000	-
5. Short-term and long-term advances from customers	264,105,084,865	238,131,110,191
SCI Joint Stock Company	261,740,368,488	234,990,372,578
SCI Quang Tri Joint Stock Company	2,364,716,377	3,140,737,613
6. Short-term and long-term accrued expenses	18,282,438,357	13,745,041,096
SCI Quang Tri Joint Stock Company	18,282,438,357	13,745,041,096
7. Other short-term and long-term payables	4,195,882,760	4,005,716,360
Huong Linh 8 Wind Power Joint Stock Company	4,005,716,360	4,005,716,360
SCI Consulting Joint Stock Company	190,166,400	-
8. Short-term and long-term borrowings and finance lease liabilities	183,000,000,000	183,000,000,000
SCI Quang Tri Joint Stock Company	183,000,000,000	183,000,000,000

3b. Transactions with related parties

3b.1. Related party transactions included in the Income statement	Incurred during the period	
	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
1. Revenue from construction contracts	218,211,985,569	457,977,726,402
SCI Joint Stock Company	212,328,571,424	456,470,289,724
SCI Consulting Joint Stock Company	-	750,694,626
SCI Lai Chau Joint Stock Company	-	756,742,052
SCI Quang Tri Joint Stock Company	5,883,414,145	-
2. Purchases of goods and services	4,747,934,026	9,551,982,500
SCI Joint Stock Company	4,729,415,507	9,551,982,500
SCI Consulting Joint Stock Company	18,518,519	-
3. Finance costs (Interest expense)	4,537,397,261	4,289,452,054
SCI Quang Tri Joint Stock Company	4,537,397,261	4,289,452,054

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

3. Transaction and balance with related parties (continued)

3b.1. Related party transactions included in the Income statement	Incurred during the period	
	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
4. Other income	600,000,000	
SCI Quang Tri Joint Stock Company	600,000,000	

4. Presentation of assets, revenue, and operating result by segment

The Company's Board of Directors and Management determine that the Company's management decisions are primarily based on the types of products and services it provides rather than on the geographical areas in which it provides such products and services. Accordingly, the Company's primary segment reporting is by business segment.

4.1. Primary segment reporting: by business lines

A business segment is a distinguishable component of the Company that is engaged in the production or provision of individual products or services, or a group of related products or services, and that is subject to risks and economic benefits different from those of other business segments. The Company primarily operates in the construction and installation sector, which accounts for more than 90% of total operating revenue. Accordingly, the Company does not prepare segment reporting by business segment.

4.2. Secondary segment report: by geographical area

Items	Within Vietnam	Outside Vietnam	Total
1. Net revenue	89,098,422,994	215,463,294,117	304,561,717,111
2. Expenses	80,728,780,017	211,543,789,985	292,272,570,002
- Cost of goods sold	71,381,622,829	203,821,497,747	275,203,120,576
- Allocated expenses	9,347,157,188	7,722,292,238	17,069,449,426
3. Profit/(loss) from business operations	8,369,642,977	3,919,504,132	12,289,147,109
4. Total costs incurred to acquire fixed assets	6,098,217,778	4,002,992,778	10,101,210,556

SELECTED NOTES TO THE FINANCIAL STATEMENTS

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

Unit: VND

5. Comparative information

The comparative figures as at 1 January 2026 presented in the Statement of Financial Position are derived from the Company's financial statements for the financial year ended 31 December 2025, which were audited by the Branch of MOORE AISC Auditing and Informatics Services Co., Ltd. The comparative figures for the prior period presented in the Statement of Income and the Statement of Cash Flows are derived from the Company's financial statements for the period from 1 January 2025 to 30 June 2025, which were reviewed by the Branch of MOORE AISC Auditing and Informatics Services Co., Ltd.

Reclassification

Certain items in the Statement of Financial Position have been reclassified to conform with the current accounting regulations

Items	Code under Circular No. 99/2025/TT-BTC	01/01/2026 – Reclassified amount	Code under Circular No. 200/2014/TT-BTC	31/12/2025 – Previously presented amount
Statement of Financial Position				
Held-to-maturity investments	123	6,869,767,825	123	6,554,269,408
Other short-term receivables	135	22,943,253,415	136	23,258,751,832
Other short-term payables	320	18,876,054,413	319	19,370,189,113
Dividends and profits payable	313	494,134,700	N/A	N/A

6. Going concern information: The Company will continue to operate in the future.

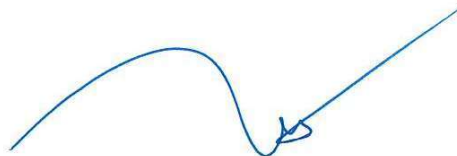
Hanoi, 25 August 2026

PREPARER

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE
CHAIRMAN


Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai