

**SCI JOINT STOCK COMPANY**

3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Tu Liem Ward, Nam Tu Liem District, Hanoi

✉ sci@scigroup.vn

☎ (+84) 24 3768 4495

No.: 97 /2026/CBTT-SCI-TCKT

Hanoi, August 27, 2026

EXPLANATION FOR THE VARIATION OF 10% OR MORE IN PROFIT
AFTER TAX IN THE REVIEWED SEPARATE AND CONSOLIDATED
FINANCIAL STATEMENTS FOR THE FIRST 6 MONTHS OF 2026
COMPARED TO THE SAME PERIOD LAST YEAR

To: STATE SECURITIES COMMISSION OF VIETNAM
HANOI STOCK EXCHANGE

Company Name: SCI JOINT STOCK COMPANY**Head Office:** 3rd Floor, Tower C, Golden Palace Building, Me Tri Street, Me Tri Ward, Nam Tu Liem District, Hanoi City.**Telephone:** (84.4) 3 768 4495**Fax:** (84.4) 3 768 4490**Securities Name:** Shares of SCI Joint Stock Company**Ticker Symbol:** S99

Explanation for the variation of 10% or more in Profit After Tax in the reviewed Separate and Consolidated Financial Statements for the first 6 months of 2026 compared to the same period last year:

1. Business indicators for the first 6 months of 2026 compared to the same period last year are as follows:

Unit: million VND

Indicator	6M / 2026	6M / 2025	Variance	
			+/-	%
Separate Financial Statements				
Net Revenue	221,302	550,382	-329,080	-60%
Gross Profit	7,208	23,952	-16,744	-70%
Financial Income	24,202	15,065	9,137	61%
Financial Expenses	-26,984	11,016	-38,000	-345%
Profit After Tax	42,272	19,471	22,081	117%
Consolidated Financial Statements				
Net Revenue	514,330	816,051	-301,721	-37%
Gross Profit	140,590	152,121	-11,531	-8%
Selling Expenses	-14,881	0	-14,881	
Profit After Tax	48,304	43,372	4,932	11%

2. Explanation for variations in business performance for the first 6 months of 2026 compared to the same period last year:

- **In the Separate Financial Statements:** Profit after tax for the first 6 months of 2026 increased by VND 22,081 million, equivalent to an increase of 117% compared to the same period last year, mainly due to the following reasons:

+) Financial income in 6M/2026 increased by VND 9,137 million compared to the same period, equivalent to 61%. The main reason was the gain from divestment at SCI Consultancy JSC, amounting to VND 18,352 million.

+) Financial expenses in 6M/2026 decreased by VND 38,000 million compared to the same period, equivalent to 345%. The main reason was the reversal of provision for long-term investments in the subsidiary company.

- **In the Consolidated Financial Statements:** Profit after tax for the first 6 months of 2026 increased by VND 4,932 million, equivalent to an increase of 11% compared to the same period last year, mainly due to the following reasons:

+) Selling expenses in 6M/2026 decreased by VND 14,881 million compared to the same period. The main reason was the reversal of construction warranty provisions at the subsidiary company.

The above is the explanation from SCI Joint Stock Company. We respectfully request the timely support and coordination from the State Securities Commission and the Stock Exchange.

Recipients:

- As above;
- Archived: Finance & Accounting Dept, HR & Admin Dept.

Attached: None.

SCI JOINT STOCK COMPANY
CHAIRMAN OF THE BOARD OF DIRECTORS

NGUYEN CONG HUNG