

SCI E&C JOINT STOCK
COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 10/2026/BCTC/SCIEC-TCKT

Hanoi, 25th August 2026.

**PERIODIC DISCLOSURE OF CONSOLIDATED FINANCIAL
STATEMENTS**

To: Hanoi Stock Exchange
State Securities Commission

In accordance with Clause 2, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, SCI E&C JSC hereby discloses Reviewed Interim Consolidated Financial Statements for the accounting period from 01/01/2026 to 30/06/2026 to the State Securities Commission, Hanoi Stock Exchange as follows:

1. Organization name:

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

2. Information disclosure content:

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

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

- Cases requiring explanation:

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

☐ Yes ☒ No

Explanatory document in case "Yes" is selected:

☐ Yes ☐ No



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

☐ Yes

☒ No

Explanatory document in case "Yes" is selected:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in case "Yes" is selected:

☒ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in case "Yes" is selected:

☒ Yes

☐ No

This information was disclosed on the company's website as of 25th August 2026 with the link: <https://scigroup.vn/quan-he-co-dong#bao-cao-tai-chinh>

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

In case the listed company has transactions, please fully report the following contents:

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

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

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

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

- Transaction details 2: Construction Contract for the Canal Works Package, including canal construction and associated structures on the Ngũ Canal, under the Investment Project for the Construction of Infrastructure Works Serving Site Clearance for Gia Binh International Airport, entered into between

An Phú Infrastructure Development and Real Estate Joint Stock Company (the Employer) and SCI E&C Joint Stock Company (the Contractor).

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

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

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

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

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

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

Attached documents:

- Review Interim Consolidated Financial statements for the accounting period from 01/01/2026 to 30/06/2026
- Explanatory document for business results

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



CHỦ TỊCH HĐQT
Phan Thanh Hải





No.: 25.8.1./2026/SCIEC – CBTT
(Re: Explanatory for business results)

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

To: STATE SECURITIES COMMISSION,
HANOI STOCK EXCHANGE.

Organization name: SCI E&C JOINT STOCK COMPANY

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

Tel: 02433 868 243

Fax: 02433 868 243

Stock code: SCI

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

Unit: VND

No.	Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025	Differences ratio %
1	Net revenue from sales and services rendered	304,561,717,111	488,812,506,331	(37.69)%
2	Cost of goods sold	275,203,120,576	465,182,324,404	(40.84)%
3	Gross profit from sales and services rendered	29,358,596,535	23,630,181,927	24.24%
4	Financial income	3,432,881,919	10,207,300,796	(66.37)%
5	Selling expenses	(14,881,578,971)	0	
6	Net profit from operating activities	(3,464,982,717)	(12,989,302,685)	73.32%
7	Other income	5,424,462,462	1,073,479,181	405.32%
8	Profit after corporate income tax	1,473,464,841	(11,915,823,504)	112.37%



Reasons :

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

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

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

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

Recipient:

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

LEGAL REPRESENTATIVE /
AUTHORIZED PERSON
FOR INFORMATION DISCLOSURE ✓



Phan Thanh Hai



**REVIEWED INTERIM CONSOLIDATED FINANCIAL
STATEMENTS**

FOR THE ACCOUNTING PERIOD FROM 01/01/2026 TO 30/6/2026

SCI E&C JOINT STOCK COMPANY



TABLE OF CONTENTS

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	Pages
1. REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT	01 - 02
2. REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION	03 - 04
3. INTERIM CONSOLIDATED BALANCE SHEET	05 - 06
4. INTERIM CONSOLIDATED INCOME STATEMENT	07
5. INTERIM CONSOLIDATED CASH FLOW STATEMENT	08
6. NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS	09 - 61

SCI E&C JOINT STOCK COMPANY

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

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

1. General information about the Company

Establishment

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

Form of ownership

Joint Stock Company

The Company's business activities:

The Company's principal business activity for the accounting period from 1 January 2026 to 30 June 2026 was construction.

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 financial statements are:

Board of Directors

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

Board of Management and Chief Accountant

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

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

Mr.	Phan Thanh Hai	Chairman of the Board of Directors
Mr.	Luu Minh Thanh	Director

REPORT OF THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

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

4. Independent Auditor

The accompanying Interim Consolidated Financial Statements for the accounting period from 01/01/2026 to 30/6/2026 have been reviewed by the Branch of MOORE AISC Auditing and Informatics Services Company Limited.

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

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

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

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

6. Approval of the Financial Statements

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

The Consolidated Financial Statements of the Company have been prepared in accordance with Vietnamese Accounting Standards and the Vietnamese Accounting Regime.

Hanoi, 25 August 2026

On behalf of the Board of Directors and Board of Management,



Phan Thanh Hai

Chairman of the Board of Directors



www.aisc.com.vn

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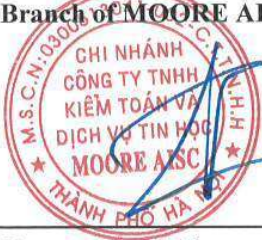
MOORE AISC

Other matter

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

Hanoi, 25 August 2026

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



Nguyen Thanh Tung

Deputy Director

Audit Practicing Registration Certificate

No. 4981-2024-005-01



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INTERIM CONSOLIDATED BALANCE SHEET

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	30/6/2026	01/01/2026
A. CURRENT ASSETS	100		1,668,187,713,732	1,519,817,492,673
I. Cash and cash equivalents	110	V.1	103,415,147,563	133,151,745,414
1. Cash	111		45,415,147,563	20,151,745,414
2. Cash equivalents	112		58,000,000,000	113,000,000,000
II. Short-term financial investments	120	V.2	7,349,167,468	6,869,943,481
1. Trading securities	121		175,656	175,656
2. Held-to-maturity investments	123		7,348,991,812	6,869,767,825
III. Short-term receivables	130		724,037,071,822	693,051,927,605
1. Short-term trade receivables	131	V.3	580,472,235,087	592,480,150,977
2. Short-term prepayments to suppliers	132	V.4	120,344,157,288	91,370,826,520
3. Other short-term receivables	135	V.5a	36,962,982,754	22,943,253,415
4. Provision for doubtful short-term receivables	136	V.6	(13,742,303,307)	(13,742,303,307)
IV. Inventories	140	V.7	626,211,325,738	485,371,813,059
1. Inventories	141		626,211,325,738	485,371,813,059
V. Other current assets	160		207,175,001,141	201,372,063,114
1. Short-term prepaid expenses	161	V.12a	108,438,000	137,419,000
2. Deductible Value added tax	162		206,569,850,074	200,737,931,047
3. Taxes and other receivables from the State	163	V.16b	496,713,067	496,713,067
B. LONG-TERM ASSETS	200		136,997,078,875	89,857,471,550
I. Long-term receivables	210		3,515,583,903	1,435,930,583
1. Other long-term receivables	215	V.5b	3,515,583,903	1,435,930,583
II. Fixed assets	220		125,219,650,109	78,971,943,065
1. Tangible fixed assets	221	V.9	44,094,290,086	51,781,671,583
- Cost	222		532,477,466,895	566,177,678,044
- Accumulated depreciation	223		(488,383,176,809)	(514,396,006,461)
2. Finance lease fixed assets	224	V.10	79,696,457,991	25,741,983,038
- Cost	225		95,152,897,302	33,744,420,344
- Accumulated depreciation	226		(15,456,439,311)	(8,002,437,306)
3. Intangible fixed assets	227	V.11	1,428,902,032	1,448,288,444
- Cost	228		2,484,400,000	2,290,000,000
- Accumulated amortization	229		(1,055,497,968)	(841,711,556)
III. Long-term assets in progress	250	V.8	7,576,000,000	7,576,000,000
1. Construction in progress	252		7,576,000,000	7,576,000,000
IV. Other non-current assets	270		685,844,863	1,873,597,902
1. Long-term prepaid expenses	271	V.12b	685,844,863	1,873,597,902
TOTAL ASSETS	280		1,805,184,792,607	1,609,674,964,223

INTERIM CONSOLIDATED BALANCE SHEET

As at 30 June 2026

Unit: VND

RESOURCES	Code	Notes	30/6/2026	01/01/2026
C. LIABILITIES	300		1,190,756,729,786	1,111,571,620,687
I. Current liabilities	310		1,151,816,111,710	1,070,460,508,878
1. Short-term trade payables	311	V.13	112,596,935,372	150,937,334,447
2. Short-term advances from customers	312	V.14	421,813,710,186	405,107,227,332
3. Dividends and profits payable	313	V.15	494,134,700	494,134,700
4. Short-term taxes and other payables to the State	314	V.16a	584,306,760	2,104,862,053
5. Payables to employees	315		14,418,080,144	26,576,358,617
6. Short-term accrued expenses	316	V.17	61,872,452,519	65,538,199,499
7. Other short-term payables	320	V.18	24,636,702,178	19,276,988,202
8. Short-term borrowings and finance lease liabilities	321	V.20a	497,411,262,922	382,414,877,099
9. Bonus and welfare fund	323		17,988,526,929	18,010,526,929
II. Non-current liabilities	330		38,940,618,076	41,111,111,809
Long-term borrowings and finance lease liabilities	339	V.20b	26,763,253,940	13,467,328,967
2. Long-term provisions for liabilities	343	V.19	12,177,364,136	27,643,782,842
D. OWNERS' EQUITY	400	V.21	614,428,062,821	498,103,343,536
1. Contributed capital	411		420,000,000,000	304,914,090,000
- Ordinary shares with voting rights	411a		420,000,000,000	304,914,090,000
2. Share premium	412		(4,065,653,505)	(3,830,997,949)
3. Investment and Development Fund	418		9,560,557,541	9,560,557,541
4. Undistributed profit after tax	420		188,933,158,785	187,459,693,944
- Undistributed profit after tax accumulated to the end of the previous period	420a		187,459,693,944	186,395,359,290
- Undistributed profit after tax of the current period	420b		1,473,464,841	1,064,334,654
TOTAL RESOURCES	440		1,805,184,792,607	1,609,674,964,223

Hanoi, 25 August 2026

PREPARER

CHIEF ACCOUNTANT

CHAIRMAN



Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai

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
Revenue from sales of goods and rendering of				
1. services	01	VI.1	304,561,717,111	488,812,506,331
Net revenue from sales of goods and rendering of				
2. services	10		304,561,717,111	488,812,506,331
3. Cost of goods sold	11	VI.2	275,203,120,576	465,182,324,404
Gross profit from sales of goods and rendering				
4. of services	20		29,358,596,535	23,630,181,927
(20 = 10 - 11)				
5. Financial income	22	VI.3	3,432,881,919	10,207,300,796
6. Financial expenses	23	VI.4	19,164,386,291	21,393,031,588
In which: Interest expense	24		16,025,151,262	15,710,792,764
7. Selling expenses	25	VI.5	(14,881,578,971)	-
8. General and administrative expenses	26	VI.6	31,973,653,851	25,433,753,820
9. Net profit from operating activities	30		(3,464,982,717)	(12,989,302,685)
(30 = 20 + 21 + (22 - 23) - (25 + 26) + 27)				
10. Other income	31	VI.7	5,546,646,503	1,074,392,279
11. Other expenses	32	VI.8	122,184,041	913,098
12. Other profit (40 = 31 - 32)	40		5,424,462,462	1,073,479,181
13. Total accounting profit before tax	50		1,959,479,745	(11,915,823,504)
(50 = 30 + 40)				
14. Current Corporate income tax expense	51	VI.10	486,014,904	-
15. Deferred Corporate income tax expense	52		-	-
16. Profit after Corporate income tax	60		1,473,464,841	(11,915,823,504)
(60 = 50 - 51 - 52)				
Shareholders of the Parent Company	61		1,473,464,841	(11,915,823,504)
17. Basic earnings per share	70	VI.11	41	(391)
18. Diluted earnings per share	71	VI.12	41	(391)

Hanoi, 25 August 2026

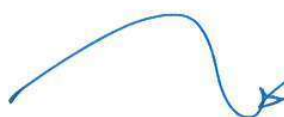
PREPARER

CHIEF ACCOUNTANT

CHAIRMAN



Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai

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		1,959,479,745	(11,915,823,504)
2. Adjustments for:				
- Depreciation of fixed assets and investment property	02	V.9-11	23,434,078,139	18,565,964,900
- Provisions	03		(15,466,418,706)	4,038,132,962
- Gains/losses from foreign exchange differences upon revaluation of monetary items in foreign currencies	04		(849,655,418)	5,113,831,510
- Gains/(Losses) from investment and financial activities	05		(5,699,955,525)	(1,453,148,680)
- Borrowing costs	06	VI.4	16,025,151,262	15,710,792,764
3. Profit from operating activities before changes in working capital	08		19,402,679,497	30,059,749,952
- Increase (-)/ decrease (+) in receivables	09		(39,814,458,194)	(12,619,061,872)
- Increase (-)/ decrease (+) in inventories	10		(140,839,512,679)	128,818,654,747
- Increase (+)/ decrease (-) in payables (Other than interest payable, corporate income tax payable)	11		(25,418,780,651)	(52,238,913,921)
- Increase (-)/ decrease (+) in prepaid expenses	12		1,216,734,039	1,253,940,646
- Interest expense paid	14		(11,367,373,010)	(11,580,966,660)
- Corporate income tax paid	15		(1,987,234,270)	(6,072,480,118)
- Other cash payments for operating activities	17		(22,000,000)	-
Net cash flows from operating activities	20		(198,829,945,268)	77,620,922,774
II. CASH FLOWS FROM INVESTING ACTIVITIES				
Cash payments for the purchase and construction of fixed assets and other long-term assets				
1. and other long-term assets	21		(10,909,307,400)	(9,363,306,638)
2. Proceeds from disposals of fixed assets and other long-term assets	22		6,291,782,648	1,027,777,778
Loans to other entities and payments for purchases of debts instruments of other entities				
3. instruments of other entities	23		(153,309,480)	(147,130,019)
4. Interest, dividends and distributed profits received	27		-	589,433,760
Net cash flows from investing activities	30		(4,770,834,232)	(7,893,225,119)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from issuance of shares and capital contributions from				
1. owners	31		114,851,254,444	-
2. Proceeds from borrowings	33	VIII.1	416,893,150,615	307,238,625,124
3. Repayments of loan principal	34	VIII.2	(331,276,489,263)	(390,337,042,515)
4. Repayment of finance lease principal	35	VIII.2	(26,640,171,194)	(3,512,390,408)
Net cash flows from financing activities	40		173,827,744,602	(86,610,807,799)
Net cash flows during the period (50 = 20+ 30 + 40)	50		(29,773,034,898)	(16,883,110,144)
Cash and cash equivalents at the beginning of the period	60		133,151,745,414	69,154,588,844
Effect of exchange rate fluctuations	61		36,437,047	82,294,533
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	103,415,147,563	52,353,773,233

Hanoi, 25 August 2026

PREPARER

CHIEF ACCOUNTANT

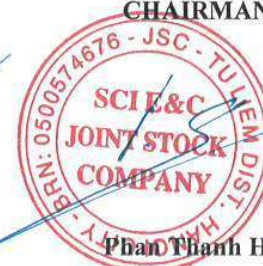
CHAIRMAN



Tran Xuan Thuong



Cao Lu Phi Hung



Phan Thanh Hai

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. Establishment

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

Form of ownerships

Joint Stock Company

2. Business sector

The Company's principal business activity for the accounting period from 1 January 2026 to 30 June 2026 was construction.

3. Business lines

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***3. Business lines (continued)**

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

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

5. Normal operating cycle

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

Characteristics of the Company's operations during the financial period that affect the Financial

6. Statements

None

7. Corporate structure**7.1 Dependent accounting units without legal entity status**

Name	Address	Main business activity
SCI E&C Joint Stock Company - Southern Branch	Soc Trang	Construction
SCI E&C Joint Stock Company - Central Branch	Quang Tri	Construction

7.2 Total of subsidiaries:

- Number of subsidiaries consolidated: 01 subsidiary.
- Number of subsidiaries not consolidated: none.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***7. Corporate structure (continued)**

List of consolidated subsidiaries:

As at 30 June 2026, the Company has one (01) directly owned subsidiary as follows:

Name	Address	Main business activity	Ownership interest
SCI E&C Mien Bac 1. One Member Limited Company	Na Cung Village, Khong Lao Commune, Lai Chau Province, Vietnam.	Construction	100.00%

7.3 List of subsidiaries excluded from consolidation

None

8. Total employees as at 30 June 2026: 657 persons.*(As at 31 December 2025: 588 persons.)***9. Statement on the comparability of information presented in the Financial Statements**

During the accounting period from 1 January 2026 to 30 June 2026, the Company changed accounting regime used 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, effective from 1 January 2026. The Company applied Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance, which amends and supplements a number of articles of Circular No. 202/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, which provides guidance on the preparation and presentation of consolidated financial statements. Due to differences in the recognition, measurement and presentation principles between the two accounting regimes, the Company has made the necessary adjustments to ensure the fair presentation and consistency of the information presented in the Financial Statements. Comparative information for the previous period has been restated to reflect these changes and to ensure consistency and comparability between the periods presented, as disclosed in the Note "Comparative information."

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

The Financial Statements have been prepared on the assumption that the Company will continue as a going concern in the foreseeable future. The Board of Directors and Board of Management have 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 Directors and Board of Management have not identified any material uncertainties that may cast significant doubt on the Company's ability to continue as a going concern.

11. Significant events arising during the period

During the accounting period, there were no material events arising that had a significant impact on the financial position, operating results, cash flows, or disclosures presented in the Financial Statements.

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

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

2. Accounting currency

The Vietnam Dong ("VND") is used as the Company's accounting currency.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***III. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED****1. Accounting regime applied**

The Company applies the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting Regime prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2025, which replaces Circular No. 200/2014/TT-BTC dated 22 December 2014, together with the Ministry of Finance's circulars providing guidance on the implementation of the Vietnamese Accounting Standards, in the preparation and presentation of its Financial Statements. These Consolidated Financial Statements have been prepared in accordance with Circular No. 202/2014/TT-BTC ("Circular 202") dated 22 December 2014 issued by the Ministry of Finance, which provides guidance on the preparation and presentation of consolidated financial statements, and Circular No. 43/2026/TT-BTC dated 20 April 2026 of the Ministry of Finance, which amends and supplements a number of articles of Circular No. 202/2014/TT-BTC.

2. Statement on compliance with accounting standards and accounting regime

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

IV. ACCOUNTING POLICIES APPLIED**1. Basis of preparation of the consolidated financial statements**

The consolidated financial statements include the financial statements of SCI E&C Joint Stock Company ("the Company") and its subsidiaries for the accounting period from 01/01/2026 to 30/6/2026.

From the date of acquisition, the subsidiary is fully consolidated as soon as the "Company" acquires control, and cease on the date the "Company" actually loses control of the subsidiary.

The financial statements of the subsidiaries are prepared for the same accounting period as SCI E&C Joint Stock Company, using accounting policies consistent with those of SCI E&C Joint Stock Company. Adjusting entries have been made for any accounting policies that differ to ensure consistency between the subsidiary and SCI E&C Joint Stock Company.

All balances between the units within the company, revenues, income, and expenses arising from such internal transactions, and even the unearned revenue arising from those transactions added to the asset value should be completely excluded.

Unrealized losses resulting from the internal transactions that are reflected in the value of asset are excluded unless the costs caused by such losses cannot be recovered.

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.

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

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

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

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

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

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

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

3. Principles for recognition of cash and cash equivalents

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

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

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

4. Accounting principles for financial investments**Accounting principles for trading securities**

Trading securities are investments held by the Company for short-term trading purposes in accordance with applicable regulations (including securities with maturities of more than 12 months that are acquired and sold by the Company to earn profits), comprising shares, bonds and other financial instruments (including fund certificates, share subscription rights, warrants, call and put options, futures contracts, commercial papers, and debt instruments and loans held for trading purposes) that are acquired and sold to earn profits.

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

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

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)**

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

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

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

Accounting principles for held-to-maturity investments

Held-to-maturity investments comprise term deposits held for the purpose of earning interest. These investments do not include financial instruments held for trading purposes. At the end of the accounting period, held-to-maturity investments are classified as short-term or long-term assets based on their remaining term 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 Financial Statements, if there are indicators or objective evidence that part or all of a held-to-maturity investment may not be recoverable, the Company makes a provision in accordance with the prevailing regulations. The provision is recognized as a financial expense for the period and presented as a provision for impairment of assets.

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.

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)**

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

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

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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

6. Principles for recognition of inventories (continued)

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.

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".

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 (continued)****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.

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.

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 (continued)

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.

The estimated useful lives of fixed assets as follows:

<i>Buildings and structures</i>	<i>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>Other fixed assets</i>	<i>From 3 to 5 years</i>
<i>Management equipment and tools</i>	<i>5 years</i>
<i>Computer software</i>	<i>3 years</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.

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

Internal payables reflect payment obligations between the Company and its affiliated units, branches, or other internal units within the Company's organizational structure. These amounts are monitored in detail by each related entity and transaction content. At the end of the period, these balances are reconciled and offset against internal receivables, with any differences being resolved 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.

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.

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

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.

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

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.

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.

16. Principles and methods of recognition of revenue and other income

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.

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: 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.

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: 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.

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

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

Recognition principles: 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. Accounting principles for disposal and liquidation of fixed assets and investment property

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

Upon the disposal or liquidation of fixed assets, the proceeds are recognized as other income, while the carrying amount of the assets disposed of and related disposal costs are recognized as other expenses.

Upon the disposal of investment property, the proceeds are recognized as revenue from the sale of goods and rendering of services, while the carrying amount of the investment property disposed of and related disposal costs are recognized as cost of goods sold.

For sale-and-leaseback transactions, the Company assesses the economic substance of the transaction in accordance with the principle of substance over form in determining the recognition of revenue, expenses, and related obligations in compliance with prevailing regulations.

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

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

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

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

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

23. 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.

24. 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.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

25. 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.

26. 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.

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	45,415,147,563	20,151,745,414
Cash on hand	524,044,178	1,319,351,132
Demand deposits	44,891,103,385	18,832,394,282
+ Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch (VND)	43,105,276,364	7,626,260,049
+ Laos - Vietnam Joint Venture Bank (LAK)	1,511,183,119	5,017,090,028
+ Lao development Bank (LAK)	92,874,196	4,233,924,576
+ Demand deposits with other banks	181,769,706	1,955,119,629
Cash equivalents	58,000,000,000	113,000,000,000
Term deposits of three months or less (*)	58,000,000,000	113,000,000,000
Total	103,415,147,563	133,151,745,414

(*) The term deposits of three months or less held at the Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch as at 30 June 2026 comprise the following:

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

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			
	Quantity	Cost	Fair value	Provision	Quantity	Cost	Fair value	Provision
a1. Total value of shares	9	175,656	283,050	-	9	175,656	392,400	-
GELEX Group Joint Stock Company	9	175,656	283,050	-	9	175,656	392,400	-
Total	9	175,656	283,050	-	9	175,656	392,400	-

a2. Basis for determining the fair value of trading securities

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

a3. Trading securities pledged, mortgaged or used as collateral

As at the end of the accounting period, none of the trading securities was pledged, mortgaged or used as collateral for any financial obligations.

b. Held-to-maturity investments

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

(*) Term deposits comprise deposit contracts with Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Dong Branch, with terms of 12 months and interest rates ranging from 4.2%/year to 4.5%/year.

b2. Held-to-maturity investments pledged, mortgaged or used as collateral

As at the end of the accounting period, none of the held-to-maturity investments was pledged, mortgaged or used as collateral for any financial obligations.

b3. Credit risk disclosures

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

b4. Disclosure of restrictions on transfer/ freezing

The Company had no investments subject to transfer restrictions or freezing as at the reporting date.

The Board of Management assesses that the carrying amounts of the held-to-maturity investments as at the reporting date reasonably reflect the recoverability of these investments.

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. Trade receivables

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
a. Short-term	580,472,235,087	(12,873,626,681)	592,480,150,977	(12,873,626,681)
Related party customers (b)	502,104,195,090	-	523,648,376,657	-
Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board	36,958,814,420	-	36,958,814,420	-
Others	41,409,225,577	(12,873,626,681)	31,872,959,900	(12,873,626,681)
Total	580,472,235,087	(12,873,626,681)	592,480,150,977	(12,873,626,681)
b. Receivables from related parties				
SCI Joint Stock Company	488,554,680,690	-	509,368,854,487	-
SCI Lai Chau Joint Stock Company	12,901,514,400	-	12,901,514,400	-
SCI Consulting Joint Stock Company	-	-	1,378,007,770	-
SCI Quang Tri Joint Stock Company	648,000,000	-	-	-
Total	502,104,195,090	-	523,648,376,657	-

4. Prepayments to suppliers

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
Short-term	120,344,157,288	(430,058,500)	91,370,826,520	(430,058,500)
Related party suppliers (b)	23,628,800	-	624,800,000	-
Windey Energy Technology Group Co.,LTD (*)	32,067,922,827	-	33,727,542,800	-
Hung Ha Investment and Development Joint Stock Company	10,019,854,150	-	10,649,044,226	-
Global Hydro Energy GMBH (**)	22,710,892,620	-	-	-
Others	55,521,858,891	(430,058,500)	46,369,439,494	(430,058,500)
Total	120,344,157,288	(430,058,500)	91,370,826,520	(430,058,500)

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)

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

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

b. Prepayments to related party suppliers

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

5. Other receivables

	30/6/2026		01/01/2026	
	Value	Provision	Value	Provision
a. Short-term	36,962,982,754	(438,618,126)	22,943,253,415	(438,618,126)
Receivables from employees	5,992,179,269	-	4,389,801,240	-
Advances to employees	4,540,273,466	-	2,930,321,706	-
Other receivables from employees	1,451,905,803	-	1,459,479,534	-
Deposits and collateral	708,900,000	-	693,900,000	-
Vilayvone Store	186,300,000	-	186,300,000	-
Lao State Electricity Enterprise	372,100,000	-	372,100,000	-
Others	150,500,000	-	135,500,000	-
Receivables for materials advanced to subcontractors	1,112,461,303	(55,076,916)	787,775,967	(55,076,916)
Deductible VAT on finance-leased fixed assets	5,045,799,015	-	1,451,678,493	-
Receivables from EVNGENCO2 Project Management Board (*)	9,448,000,000	-	-	-
Receivables from SCI Joint Stock Company (**)	11,502,869,227	-	11,455,176,503	-
Others	3,152,773,940	(383,541,210)	4,164,921,212	(383,541,210)

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)

	30/06/2026		01/01/2026	
	Value	Provision	Value	Provision
b. Long-term	3,515,583,903	-	1,435,930,583	-
Long-term deposits and collateral	3,515,583,903	-	1,435,930,583	-
Chailease International Leasing Company Limited - Hanoi Branch	2,159,245,320	-	407,592,000	-
Industrial and Commercial Bank of Vietnam Leasing Company Limited	926,500,000	-	598,500,000	-
Others	429,838,583	-	429,838,583	-
Total	40,478,566,657	(438,618,126)	24,379,183,998	(438,618,126)

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

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

c. Other receivables from related parties

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

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

	30/06/2026		01/01/2026	
	Cost	Recoverable amount	Overdue period	Recoverable amount
a. Short-term				
Short-term trade receivables	13,742,303,307	-		13,742,303,307
Thanh Nam Construction and Development Joint Stock Company (VNCON)	12,873,626,681	-		12,873,626,681
68 Trading Construction and Service JSC	6,248,083,094	-	Over 3 years	6,248,083,094
Chitthareune Construction Sole Co., Ltd	3,425,189,422	-	Over 3 years	3,425,189,422
Other customers	1,810,101,671	-	Over 3 years	1,810,101,671
Short-term prepayments to suppliers	1,390,252,494	-	Over 3 years	1,390,252,494
Other short-term receivables	430,058,500	-	Over 3 years	430,058,500
	438,618,126	-	Over 3 years	438,618,126
Total	13,742,303,307	-		13,742,303,307

b. Changes in provisions for receivables are as follows**Provision for doubtful debts for the following receivables**

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***7. Inventories**

	30/6/2026		01/01/2026	
	Cost	Provision	Cost	Provision
Purchased goods in transit	-	-	2,426,921,759	-
Raw materials, materials	52,731,493,109	-	45,473,040,695	-
Work in progress	573,479,832,629	-	437,471,850,605	-
Total	626,211,325,738	-	485,371,813,059	-

- Value of obsolete, slow-moving, and unsellable inventories at the end of the year: None.

8. Long-term assets in progress

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

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

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						
Balance as at 01/01/2026	11,221,128,927	458,511,250,561	93,526,231,840	2,382,066,716	537,000,000	566,177,678,044
<i>Purchases during the period</i>	-	9,749,042,037	-	72,768,519	75,500,000	9,897,310,556
<i>Increase due to acquisition of finance lease assets</i>	-	2,875,676,300	-	-	-	2,875,676,300
<i>Disposals and sales</i>	-	(37,325,222,491)	(8,230,987,563)	(916,987,951)	-	(46,473,198,005)
Balance as at 30/06/2026	11,221,128,927	433,810,746,407	85,295,244,277	1,537,847,284	612,500,000	532,477,466,895
Accumulated depreciation						
Balance as at 01/01/2026	9,042,391,032	411,367,700,612	91,642,750,079	2,142,956,850	200,207,888	514,396,006,461
<i>Depreciation during the period</i>	140,264,112	13,318,031,930	201,056,514	115,763,032	138,111,548	13,913,227,136
<i>Increase due to acquisition of finance lease assets</i>	-	1,853,062,586	-	-	-	1,853,062,586
<i>Disposals and sales</i>	-	(32,631,143,860)	(8,230,987,563)	(916,987,951)	-	(41,779,119,374)
Balance as at 30/06/2026	9,182,655,144	393,907,651,268	83,612,819,030	1,341,731,931	338,319,436	488,383,176,809
Net book value						
Balance as at 01/01/2026	2,178,737,895	47,143,549,949	1,883,481,761	239,109,866	336,792,112	51,781,671,583
Balance as at 30/06/2026	2,038,473,783	39,903,095,139	1,682,425,247	196,115,353	274,180,564	44,094,290,086

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

* Original cost of tangible fixed assets at the end of the year fully depreciated but still in use:

* 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.

VND 27,266,170,331

VND 382,233,956,296

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	Motor vehicles	Total
Original cost			
Balance as at 01/01/2026	31,258,965,798	2,485,454,546	33,744,420,344
Finance lease during the period	38,843,991,331	25,430,661,927	64,274,653,258
Acquisition of finance lease fixed assets	(2,866,176,300)	-	(2,866,176,300)
Balance as at 30/06/2026	67,236,780,829	27,916,116,473	95,152,897,302
Accumulated depreciation			
Balance as at 01/01/2026	7,044,294,068	958,143,238	8,002,437,306
Depreciation for the period	7,077,184,664	2,229,879,927	9,307,064,591
Acquisition of finance lease fixed assets	(1,853,062,586)	-	(1,853,062,586)
Balance as at 30/06/2026	12,268,416,146	3,188,023,165	15,456,439,311
Net book value			
Balance as at 01/01/2026	24,214,671,730	1,527,311,308	25,741,983,038
Balance as at 30/06/2026	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	Computer software	Total
Original cost		
Balance as at 01/01/2026	2,290,000,000	2,290,000,000
Purchase during the period	194,400,000	194,400,000
Balance as at 30/06/2026	2,484,400,000	2,484,400,000
Accumulated depreciation		
Balance as at 01/01/2026	841,711,556	841,711,556
Depreciation for the period	213,786,412	213,786,412
Balance as at 30/06/2026	1,055,497,968	1,055,497,968
Net book value		
Balance as at 01/01/2026	1,448,288,444	1,448,288,444
Balance as at 30/06/2026	1,428,902,032	1,428,902,032

(*) Original cost of intangible fixed assets fully amortized but still in use: VND 110,000,000.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

12. Prepaid expenses

	30/06/2026	01/01/2026
a. Short-term	108,438,000	137,419,000
Office rental expenses	108,438,000	125,419,000
Others	-	12,000,000
b. Long-term	685,844,863	1,873,597,902
Office renovation, interior supply and installation costs	555,044,863	1,710,097,902
Software maintenance costs	130,800,000	163,500,000
Total	794,282,863	2,011,016,902

13. Trade payables

	30/06/2026	01/01/2026
a. Short-term	112,596,935,372	150,937,334,447
Trade payables to related parties (b)	22,723,532	-
Trade payables to third parties	112,574,211,840	150,937,334,447
<i>Voith Hydro Private Limited</i>	174,130,555	39,547,167,428
<i>Hung Ha Investment and Development Joint Stock Company</i>	9,491,041,273	8,596,856,973
<i>Song Da 10.9 Joint Stock Company</i>	7,835,956,399	7,246,267,753
<i>D.N.T Construction Trading Service Company Limited</i>	7,933,421,707	7,933,421,707
<i>Others</i>	87,139,661,906	87,613,620,586
Total	112,596,935,372	150,937,334,447
b. Trade payables to related parties		
SCI Quang Tri Joint Stock Company	2,723,532	-
SCI Consulting Joint Stock Company	20,000,000	-
Total	22,723,532	-

c. Overdue trade payables

None

14. Advances from customers

	30/06/2026	01/01/2026
a. Short-term	421,813,710,186	405,107,227,332
Related party customers (b)	264,105,084,865	238,131,110,191
Third-party customers	157,708,625,321	166,976,117,141
<i>Vietnam Electricity Power Projects Management Board No. 3 (*)</i>	43,627,234,447	43,627,234,447
<i>Song Bung 2 Hydro Power Project Management Board - Branch of Power Generation Corporation 2</i>	-	78,309,319,000
<i>Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board</i>	13,588,401,409	13,588,401,409
<i>EVNGENCO2 Project Management Board (**)</i>	74,601,657,346	-
<i>Others</i>	25,891,332,119	31,451,162,285
Total	421,813,710,186	405,107,227,332

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

14. Advances from customers (continued)

(*) Advances as at 30 June 2026 comprise:

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

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

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

b. Advances from related parties

	30/6/2026	01/01/2026
SCI Joint Stock Company	261,740,368,488	234,990,372,578
SCI Quang Tri Joint Stock Company	2,364,716,377	3,140,737,613
Total	264,105,084,865	238,131,110,191

c. Outstanding advances from customers that are overdue under contracts

None

15. Dividends and profits payable

	30/06/2026	01/01/2026 (*)
Dividends and profits payable	494,134,700	494,134,700
Total	494,134,700	494,134,700

(*) Restated opening balance

Overdue payables

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

16. Taxes and payables to the State

	01/01/2026	Payables in the period	Paid in the period	30/06/2026
a. Payables				
Value added tax	-	1,594,662,734	1,594,662,734	-
Import and export tax	-	385,434	385,434	-
Corporate income tax	1,791,167,171	486,014,904	1,987,234,270	289,947,805
Personal income tax	280,766,197	1,088,749,531	1,108,085,458	261,430,270
Housing tax and land rental fee	-	48,826,575	48,826,575	-
Fees, charges and other payables	32,928,685	-	-	32,928,685
Total	2,104,862,053	3,218,639,178	4,739,194,471	584,306,760
b. Receivables	01/01/2026	Increase during the period	Received/offset during the period	30/6/2026
Value added tax	2,214,900	-	-	2,214,900
Corporate income tax	494,498,167	-	-	494,498,167
Total	496,713,067	-	-	496,713,067

As at the end of the accounting period, tax receivables and tax payables to the State are classified as current or non-current based on their expected recovery periods or the remaining periods for settlement of the obligations in accordance with prevailing tax regulations and relevant agreements, if any.

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

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

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

	Tax rate
- Value added tax rate for construction projects abroad is 0%	0%
- Value added tax rate for domestic construction projects is 8%	8%

Import and export tax

The company declares and submits tax under the Customs notice

Corporate income tax

Income from other activities is subject to the standard corporate income tax at a rate of 20%.

Land rental fee

The company must pay land rental fees for the land areas currently in use at the following rates:

Land location	Rental rate
Phu Nghia Commune, Chuong My District, Hanoi (now Phu Nghia Commune, Hanoi)	5.345 VND/m2

Other taxes

The Company declared and paid under the regulations.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

17. Accrued expense

	30/06/2026	01/01/2026
a. Short-term	61,872,452,519	65,538,199,499
Interest expense	18,666,131,367	14,008,353,115
Accrued expenses for works	43,206,321,152	51,529,846,384
Total	61,872,452,519	65,538,199,499
b. Accrued expenses by counterparty		
Related parties (c)	18,282,438,357	13,745,041,096
Other third parties	43,590,014,162	51,793,158,403
<i>Nam Mo 2 Hydropower Company Limited (*)</i>	30,895,160,079	30,895,160,079
<i>Nam Sam 3A Power Sole Co., LTD (*)</i>	5,095,871,917	5,095,871,917
<i>Others</i>	7,598,982,166	15,802,126,407
Total	61,872,452,519	65,538,199,499

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

c. Related parties

SCI Quang Tri Joint Stock Company	18,282,438,357	13,745,041,096
Total	18,282,438,357	13,745,041,096

18. Other payables

	30/06/2026	01/01/2026
a. Short-term		
Trade union fee	4,264,559,398	3,915,035,098
Payable for temporarily imported materials during the period	4,775,020,542	701,080,800
<i>Xekaman 3 Power Company Limited</i>	4,251,315,449	-
<i>Hantong Lao International freight forwarding Co., Ltd</i>	-	701,080,800
<i>Others</i>	523,705,093	-
Payable to Huong Linh 8 Wind Power Joint Stock Company regarding compensation collected on behalf of Enercon (*)	4,005,716,360	4,005,716,360
Trade union fees and colleagues' fund collected from employees	10,693,195,161	9,906,630,895
Payables to employees and other internal payables	557,513,539	594,666,171
Others	340,697,178	153,858,878
Total	24,636,702,178	19,276,988,202

(*) As at 30 June 2026, the Company recognized a payable to Huong Linh 8 Wind Power Joint Stock Company amounting to VND 4,005,716,360. This amount was collected by SCI E&C on behalf of the turbine supplier, Enercon, as compensation for the loss of electricity output at the Huong Linh 8 Wind Power Plant Project due to technical issues that limited the wind speed during the period from November 2021 to January 2023. The compensation amount has been confirmed by the parties, and the Company is coordinating with Huong Linh 8 Wind Power Joint Stock Company to settle or offset the outstanding balance in the coming period.

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***18. Other payables (continued)****b. Related parties**

	30/06/2026	01/01/2026
Huong Linh 8 Wind Power Joint Stock Company	4,005,716,360	4,005,716,360
SCI Consulting Joint Stock Company	190,166,400	-
Total	4,195,882,760	4,005,716,360

c. Other overdue payables

None

19. Provision for payables**a. Long-term**

Provision for construction warranty

Total

	30/6/2026	01/01/2026
	12,177,364,136	27,643,782,842
	12,177,364,136	27,643,782,842
Total	12,177,364,136	27,643,782,842

SCI E&C JOINT STOCK COMPANY

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

20. Borrowings and finance lease liabilities

	01/01/2026		During the period		30/06/2026	
	Value	Repayable amount	Increase	Decrease	Value	Repayable amount
a. Short-term borrowings and finance lease liabilities	382,414,877,099	382,414,877,099	458,924,374,842	343,927,989,019	497,411,262,922	497,411,262,922
Short-term borrowings	371,871,831,736	371,871,831,736	414,770,588,365	330,976,489,263	455,665,930,838	455,665,930,838
- 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
- SCI Quang Tri Joint Stock Company (2)	183,000,000,000	183,000,000,000	-	-	183,000,000,000	183,000,000,000
- Short-term borrowings from individuals			2,500,000,000	2,500,000,000	-	-
Long-term loans due	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 (3)	400,000,000	400,000,000	1,050,000,000	400,000,000	1,050,000,000	1,050,000,000
Long-term 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 (4)	710,357,153	710,357,153	-	366,471,426	343,885,727	343,885,727
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	4,359,352,512	4,359,352,512	5,043,128,545	2,820,280,621	6,582,200,436	6,582,200,436
- Sacombank Leasing Company Limited - Hanoi Branch (6)	457,192,800	457,192,800	190,497,351	228,596,400	419,093,751	419,093,751
- Chailease International Leasing Company Limited - Hanoi Branch (7)	4,616,142,898	4,616,142,898	37,870,160,581	9,136,151,309	33,350,152,170	33,350,152,170

SCI E&C JOINT STOCK COMPANY

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)	01/01/2026		During the period		30/06/2026
	Value	Repayable amount	Increase	Decrease	Value
					Repayable amount
b. Long-term borrowings and finance lease liabilities	13,467,328,967	13,467,328,967	27,284,596,411	13,988,671,438	26,763,253,940
Long-term borrowings	4,535,000,000	4,535,000,000	2,122,562,250	300,000,000	6,357,562,250
- BIDV - Ha Dong Branch (3)	4,535,000,000	4,535,000,000	2,122,562,250	300,000,000	6,357,562,250
Long-term finance lease liabilities	19,475,374,330	19,475,374,330	69,315,820,638	26,640,171,194	62,151,023,774
- BIDV - Sumi TRUST Leasing Co., Ltd - Hanoi Branch (4)	710,357,153	710,357,153	-	366,471,426	343,885,727
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	7,653,999,792	7,653,999,792	10,942,684,638	5,231,263,259	13,365,421,171
- Sacombank Leasing Company Limited - Hanoi Branch (6)	647,690,151	647,690,151	-	228,596,400	419,093,751
- Chailease International Leasing Company Limited - Hanoi Branch (7)	10,463,327,234	10,463,327,234	58,373,136,000	20,813,840,109	48,022,623,125
Debts due within 12 months	(10,543,045,363)	(10,543,045,363)	(44,153,786,477)	(12,951,499,756)	(41,745,332,084)
Total	395,882,206,066	395,882,206,066	486,208,971,253	357,916,660,457	524,174,516,862
c. Borrowings and finance lease liabilities from related parties					
SCI Quang Tri Joint Stock Company	183,000,000,000	183,000,000,000	-	-	183,000,000,000
Total	183,000,000,000	183,000,000,000	-	-	183,000,000,000
d. Overdue unpaid borrowings and finance lease liabilities					

These notes are an integral part of the consolidated financial statements

SCI E&C JOINT STOCK COMPANY

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)

Borrowings in detail:

Short-term borrowings

No.	Bank / Contract / Account	Limit / Amount	Loan purpose	Term	Principal balance as at 30/06/2026	Form of loan security
BIDV - Ha Dong Branch (1)						

Credit contract No. 1 03/2026/283367/HBTD dated 28/05/2026	399,500,000,000	Supplementing working capital, providing guarantees, issuing letters of credit (L/Cs), and factoring	Credit term until 31/05/2027	272,665,930,838		The borrowings are secured by the entire portfolio of collateral under the signed agreements, including real estate, machinery and equipment, vehicles and other assets. The Company has pledged property rights arising from construction contracts financed by BIDV, including rights to claim debts and rights to receive payments from the Company's projects. The parent company commits to fulfill the Company's debt repayment obligations on behalf of the company.

SCI E&C JOINT STOCK COMPANY

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

20. Borrowings and finance lease liabilities (continued)

Unit: VND

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

Long-term borrowings

BIDV - Ha Dong Branch (3)					
6,357,562,250					
Credit contract No. 1 01/283367/2025/HDTD dated 9/6/2025	7,576,000,000	Invest in 01 RCC conveyor system and accompanying accessories	60 months from the date of first withdrawal	4,335,000,000	Assets formed from loan
Credit contract No. 2 02/2026/283367/HDTD dated 13/02/2026	2,322,925,500	Purchase of construction machinery and equipment	60 months from the date of first withdrawal	2,022,562,250	Assets formed from loan

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

20. Borrowings and finance lease liabilities (continued)

Finance lease liabilities

No.	Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
BIDV - SuMi TRUST Leasing Co., Ltd - Hanoi Branch (4)						
	Finance lease contract No.		SDLG wheel loader, Model ZL30E, made in China in 2021, Chassis No. VLGLTN30CM0630480, Engine No. J8LOLAM30289, brand new (100%).	36 months from the date of the first drawdown	230,957,147	Security deposit: VND 55,800,000
1	21723000720/HĐCTC dated 13/12/2023	1,347,250,000			343,885,727	
	Finance lease contract No.		01 wheel loader, brand: SDLG, Model: ZL30E, Chassis No.: VLGLTN30CM0630480, Engine No.: J8LOLAM30289, manufactured in China in 2021, 100% brand new	36 months from the date of the first drawdown	112,928,580	
2	21723000642/HĐCTC dated 21/11/2023	930,000,000				
Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)						
	Finance lease contract No.		Sany crawler crane, Model SCC850A-6, made in China in 2021, used	36 months from the date of the first drawdown	866,648,000	Security deposit: VND 99,230,000
1	02.056/2024/TSC-CTTC dated 04/06/2024	3,250,000,000				
	Finance lease contract No.		Toyota Hilux vehicle, Model GUN126LDTTHXU, black, made in Thailand in 2024, brand new (100%)	36 months from the date of the first drawdown	278,784,000	Security deposit: VND 31,920,000
2	02.057/2024/TSC-CTTC dated 04/06/2024	984,000,000				
	Finance lease contract No.		Ford passenger vehicle, Model TRANSIT JX6581TA-M5, gray-yellow, assembled in Vietnam in 2024, brand new (100%)	36 months from the date of the first drawdown	217,012,000	Security deposit: VND 24,850,000
3	02.058/2024/TSC-CTTC dated 04/06/2024	766,000,000				
	Finance lease contract No.		Ford passenger vehicle, Model TRANSIT JX6581TA-M5, gray-yellow, assembled in Vietnam in 2024, brand new (100%)	36 months from the date of the first drawdown	278,784,000	Security deposit: VND 31,000,000
4	02.066/2024/TSC-CTTC dated 17/06/2024	984,000,000				

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

20. Borrowings and finance lease liabilities (continued)

No. Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)					
Finance lease contract No. 5 02.104/2024/TSC-CTTC dated 10/10/2024	6,850,000,000	QLCM tower crane, Model Q900, Serial No. 20180410, made in China in 2018, used	36 months from the date of the first drawdown	2,032,412,000	Security deposit: VND 235,000,000
Finance lease contract No. 6 02.125/2025/TSC-CTTC dated 30/09/2025	2,621,024,800	1 concrete spraying machine, Model QKSP-20A, Chassis No. LKKSP20A8S2509075, Engine No. YCD4T33T61151TGG34S00085, made in China in 2025, brand new (100%).	36 months from the date of the first drawdown	1,517,889,280	Security deposit: VND 80,500,000
Finance lease contract No. 7 02.062/2026/TSC-CTTC dated 18/03/2026	3,541,000,000	Cement concrete batching plant, capacity of 150 m ³ /hour, made in China, used.	36 months from the date of the first drawdown	3,253,891,891	Security deposit: VND 178,000,000
Finance lease contract No. 8 02.098/2026/TSC-CTTC dated 29/05/2026	4,920,000,000	SANY concrete pump truck, Model SYG5341THB 470C-10B, Chassis No. LFCDL8PXT1060598, made in China in 2026, brand new (100%).	36 months from the date of the first drawdown	4,920,000,000	Security deposit: VND 246,000,000
Sacombank Leasing Company Limited - Hanoi Branch (6)				419,093,751	
Finance lease contract No. 1 SBL020202405004 dated 06/05/2024	1,828,771,668	Three-phase oil-immersed automatic voltage stabilizer, LIOA brand, brand new (100%), made in Vietnam in 2024.	36 months from the date of the first drawdown	419,093,751	Security deposit: VND 91,438,583

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

20. Borrowings and finance lease liabilities (continued)

No.	Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Chailease International Leasing Company Limited - Hanoi Branch (7)						
	Finance lease contract No.		SHANTU bulldozer, Model SD16E, Chassis No. CHSD16AEVS1055084, Engine No. WD10G178E251225E007115, made in China.	36 months from the date of the first drawdown	1,219,466,669	Security deposit: VND 111,996,000
1	B251136313 dated 20/11/2025	2,040,000,000				
	Finance lease contract No.		2 DYNAPAC vibratory rollers, Model CA35D, made in India.	36 months from the date of the first drawdown	2,091,037,300	Security deposit: VND 61,200,000 (VND): 61.200.000
2	B251132213 dated 20/11/2025	3,733,200,000				
	Finance lease contract No.		SHANTU bulldozer, Model SD16E, Chassis No. CHSD16AETS1055191, Engine No. WD10G178E251225F008576, made in China.	36 months from the date of the first drawdown	1,219,466,669	Security deposit: VND 61,200,000
3	B251136213 dated 08/12/2025	2,040,000,000				
	Finance lease contract No.		SHANTU bulldozer, Model SD16E, Chassis No. CHSD16AETS1055207, Engine No. WD10G178E251225F008594, made in China.	36 months from the date of the first drawdown	1,278,400,002	Security deposit: VND 61,200,000
4	B251216113 dated 16/12/2025	2,040,000,000				
	Finance lease contract No.		2 DYNAPAC vibratory rollers, Model CA35D, made in India.	36 months from the date of the first drawdown	2,338,456,962	Security deposit: VND 111,996,000
5	B251120713 dated 16/12/2025	3,733,200,000				
	Finance lease contract No.		2 KOBELCO crawler excavators, brand new (100%).	36 months from the date of the first drawdown	7,289,777,775	Security deposit: VND 333,600,000
6	B251215813 dated 06/01/2026	11,120,000,000				
	Finance lease contract No.		3 CNHTC dump trucks, Model ZZ3257N3447E1, manufactured in China in 2026, brand new (100%).	36 months from the date of the first drawdown	2,892,582,140	Security deposit: VND 132,651,000
7	B251246911 dated 11/01/2026	4,421,700,000				

These notes are an integral part of the consolidated financial statements

SCI E&C JOINT STOCK COMPANY

Form B 09a - DN/HN

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

20. Borrowings and finance lease liabilities (continued)

Unit: VND

No. Bank / Contract / Account	Limit / Amount	Leased assets	Term	Principal balance as at 30/06/2026	Form of loan security
Chailease International Leasing Company Limited - Hanoi Branch (7)					
Finance lease contract No. 8 B251216613 dated 22/01/2026	2,040,000,000	1 SHANTUI bulldozer, Model SD16E, Chassis No. CHSD16AETS1055501, Engine No. WD10G178E251225J016143, manufactured in China in 2026, brand new (100%).	36 months from the date of the first drawdown	1,337,333,335	Security deposit: VND 61,200,000
Finance lease contract No. 9 B260120911 dated 22/01/2026	7,395,000,000	5 CNHTC dump trucks, Model ZZ3257N3447E1, manufactured in China in 2026, brand new (100%).	36 months from the date of the first drawdown	4,673,018,415	Security deposit: VND 221,850,000
Finance lease contract No. 10 B260127711 dated 22/01/2026	3,519,816,000	1 KIA Frontier K250 truck and 1 SANY concrete pump truck, Model SYM5359THB, manufactured in China in 2026, brand new (100%).	36 months from the date of the first drawdown	2,344,233,432	Security deposit: VND 105,594,480
Finance lease contract No. 11 B260121711 dated 22/01/2026	990,528,000	1 Ford Ranger double-cab pickup truck, Model TRABCR2YNEUCXEL1, Chassis No. RL2AMFE60TLR43517, made in Thailand.	36 months from the date of the first drawdown	662,698,960	Security deposit: VND 29,715,840
Finance lease contract No. 12 B260116313 dated 13/01/2026	6,450,000,000	1 KOBELCO crawler excavator, Model SK520XDLC-10, manufactured in 2026, brand new	36 months from the date of the first drawdown	4,414,666,668	Security deposit: VND 193,500,000
Finance lease contract No. 13 B260121113 dated 17/03/2026	6,450,000,000	1 SHANTUI bulldozer, Model SD16E, brand new (100%).	36 months from the date of the first drawdown	4,515,000,000	Security deposit: VND 61,200,000

These notes are an integral part of the consolidated financial statements

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

20. Borrowings and finance lease liabilities (continued)

Unit: VND

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

These notes are an integral part of the consolidated financial statements

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NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***21. Owners' equity****a. Reconciliation table of changes in Owners' equity**

Items	Owners' contributed capital	Share Premium	Investment and development fund	Undistributed Profit after tax	Total
Balance as at 01/01/2025	304,914,090,000	(3,830,997,949)	9,560,557,541	186,587,359,290	497,231,008,882
Profit	-	-	-	1,064,334,654	1,064,334,654
Remuneration of non-executive members of the Board of Directors	-	-	-	(192,000,000)	(192,000,000)
Balance as at 31/12/2025	304,914,090,000	(3,830,997,949)	9,560,557,541	187,459,693,944	498,103,343,536
Balance as at 01/01/2026	304,914,090,000	(3,830,997,949)	9,560,557,541	187,459,693,944	498,103,343,536
Profit	-	-	-	1,473,464,841	1,473,464,841
Capital increase (*)	115,085,910,000	(234,655,556)	-	-	114,851,254,444
Balance as at 30/06/2026	420,000,000,000	(4,065,653,505)	9,560,557,541	188,933,158,785	614,428,062,821

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***21. Owners' equity (continued)****General information on the share offering**

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

- Purpose of the offering: To supplement working capital for the construction projects currently undertaken by the Company and to invest in vehicles, machinery and equipment for construction activities.

Results of the share offering:

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

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

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

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

These notes are an integral part of the consolidated financial statements




NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

21. Owners' equity (continued)

b. Owners' equity in detail

	Capital contribution percentage	30/06/2026	Capital contribution percentage	01/01/2026
SCI Joint Stock Company	55.54%	233,261,830,000	51.00%	155,507,890,000
Other shareholders	44.46%	186,738,170,000	49.00%	149,406,200,000
Total	100.00%	420,000,000,000	100.00%	304,914,090,000

The status of charter capital contribution is as follows:

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

c. Capital transactions with owners

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Contributed capital of owners	420,000,000,000	304,914,090,000
At the beginning of the period	304,914,090,000	304,914,090,000
Increase during the period	115,085,910,000	-
At the end of the period	420,000,000,000	304,914,090,000

d. Shares

	30/06/2026	01/01/2026
Number of registered shares	42,000,000	30,491,409
Number of shares sold to the public	42,000,000	30,491,409
Ordinary shares	42,000,000	30,491,409
Number of outstanding shares	42,000,000	30,491,409
Ordinary shares	42,000,000	30,491,409
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	9,560,557,541	9,560,557,541
Total	9,560,557,541	9,560,557,541

* Purpose of creating and utilizing funds

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***22. Off-balance sheet items****a. Assets pledged or mortgaged as security**

As at 30 June 2026, the Company had mortgaged its machinery and equipment as security for borrowings and financial obligations under credit agreements signed with credit institutions.

During the period in which the assets are used as security, the Company retains the right to manage, use and exploit such assets in accordance with the terms of the credit agreements. Any transfer, lease, capital contribution or use of the secured assets for other transactions is subject to the approval of the secured party in accordance with the terms of the agreement

b. Foreign currencies

	30/06/2026		01/01/2026	
	Quantity	Value (VND)	Quantity	Value (VND)
USD	4,684.70	123,614,421	74,058.54	1,841,754,895
Lao Kip (LAK)	1,324,545,460.70	1,564,958,329	7,574,310,825	9,251,014,604
EUR	3,465.21	104,659,738	3,470.76	106,336,158
Total		1,793,232,488		11,199,105,657

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

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

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

2. Cost of goods sold

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

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

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Interest from loans, deposits	1,832,446,269	425,366,402
Foreign exchange gains arising during the period	750,780,232	9,778,886,413
Foreign exchange gains arising from the revaluation of foreign currency-denominated monetary items	849,655,418	-
Interest income from deferred payment and payment discounts	-	3,043,481
Dividends and profits received	-	4,500
Total	3,432,881,919	10,207,300,796

4. Financial expenses

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Borrowing costs	16,025,151,262	15,710,792,764
Foreign exchange losses arising during the period	3,139,070,013	568,246,054
Foreign exchange losses arising from the revaluation of closing balances	-	5,113,831,510
Reversal of provision for impairment of trading securities	-	(3,756)
Others	165,016	165,016
Total	19,164,386,291	21,393,031,588

Financial expenses with related parties are presented in detail in Note IX.3 – Related Parties.

5. Selling expenses

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Reversal of provision for construction warranty	(14,881,578,971)	-
Total	(14,881,578,971)	-

6. General and administrative expenses

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Raw materials, materials	1,243,503,043	767,810,527
Labor cost	17,460,172,675	13,281,341,163
Fixed asset depreciation expense	1,701,914,774	1,905,680,355
Provision expense	-	130,426,916
Taxes, fees, charges	2,320,336,962	1,163,088,656
External service cost	3,053,153,130	3,226,193,098
Other cash expenses	6,194,573,267	4,959,213,105
Total	31,973,653,851	25,433,753,820

General and administrative expenses arising from transactions with related parties are presented in detail in Note IX.3 – Related Parties

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***7. Other income**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Disposal and sale of fixed assets	5,546,646,045	1,027,777,778
Others	458	46,614,501
Total	5,546,646,503	1,074,392,279

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

8. Other expenses

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Penalties	25,437,242	-
Remuneration of non-executive members of the Board of Directors	96,000,000	-
Others	746,799	913,098
Total	122,184,041	913,098

9. Production and business expenses by cost element

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Raw materials, materials	183,568,103,182	144,954,130,116
Labor cost	93,424,345,972	72,439,970,275
Fixed asset depreciation	23,434,078,139	18,565,964,900
External services	125,364,697,582	110,219,615,000
Other cash expenses	17,393,531,576	23,247,800,930
Total	443,184,756,451	369,427,481,221

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

10. Current Corporate income tax expense

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Total accounting profit before corporate income tax	1,959,479,745	(11,915,823,504)
a. Adjustments to increase	447,976,658	9,020,664,067
<i>Non-deductible interest expenses</i>	-	9,019,750,969
<i>Invalid expenses</i>	411,746,799	913,098
<i>Foreign exchange losses due to revaluation of closing balance</i>	36,229,859	-
b. Non-taxable income	-	71,248,403
<i>Dividends, profit received</i>	-	4,500
<i>Foreign exchange gains</i>	-	71,243,903
c. Effects of consolidation adjustment	22,618,117	-
Taxable income	2,430,074,520	(2,966,407,840)
Income is taxable at 20%	2,430,074,520	(2,966,407,840)
Total corporate income tax expense before reduction	486,014,904	-
Total current corporate income tax expense	486,014,904	-

The carry-forward period for interest expense exceeding the prescribed limit offset against income in subsequent years is as follows:

Year incurred	Interest expense incurred during the period	Interest expense utilized during the period	Cumulative interest expense utilized	Remaining unused interest expense
2024 – Not yet finalized	29,053,844,814	-	-	29,053,844,814
2025 – Not yet finalized	5,403,798,166	-	-	5,403,798,166
Total	34,457,642,980	-	-	34,457,642,980

Under the prevailing corporate income tax regulations, the Company is permitted to carry forward interest expense exceeding the prescribed limit and not deductible for corporate income tax purposes in the current year (“non-deductible interest expense”) to subsequent years for determining the deductible interest expense in those years. The carry-forward period for such interest expense is applied consecutively for a period not exceeding five years from the year following the year in which the non-deductible interest expense arises.

11. 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	1,473,464,841	(11,915,823,504)
Adjustments increasing or decreasing profit	-	-
Profit or loss attributable to ordinary shareholders	1,473,464,841	(11,915,823,504)
Weighted average number of ordinary shares outstanding during the period	35,578,079	30,491,409
Basic earnings per share	41	(391)

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***12. Diluted earnings per share**

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
Profit or loss attributable to ordinary shareholders	1,473,464,841	(11,915,823,504)
Profit or loss attributable to ordinary shareholders after adjustment for the effects of dilution	1,473,464,841	(11,915,823,504)
Weighted average number of ordinary shares outstanding during the period	35,578,079	30,491,409
Weighted average number of ordinary shares outstanding during the year after adjustment for the effects of dilution	35,578,079	30,491,409
Diluted earnings per share	41	(391)

VII. FINANCIAL RISK MANAGEMENT POLICIES AND OBJECTIVES

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

The Board of Directors and the Board of Management consider and apply risk management policies to mitigate the above risks as follows:

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 borrowings and deposits. The Company manages this risk by monitoring movements in market interest rates, balancing its capital structure, and maintaining appropriate liquidity.

1.2. Foreign currency risk

Foreign currency risk arises from the Company's foreign currency-denominated transactions and balances. Fluctuations in foreign exchange rates may affect the value of monetary items and the Company's operating results.

The Company manages foreign currency risk by monitoring movements in foreign exchange rates, balancing foreign currency receipts and payments, and controlling foreign currency-denominated items to mitigate the impact of exchange rate fluctuations on its operations.

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

1.3. Stock price risk

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***1.4. Property risk**

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

2. Credit risk

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

3. Liquidity risk

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

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

4. Legal and compliance risk:

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

VIII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM CONSOLIDATED 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 agreements	416,893,150,615	307,238,625,124

2. Principal repayments of borrowings and finance lease liabilities during the period

	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
- Principal repayments of borrowings and finance lease liabilities under normal agreements	357,916,660,457	393,849,432,923

IX. OTHER INFORMATION**1. Contingent liabilities, commitments, and other financial information**

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***2. Events occurred after the balance sheet date**

There are no material events occurring after the end of the accounting period from 30 June 2026 up to the date of approval of these Notes that require adjustments to the amounts or disclosures in the Company's Financial Statements.

3. Transactions and balances with related parties

Details of the definition of related parties are presented in Note IV.23.

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

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

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

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

Unit: VND

3. Transactions and balances with related parties (continued)

3a. Remuneration of key management personnel of the Company

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

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

3b. Transactions and balances with related parties

Related Parties – Receivables and Payables	Balance as at	
	30/6/2026	01/01/2026
1. Short-term and long-term trade receivables	502,104,195,090	523,648,376,657
SCI Joint Stock Company	488,554,680,690	509,368,854,487
SCI Lai Chau Joint Stock Company	12,901,514,400	12,901,514,400
SCI Consulting Joint Stock Company	-	1,378,007,770
SCI Quang Tri Joint Stock Company	648,000,000	-
2. Short-term and long-term prepayments to suppliers	23,628,800	624,800,000
SCI Consulting Joint Stock Company	23,628,800	624,800,000
3. Other short-term and long-term receivables	11,502,869,227	11,455,176,503
SCI Joint Stock Company	11,502,869,227	11,455,176,503

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***3. Transactions and balances with related parties (continued)****3b. Transactions and balances with related parties (continued)**

Related Parties – Receivables and Payables	Balance as	
	30/06/2026	01/01/2026
4. Other short-term and long-term trade payables	22,723,532	-
SCI Quang Tri Joint Stock Company	2,723,532	-
SCI Consulting Joint Stock Company	20,000,000	-
5. Short-term and long-term advances from customers	264,105,084,865	238,131,110,191
SCI Joint Stock Company	261,740,368,488	234,990,372,578
SCI Quang Tri Joint Stock Company	2,364,716,377	3,140,737,613
6. Short-term and long-term accrued expenses	18,282,438,357	13,745,041,096
SCI Quang Tri Joint Stock Company	18,282,438,357	13,745,041,096
7. Other short-term and long-term payables	4,195,882,760	4,005,716,360
Huong Linh 8 Wind Power Joint Stock Company	4,005,716,360	4,005,716,360
SCI Consulting Joint Stock Company	190,166,400	-
8. Short-term and long-term borrowings and finance lease liabilities	183,000,000,000	183,000,000,000
SCI Quang Tri Joint Stock Company	183,000,000,000	183,000,000,000

3b. Transactions with related parties

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

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS*For the accounting period from 01/01/2026 to 30/6/2026**Unit: VND***3. Transactions and balances with related parties (continued)**

	Incurred during the period	
	From 01/01/2026 to 30/6/2026	From 01/01/2025 to 30/6/2025
3b.1. Transactions with related parties in the income statement		
4. Other income	600,000,000	-
SCI Quang Tri Joint Stock Company	600,000,000	-

4. Presentation of assets, revenue and operating results by segment**4.1. Primary segment reporting: by business lines**

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

4.2. Secondary segment reporting: by geographical area

Items	Within Vietnam	Outside Vietnam	Total
1. Net revenue	89,098,422,994	215,463,294,117	304,561,717,111
2. Expenses	80,735,399,011	211,559,796,445	292,295,195,456
- Cost of goods sold	71,381,622,829	203,821,497,747	275,203,120,576
- Allocation expenses	9,353,776,182	7,738,298,698	17,092,074,880
3. Profit from operating activities	8,363,023,983	3,903,497,672	12,266,521,655
4. Total expenditure incurred for the acquisition of fixed assets	6,098,217,778	4,002,992,778	10,101,210,556

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

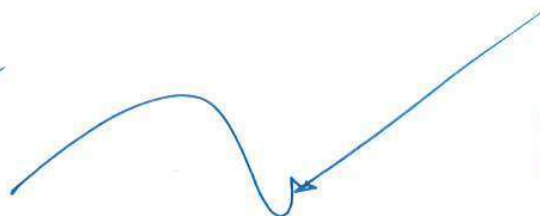
The comparative figures as at 1 January 2026 presented in the Interim Consolidated Statement of Financial Position as at 30 June 2026, and the comparative figures presented in the Interim Consolidated Income Statement and the Interim Consolidated Cash Flow Statement for the accounting period from 1 January 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 AISG Auditing and Informatics Services Company Limited.

Certain items in the Statement of Financial Position have been reclassified to comply with the prevailing accounting regulations, as this is the first accounting period in which the Company has applied the corporate accounting regime under 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 issued by the Ministry of Finance, specifically:

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	6,869,767,825	123	6,554,269,408
Other short-term receivables	135	22,943,253,415	136	23,258,751,832
Dividends and profits payable	313	494,134,700	N/A	N/A
Other short-term payables	320	19,276,988,202	319	19,771,122,902

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

*Hanoi, 25 August 2026***PREPARER****CHIEF ACCOUNTANT****CHAIRMAN**

Tran Xuan Thuong

Cao Lu Phi Hung

Phan Thanh Hai
