

Hanoi, 27th August 2026.**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange
State Securities Commission

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, SCI JSC hereby discloses its reviewed semi – annual 2025 financial statements to the Hanoi Stock Exchange as follows:

1. Organization name:

- Stock code: S99.
- Address: 3rd floor, C tower, Golden Palace building, Me Tri road, Tu Liem ward, Hanoi.
- Tel: 02437684495.
- Fax: 024376 84490.
- Website: <https://www.scigroup.vn>

2. Information disclosure content:

- Reviewed semi-annual 2026 financial statements

☐ 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 27 August 2026 with the link: <https://scigroup.vn/quan-he-co-dong#bao-cai-tai-chinh>

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

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

• Transaction details:

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

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

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

Attached documents:

- Semi-annual 2026 financial statements
- Explanatory document for business results

Organization representative

Legal Representative / Authorized Person

for Information Disclosure

(Signature, full name, position, seal)



Phan Dương Mạnh

**REVIEWED INTERIM CONSOLIDATED FINANCIAL
STATEMENTS**

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

SCI JOINT STOCK COMPANY

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SCI JOINT STOCK COMPANY

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

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

1. General information about the Company

Establishment

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

Form of ownership

Joint Stock Company

The Company's business activities

Construction and providing construction machine rental services.

English name: SCI JOINT STOCK COMPANY

Abbreviation: SCI

Securities code: S99 (HNX)

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

2. Financial position and operating results

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

Board of Directors

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

Board of Management and Chief Accountant

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

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

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

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

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

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 is 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 six-month period ended 30 June 2026. In order to prepare these Financial Statements, the Board of Directors and Board of Management has considered and is required to:

- Select appropriate accounting policies and applied them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the going concern basis unless it is inappropriate.
- Disclose the identities of its related parties and all related party relationships and transactions

The Board of Directors and Board of Management is 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 System. 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.

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

6. Approval of the Financial Statements

Board of Management hereby approves 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 System and the relevant statutory requirements applicable to the preparation and presentation of financial statements.

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

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



Nguyen Cong Hung

Chairman

Hanoi, 25 August 2026

No. A0626086-SXHN/MOORE AISC-TC**REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION****TO: SHAREHOLDERS, BOARD OF DIRECTORS AND BOARD OF MANAGEMENT
SCI JOINT STOCK COMPANY**

We have reviewed the accompanying Interim Financial Statements of SCI Joint Stock Company as prepared on 15 August 2026 from pages 06 to 67, 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 opinion

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 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.



MOORE AISC

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



Nguyễn Thanh Tung

Deputy Director

Audit Practising Registration Certificate No. 4981-2024-005-1

INTERIM CONSOLIDATED BALANCE SHEET*As at 30 June 2026**Unit: VND*

ASSETS	Code	Notes	30/06/2026	01/01/2026
A. SHORT-TERM ASSETS	100		2,229,496,037,171	2,170,176,044,621
I. Cash and Cash equivalents	110	V.1	246,986,352,309	335,969,326,869
1. Cash	111		83,986,352,309	110,969,326,869
2. Cash equivalents	112		163,000,000,000	225,000,000,000
II. Short-term financial investments	120	V.2	594,011,973,650	467,179,974,935
1. Trading securities	121		1,282,524,237	1,282,524,237
2. Provision for decline in value of trading securities	122		(509,941,031)	(511,956,031)
3. Short-term held-to-maturity investments	123		593,239,390,444	466,409,406,729
III. Short-term receivables	130		549,019,761,782	669,618,850,344
1. Short-term trade receivables	131	V.3	388,340,158,366	553,605,044,966
2. Short-term prepayments to suppliers	132	V.4	127,791,464,401	96,106,119,925
3. Other short-term receivables	135	V.5a	46,630,442,322	34,093,739,760
4. Provision for short-term doubtful receivables	136	V.6	(13,742,303,307)	(14,186,054,307)
IV. Inventories	140	V.7	626,211,325,738	492,377,197,891
1. Inventories	141		626,211,325,738	492,377,197,891
V. Other short-term assets	160		213,266,623,692	205,030,694,582
1. Short-term prepaid expenses	161	V.12a	2,905,504,682	1,230,722,671
2. Deductible value added tax	162		209,614,405,943	203,301,779,501
3. Taxes and other receivables from the State	163	V.19b	496,713,067	498,192,410
4. Other short-term assets	165	V.15	250,000,000	-

INTERIM CONSOLIDATED BALANCE SHEET

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	30/06/2026	01/01/2026
B. LONG-TERM ASSETS	200		2,505,923,693,859	2,522,330,429,737
I. Long-term receivables	210		5,994,224,676	1,762,599,098
1. Other long-term receivables	215	V.5b	5,994,224,676	1,762,599,098
II. Fixed assets	220		2,240,891,918,456	2,269,531,238,521
1. Tangible fixed assets	221	V.9	2,154,604,527,417	2,237,279,957,177
- Cost	222		3,706,935,814,182	3,742,302,163,233
- Accumulated depreciation	223		(1,552,331,286,765)	(1,505,022,206,056)
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	6,590,933,048	6,509,298,306
- Cost	228		8,133,650,000	7,759,250,000
- Accumulated amortization	229		(1,542,716,952)	(1,249,951,694)
III. Long-term assets in progress	250	V.8	35,958,288,128	22,076,661,880
1. Construction in progress	252		35,958,288,128	22,076,661,880
IV. Long-term financial investments	260	V.2	42,626,582,891	42,040,322,683
1. Investments in subsidiaries	262		12,076,582,891	11,490,322,683
2. Investments in other entities	263		30,550,000,000	30,550,000,000
V Other long-term assets	270		180,452,679,708	186,919,607,555
1. Long-term prepaid expenses	271	V.12b	109,992,440,384	110,289,906,633
2. Deferred income tax assets	272		3,761,396,960	5,087,342,445
3. Long-term equipment, materials and spare parts	273	V.13	1,328,938,361	2,738,908,221
4. Goodwill	279	V.14	65,369,904,003	68,803,450,257
TOTAL ASSETS	280		4,735,419,731,030	4,692,506,474,359

INTERIM CONSOLIDATED BALANCE SHEET

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	30/06/2026	01/01/2026
C. LIABILITIES	300		2,731,278,681,445	2,816,255,555,328
I. Short-term liabilities	310		1,246,926,828,015	1,168,557,856,915
1. Short-term trade payables	311	V.16a	154,381,100,756	166,915,601,009
2. Short-term advances from customers	312	V.17	436,707,252,688	430,912,588,281
3. Dividends and profits payable	313	V.18	7,721,467,998	4,623,181,340
4. Taxes and payables to the State	314	V.19a	22,739,779,568	28,713,349,345
5. Payables to employees	315		16,593,102,584	34,391,319,648
6. Short-term accrued expenses	316	V.20a	47,981,300,667	57,851,130,192
7. Other short-term payables	320	V.21	27,189,836,165	22,321,600,035
8. Short-term borrowings and finance lease liabilities	321	V.22a	509,601,623,520	398,795,722,996
9. Bonus and welfare fund	323		24,011,364,069	24,033,364,069
II. Long-term liabilities	330		1,484,351,853,430	1,647,697,698,413
1. Long-term accrued expenses	334	V.20b	-	5,700,339,726
2. Long-term borrowings and finance lease liabilities	339	V.22b	1,458,806,492,686	1,592,940,812,168
3. Deferred income tax liabilities	342		13,367,996,608	21,412,763,677
4. Provision for long-term payables	343		12,177,364,136	27,643,782,842
D. OWNERS' EQUITY	400	V.23	2,004,141,049,585	1,876,250,919,031
1. Owners' contributed capital	411		1,040,889,920,000	1,040,889,920,000
- Common shares with voting rights	411a		1,040,889,920,000	1,040,889,920,000
2. Share premium	412		(1,803,179,017)	(1,568,523,461)
3. Other owners' equity	414		136,032,870,000	134,038,910,000
4. Foreign exchange differences	417		8,990,550	(6,183,255)
5. Investment and development fund	418		11,429,942,906	11,429,942,906
6. Undistributed profit after tax	420		314,386,748,956	270,085,029,041
- Undistributed profit after tax accumulated to the end of the previous year	420a		270,568,840,539	249,809,175,219
- Undistributed profit after tax in the current year	420b		43,817,908,417	20,275,853,822
7. Non-controlling interests	429		503,195,756,190	421,381,823,800
TOTAL RESOURCES	440		4,735,419,731,030	4,692,506,474,359

PREPARER

CHIEF FINANCIAL OFFICER

Hanoi, 25 August 2026
CHAIRMAN OF THE BOARD OF DIRECTORS


Le Thi Nhung



Phan Duong Manh



Nguyen Cong Hung

INTERIM CONSOLIDATED 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	514,330,128,846	816,051,217,339
2. Revenue deductions	02		-	-
3. Net revenue from goods sold and services rendered	10	VI.2	514,330,128,846	816,051,217,339
4. Cost of goods sold	11	VI.3	373,739,660,374	663,929,935,988
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		140,590,468,472	152,121,281,351
6. Financial income	22	VI.4	30,731,163,969	34,327,989,037
7. Financial expenses	23	VI.5	81,544,977,676	89,315,083,084
<i>In which: Interest expense</i>	24		76,328,324,293	74,024,964,634
8. Selling expenses	25	VI.6a	(14,881,578,971)	-
9. Chi phí quản lý doanh nghiệp	26	VI.6b	52,167,153,938	41,639,487,395
10. Gain or loss in the joint ventures, associates	27		586,260,208	
11. Net profit from operating activities (30 = 20 + (22 - 23) - (25 + 26) + 27)	30		53,077,340,006	55,494,699,909
12. Other income	31	VI.7	4,951,430,296	1,609,594,718
13. Other expenses	32	VI.8	2,248,453,156	2,820,415,972
14. Other profit (40 = 31 - 32)	40		2,702,977,140	(1,210,821,254)
15. Total accounting profit before tax (50 = 30 + 40)	50		55,780,317,146	54,283,878,655
16. Current Corporate income tax expense	51	VI.10	15,164,881,218	8,005,248,480
17. Deferred Corporate income tax expense	52	VI.11	(7,688,776,045)	2,905,888,962
18. Profit after Corporate income tax (60 = 50 - 51 - 52)	60		48,304,211,973	43,372,741,212
Parent company's shareholders	61		43,817,908,417	39,721,372,407
Non-controlling shareholders	62		4,486,303,556	3,651,368,805
19. Basic earnings per share	70	VI.12	421	401
20. Diluted earnings per share	71	VI.13	418	401

PREPARER



Le Thi Nhung

CHIEF FINANCIAL OFFICER



Phan Duong Manh

Hanoi, 25 August 2026

CHAIRMAN OF THE BOARD OF
DIRECTORS

Nguyễn Công Hưng

INTERIM CONSOLIDATED 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		55,780,317,146	54,283,878,655
2. Adjustments for				
- Depreciation of fixed assets and investment properties	02	V.9-11	100,193,281,801	147,848,258,823
- Provisions	03		(15,912,184,706)	5,298,673,404
- Gain/losses from foreign exchange differences upon revaluation of monetary items in foreign currencies	04		(1,203,254,010)	(818,089,731)
- Gains/losses from investing activities	05		(24,626,194,608)	(7,955,655,144)
- Interest expense	06	VI.6	76,328,324,293	74,024,964,634
3. Profit from operating activities before changes in working capital	08		190,560,289,916	272,682,030,641
- Increase (-)/ decrease (+) in receivables	09		111,576,012,370	(272,604,931,410)
- Increase (-)/ decrease (+) in inventories	10		(132,424,157,987)	127,092,340,327
- Increase (+)/ decrease (-) in payables (Other than interest payable, corporate income tax payable)	11		(2,043,491,801)	194,518,637,181
- Increase (-)/ decrease (+) in prepaid expenses	12		(1,377,315,762)	3,553,187,558
- Increase (-)/ decrease (+) in trading securities	13		-	(46,212,405,461)
- Interest expense paid	14		(82,506,853,105)	(78,408,365,150)
- Corporate income tax paid	15		(20,858,889,008)	(12,703,153,031)
- Other cash payments for operating activities	17		(22,000,000)	-
Net cash flow from operating activities	20		62,903,594,623	187,917,340,654
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase and construction of fixed assets and other long-term assets	21		(20,823,008,236)	(42,092,054,802)
2. Proceeds from disposals of fixed assets and other long-term assets	22		6,291,782,648	1,027,777,778
3. Loans to other entities and payments for purchases of debts instruments of other entities	23		(167,357,273,316)	(385,147,130,019)
4. Recovery of loan, proceeds from sale of debt instruments	24		42,000,000,000	20,500,000,000
5. Equity investments in other entities	26		24,852,711,400	-
6. Interest, dividends and distributed profits received	27		15,286,743,366	2,700,694,746
Net cash flows from investing activities	30		(99,749,044,138)	(403,010,712,297)

INTERIM CONSOLIDATED CASH FLOW STATEMENT

(Under indirect method)

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

Unit: VND

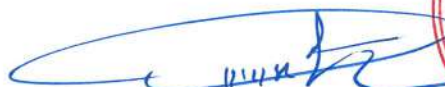
ITEMS	Code	Notes	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Cash receipts from issuance of shares and capital contributions from owners	31		37,097,314,444	-
2. Proceeds from borrowings	33		425,060,718,460	736,686,903,641
3. Repayments of loan principal	34		(483,552,139,176)	(517,271,901,102)
4. Payments for finance lease principal	35		(26,640,171,194)	(3,512,390,408)
5. Dividends, profit paid	36		(4,129,046,640)	-
Net cash flows from financing activities	40		(52,163,324,106)	215,902,612,131
Net cash flows during the period (50 = 20 + 30 + 40)	50		(89,008,773,621)	809,240,488
Cash and cash equivalents at the beginning of the period	60		335,969,326,869	139,204,839,719
Effect of exchange rate fluctuations	61		25,799,061	101,189,247
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		246,986,352,309	140,115,269,454

PREPARER



Le Thi Nhung

CHIEF FINANCIAL OFFICER



Phan Duong Manh

Hanoi, 25 August 2026
CHAIRMAN OF THE BOARD OF DIRECTORS

Nguyễn Công Hưng

NOTES TO THE INTERIM CONSOLIDATED 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 Joint Stock Company (hereinafter referred to as "the Company"), formerly known as Song Da 909 Joint Stock Company, is a Joint Stock Company established and operated under the first Business Registration Certificate No. 0101405355 dated 28 December 2007 issued by the Hanoi Authority for Planning and Investment, the 24th amended certificate on 21 July 2026.

English name: SCI JOINT STOCK COMPANY

Abbreviation: SCI

Securities code: S99 (HNX)

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

2. Form of ownership

Joint stock company

3. The Company's business activities

Construction and provision of construction machinery rental services.

4. Principal business lines

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

5. Normal operating cycle

Normal operating cycle of the Company lasts 12 months of the normal fiscal year beginning on 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: 799 persons (As at 31 December 2025: 724 persons)**8. Corporate Structure****8.1 List of Subsidiaries**

- Number of consolidated subsidiaries: 12 subsidiaries.
- Number of subsidiaries not to be consolidated: none.

List of subsidiaries to be consolidated:

As at 30 June 2025, the Company has eleven (11) subsidiaries owned directly and indirectly as follows:

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***8.1 List of Subsidiaries (continued)**

Company name	Address	Principal business lines	Benefit ratio
E&C Joint Stock Company	Hanoi	Mechanical installation and manufacture, construction of works, and infrastructure	55.54%
SCI Nghe An Joint Stock Company	Nghe An	Hydropower construction	99.29%
SCI Lai Chau Joint Stock Company	Lai Chau	Hydropower construction	99.99%
SCI Quang Tri Joint Stock Company	Quang Tri	Electricity Generation	90.03%
SCI E&C Mien Bac One Member Limited Company	Lai Chau	Construction	55.54%
SCI Energy Company Limited	Quang Tri	Electricity Generation and Trading	100.00%
Huong Linh 8 Wind Power Joint Stock Company	Quang Tri	Electricity Generation, Transmission and Distribution	60.33%
SCI Viet Lao Joint Stock Company	Hanoi	Electricity Generation and Trading	51.00%
Downstream Nam Neun Power Company Limited	Lao People's Democratic Republic	Electricity Generation, Transmission and Distribution	51.00%
Nam Lan 1 Power One Member Company Limited	Lao People's Democratic Republic	Electricity Generation, Transmission and Distribution	51.00%
Nam Lan 2 Power One Member Company Limited	Lao People's Democratic Republic	Electricity Generation, Transmission and Distribution	51.00%

8.2 List of joint ventures and associates presented in the Financial Statements

As at 30 June 2026, the Company had one (01) associate as follows:

Company name	Address	Company name	Benefit ratio
Lai Chau 110kV Power Grid Management and Operation Joint Stock Company	Lai Chau	Specialised construction activities	21.71%

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

The selection of data and information to be presented in the consolidated financial statements is made on a consistent and comparable basis for the corresponding accounting periods.

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."

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***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.

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).

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

The Company applies the Vietnamese Accounting Standards and the Vietnamese Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014, and other circulars issued by the Ministry of Finance providing guidance on the implementation of Vietnamese Accounting Standards in the preparation and presentation of the financial statements. These consolidated financial statements have been prepared in compliance with the requirements of Circular No. 202/2014/TT-BTC ("Circular 202") issued by the Ministry of Finance of Vietnam on 22 December 2014, providing guidance on the preparation and presentation of consolidated financial statements; and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements.

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.

The selection of data and information to be presented in the Notes to the consolidated financial statements is based on the materiality principle prescribed in Vietnamese Accounting Standard No. 21 "Presentation of Financial Statements".

IV. ACCOUNTING POLICIES APPLIED**1. Basis of consolidation**

The consolidated financial statements comprise the financial statements of SCI Joint Stock Company and its subsidiaries (collectively referred to as the "Company") for the accounting period from 1 January 2026 to 30 June 2026.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the "Company" effectively obtains control over the subsidiaries, and cease to be consolidated from the date on which the "Company" effectively ceases to have control over the subsidiaries.

The financial statements of the subsidiaries are prepared for the same accounting period as SCI Joint Stock Company using accounting policies consistent with those applied by SCI Joint Stock Company. Adjustments are made to any differences in accounting policies to ensure consistency between the subsidiaries and SCI Joint Stock Company.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***1. Basis of consolidation (continued)**

All balances between entities within the "Company", and all revenue, income and expenses arising from intra-group transactions, including unrealised gains arising from intra-group transactions included in the carrying amounts of assets, are eliminated in full.

Unrealised losses arising from intra-group transactions and included in the carrying amounts of assets are also eliminated, unless the costs giving rise to the losses cannot be recovered.

Non-controlling interests represent the portion of the profit or loss and net assets of subsidiaries not attributable to the Company and are presented separately in the consolidated statement of income and separately from the equity attributable to the shareholders of the "Company" in the Equity section of the consolidated balance sheet.

Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership interests, even if such losses exceed the non-controlling interests' share of the subsidiary's net assets.

Goodwill (or gain from a bargain purchase) arising from the acquisition of a subsidiary represents the excess of the cost of the investment over the fair value of the identifiable net assets of the subsidiary at the acquisition date. Goodwill is amortised on a straight-line basis over its estimated useful life, which does not exceed 10 years. The Company periodically assesses goodwill for impairment. Where there is evidence that the impairment loss of goodwill is greater than the annual amortisation amount, the impairment loss is recognised immediately in the period in which it arises.

2. Types of foreign exchange rates applied in accounting

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

Actual transaction exchange rate: The actual transaction exchange rate 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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***2. Types of foreign exchange rates applied in accounting (continued)**

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.

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.

For cash and cash equivalents that are subject to restrictions on use, such amounts are not presented under this item but are presented under Other current assets.

4. Accounting principles for financial investments**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.

Provision for decline in value of trading securities

The Company recognises a provision for potential impairment losses when there is reliable evidence that the market value of securities held for trading purposes has decreased below their carrying amounts.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***4. Accounting principles for financial investments (continued)**

At the end of each accounting period, the Company determines the required provision for each investment. Where the required provision is greater than the provision already recognised, the Company recognises an additional provision and charges it to finance costs. Where the required provision is lower than the provision already recognised but not fully utilised, the Company reverses the difference and reduces finance costs for the period. The reversal may be made upon the sale or transfer of the securities or at the end of the accounting period when the required provision is reassessed. The Company applies the selected method consistently across accounting periods.

Held-to-maturity investments

Held-to-maturity investments comprise term deposits, certificates of deposit, loans and other debt instruments that the Company has the intention and ability to hold to maturity to earn interest. These investments do not include financial instruments held for trading purposes. At the end of the accounting period, investments are classified as current or non-current assets based on the remaining period to maturity.

Held-to-maturity investments are initially recognized at cost (comprising the purchase price and directly attributable transaction costs), adjusted for any discounts, premiums or interest received in advance arising at the acquisition date. Subsequent to initial recognition, these investments are measured at amortized cost. Discounts and premiums are amortized to financial income using either the straight-line method or the effective interest method, with the selected method applied consistently to each category of investment.

Interest income is recognized as financial income on an accrual basis, based on the holding period and the effective interest rate. Interest received in advance is amortized over the relevant period, while interest received at maturity or periodically is recognized in the period in which it arises. Upon maturity or early liquidation, the difference between the proceeds and the carrying amount of the investment (after deducting any loss allowance and related costs) is recognized in the results of operations for the period.

At the date of preparation of the consolidated financial statements, where there are indications or evidence that part or all of the Company's held-to-maturity investments may not be recoverable, the Company recognises a provision for impairment losses in accordance with prevailing regulations. The provision is recognised in finance costs for the period and presented under the Provision for impairment of assets account.

Investment in associates

An associate is an entity over which the Company has significant influence but does not have control. Significant influence is generally evidenced by the Company holding from 20% to less than 50% of the voting rights or having the ability to participate in decisions regarding the financial and operating policies of the investee. In the consolidated financial statements, these investments are initially recognised at cost and subsequently accounted for using the equity method, reflecting the Company's share of the investee's net assets and post-acquisition results of operations.

Under the equity method, the initial investment is recognised at cost and subsequently adjusted for changes in the investor's share of the net assets of the associate after the acquisition date. The consolidated statement of income presents the Company's share of the post-acquisition results of operations of the associate as a separate line item.

The financial statements of the associate are prepared for the same accounting period as those of the Company and using consistent accounting policies. Appropriate consolidation adjustments are made, where necessary, to ensure consistency with the accounting policies applied by the Company.

Treatment of losses of associates: The Company's share of the losses of an associate after the acquisition date is recognised in the consolidated statement of income and deducted directly from the carrying amount of the investment. The Company ceases recognising its share of further losses when the carrying amount of the investment has been reduced to nil, unless the Company has a legal obligation or has undertaken to settle liabilities on behalf of the associate.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***4. Accounting principles for financial investments (continued)****Investments in other entities**

Other investments represent the carrying amount and movements in investments other than investments in subsidiaries, joint ventures and associates. These investments include:

Investments in other entities: Represent investments in equity instruments over which the Company has neither control, joint control nor significant influence.

Other investments are initially recognised at cost, including the purchase price and directly attributable costs incurred in acquiring the investments. Subsequent to initial recognition, the investments are carried at cost less provision for impairment losses, if any. Dividends and profits distributed before the investment date are deducted from the carrying amount of the investment, while dividends and profits distributed after the investment date are recognised in finance income.

Upon disposal or sale, the difference between the proceeds and the carrying amount of the investment is recognised in finance income or finance costs for the period.

- Provision for impairment of long-term investments: For investments held for the long term, other than trading securities and investments in subsidiaries, joint ventures and associates, impairment provisions are recognised as follows:
- Provision for impairment of investments in listed shares or investments whose fair values can be reliably determined: The provision is recognised based on the market value of the shares, determined using the closing price at the end of the accounting period.
- Provision for impairment of investments whose fair values cannot be reliably determined at the reporting date: The provision is recognised based on the accumulated losses, impairment of assets or recoverability of the investment of the investee.

5. Principles for recognition of trade and other receivables

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

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

The Company's receivables comprise:

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***5. Principles for recognition of trade and other receivables (continued)**

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

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

6. Principles for recognition of inventories

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

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

Goods in transit represent the cost of goods and materials for which ownership has passed to the Company but which have not yet been received into inventory as at the date of the Financial Statements and are recognized at cost.

Raw materials and materials are recognized at cost, comprising the purchase price and directly attributable costs incurred in bringing the materials to the Company's warehouse. Where raw materials and materials are purchased in foreign currencies, their cost is determined in accordance with prevailing regulations on foreign exchange differences. For raw materials and materials that are self-processed or outsourced for processing, cost comprises the actual costs incurred in relation to the processing activities. Raw materials and materials that are not owned by the Company (such as materials received for custody or processing) are not recognized as inventories but are monitored off-balance sheet and disclosed in the Financial Statements.

Work in progress comprises direct material costs, direct labor costs and manufacturing overheads incurred during the production process. The value of work in progress at the end of the accounting period is accumulated for each product type relating to unfinished products or products for which revenue has not yet been recognized, corresponding to the volume of work or products remaining in progress at the end of the accounting period.

Inventory valuation method: The value of inventories is determined using the monthly weighted average cost method. This method is applied consistently across accounting periods

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

Method of making provision for impairment of inventories: A provision for impairment of inventories is made 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 to complete the products and estimated costs necessary to make the sale. The provision is recognized in cost of goods sold for the period. The provision is made or reversed based on a comparison between the required provision amount and the existing provision balance recognized.

NOTES TO THE INTERIM CONSOLIDATED 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****7.1 Principles for recognition of tangible fixed assets**

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

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

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

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

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

The cost of self-constructed or self-produced tangible fixed assets comprises the final settlement value of the construction project or the actual production cost, plus directly attributable costs incurred to bring the asset to the location and condition necessary for its intended use, registration fees (if any), and directly attributable borrowing costs capitalized in accordance with applicable regulations. Where an asset has been put into use but the final settlement has not yet been completed, its cost is initially recognized at a provisional amount and adjusted upon final settlement. 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 accounting policy on "Foreign exchange differences".

7.2 Principles for recognition of intangible fixed assets

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

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***7.2 Principles for recognition of intangible fixed assets (continued)**

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

The cost of an intangible fixed asset acquired separately comprises the purchase price less trade discounts or rebates, taxes (excluding refundable taxes), and directly attributable costs incurred to bring the asset to the condition necessary for it to be capable of operating in the manner intended by the Company.

7.3 Principles for recognition of finance lease fixed assets

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

Finance lease fixed assets are recognized at cost less accumulated depreciation. The cost of a finance lease fixed asset is determined at the lower of the fair value of the leased asset and the present value of the minimum lease payments, plus any initial direct costs incurred in connection with the lease transaction. Where input value-added tax ("VAT") is deductible, the present value of the minimum lease payments excludes VAT. Such present value is determined using the interest rate implicit in the lease contract or the lessee's incremental borrowing rate.

7.4 Accounting principles for construction in progress

Construction in progress comprises expenditures incurred for capital construction investment projects (including the acquisition of fixed assets). Capital construction activities are carried out through external contractors. Expenditures incurred after initial recognition that enhance the capacity or extend the useful life of fixed assets are capitalized as part of the cost of the related assets.

Only costs that are directly attributable and necessary to capital construction investment activities and are incurred during the construction of assets under construction without abnormal interruption are capitalized as part of the cost of fixed assets. Borrowing costs are capitalized when they meet the capitalization criteria prescribed in Vietnamese Accounting Standard No. 16 – Borrowing Costs. Foreign exchange differences arising during the construction period are not capitalized.

Where a construction project has been completed and put into use but the final settlement has not yet been completed, the Company recognizes the related fixed asset at a provisional cost and depreciates it accordingly. The cost of the fixed asset is subsequently adjusted based on the approved final settlement value. Where a project is cancelled or losses are incurred, the Company carries out liquidation procedures and recovers the related costs. Any resulting difference is recognized as other expense or recovered through compensation from the responsible parties, where applicable.

7.5 Accounting principles for depreciation of fixed assets

Fixed assets used for production, business operations or leasing are depreciated in accordance with applicable regulations. Depreciation expense is recognized as production and business expenses in the period. Where fixed assets are used for capital construction investment activities, the related depreciation expense is included in construction in progress.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

7.5 Accounting principles for depreciation of fixed assets (continued)

The estimated useful lives of fixed assets as follows:

<i>Buildings and structures</i>	<i>From 10 to 40 years</i>
<i>Machinery and equipment</i>	<i>From 3 to 15 years</i>
<i>Motor vehicles</i>	<i>From 3 to 10 years</i>
<i>Management equipment and tools</i>	<i>From 3 to 10 years</i>
<i>Other fixed assets</i>	<i>5 years</i>
<i>Intangible fixed assets</i>	<i>3 years</i>
<i>Leasehold land use rights are amortised over the term specified in the land use right certificate.</i>	

8. Accounting principles for prepaid expenses

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

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

Expenses for infrastructure leases and operating leases of fixed assets already incurred (including land use rights, factories, warehouses, offices, stores and other fixed assets) are allocated over the lease term specified in the lease contracts.

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

Tools, supplies and returnable packaging are allocated over their estimated useful lives.

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

9. Accounting principles for liabilities

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

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

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

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

Other payables reflect non-trade payables and liabilities that do not arise directly from the purchase of goods or provision of services, including social insurance, health insurance, unemployment insurance and trade union funding payable; surplus assets pending resolution; deposits received; deferred revenue; amounts collected on behalf of other parties; capital contributions received under business cooperation contracts ("BCC"); sponsored and donated assets subject to conditions; and other payables in accordance with the prevailing regulations. Differences in value arising from sale and leaseback transactions involving finance leases or operating leases are also included. These amounts are monitored in detail by each related party and the nature of the payable.

NOTES TO THE INTERIM CONSOLIDATED 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 obliged to pay to employees in accordance with laws and regulations, employment contracts, collective labor agreements, or the Company's policies in exchange for services rendered by employees. Employee benefits are recognized as expenses in the period when employees have rendered services that give rise to the Company's present obligation. Unpaid employee benefits at the end of the accounting period are recognized as payables to employees or other related payables in accordance with the prevailing regulations.

Salaries, wages, and other payments of a salary nature payable to employees are recognized as expenses in the period based on the employees' working time or work performed in accordance with employment contracts and other relevant regulations of the Company.

Mandatory insurance contributions, including social insurance, health insurance, unemployment insurance, and other contributions payable in accordance with laws and regulations, are recognized as expenses in the period and recognized as payables until paid to the competent authorities.

Amounts deducted from employees' salaries in accordance with laws and regulations or agreements are recognized as payables to the relevant parties until paid.

Bonuses and other employee benefits, if any, are recognized when the Company has a present obligation arising from past events, it is probable that settlement of the obligation will result in an outflow of cash, and the amount of the obligation can be reliably measured.

11. Accounting principles for dividends and profits payable

Dividends and profits payable represent the amounts of dividends and profits that the Company is obligated to pay to shareholders in cash or other assets in accordance with resolutions, profit distribution decisions and applicable regulations. Such payables are recognized when the Company has an obligation to make payment and no longer has the right to refuse payment to shareholders.

12. Principles for recognition of borrowings and finance lease liabilities

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***13. Accounting principles for accrued expenses**

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

Accrued expenses include accrued interest expenses, employees' annual leave pay, planned production suspension costs, and other accrued expenses related to the Company's production and business activities, excluding provisions for liabilities.

14. Principles for recognition of provisions for liabilities

Provisions represent the Company's present obligations arising from past events, which are expected to result in future outflows of economic benefits and for which the amount of the obligation can be reliably estimated.

A provision is recognized when all of the following conditions are satisfied: the Company has a present obligation arising from a past event; it is probable that an outflow of economic benefits will be required to settle the obligation; and the amount of the obligation can be reliably estimated.

Provisions for liabilities are recognized at the best estimate of the expenditure required to settle the obligation at the date of preparation of the Financial Statements and are reviewed and adjusted at the end of each accounting period to reflect current best estimates. Provisions are used only to cover expenditures directly related to the obligations for which the provisions were recognized. The Company does not recognize provisions for future operating losses, except for onerous contracts in accordance with applicable regulations.

The Company's provisions for liabilities comprise:

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

15. Accounting principles for owners' equity**Principles for recognition of owners' contributed capital**

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

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

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

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

Other funds under owners' equity reflect the balance and movements in funds established from undistributed post-tax profits in accordance with applicable laws, the Company's charter or decisions of the owner. The appropriation and utilisation of other funds under owners' equity are carried out in accordance with the prevailing financial mechanism applicable to each type of enterprise or as decided by the owner.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***15 Accounting principles for owners' equity (continued)****Accounting principles for undistributed profit after tax**

Undistributed profit after taxes reflect the Company's post-tax operating results, as well as the distribution of profits or treatment of accumulated losses in accordance with prevailing laws and the Company's Charter on its organization and operations.

The distribution of profits to owners is made based on the accumulated retained earnings as at the reporting date. This process ensures compliance with the Company's Charter, resolutions of the General Meeting of Shareholders and prevailing legal restrictions, and does not exceed the lower of the profit available for distribution as presented in the Parent Company's separate financial statements and the consolidated financial statements.

When determining the profit distribution plan, the Company comprehensively considers the consolidated financial position, solvency, cash flows and capital requirements for the production and business activities of the entire Group. In particular, the Company excludes the effects of Non-monetary items to ensure its actual ability to make distributions, including gains arising from the revaluation of assets contributed as capital, unrealized foreign exchange differences arising from the revaluation of monetary items denominated in foreign currencies, revaluation of financial instruments and other non-monetary items.

Non-controlling interests: Represent the portion of the net assets and net results of subsidiaries attributable to interests that are not directly or indirectly owned by the parent company through other subsidiaries. This item is determined and presented separately in the Company's consolidated financial statements and is not recognised in the separate financial statements of the parent company or in the financial statements of the subsidiaries.

16. Principles and methods of recognition of revenue and other income**Principles and methods of recognition of revenue from sales.**

Revenue from the sale of goods is recognized when all of the following five conditions are satisfied:

1. The Company has transferred substantially all risks and rewards incidental to ownership of the products and goods to the buyer;
2. The Company no longer retains managerial involvement to the extent usually associated with ownership or control over the goods;
3. The revenue can be measured reliably;
4. The Company has received or will receive economic benefits from the sales transaction; and
5. The costs incurred or to be incurred in respect of the sales transaction can be reliably determined.

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

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

Revenue from service transactions is recognised when the outcome of the transaction can be reliably measured. Where a service transaction relates to multiple periods, revenue is recognised in each period based on the stage of completion of the work performed as at the reporting date.

Recognition of revenue from construction contracts: Revenue from construction contracts comprises the contract revenue specified in the contract, variations, incentive payments, claims, and other compensation, provided that it is probable that they will result in changes to contract revenue and can be measured reliably. Where the outcome of a construction contract cannot be estimated reliably, revenue is recognized only to the extent of contract costs that are probable to be recoverable. Contract costs incurred are recognized as expenses in the period in which they are incurred.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***16. Principles and methods of recognition of revenue and other income (continued)**

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

Principles and methods for recognition of financial income

Financial income is recognized when both of the following conditions are satisfied: 1. It is probable that the Company will obtain the economic benefits associated with the transaction; 2. The amount of finance income can be measured reliably.

Financial income comprises interest income, royalties, dividends, profit distributions, gains from trading securities, gains from the disposal of investments in joint ventures, associates, subsidiaries, and other equity investments, foreign exchange gains, gains on the transfer of equity interests, and other financial income.

Interest income is recognized on an accrual basis and is determined based on deposit account balances and the effective interest rate applicable to each period.

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

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

17. Principles and methods for the recognition of cost of goods sold

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

18. Principles and methods for the recognition of financial expenses

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

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

19. Accounting principles for general and administrative expenses

Selling expenses: Represent actual costs incurred in the process of selling products and goods and providing services by the Group. Selling expenses include selling staff costs; costs of materials and packaging; costs of tools and equipment; depreciation expenses of fixed assets used by the sales department; warranty costs for products, goods and construction works; purchased services (advertising, marketing, transportation and sales commissions); and other monetary expenses.

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***19. Accounting principles for general and administrative expenses (continued)**

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

20. Principles and methods for recognition of current corporate income tax expenses and deferred corporate income tax expense

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

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

Deferred income tax represents corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for the purposes of preparing the consolidated financial statements and their tax bases. Deferred income tax liabilities are recognised for all taxable temporary differences. Deferred income tax assets are recognised only to the extent that it is probable that sufficient taxable profits will be available in the future against which the deductible temporary differences can be utilised.

The carrying amount of deferred corporate income tax assets is reviewed at the end of each financial year and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow the benefit of part or all of the deferred income tax assets to be utilised. Previously unrecognised deferred income tax assets are reassessed at the end of each financial year and recognised to the extent that it is probable that sufficient taxable profits will be available to enable such deferred income tax assets to be utilised.

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

21. Principles for recognition of earnings per share

Basic earnings per share is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company after deducting the amount allocated to the Bonus and Welfare Fund during the period by the weighted average number of ordinary shares outstanding during the period.

Diluted earnings per share is calculated by dividing the profit or loss after tax attributable to ordinary shareholders of the Company (after adjusting for dividends on convertible preference shares) by the weighted average number of ordinary shares outstanding during the period and the weighted average number of ordinary shares that would be issued assuming that all dilutive potential ordinary shares are converted into ordinary shares.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***22. Related parties**

During the course of its operations, the Company enters into transactions with related parties. Parties are considered related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions. In considering each related party relationship, the substance of the relationship is considered rather than merely its legal form.

In accordance with Vietnamese Accounting Standard No. 26, the Company's related parties include:

- Entities that control or are under common control with the Company: the parent company, subsidiaries and fellow subsidiaries (directly or indirectly through one or more intermediaries, or under common control).
- Joint ventures and associates: Entities over which the Company has significant influence but which are neither subsidiaries nor joint ventures.
- Individuals with significant voting rights: Individuals who, directly or indirectly, have voting rights that enable them to exercise significant influence over the Company, including their close family member.
- Key management personnel: Individuals who have the authority and responsibility for planning, directing and controlling the activities of the Company, including members of the Board of Management, executive management personnel, and their close family members.
- Entities influenced by related individuals: Entities in which key management personnel or individuals with significant voting rights, as described above, directly or indirectly hold a significant proportion of the voting rights, or over which such individuals exercise significant influence.

23. Principles for the presentation of segment assets, revenue and operating results

Business segments comprise segments by business line and geographical area.

A business line segment is a distinguishable component of the Company that is engaged in the production or provision of a particular product or service, or a related group of products or services, and that is subject to risks and returns that are different from those of other business line 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 returns that are different from those of geographical segments operating in other economic environments.

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

24. Accounting estimates

The consolidated financial statements are prepared in compliance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime and relevant prevailing legal regulations. The preparation of the consolidated financial statements requires the Board of Directors and the Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenses, as well as the presentation of contingent assets and liabilities as at the reporting date. These estimates and assumptions are continuously evaluated based on historical experience and other relevant factors, including expectations of future events that are considered reasonable at the time the financial statements are prepared. Actual results may differ from these estimates and assumptions.

25. Other accounting principles and policies

Value-added tax ("VAT"): The Company declares and pays VAT under the deduction method.

Other taxes and fees are declared and paid in accordance with the prevailing tax laws and regulations of the State.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION****1. Cash and cash equivalents**

Cash and cash equivalents held by the Company without restrictions on use	30/06/2026	01/01/2026
Cash	83,986,352,309	110,969,326,869
Cash on hand	6,042,582,494	6,971,516,047
Demand deposits	77,943,769,815	103,997,810,822
Cash equivalents	163,000,000,000	225,000,000,000
Term deposits of three months or less (*)	163,000,000,000	225,000,000,000
Total	246,986,352,309	335,969,326,869

(*) These comprise savings deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Dong Branch with terms of no more than three months and interest rates ranging from 2.4% to 3.0%/year, and a one-month term deposit at Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch bearing an interest rate of 4.75%/year.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

2. Financial investments

a. Trading securities

	30/06/2026			01/01/2026		
	Cost	Fair value	Provision	Cost	Fair value	Provision
a1. Total value of shares	1,282,524,237	772,709,450	(509,941,031)	1,282,524,237	770,795,600	(511,956,031)
GEX shares	175,656	283,050	-	175,656	392,400	-
CIC shares	287,964,935	39,600,000	(248,364,935)	287,964,935	39,600,000	(248,364,935)
VIX shares	11,250	16,900	-	11,250	21,900	-
EIB shares	1,395,422	21,450	(1,373,972)	1,395,422	21,450	(1,373,972)
SDA shares	564,800	151,800	(426,200)	564,800	151,800	(413,000)
VEA shares	783,173,000	698,000,000	(85,173,000)	783,173,000	690,200,000	(92,973,000)
CYC shares	209,189,174	34,620,000	(174,569,174)	209,189,174	40,390,000	(168,799,174)
Other shares	50,000	16,250	(33,750)	50,000	18,050	(31,950)
Total	1,282,524,237	772,709,450	(509,941,031)	1,282,524,237	770,795,600	(511,956,031)

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

The Company recognises a provision for decline in value of trading securities for investments whose market prices are lower than their cost at the end of the accounting period. The reversal of the provision during the period arose from the recovery in the market prices of the securities as at the reporting date.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

2. Financial investments (continued)

b. Held-to-maturity investments

	30/06/2026		01/01/2026	
	Cost	Fair value	Provision	Cost
b1. Short-term	593,239,390,444	593,239,390,444	-	466,409,406,729
- Term deposits (*)	565,707,578,888	565,707,578,888	-	436,704,269,408
- Accrued interest on term deposits	12,432,618,405	12,432,618,405	-	16,108,164,719
- Lending	14,300,000,000	14,300,000,000	-	13,300,000,000
+ <i>Huong Linh 7 Wind Power Joint Stock Company (**)</i>	9,300,000,000	9,300,000,000	-	13,300,000,000
+ <i>SCI Consulting Joint Stock Company</i>	5,000,000,000	5,000,000,000	-	-
- Accrued interest income on loans	799,193,151	799,193,151	-	296,972,602
Total	593,239,390,444	593,239,390,444	-	466,409,406,729

b2. Details of loans to related parties are presented in Note IX.2 – Related-party transactions.

(*) The term deposits comprise deposit contracts with Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch, with terms ranging from 6 to 12 months and interest rates ranging from 2.9% to 7.2%/year.

(**) The short-term loan to Huong Linh 7 Wind Power Joint Stock Company under Loan Agreement No. 2107/HĐV/HL8-HL7 dated 27 July 2025, bearing interest at 8.7%/year, unsecured and with a 12-month term. The outstanding balance as at 30 June 2026 was VND 9,300,000,000.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

2. Financial investments (continued)

c. Investments in joint ventures and associates.

Company name	30/06/2026		01/01/2026	
	Cost of investment	Recoverable amount (***)	Amount recognised under the equity method	Amount recognised under the equity method
Lai Chau 110kV Power Grid Management and Operation Joint Stock Company	12,375,600,000		12,076,582,891	12,375,600,000
Total	12,375,600,000		12,076,582,891	11,490,322,683

d. Investments in other entities

	30/06/2026		01/01/2026	
	Cost	Recoverable amount (***)	Provision	Recoverable amount (***)
- Equity investments in other entities	30,550,000,000			
Hai Ha Economic Zone Development Investment Joint Stock Company	550,000,000	-	-	30,550,000,000
Fecon Investment Joint Stock Company	30,000,000,000	-	-	30,000,000,000
Total	30,550,000,000			30,550,000,000

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

e. Investment and operating status of investments in joint ventures and associates.

Detailed information on the Company's joint ventures and associates as at 30 June 2026 is as follows:

Lai Chau 110kV Power Grid Management and Operation Joint Stock Company was established on 18 June 2019, with charter capital of VND 56,408,391,200 as at 30 June 2026. As at the reporting date, the Company had invested VND 12,375,600,000 in Lai Chau 110kV Power Grid Management and Operation Joint Stock Company, representing 21.94% of its charter capital. According to the financial statements as at the end of the accounting period, Lai Chau 110kV Power Grid Management and Operation Joint Stock Company reported a profit for the period but had accumulated post-tax losses.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

3. Trade receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a. Short-term	388,340,158,366	(12,873,626,681)	553,605,044,966	(13,089,426,681)
Nam Sam 3 Power Company Limited	98,361,698,634	-	197,457,107,818	-
Nam Mo 2 Hydropower Company Limited	63,862,766,736	-	161,701,500,737	-
Nam Sam 3A Power Sole Company	49,952,497,585	-	22,708,895,458	-
Nam Mo 1 Hydropower Sole Co., Ltd	39,260,506,740	-	39,136,538,770	-
Northern Power Corporation	41,555,577,446	-	30,922,623,412	-
Electric Power Trading Company	13,133,602,726	-	28,018,089,939	-
Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board	36,958,814,420	-	36,958,814,420	-
Others	45,254,694,079	(12,873,626,681)	36,701,474,412	(13,089,426,681)
Total	388,340,158,366	(12,873,626,681)	553,605,044,966	(13,089,426,681)
b. Receivables from related parties				
Huong Linh 7 Wind Power Joint Stock Company	90,000,000	-	-	-
Total	90,000,000	-	-	-

4. Prepayments to suppliers

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a. Short-term	127,791,464,401	(430,058,500)	96,106,119,925	(480,658,500)
Windey Technology 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	-	-	-
TS INVEST Joint Stock Company	3,515,337,723	-	8,221,126,469	-
Ecoba Vietnam Joint Stock Company	5,726,516,118	-	5,726,516,118	-
Others	53,750,940,963	(430,058,500)	37,781,890,312	(480,658,500)
Total	127,791,464,401	(430,058,500)	96,106,119,925	(480,658,500)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

4. Prepayments to suppliers (continued)

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
c. Prepayments to related party suppliers				
SCI Consulting Joint Stock Company	2,123,628,800	-	-	-
Total	2,123,628,800	-	-	-

(*) Advance payment under the Turbine Supply Contract for the 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 recovered progressively through acceptance and payment milestones. The balance of the advance payment as at 30 June 2026 was USD 1,216,394.8.

(**) Advance payment under the Contract for the Supply of Complete Electromechanical Equipment and Technical Services for the 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 and Global Hydro Vietnam Company Limited. Accordingly, SCI E&C made an advance payment of 10% of the contract value, equivalent to USD 861,900.

5. Other receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a. Short-term	46,630,442,322	(438,618,126)	34,093,739,760	(615,969,126)
Receivables for social insurance and trade union fees	23,509,507	-	34,145,475	-
Advances to employees	7,289,492,002	-	4,753,681,101	-
Deposits and collateral	711,900,000	-	705,900,000	-
Receivables for advanced materials to subcontractors	1,112,461,303	(55,076,916)	787,775,967	(55,076,916)
Receivable from employees	1,451,905,803	-	1,474,179,534	-
VAT on finance lease fixed assets	5,045,799,015	-	1,451,678,493	-
Receivables from EVNGENCO2 Project Management Board (*)	9,448,000,000	-	-	-
Others	21,547,374,692	(383,541,210)	24,886,379,190	(560,892,210)
b. Long-term	5,994,224,676	-	1,762,599,098	-
Long-term deposits, collaterals	5,994,224,676	-	1,762,599,098	-
Chailease International Leasing Company Limited – Hanoi Branch	2,159,245,320	-	407,592,000	-
VietinBank Leasing Company Limited	926,500,000	-	598,500,000	-
PDA contract performance guarantee for the Nam Khian 1, 2 and 3 projects	1,223,000,000	-	-	-
Others	1,685,479,356	-	756,507,098	-
Total	52,624,666,998	(438,618,126)	35,856,338,858	(615,969,126)

These notes are an integral part of the consolidated financial statements

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

5. Other receivables (continued)

(*) Receivables from EVNGENCO2 Project Management Board related to land clearance costs for Road A1.1 and Turbine Foundation TB02 of the Huong Phung 1 Wind Power Project, which were advanced by the Company for land compensation. 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 have been completed, including the issuance of the land acquisition decision and compensation plan by the competent authorities and payment of compensation to the affected households.

6. Bad debts

	30/06/2026		01/01/2026	
	Value	Recoverable amount	Value	Recoverable amount
a. Total value of receivables overdue for more than 3 years	13,742,303,307	-	14,261,054,308	75,000,001
Short-term trade receivables	12,873,626,681	-	13,392,377,682	75,000,001
Thanh Nam Construction and Development JSC (VNCON)	6,248,083,094	-	6,248,083,094	-
68 Trading Construction and Service JSC	3,425,189,422	-	3,425,189,422	-
Chitchareune Construction Co., Ltd	1,810,101,671	-	1,810,101,671	-
Others	1,390,252,494	-	1,909,003,495	75,000,001
Short-term prepayments to suppliers	430,058,500	-	430,058,500	-
Other suppliers	430,058,500	-	430,058,500	-
Other short-term receivables	438,618,126	-	438,618,126	-
Total	13,742,303,307	-	14,261,054,308	75,000,001

7. Inventories

	30/06/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Goods in transit	-	-	2,426,921,759	-
Raw materials	52,731,493,109	-	45,473,040,695	-
Work in progress	573,479,832,629	-	444,477,235,437	-
Total	626,211,325,738	-	492,377,197,891	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND*

8. Long-term assets in progress	30/06/2026	01/01/2026
Construction in progress	24,592,191,253	14,195,661,880
Ca Nan Hydropower Plant Project	730,068,326	730,068,326
Laos - Vietnam Power Transmission Line	420,000,000	420,000,000
Installation of data collection equipment and customization of data management software	2,100,925,926	875,925,926
Nam Khian 3 Hydropower Project (Laos)	394,815,000	-
Quang Tri Office and Accommodation Construction Project (*)	4,922,871,604	551,175,263
Huong Viet Quang Tri Wind Power Project	6,399,562,290	2,394,562,290
Tan Thanh Wind Power Project	4,671,883,764	4,465,924,505
Three Floors Wind Power Plant Project	1,414,000,000	1,414,000,000
Nam Khian 1-2-3 Hydropower Projects	2,908,518,800	2,908,518,800
Nam Lan 1, Nam Lan 2, Nam Lan 3 and Nam Neun Lower Reservoir Hydropower Projects	629,545,543	435,486,770
Newly purchased fixed assets	9,853,000,000	7,576,000,000
Repairs of fixed assets	1,513,096,875	305,000,000
Total	35,958,288,128	22,076,661,880

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

9 Tangible fixed assets

Items	Buildings, structures	Machinery, equipment	Motor vehicles (*)	Management equipment, tools	Other tangible fixed assets	Total
Original cost						
Opening balance	1,587,942,779,018	1,932,586,158,237	206,369,199,168	4,802,885,279	10,601,141,531	3,742,302,163,233
Purchases during the period	-	9,749,042,037	2,039,155,455	275,490,741	75,500,000	12,139,188,233
Increase due to acquisition of finance lease assets	-	2,875,676,300	-	-	-	2,875,676,300
Disposals and sales	-	(37,325,222,491)	(5,816,673,108)	(916,987,951)	-	(44,058,883,550)
Decrease due to disposal of subsidiary	934,836,330	-	(6,070,902,727)	(1,186,263,637)	-	(6,322,330,034)
Reclassification	-	(295,000,000)	295,000,000	-	-	-
Closing balance	1,588,877,615,348	1,907,590,654,083	196,815,778,788	2,975,124,432	10,676,641,531	3,706,935,814,182
Accumulated depreciation						
Opening balance	511,935,574,741	836,609,591,713	146,521,270,069	3,742,732,317	6,213,037,216	1,505,022,206,056
Depreciation during the period (*)	36,215,170,140	44,282,767,820	5,392,718,243	226,328,741	557,450,774	86,674,435,718
Increase due to acquisition of finance lease assets	-	1,853,062,586	-	-	-	1,853,062,586
Disposals and sales	-	(32,631,143,860)	(5,216,673,109)	(916,987,951)	-	(38,764,804,920)
Decrease due to disposal of subsidiary	-	-	(1,641,919,816)	(811,692,858)	-	(2,453,612,674)
Reclassification	-	8,390,912	-	(8,390,912)	-	-
Closing balance	548,150,744,881	850,122,669,171	145,055,395,387	2,231,989,337	6,770,487,990	1,552,331,286,765
Net book value						
Opening balance	1,076,007,204,277	1,095,976,566,524	59,847,929,099	1,060,152,962	4,388,104,315	2,237,279,957,177
Closing balance	1,040,726,870,467	1,057,467,984,912	51,760,383,401	743,135,095	3,906,153,541	2,154,604,527,416

(*) During the period, the change in the estimated useful lives of assets at SCI Lai Chau Joint Stock Company resulted in a decrease in depreciation expense of VND 56,109,274,266, compared with the depreciation expense that would have been recognised had the useful lives applicable before the change continued to be applied.

- Net book value of tangible fixed assets pledged, mortgaged as loan security: VND 2,226,397,879,104.

- Original cost of tangible fixed assets at the end of the year fully depreciated but still in use: VND 400,304,409,895.

- Original cost of tangible fixed assets awaiting disposal at year-end: None.

- Significant commitments for the future purchase or sale of tangible fixed assets: None.

- Other changes in tangible fixed assets: None.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

10. 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 period</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 period fully depreciated but still in use: VND 0.

11. Intangible fixed assets

Items	Land use rights	Trademark	Computer software	Total
Original cost				
Opening balance	4,974,750,000	250,000,000	2,534,500,000	7,759,250,000
<i>Purchased during the period</i>		-	194,400,000	194,400,000
<i>Increase due to capital construction investment</i>	180,000,000	-	-	180,000,000
Closing balance	5,154,750,000	250,000,000	2,728,900,000	8,133,650,000
Accumulated amortization				
Opening balance	63,778,848	250,000,000	936,172,846	1,249,951,694
<i>Amortization for the period</i>	63,778,848	-	228,986,410	292,765,258
Closing balance	127,557,696	250,000,000	1,165,159,256	1,542,716,952
Net book value				
Opening balance	4,910,971,152	-	1,598,327,154	6,509,298,306
Closing balance	5,027,192,304	-	1,563,740,744	6,590,933,048

* Original cost of intangible fixed assets at year- end fully amortized but still in use: VND 452,500,000.

12. Prepaid expenses

	30/06/2026	01/01/2026
a. Short-term	2,905,504,682	1,230,722,671
Tools and instruments used	329,330,874	101,958,500
Other short-term prepaid expenses	690,583,542	313,632,601
Insurance costs	1,807,772,082	284,008,072
White channel rental fees	77,818,184	77,818,182
Software expenses	-	453,305,316

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

12. Prepaid expenses (continued)**b. Long-term**

	30/06/2026	01/01/2026
b. Long-term	109,992,440,384	110,289,906,633
Tools and instruments used	1,284,758,061	322,885,423
Early repayment fee (*)	5,616,070,927	6,177,678,019
Compensation and site clearance cost	97,130,199,409	98,265,936,205
<i>Nam Lum 1 project (**)</i>	<i>11,186,546,830</i>	<i>11,316,560,140</i>
<i>Nam Lum 2 project (**)</i>	<i>32,774,149,731</i>	<i>33,168,114,897</i>
<i>Nam Xe Project (**)</i>	<i>26,428,435,472</i>	<i>26,739,168,644</i>
<i>Compensation and site clearance cost (***)</i>	<i>26,741,067,376</i>	<i>27,042,092,524</i>
Repair costs – Unit H1, Nam Lum 2	592,973,717	748,807,049
Repair costs – Unit H2, Nam Lum 2	1,104,939,858	1,337,287,026
Repair costs – Unit H2, Nam Lum 1	1,104,563,491	-
Repair costs – Nam Xe	444,175,272	547,575,270
Repair materials – Canan 1	812,978,320	-
Repair materials – Canan 2	465,423,454	-
Environmental permit application costs	561,064,651	726,188,107
The costs for renovating, assembling, and finishing office furniture	555,044,863	1,873,597,902
Others	320,248,361	289,951,632
Total	112,897,945,066	111,520,629,304

(*) This represents the prepayment fee for the loan under Credit Agreement No. 17.2680030/2017-HĐCVĐAT/NHCT900 – SOVICO NGHEAN dated 5 June 2017, incurred to refinance the loan with KEB Hana Bank at a more favourable interest rate. The Company is amortising this amount over the loan term.

(**) This represents land clearance compensation costs incurred in connection with the implementation of the Nam Lum 1, Nam Lum 2 and Nam Xe power plant projects. The costs are amortised over the land lease term of each project. The amortisation periods are 558 months for Nam Lum 1, 540 months for Nam Lum 2 and 547 months for Nam Xe.

(***) This represents land clearance compensation costs for a land area of 16.031 hectares under the Huong Linh 8 Wind Power Plant Project, approved under Investment Policy Decision No. 3396/QĐ-UBND dated 27 November 2020. The finalised cost amounted to VND 30,774,871,900, with an amortisation period of 50 years. The remaining amortisation period as at 30 June 2026 was 533 months.

13. Other assets**Long-term**

	30/06/2026	01/01/2026
Long-term	1,328,938,361	2,738,908,221
Long-term equipment, materials and spare parts for replacement	1,328,938,361	2,738,908,221
Total	1,328,938,361	2,738,908,221

14. Goodwill

	30/06/2026	01/01/2026
Goodwill	65,369,904,003	68,803,450,257
Total	65,369,904,003	68,803,450,257

15. Other short-term assets

	30/06/2026	01/01/2026
Other short-term assets	250,000,000	-
Other short-term assets	250,000,000	-
<i>Restricted term deposits (*)</i>	<i>250,000,000</i>	<i>-</i>
Total	250,000,000	-

(*) The term deposit at Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch, bearing interest at 1.9% per annum with a three-month term, is used as collateral for the opening of an L/C account.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***16. Trade payables**

	30/06/2026	01/01/2026
a. Short-term	154,381,100,756	166,915,601,009
Voith Hydro Private Limited	174,130,555	39,547,167,428
SCI Consulting Joint Stock Company	36,035,452,217	-
Hung Ha Development Investment Joint Stock Company	9,491,041,273	8,596,856,973
Song Da 10.9 Joint Stock Company	7,835,956,399	7,246,267,753
D.N.T Construction Trading Service Co., Ltd	7,933,421,707	7,933,421,707
Hydropower Technology Company Limited	1,709,160,000	-
AMA Vietnam Consulting Construction Co., Ltd	-	10,462,946,975
Lai Chau 110kV Power Grid Management and Operation Joint Stock Company	-	100,290,813
Others	91,201,938,605	93,028,649,360
Total	154,381,100,756	166,915,601,009
b. Trade payables to related party suppliers		
SCI Consulting Joint Stock Company	36,035,452,217	-
Lai Chau 110kV Power Grid Management and Operation Joint Stock Company	-	100,290,813
Total	36,035,452,217	100,290,813

17. Advances from customers

	30/06/2026	01/01/2026
a. Short-term	436,707,252,688	430,912,588,281
Nam Mo 1 Hyropower Sole Company Limited (*)	92,224,658,412	92,224,658,412
Nam Sam 3A Power Sole Company (**)	180,288,885,835	151,534,329,230
EVNGENCO2 Project Management Board (***)	74,601,657,346	-
Vietnam Electricity Power Projects Management Board No. 3 (****)	43,627,234,447	43,627,234,447
Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board	13,588,401,409	13,588,401,409
Nam Mo 2 Hydropower Company Limited	6,485,083,120	18,998,258,498
Branch of Power Generation Corporation 2 – Joint Stock Company	-	78,309,319,000
PHONGSUBTHAVY GROUP SOLE	-	1,134,225,000
Others	25,891,332,119	31,496,162,285
Total	436,707,252,688	430,912,588,281

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

17. Advances from customers (continued)

(*) Advance payments made for the Nam Mo 1 Hydropower Plant Project in Muong Moc District, Houaphanh Province, Laos.

(**) Advance payments made for the Nam Sam 3A Hydropower Plant Project in Xam Tai District, Houaphanh Province, Laos.

(***) Advance payment under Contract No. 707/HĐ-ASB2-SCI dated 28 August 2025 between Song Bung 2 Hydropower Project Management Board – Branch of Power Generation Corporation 2 – Joint Stock Company and the consortium of SCI E&C Joint Stock Company and SCI Consulting Joint Stock Company for Package No. 11 (EPC): Design, supply, transportation, preservation, storage, installation, testing, commissioning and trial operation of electromechanical equipment and technical services for the Huong Phung 1 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 – Branch of Power Generation Corporation 2 – Joint Stock Company transferred all of its rights, benefits and obligations under the Contract to EVNGENCO2 Project Management Board. The advance payment will be progressively recovered through acceptance and payment milestones. The outstanding advance payment balance as at 30 June 2026 was VND 74,601,657,346.

(****) The outstanding advance payment balances as at 30 June 2026 comprise:

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

- Contract No. 36.25.HĐ.TAE.XD.NM dated 3 June 2025 between Power Project Management Board No. 3 – Branch of Vietnam Electricity and the consortium of Lung Lo Construction Corporation, Song Da Corporation – Joint Stock Company, SCI E&C Joint Stock Company, Truong Son Construction Corporation, Construction Joint Stock Company No. 47, and Lilama 10 Joint Stock Company for 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.

18. Dividends and profits payable

	30/06/2026	01/01/2026
Dividends and profits payable to shareholders of SCI E&C Joint Stock Company whose shares have not been deposited with the securities depository (*)	494,134,700	494,134,700
Dividends and profits payable at SCI Nghe An Joint Stock Company	-	511,945,950
Dividends and profits payable at Huong Linh 8 Wind Power Joint Stock Company (**)	7,227,333,298	3,617,100,690
Total	7,721,467,998	4,623,181,340

(*) The overdue dividends and profits payable at SCI E&C Joint Stock Company amounted to VND 494,134,700, as certain shareholders whose shares have not been deposited with the securities depository have not yet collected their cash dividends.

(**) Dividends and profits payable at Huong Linh 8 Wind Power Joint Stock Company pursuant to the Resolution of the Annual General Meeting of Shareholders dated 18 April 2026 on the distribution of profit after corporate income tax for 2025. Accordingly, the Company is expected to complete the payment no later than the third quarter of 2026.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

19. Taxes and receivables from and payables to the State

Items	Amounts arising during the period			30/06/2026
	01/01/2026	Amount payable	Amount paid	Changes due to consolidation
a. Payables				
Value added tax	3,955,874,918	17,118,169,568	17,880,007,594	-
Personal income tax	813,613,932	2,605,971,344	3,036,466,859	(24,115,099)
Corporate income tax	20,255,980,392	15,131,298,510	20,858,889,008	-
Value added tax on imported goods	-	385,434	385,434	-
Fee for granting the right to exploit water resources	-	1,687,007,500	1,687,007,500	-
Water resource tax	2,614,382,158	10,350,409,506	9,859,616,907	-
Forest environmental protection service fee	1,040,569,260	4,365,695,772	3,886,019,012	-
Housing tax and land rental fee	-	48,826,575	48,826,575	-
Others	32,928,685	13,524,000	13,524,000	-
Total	28,713,349,345	51,321,288,209	57,270,742,889	(24,115,099)
b. Receivables				
Value added tax	2,214,900	-	-	-
Corporate income tax	494,498,167	-	-	-
Overpaid personal income tax	1,479,343	1,479,343	-	-
Total	498,192,410	1,479,343	-	-
				496,713,067

As 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 period of recovery or the remaining term of the payment obligation in accordance with applicable tax regulations and relevant agreements, if any.

The Board of Directors and the Board of Management assess that the Company's tax declarations and fulfilment of its tax obligations are in compliance with applicable 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 determined upon tax finalisation may differ from the amounts currently recognised in the financial statements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***19. Taxes and receivables from and payables to the State (continued)**

Presentation of the basis for determining taxes, fees and other charges payable.

Value-added tax (VAT)

The Company accounts for VAT using the credit-invoice method. The applicable VAT rates are as follows:

- VAT rate for exports is 0%
- VAT rate for electricity is 8%
- VAT rate for domestic construction and installation services is 10%

During the period, the Company was entitled to a VAT reduction in accordance with Decree No. 180/2024/ND-CP dated 31 December 2024 and Decree No. 174/2025/ND-CP dated 30 June 2025.

Other taxes: The Company declares and pays other taxes in accordance with applicable regulations.

20. Accrued expenses

	30/06/2026	01/01/2026
a. Short-term	47,981,300,667	57,851,130,192
Accrued interest expenses payable	2,618,475,535	3,096,664,621
Accrued construction costs	43,206,321,152	51,529,846,384
Others	2,156,503,980	3,224,619,187
b. Long-term	-	5,700,339,726
Accrued interest expenses payable	-	5,700,339,726
Total	47,981,300,667	63,551,469,918
c. Accrued expenses payable by related parties		
	30/06/2026	01/01/2026
Mr. Nguyen Cong Hung	-	1,307,397,260
Ms. Nguyen Thi Thu Huong	-	1,661,545,206
Total	-	2,968,942,466

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***21. Other payables****a. Short-term**

	<u>30/06/2026</u>	<u>01/01/2026</u>
Trade union fee	4,752,950,725	4,680,198,653
Social insurance	10,379,250	362,250
Remuneration of the Board of Directors	60,607,440	61,587,440
Payables for temporarily imported materials during the period	4,775,020,542	701,080,800
Foreign contractor tax for the Nam Theun project	1,809,347,406	1,809,347,406
Trade union fees and colleagues' fund collected from employees	10,693,195,161	9,906,630,895
SCI Consulting Joint Stock Company	338,446,337	-
Other payables to employees and internal parties	557,513,539	594,666,171
Viet Phuc Lai Chau Joint Stock Company (*)	2,000,000,000	2,000,000,000
Others	2,192,375,765	2,567,726,420
Total	27,189,836,165	22,321,600,035

b. Related parties

	<u>30/06/2026</u>	<u>01/01/2026</u>
SCI Consulting Joint Stock Company	338,446,337	-
Total	338,446,337	-

(*) Business Cooperation Contract between SCI Lai Chau Joint Stock Company and Viet Phuc Lai Chau Joint Stock Company for the construction of shared infrastructure, comprising the 110kV transmission line and substation connecting the Nam Xe Hydropower Plant and Po Cha Hydropower Plant to the National Power Grid (the section from Nam Xe to Tower No. 20), under Contract No. 17/2020/SCILC/NX-HĐHT. The parties' capital contributions represent the investment costs of the shared infrastructure, allocated based on the electricity generation capacity of each project. The Company is currently working with the partner to finalise and settle the obligations under the aforementioned business cooperation contract.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. 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	398,795,722,996	398,795,722,996	571,022,187,142	460,216,286,618	509,601,623,520	509,601,623,520
BIDV - Ha Dong Branch (1)	188,871,831,736	188,871,831,736	412,270,588,365	328,476,489,263	272,665,930,838	272,665,930,838
Short-term borrowings from individuals	8,850,000,000	8,850,000,000	2,500,000,000	11,350,000,000	-	-
- <i>Mr. Vu Duy Hung (13)</i>	4,850,000,000	4,850,000,000	-	4,850,000,000	-	-
- <i>Mr. Ngo Duy Manh (13)</i>	4,000,000,000	4,000,000,000	-	4,000,000,000	-	-
- <i>Other individuals</i>	-	-	2,500,000,000	2,500,000,000	-	-
BIDV - Ha Dong Branch (7)	33,141,837,613	33,141,837,613	-	33,141,837,613	-	-
VPS Securities Joint Stock Company	-	-	89,501,804	89,501,804	-	-
Others	1,400,387,292	1,400,387,292	-	12,647,686	1,387,739,606	1,387,739,606
Long-term loans due	156,388,620,992	156,388,620,992	113,058,310,496	74,594,310,496	194,852,620,992	194,852,620,992
BIDV - Ha Dong Branch	-	-	10,814,000,000	-	10,814,000,000	10,814,000,000
BIDV - Ha Dong Branch (2)	400,000,000	400,000,000	1,050,000,000	400,000,000	1,050,000,000	1,050,000,000
BIDV - Ha Dong Branch (12)	97,000,000,000	97,000,000,000	68,200,000,000	46,200,000,000	119,000,000,000	119,000,000,000
BIDV (11)	9,000,000,000	9,000,000,000	8,000,000,000	3,000,000,000	14,000,000,000	14,000,000,000
KEB Hana - Ho Chi Minh City Branch (9)	5,544,176,544	5,544,176,544	2,772,088,272	2,772,088,272	5,544,176,544	5,544,176,544
KEB Hana - Ha Noi Branch (10)	44,444,444,448	44,444,444,448	22,222,222,224	22,222,222,224	44,444,444,448	44,444,444,448
Finance lease liabilities due	10,143,045,363	10,143,045,363	43,103,786,477	12,551,499,756	40,695,332,084	40,695,332,084
BIDV - SuMi TRUST Leasing Co., Ltd - Hanoi Branch (3)	710,357,153	710,357,153	-	366,471,426	343,885,727	343,885,727
Industrial and Commercial Bank of Vietnam Leasing Company Limited (4)	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 (5)	457,192,800	457,192,800	190,497,351	228,596,400	419,093,751	419,093,751
Chailease International Financial Leasing Co., Ltd. - Hanoi Branch (6)	4,616,142,898	4,616,142,898	37,870,160,581	9,136,151,309	33,350,152,170	33,350,152,170

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

	During the period				30/06/2026
	01/01/2026	Increase	Decrease	Value	
	Value	Repayable amount			Repayable amount
b. Long-term	1,592,940,812,168	1,592,940,812,168		1,458,806,492,686	1,458,806,492,686
Long-term borrowings from banks, organizations	1,699,997,104,193	1,699,997,104,193	(80,145,648,044)	1,632,203,421,988	1,632,203,421,988
BIDV - Ha Dong Branch (8)	339,847,791,249	339,847,791,249	-	339,847,791,249	339,847,791,249
KEB Hana - Ho Chi Minh City Branch (9)	30,492,970,948	30,492,970,948	-	27,720,882,676	27,720,882,676
KEB Hana - Ha Noi Branch (10)	244,444,444,432	244,444,444,432	-	222,222,222,208	222,222,222,208
BIDV (11)	91,000,000,000	91,000,000,000	-	88,000,000,000	88,000,000,000
BIDV - Ha Dong Branch (12)	989,676,897,564	989,676,897,564	-	943,476,897,564	943,476,897,564
BIDV - Ha Dong Branch (2)	4,535,000,000	4,535,000,000	300,000,000	6,357,562,250	6,357,562,250
BIDV - Ha Dong Branch (7)	-	-	4,578,066,041	4,578,066,041	4,578,066,041
Long-term borrowings from individuals	40,000,000,000	40,000,000,000	40,000,000,000	-	-
Mr. Nguyen Cong Chien (13)	40,000,000,000	40,000,000,000	-	-	-
Long-term finance lease liabilities	19,475,374,330	19,475,374,330	69,315,820,638	62,151,023,774	62,151,023,774
BIDV - SuMi TRUST Leasing Co., Ltd - Hanoi Branch (3)	710,357,153	710,357,153	-	343,885,727	343,885,727
Industrial and Commercial Bank of Vietnam Leasing Company Limited (4)	7,653,999,792	7,653,999,792	10,942,684,638	13,365,421,171	13,365,421,171
Sacombank Leasing Company Limited - Hanoi Branch (5)	647,690,151	647,690,151	-	419,093,751	419,093,751
Chaillease International Financial Leasing Co., Ltd. - Hanoi Branch (6)	10,463,327,234	10,463,327,234	58,373,136,000	48,022,623,125	48,022,623,125
Debits due within 12 months	(166,531,666,355)	(166,531,666,355)	(156,162,096,973)	(235,547,953,076)	(235,547,953,076)
Total	1,991,736,535,164	1,991,736,535,164	490,876,539,098	1,968,408,116,206	1,968,408,116,206

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

Borrowings in detail

Short-term borrowings

Borrowings from banks

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(1) BIDV - Ha Dong Branch						
1	Credit contract No. 03/2026/283367/HDTD dated 28/05/2026	399,500,000,000	Working capital financing, guarantees, issuance of L/Cs, and factoring.	Credit facility term until May 31, 2027	272,665,930,838	The loan is secured by the entire portfolio of collateral assets under the executed security agreements, including real estate, machinery and equipment, means of transportation, and other assets. The Company mortgages the property rights arising from construction and installation contracts financed by BIDV, including the right to claim receivables and the right to receive payment proceeds from the Company's projects. The parent company undertakes to fulfill the Company's debt repayment obligations in the event of default
(2) BIDV - Ha Dong Branch						
1	Credit contract No. 01/283367/2025/HDTD dated 9/6/2025	7,576,000,000	Investment in one RCC conveyor system and accompanying accessories.	60 months from the date of the first drawdown	4,335,000,000	Assets acquired with loan proceeds
2	Credit contract No. 02/2026/283367/HDTD dated 13/02/2026	2,322,925,500	Procurement of construction machinery and equipment.	60 months from the date of the first drawdown	2,022,562,250	Assets acquired with loan proceeds

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(3) BIDV - SuMi TRUST Leasing Co., Ltd - Hanoi Branch						
1	Finance lease contract No. 21723000720/HDCTC dated 13/12/2023	1,347,250,000	100% new SDLG wheeled loader, Model: ZL30E, manufactured in China in 2021, Chassis No.: VLGLTN30CM0630480, Engine No.: J8LOLAM30289.	36 months from the date of debt acknowledgment	230,957,147	Security deposit (VND): 55,800,000
2	Finance lease contract No. 21723000642/HDCTC dated 21/11/2023	930,000,000	01 SDLG wheeled loader, Model: ZL30E, Chassis No.: VLGLTN30CM0630480, Engine No.: J8LOLAM30289, manufactured in China in 2021, 100% new.	36 months from the date of debt acknowledgment	112,928,580	Security deposit (VND): 55,800,000
(4) Industrial and Commercial Bank of Vietnam Leasing Company Limited						
1	Finance lease contract No. 02.056/2024/TSC-CTTC dated 04/06/2024	3,250,000,000	Sany crawler crane, Model: SCC850A-6, manufactured in China in 2021, used	36 months from the date of debt acknowledgment	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, manufactured in Thailand in 2024, 100% new	36 months from the date of debt acknowledgment	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, grey-gold, assembled in Vietnam in 2024, 100% new	36 months from the date of debt acknowledgment	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, grey-gold, assembled in Vietnam in 2024, 100% new	36 months from the date of debt acknowledgment	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, manufactured in China in 2018, used	36 months from the date of debt acknowledgment	2,032,412,000	Security deposit (VND): 235,000,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(4) Industrial and Commercial Bank of Vietnam Leasing Company Limited						
6	Finance lease contract No. 02.125/2025/TSC-CTTC dated 30/09/2025	2,621,024,800	01 Concrete spraying machine, Model: QKSP-20A, Chassis No.: LKKSP20A8S2509075, Engine No.: YCD4T33T61151 TGGG34S00085, manufactured in China in 2025, 100% new	36 months from the date of debt acknowledgment	9,691,781,171	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: 150 m ³ /h, manufactured in China, used	36 months from the date of debt acknowledgment	3,253,891,891	Security deposit (VND): 178,000,000
8	Finance lease contract No. 02.098/2026/TSC-CTTC dated 29/05/2026	4,920,000,000	SANY concrete pump truck, Model: SYG5341THB 470C-10B, Chassis No.: LFCDL8PXT1060598, manufactured in China in 2026, 100% new	36 months from the date of debt acknowledgment	4,920,000,000	Security deposit (VND): 246,000,000
(5) Sacombank Leasing Company Limited - Hanoi Branch (5)					419,093,751	
1	Finance lease contract No. SBL020202405004 dated 06/05/2024	1,828,771,668	LIOA three-phase oil-immersed automatic voltage stabilizer, 100% new, manufactured in 2024, origin: Vietnam.	36 months from the date of debt acknowledgment	419,093,751	Security deposit (VND): 91,438,583
(6) Chailease International Financial Leasing Co., Ltd. - Hanoi Branch					3,310,503,969	
1	Finance lease contract No. B251136313 dated 20/11/2025	2,040,000,000	SHANTU bulldozer, Model: SD16E, Chassis No.: CHSD16AEVS1055084, Engine No.: WD10G178E251225E007115, origin: China	36 months from the date of debt acknowledgment	1,219,466,669	Security deposit (VND): 111,996,000
2	Finance lease contract No. B251132213 dated 20/11/2025	3,733,200,000	02 DYNAPAC vibratory rollers, Model: CA35D, origin: India	36 months from the date of debt acknowledgment	2,091,037,300	Security deposit (VND): 61,200,000

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

22. Borrowings and finance lease liabilities (continued)

Unit: VND

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(6) Chailease International Financial Leasing Co., Ltd. – Hanoi Branch						
3	Finance lease contract No. B251136213 dated 08/12/2025	2,040,000,000	SHANTUI bulldozer, Model: SD16E, Chassis No.: CHSD16AETS1055191, Engine No.: WD10G178E251225F008576, Country of origin: China	36 months from the date of debt acknowledgment	23,373,268,730	Security deposit (VND): 61,200,000
4	Finance lease contract No. B251216113 dated 16/12/2025	2,040,000,000	SHANTUI bulldozer, Model: SD16E, Chassis No.: CHSD16AETS1055207, Engine No.: WD10G178E251225F008594, Country of origin: China	36 months from the date of debt acknowledgment	1,278,400,002	Security deposit (VND): 61,200,000
5	Finance lease contract No. B251120713 dated 16/12/2025	3,733,200,000	02 DYNAPAC vibratory rollers, Model: CA35D, Country of origin: India	36 months from the date of debt acknowledgment	2,338,456,962	Security deposit (VND): 111,996,000
6	Finance lease contract No. B251215813 dated 06/01/2026	11,120,000,000	02 KOBELCO crawler excavators, 100% brand new	36 months from the date of debt acknowledgment	7,289,777,775	Security deposit (VND): 333,600,000
7	Finance lease contract No. B251246911 dated 11/01/2026	4,421,700,000	03 CNHTC dump trucks, Model: ZZ3257N3447E1, manufactured in 2026, 100% brand new	36 months from the date of debt acknowledgment	2,892,582,140	Security deposit (VND): 132,651,000
8	Finance lease contract No. B251216613 dated 22/01/2026	2,040,000,000	01 SHANTUI bulldozer, Model: SD16E, Chassis No.: CHSD16AETS1055501, Engine No.: WD10G178E251225J016143, manufactured in China in 2026, 100% brand	36 months from the date of debt acknowledgment	1,337,333,335	Security deposit (VND): 61,200,000
9	Finance lease contract No. B260120911 dated 22/01/2026	7,395,000,000	05 CNHTC dump trucks, Model: ZZ3257N3447E1, manufactured in 2026, 100% brand new	36 months from the date of debt acknowledgment	4,673,018,415	Security deposit (VND): 221,850,000
10	Finance lease contract No. B260127711 dated 22/01/2026	3,519,816,000	01 KIA Frontier K250 truck and 01 SANY concrete pump truck, Model: SYM5359THB, manufactured in China in 2026, 100% brand new	36 months from the date of debt acknowledgment	2,344,233,432	Security deposit (VND): 105,594,480

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(6) Chailease International Financial Leasing Co., Ltd. – Hanoi Branch						
11	Finance lease contract No. B260121711 dated 22/01/2026	990,528,000	01 double-cabin Ford Ranger pickup truck, Model: TRABCR2YNEUCXEL1, Chassis No.: RL2AMFE60TLR43517, manufactured in Thailand	36 months from the date of debt acknowledgment.	21,338,850,426	Security deposit (VND): 29,715,840
12	Finance lease contract No. B260116313 dated 13/01/2026	6,450,000,000	01 KOBELCO crawler excavator, Model: SK520XDLC-10, manufactured in 100% brand new	36 months from the date of debt acknowledgment.	4,414,666,668	Security deposit (VND): 193,500,000
13	Finance lease contract No. B260121113 dated 17/03/2026	6,450,000,000	01 SHANTUI bulldozer, Model: SD16E, 100% brand new	36 months from the date of debt acknowledgment.	4,515,000,000	Security deposit (VND): 61,200,000
14	Finance lease contract No. B260336113 dated 31/03/2026	9,300,000,000	02 KOBELCO crawler excavators, Model: SK330-10, manufactured in Thailand in 100% brand new	36 months from the date of debt acknowledgment.	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	01 DYNAPAC vibratory roller, Model: CA35D, Chassis No.: 10300183LSE016757, manufactured in India in 2026, 100% brand new	36 months from the date of debt acknowledgment.	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	02 CNHTC wheel dump trucks, Model: ZZ5707S3840AJ, manufactured in China in 2026, 100% brand new	36 months from the date of debt acknowledgment.	3,867,840,000	Security deposit (VND): 145,044,000; the guarantee letter was issued by SCI Joint Stock Company

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(7) BIDV - Ha Dong Branch						
1	Credit contract No. 01/2026/23380400/HDTD dated 17/06/2026	17,366,728,469	Investment in the construction of an Office and Accommodation Services Complex in Khe Sanh Town, located within the Lao Bao Special Economic and Commercial Zone, Huong Hoa District, Quang Tri Province	58 months from the day following the Initial Disbursement Date, of which the grace period for the Loans is 0 months, and the drawdown period ends on 31 December 2027.	4,578,066,041	Assets formed after investment under the Project: "Investment in the construction of an Office and Accommodation Services Complex in Khe Sanh Town, located within the Lao Bao Special Economic and Commercial Zone, Huong Hoa District, Quang Tri Province."
(8) BIDV - Ha Dong Branch						
1	01/2021/14137881/HDTD		Investment in the Huong Linh 8 Wind Power Project	2035	339,847,791,249	Collaterals (*)

(*) Collateral includes:

- All assets formed from loan proceeds, equity and other sources of funds under the Huong Linh 8 Wind Power Plant Project, including, without limitation, all land use rights (where eligible for mortgage in accordance with applicable laws) and ownership rights over assets attached to the land, machinery and equipment, property rights, and rights and benefits arising from or related to the Huong Linh 8 Wind Power Plant;
 - A security interest over proceeds from compensation for damages relating to the Project, including, without limitation, insurance contracts and proceeds received under such insurance contracts;
 - A security interest over the receivables under the Power Purchase Agreement (PPA) entered into with EVN;
 - A security interest over all shares held by the shareholders of Huong Linh 8 Wind Power Joint Stock Company;
- Pledge or mortgage of other collateral with a minimum value of VND 100 billion. After the Project obtains its Commercial Operation Date (COD) certificate, achieves an electricity tariff of US cents 8.5/kWh for the entire Project and commences operation with stable revenue for a minimum period of one year, demonstrating sufficient capacity to repay principal and interest to the credit institutions/lenders, the lenders shall consider releasing such collateral upon the borrower's request;
- Any other security arrangement under which the scope of secured obligations includes the relevant obligations.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(9) KEB Hana - Ho Chi Minh City Branch						
1	Credit contract No. 0087LAV220000040 dated 14/06/2022	49,897,588,852	Early repayment of the loan under Investment Project Loan Agreement No. 17.2680030/2017-HĐCVDADT/NHCT900-13/06/2022 to 13/06/2031	9 years from 13/06/2022 to 13/06/2031	27,720,882,676	The loan is fully secured by an irrevocable and unconditional standby letter of credit (SBLC) issued by Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV). The total standby amount is VND 50,452,132,709 (**)

(10) KEB Hana - Ha Noi Branch

222,222,222,208						
1	Credit contract No. 1032-CL22-0008	400,000,000,000	Early repayment of the loan under Investment Project Loan Agreement No. 17.2680030/2017-HĐCVDADT/NHCT900-13/06/2022 to 13/06/2031	9 years from 13/06/2022 to 13/06/2031	222,222,222,208	The loan is fully secured by an irrevocable and unconditional standby letter of credit (SBLC) issued by Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV). The total standby amount is VND 404,445,456,143 (**)

(**) The standby letter of credit (SBLC) was issued by Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV) under Guarantee Facility Agreement No. 01/2022/8087300/HDTD dated 10 June 2022, pursuant to which the Company pledges/mortgages the following assets to secure the guaranteed obligations:

- Mortgage over all assets and rights arising from assets already formed or to be formed in the future under the Canan 1 and Canan 2 Hydropower Plant Projects.

- Mortgage over the receivables arising from Power Purchase Agreement No. 191/EVNNPC-KD dated 15 September 2017 entered into between SCI Nghe An Joint Stock Company and Northern Power Corporation.

- Pledge of shares held by SCI Joint Stock Company in SCI Nghe An Joint Stock Company, representing a minimum of 51% of the shares of SCI Nghe An Joint Stock Company.

- All balances in VND and foreign currency business operating accounts of the Guaranteed Party maintained with the Bank and other guarantor institutions.

These notes are an integral part of the consolidated financial statements

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(11) BIDV - Ha Dong Branch						
1	01/2025/8087300/HDTD	98,000,000,000	The Loans will be used to finance costs related to investments in the Canan 1 Hydropower Project and the Canan 2 Hydropower Project, as approved by the Lender, specifically to finance the financial costs incurred in connection with investments in the Canan 1 and Canan 2 Hydropower	96 months from 6 March 2025	88,000,000,000	Collaterals (***)

(***) Collateral includes:

- All assets and rights arising from assets already formed or to be formed in the future under the Canan 1 and Canan 2 Hydropower Plant Projects.
- Receivables arising from Power Purchase Agreement No. 191/EVNNPC-KD dated 15 September 2017, and its amendments and supplements, entered into between SCI Nghe An Joint Stock Company and Northern Power Corporation in relation to the purchase and sale of electricity generated by the Canan 1 and Canan 2 Hydropower Plants; the insurance benefits and entitlements, and all rights and benefits relating to the Canan 1 and Canan 2 Hydropower Projects.
- Shares held by SCI Joint Stock Company in SCI Nghe An Joint Stock Company, representing at least 51% of the total outstanding shares, together with all rights and benefits arising from such shares.
- The value of the collateral, after applying the applicable security coverage ratio, must be at least 100% of the project's outstanding credit exposure (including the SBLC and the financial compensation loan) at all times. If the project assets are insufficient, the customer shall provide additional assets to satisfy the above collateral requirements.
- The collateral must be insured throughout the security period in accordance with BIDV's applicable requirements.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(12) BIDV - Ha Dong Branch						
1	Overdraft limit contract No. 01/2019/8053952/HDTD dated 29/07/2019	440,000,000,000	The loan is used to finance the Nam Lum 2 Hydropower Project	The loan term is 156 months from the day following the Initial Disbursement Date, including a 24-month principal grace period from the day following the Initial Disbursement Date; however, such grace period shall not extend beyond six months from the date on which the Project commences commercial operation and generates revenue	943,476,897,564 265,823,449,837	Land use rights, other real estate, machinery and equipment, and means of transportation of the Nam Lum 2 Project; the shareholders capital contribution rights in SCI Lai Chau Joint Stock Company for the implementation of the Nam Lum 2 Project
2	Overdraft limit contract No. 01/2020/8053952/HDTD dated 26/08/2020	213,500,000,000	The loan is used to finance the Nam Lum 1 Hydropower Project	The loan term is 156 months from the day following the Initial Disbursement Date, including a 24-month grace period for principal repayment from the day following the Initial Disbursement Date; however, such grace period shall not extend beyond six months from the date on which the Project commences commercial operation and generates revenue.	119,158,323,220	Land use rights, other real estate, machinery and equipment, and means of transportation of the Nam Lum 1 Project; the shareholders' capital contribution rights in SCI Lai Chau Joint Stock Company for the implementation of the Nam Lum 2 Project
3	Overdraft limit contract No. 01/2021/8053952/HDTD dated 09/07/2021	492,000,000,000	The loan is used to finance the Nam Xe Hydropower Project	The loan term is 156 months from the day following the Initial Disbursement Date, including a 24-month grace period for principal repayment from the day following the Initial Disbursement Date; however, such grace period shall not extend beyond six months from the date on which the Project commences commercial operation and generates revenue.	291,495,124,507	Land use rights, other real estate, machinery and equipment, and means of transportation of the Nam Xe Project

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

22. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30 June 2026	Form of loan guarantee
(12) BIDV - Ha Dong Branch						
4	Credit contract No. 01/2025/8053952/HDTD dated 14/02/2025	300,000,000,000	The loan is used to finance costs related to investments in the Nam Xe Hydropower Project and the Nam Lum 2 Hydropower Project	120 months from the day following the Initial Disbursement Date	267,000,000,000	Collaterals (****)

(****) Collateral includes:

- (a) Security over assets formed after investment in the Nam Lum 2 Hydropower Plant Project.
- (b) All beneficial rights and entitlements arising from contracts related to the Project.
- (c) Additional collateral comprising the capital contribution rights of the shareholders in SCI Lai Chau Joint Stock Company.
- (d) Pledge and mortgage over all assets formed from loan proceeds, equity and other sources of funds, as well as future assets of the Nam Xe Hydropower Project, including, without limitation, all land use rights (where eligible for mortgage in accordance with applicable laws) and ownership rights over assets attached to the land, machinery and equipment; proceeds from compensation for damages relating to the Project (including, without limitation, insurance contracts and proceeds received under such insurance contracts); property rights; receivables under the Power Purchase Agreement (PPA) with EVN; and all rights and benefits arising from or related to the Nam Xe Hydropower Project.

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

Unit: VND

Items	Owners' contributed capital	Share Premium	Other owner's capital	Foreign exchange differences	Investment and Development fund	Undistributed Profit after tax	Non-controlling interest	Total
Balance as at 01/01/2025	991,343,310,000	(1,568,523,461)	71,486,910,000	-	11,429,942,906	299,714,307,022	308,119,294,192	1,680,525,240,659
Capital increase during the period	49,546,610,000	-	-	-	-	(49,546,610,000)	105,928,000,000	105,928,000,000
Profit	-	-	-	-	-	82,835,853,823	23,708,448,355	106,544,302,178
Stock dividend	-	-	62,552,000,000	-	-	(62,552,000,000)	-	-
Cash dividend	-	-	-	-	-	-	(16,486,306,080)	(16,486,306,080)
Board of Directors' remuneration	-	-	-	-	-	(97,921,073)	(94,078,927)	(192,000,000)
Other increases/decreases	-	-	-	(6,183,255)	-	(268,600,731)	206,466,260	(68,317,726)
Balance as at 31/12/2025	1,040,889,920,000	(1,568,523,461)	134,038,910,000	(6,183,255)	11,429,942,906	270,085,029,041	421,381,823,800	1,876,250,919,031
Balance as at 01/01/2026	1,040,889,920,000	(1,568,523,461)	134,038,910,000	(6,183,255)	11,429,942,906	270,085,029,041	421,381,823,800	1,876,250,919,031
Capital increase during the period (*)	-	-	6,300,000,000	-	-	(6,300,000,000)	-	-
Capital increase at a subsidiary through share issuance	-	(234,655,556)	-	-	-	-	37,331,970,000	37,097,314,444
Profit	-	-	-	-	-	43,817,908,417	4,486,303,556	48,304,211,973
Adjustment arising from business combination	-	-	-	-	-	160,714,659	61,397,073,172	61,557,787,831
Disposal of subsidiary	-	-	(4,306,040,000)	-	-	7,401,879,646	(12,710,035,184)	(9,614,195,538)
Cash dividend	-	-	-	-	-	-	(8,691,379,153)	(8,691,379,153)
Other increases/decreases	-	-	-	15,173,805	-	(778,782,808)	-	(763,609,003)
Balance as at 30/6/2026	1,040,889,920,000	(1,803,179,017)	136,032,870,000	8,990,550	11,429,942,906	314,386,748,956	503,195,756,190	2,004,141,049,585

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026***23. Owners' equity (continued)**

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

- Share name: Shares of SCI Joint Stock Company
- Type of shares: Ordinary shares
- Number of shares issued: 630,000 shares, representing 100% of the total number of shares planned to be issued
- Number of employees receiving shares: 14
- Source of capital for the issuance: Undistributed post-tax profits based on the audited separate financial statements for 2025
- Total number of shares after the issuance: 104,718,992 shares.

As at 30 June 2026, the Company had completed the share issuance and was in the process of completing the procedures for amendment of its Enterprise Registration Certificate, as well as the relevant reporting procedures with the State Securities Commission of Vietnam (SSC), Vietnam Securities Depository and Clearing Corporation (VSDC), and the Hanoi Stock Exchange (HNX). Accordingly, the proceeds from the above share issuance did not yet meet the conditions for recognition as an increase in Owners' contributed capital in the Company's interim separate financial statements as at the end of the accounting period and were temporarily recorded under Other capital of owners. Upon completion of the procedures for registration of the amended charter capital with the competent authorities, the Company will reclassify the amount to formally increase Owners' contributed capital from VND 1,040,889,920,000 to VND 1,047,189,920,000 in accordance with applicable regulations.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

23. Owners' equity (continued)

b. Details of owners' contributed capital

	Capital contribution ratio	30/06/2026	Capital contribution ratio	01/01/2026
Mr. Nguyen Cong Hung	24.93%	259,490,470,000	21.76%	226,490,470,000
Ms. Nguyen Thi Thu Huong	10.43%	108,607,710,000	6.59%	68,607,710,000
Others	64.64%	672,791,740,000	71.65%	745,791,740,000
Total	100%	1,040,889,920,000	100%	1,040,889,920,000

c. Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Contributed capital of owners	1,040,889,920,000	939,973,690,000
At the beginning of the period	1,040,889,920,000	991,343,310,000
Increase in the period	-	-
At the end of the period	1,040,889,920,000	991,343,310,000

d. Shares

	30/06/2026	01/01/2026
Number of registered shares	104,088,992	99,134,331
Number of shares issued to the public	104,088,992	99,134,331
Common shares	104,088,992	99,134,331
Number of repurchased shares	-	-
Number of outstanding shares	104,088,992	99,134,331
Common shares	104,088,992	99,134,331
Par value per outstanding share: VND/share	10,000	10,000

e. Enterprise's funds

	30/06/2026	01/01/2026
Investment and Development Fund	11,429,942,906	11,429,942,906
Total	11,429,942,906	11,429,942,906

* 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.

24. Off-balance sheet items

a. Foreign currencies

	30/06/2026	01/01/2026
USD	100,987.10	159,069.53
Lao Kip (LAK)	1,342,814,309.12	7,592,709,003.12
EUR	3,465.21	3,470.76

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INCOME STATEMENT****1. Revenue from goods sold and services rendered**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
a. Revenue		
Revenue from goods sold and services rendered	210,881,231,527	315,378,447,003
Revenue from construction contracts	303,448,897,319	500,672,770,336
Total	514,330,128,846	816,051,217,339

2. Net revenue from goods sold and services rendered

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Revenue from goods sold and services rendered	210,881,231,527	315,378,447,003
Revenue from construction contracts	303,448,897,319	500,672,770,336
Total	514,330,128,846	816,051,217,339

3. Cost of goods sold

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Cost of goods sold and services rendered	105,018,013,107	209,137,887,869
Cost of construction contracts	268,721,647,267	454,792,048,119
Total	373,739,660,374	663,929,935,988

4. Financial income

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Interest from deposits and loans	19,679,547,813	6,927,877,366
Gains on investments in securities	1,932,284,386	4,692,081,009
Profit and dividends received	750	-
Foreign exchange gain during the period	1,584,049,257	16,676,913,746
Foreign exchange gain due to revaluation of closing balance	1,245,090,760	6,015,728,343
Gain on disposal of shares	6,290,191,003	-
Others	-	15,388,573
Total	30,731,163,969	34,327,989,037

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***5. Financial expenses**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Loan interest expense	76,328,324,293	74,024,964,634
Foreign exchange loss during the period	4,536,309,907	8,320,072,909
Foreign exchange loss due to revaluation of closing balance at the end of the period	41,836,750	5,197,638,612
Provision/(reversal of provision) for decline in value of trading securities and investment impairment	(2,015,000)	1,210,611,386
Prepayment fees	582,607,092	561,607,092
Others	57,914,634	188,451
Total	81,544,977,676	89,315,083,084

6. Selling expenses and General and administrative expenses

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
a. Selling expenses		
Reversal of provision for construction work warranty	(14,881,578,971)	-
Total	(14,881,578,971)	-
b. General and administrative expenses		
Raw materials, materials, tools and equipment expenses	1,294,162,032	1,109,449,452
Management staff	27,335,427,974	20,527,726,933
Office supplies	419,137,751	325,261,657
Fixed assets depreciation	2,126,804,184	2,271,503,607
Taxes, fees and charges	2,587,559,879	1,406,984,084
External services	7,425,855,382	5,780,031,493
Other cash expenses	6,984,190,500	6,169,838,980
Provision expense	75,000,001	180,426,916
Goodwill amortisation expense	3,919,016,235	3,868,264,274
Total	52,167,153,938	41,639,487,395

7. Other income

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Income from the disposals, resales of fixed assets	4,946,646,045	1,027,777,778
Settlement of receivables and payables	983,792	90,802
Others	3,800,459	581,726,138
Total	4,951,430,296	1,609,594,718

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***8. Other expenses**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Non-deductible expenses	495,081,683	569,486,000
Penalties	25,440,557	83,285,541
Settlement of long-outstanding receivables and payables	-	200
Others	1,727,930,916	2,167,644,231
Total	2,248,453,156	2,820,415,972

9. Business costs by factor

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Raw material cost	185,133,178,434	140,092,072,199
Labor cost	117,563,797,836	89,473,185,960
Fixed asset depreciation	96,507,875,545	143,604,194,549
External services	136,441,998,466	177,239,779,817
Other costs in cash	20,374,229,729	32,588,948,836
Total	556,021,080,010	582,998,181,361

10. Current Corporate income tax expense

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Total current corporate income tax expense	55,780,317,146	54,283,878,655
Total current corporate income tax expense	15,164,881,218	8,005,248,480

11. Deferred corporate income tax expense

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
- Deferred corporate income tax expense arising from taxable temporary differences	657,321,965	2,905,888,962
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets	621,855,696	-
- Deferred corporate income tax income arising from the reversal of deferred income tax liabilities	(8,967,953,706)	-
Total deferred corporate income tax expense	(7,688,776,045)	2,905,888,962

12. Basic earnings per share

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Accounting profit after Corporate income tax	43,817,908,417	39,721,372,407
Adjustments to increase or decrease	-	-
Profit allocated to shareholders owning common shares	43,817,908,417	39,721,372,407
Average common shares circulating in the period (*)	104,088,992	99,134,331
Basic earnings per share	421	401

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***13. Diluted earnings per share**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Profit or loss allocated to common shareholders	43,817,908,417	39,721,372,407
Profit or loss allocated to the common shareholders after adjusting dilution factors	43,817,908,417	39,721,372,407
Average number of common shares outstanding during the year (*)	104,088,992	99,134,331
Average number of common shares in the year after adjusting dilution factors	104,718,992	99,134,331
Diluted earnings per share	418	401

(*) During the period, the Company issued shares under the 2026 employee stock option programme, funded from undistributed post-tax profits for 2025. Accordingly, basic earnings per share for the current period have been adjusted for the number of these potential ordinary shares.

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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***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.

VIII. ADDITIONAL INFORMATION FOR ITEMS IN THE CASH FLOW STATEMENT**1. 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	425,060,718,460	736,686,903,641

2. 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	483,552,139,176	517,271,901,102

3. 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

4. Acquisition and disposal of subsidiaries during the reporting period

In the case of disposal of a subsidiary

Items	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Consideration received from disposal of the subsidiary	24,852,711,400	-
Cash and cash equivalents received	24,852,711,400	-
Cash and cash equivalents of the subsidiary over which control was lost	1,786,773,570	-
Net cash flow from disposal of the subsidiary	23,065,937,830	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

IX. OTHER INFORMATION

1. 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.

2. Transaction and balance with related parties

The detailed definition of related parties is presented in Note IV.22.

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

Related parties that are organisations**Organisation name****Relationship**

Lai Chau 110kV Power Grid Management and Operation Joint Stock Company

Associate

SCI Consulting Joint Stock Company

Mr. Nguyen Cong Hoa, a major shareholder of SCI Consulting Joint Stock Company, is the younger brother of Mr. Nguyen Cong Hung, Chairman of the Board of Directors of SCI Joint Stock Company.

Huong Linh 7 Wind Power Joint Stock Company

The Chairman of the Board of Directors of SCI Joint Stock Company is a major shareholder of Huong Linh 7 Wind Power Joint Stock Company.

Related parties that are individuals: Members of the Board of Directors, the Board of Management, the Chief Accountant, and their respective close family members.

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 related-party relationships and transactions of which the Company is aware. The Company undertakes to comply with the regulations on determining the prices of related-party transactions based on the arm's length principle.

The significant transactions with related parties during the period were as follows:

Purchases of goods and services	Relationship	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Lai Chau 110kV Power Grid Management and Operation Joint Stock Company	Associate	200,581,626	371,447,456
Provision of goods and services			
<i>Income from vehicle rentals</i>			
Huong Linh 7 Wind Power Joint Stock Company		83,333,333	-
<i>Interest income from loans</i>			
Huong Linh 7 Wind Power Joint Stock Company		400,850,686	33,945,205
<i>Share transfer</i>			
Mr. Nguyen Cong Hoa		19,082,791,400	-
Mr. Pham Van Nghia		5,769,920,000	-

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

2. Transaction and balance with related parties (continued)

Balances with related parties as at 30 June 2026 were as follows:

	30/06/2026	01/01/2026
Trade receivables	90,000,000	-
Huong Linh 7 Wind Power Joint Stock Company	90,000,000	-
Prepayments to suppliers	23,628,800	-
SCI Consulting Joint Stock Company	23,628,800	-
Other receivables	477,600,000	506,200,000
Mr. Nguyen Cong Hung Chairman of the BOD	9,100,000	23,000,000
Mr. Nguyen Van Do Deputy General Director	468,500,000	483,200,000
Trade payables	36,035,452,217	100,290,813
Lai Chau 110kV Power Grid Management and Operation Joint Stock Company	-	100,290,813
SCI Consulting Joint Stock Company	36,035,452,217	-
Other payables	190,166,400	-
SCI Consulting Joint Stock Company	190,166,400	-
Accrued expenses	-	2,968,942,466
Mr. Nguyen Cong Hung Chairman of the BOD	-	1,307,397,260
Ms. Nguyen Thi Thu Huong Sister of Chairman of the BOD	-	1,661,545,206
Lending	14,300,000,000	13,300,000,000
Huong Linh 7 Wind Power Joint Stock Company	9,300,000,000	13,300,000,000
SCI Consulting Joint Stock Company	5,000,000,000	-
Loan interest income	799,193,150	474,575,343
Huong Linh 7 Wind Power Joint Stock Company	697,823,287	474,575,343
SCI Consulting Joint Stock Company	101,369,863	-

+ Salary and remuneration of members of the Board of Directors, Board of Supervisors and Board of General Directors

Related parties	Position	Nature of income	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Nguyen Cong Hung	Chairman of the BOD	Remuneration	240,000,000	240,000,000
Ngo Vu An	Member of the BOD	Remuneration	-	32,000,000
Doan The Anh	Member of the BOD	Remuneration	48,000,000	48,000,000
Nguyen Anh Huy	Member of the BOD	Remuneration	-	16,000,000
Kim Manh Ha	Member of the BOD	Remuneration	48,000,000	48,000,000
Hoang Trong Minh	Member of the BOD	Remuneration	48,000,000	48,000,000
Nguyen Van Phuc	Vice Chairman of the BOD/CEO	Salary, bonus, and remuneration	801,606,650	593,636,546
Pham Van Nghia	Deputy General Director	Salary and bonus	130,039,047	118,885,227
Nguyen Van Do	Deputy General Director	Salary and bonus	378,970,254	163,603,864
Vu An Minh	Deputy General Director	Salary and bonus	244,103,587	165,053,864
Truong Buu Ngoc	General Director	Salary and bonus	408,778,693	-
Phan Duong Manh	CFO	Salary and bonus	573,673,693	412,203,636
Total			2,921,171,924	1,885,383,137

These notes are an integral part of the consolidated financial statements

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***3. Comparative information**

The comparative figures as at 1 January 2026 presented in the Interim Consolidated Statement of Financial Position as at 30 June 2026, and the comparative figures presented in the Interim Consolidated Income Statement and the Interim Consolidated Cash Flow Statement for the accounting period from 1 January 2026 to 30 June 2026, are derived from the Company's Consolidated Financial Statements for the financial year ended 31 December 2025 and the Interim Consolidated Financial Statements for the accounting period from 1 January 2025 to 30 June 2025, which were audited and reviewed, respectively, by the Branch of MOORE AISIC Auditing and Informatics Services Company Limited.

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

From 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance providing guidance on the Accounting Regime for Enterprises, and Circular No. 43/2026/TT-BTC dated 20 April 2026 issued by the Ministry of Finance amending and supplementing certain provisions of Circular No. 202/2014/TT-BTC dated 22 December 2014 providing guidance on the preparation and presentation of consolidated financial statements. The Board of Directors and the Board of Management have assessed the impact of the adoption of the above Circulars on the Company's interim consolidated financial statements. The principal changes relate to the classification, presentation and disclosure of certain items in these financial statements. The adoption of these Circulars did not result in any material impact on the Company's consolidated financial position, consolidated results of operations or consolidated cash flows.

Certain items in the Consolidated Statement of Financial Position have been re-presented to conform to the prevailing accounting regulations, as follows:

Items	Code under Circular No. 43/2026/TT-BTC	01/01/2026 Restated	Code under Circular No. 202/2014/TT-BTC	31/12/2025 Restated
Held-to-maturity investments	123	466,409,406,729	123	436,704,269,408
Short-term loan receivables	N/A	N/A	135	13,300,000,000
Other short-term receivables	135	34,093,739,760	136	50,498,877,081
Dividends and profits payable	313	4,623,181,340	N/A	N/A
Other short-term payables	320	22,321,600,035	319	26,944,781,375

4. Going concern information: The Company will continue to operate in the future.**PREPARER**


Le Thi Nhung

CHIEF FINANCIAL OFFICER


Phan Duong Manh

Hanoi, 25 August 2026

CHAIRMAN OF THE BOARD OF DIRECTORS


Nguyen Cong Hung