

SCI E&C JOINT STOCK
COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No.: 11/2026/BCTC/SCIEC-TCKT

Hanoi, 26th October 2026.

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange
State Securities Commission

In accordance with Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, guiding the disclosure of information on the securities market, SCI E&C JSC hereby discloses Financial Statements for Quarter III of 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:

- Financial statements for the Quarter III of 2026.

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

- Cases requiring explanation:

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

☐ Yes

☐ No

Explanatory document in case "Yes" is selected:

☐ Yes

☐ No



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

☐ Yes

☐ No

Explanatory document in case "Yes" is selected:

☐ Yes

☐ No

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

☒ Yes

☐ No

Explanatory document in case "Yes" is selected:

☒ Yes

☐ No

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

☐ Yes

☒ No

Explanatory document in case "Yes" is selected:

☐ Yes

☐ No

This information was disclosed on the company's website as of 26th October 2026 with the link: <https://scigroup.vn/quan-he-co-dong#bao-cai-tai-chinh>

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

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

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 Ngụ 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

- Transaction details 4: : Contract for the procurement of wind turbine equipment for the SCI Huong Viet Wind Power Plant project between the SCI Quang Tri 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): 41%

- Transaction completion date (contract signing date): 09 September 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:

- Financial statements for the Quarter III of 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.: 26.10/2026/SCIEC – CBTT

(Re: Explanatory for business results)

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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Hanoi, 26th October 2026

To: STATE SECURITIES COMMISSION,
HANOI STOCK EXCHANGE.

Organization name: SCIE&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

SCIE&C Joint Stock Company would like to explain that the Profit after Corporate income tax of the 3rd quarter of 2026 in the Separate financial statement changes by 10% or more compared to the same period of the previous year (previous period) as follows:

Unit: VND

No.	Item	Quarter III of 2026	Quarter III of 2025	Differences ratio %
1	Net revenue from sales and services rendered	547,945,507,561	201,287,473,256	172.22%
2	Cost of goods sold	517,121,744,664	177,248,903,020	191.75%
3	Gross profit from sales and services rendered	30,823,762,897	24,038,570,236	28.23%
4	Financial income	1,485,939,703	4,223,311,286	(64.82)%
5	Financial expenses	14,784,405,143	5,807,076,516	154.59%
6	Net profit from operating activities	2,904,169,578	8,991,211,175	(67.70)%
7	Profit after corporate income tax	2,201,793,421	7,835,946,338	(71.90)%

Reasons :

During the period, the Company accelerated the acceptance and finalization of completed work volumes across projects, resulting in an increase in both Revenue and Cost of goods sold. Consequently, Gross profit from sales of goods and rendering of services increased compared to the same period last year.



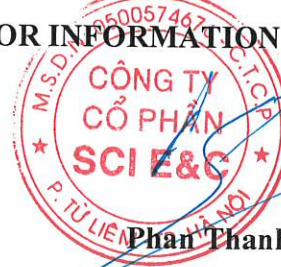
Financial income during the period decreased compared to the previous period due to a decline in foreign exchange differences arising from overseas construction activities. Meanwhile, an increase in borrowing costs led to higher Financial expenses compared to the previous period. Taking all these factors into account, Net profit from operating activities decreased compared to the previous period.

Combining above factors, after offsetting these movements, the Company's Profit After Corporate Income Tax decreased compared to the same period last year.

Recipient:

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

**LEGAL REPRESENTATIVE /
AUTHORIZED PERSON
FOR INFORMATION DISCLOSURE**



Phan Thanh Hai



SEPARATE FINANCIAL STATEMENTS

SCI E&C JOINT STOCK COMPANY

For the period from 01/01/2026 to 30/09/2026



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INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION*As at 30 September 2026*

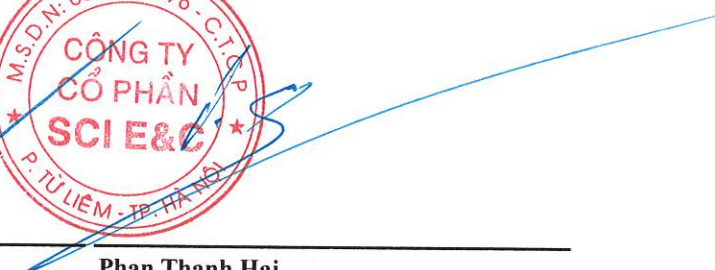
Code	ASSETS	Note	30/09/2026 VND	01/01/2026 VND
100	A. CURRENT ASSETS		2,570,679,780,738	1,518,896,742,132
110	I. Cash and cash equivalents	3	103,755,139,300	133,143,896,589
111	1. Cash		20,403,945,407	20,143,896,589
112	2. Cash equivalents		83,351,193,893	113,000,000,000
120	II. Short-term investments		7,320,274,076	6,869,943,481
121	1. Trading securities		175,656	175,656
123	2. Held to maturity investments	4	7,320,098,420	6,869,767,825
130	III. Short-term receivables		1,542,054,333,725	693,041,127,605
131	1. Short-term trade receivables	5	875,319,751,696	592,480,150,977
132	2. Short-term prepayments to suppliers	6	454,382,281,089	91,360,026,520
135	3. Other short-term receivables	7	226,094,604,247	22,943,253,415
136	4. Provision for short-term doubtful debts (*)	8	(13,742,303,307)	(13,742,303,307)
140	IV. Inventories	9	703,588,946,863	485,371,813,059
141	1. Inventories		703,588,946,863	485,371,813,059
160	VI. Other short-term assets		213,961,086,774	200,469,961,398
161	1. Short-term deferred expenses	13	1,918,899,229	137,419,000
162	2. Deductible VAT		212,039,972,645	200,330,327,498
163	3. Taxes and other receivables from State budget	17	2,214,900	2,214,900
200	B. NON-CURRENT ASSETS		134,416,922,287	91,857,471,550
210	I. Long-term receivables		3,881,687,903	1,435,930,583
215	1. Other long-term receivables	7	3,881,687,903	1,435,930,583
220	II. Fixed assets		127,846,022,231	78,971,943,065
221	1. Tangible fixed assets	10	52,749,927,926	51,781,671,583
222	- Historical costs		547,309,994,383	565,948,768,953
223	- Accumulated depreciation (*)		(494,560,066,457)	(514,167,097,370)
224	2. Finance lease fixed assets	11	73,568,733,453	25,741,983,038
225	- Historical costs		95,152,897,302	33,744,420,344
226	- Accumulated depreciation (*)		(21,584,163,849)	(8,002,437,306)
227	3. Intangible fixed assets	12	1,527,360,852	1,448,288,444
228	- Historical costs		2,679,400,000	2,290,000,000
229	- Accumulated amortization (*)		(1,152,039,148)	(841,711,556)
250	V. Long-term assets in progress		-	7,576,000,000
252	1. Construction in progress		-	7,576,000,000
260	VI. Long-term investments		2,000,000,000	2,000,000,000
261	1. Investment in subsidiaries	4	2,000,000,000	2,000,000,000
270	VII Other long-term assets		689,212,153	1,873,597,902
271	1. Long-term deferred expenses	13	689,212,153	1,873,597,902
280	TOTAL ASSETS		2,705,096,703,025	1,610,754,213,682

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

As at 30 September 2026
(continue)

Code	CAPITAL	Note	30/09/2026 VND	01/01/2026 VND
300	C. LIABILITIES		2,091,948,611,721	1,116,155,253,201
310	I. Current liabilities		2,049,353,703,109	1,075,044,141,392
311	1. Short-term trade payables	14	272,951,396,359	155,921,900,750
312	2. Short-term prepayments from customers	15	898,427,038,494	405,107,227,332
313	3. Dividends and profits payables	16	494,134,700	494,134,700
314	4. Taxes and other payables to State budget	17	1,037,905,861	2,104,862,053
315	5. Payables to employees		12,737,250,746	26,576,358,617
316	6. Short-term accrued expenses	18	74,334,954,078	65,538,199,499
320	7. Other short-term payments	19	36,741,764,447	18,876,054,413
321	8. Short-term borrowings and finance lease	20	734,640,731,495	382,414,877,099
323	9. Bonus and welfare fund		17,988,526,929	18,010,526,929
330	II. Non-current liabilities		42,594,908,612	41,111,111,809
339	1. Long-term borrowings and finance lease liability	20	30,417,544,476	13,467,328,967
343	2. Provisions for long-term payables	21	12,177,364,136	27,643,782,842
400	D. OWNER'S EQUITY	22	613,148,091,304	494,598,960,481
411	1. Contributed capital		420,000,000,000	304,914,090,000
411a	Ordinary shares with voting rights		420,000,000,000	304,914,090,000
412	2. Capital surplus		(4,065,653,505)	(3,830,997,949)
418	3. Development and investment funds		9,560,557,541	9,560,557,541
420	4. Retained earnings		187,653,187,268	183,955,310,889
420a	Retained earnings accumulated to previous year		183,955,310,889	182,863,656,949
420b	Retained earnings of the current year		3,697,876,379	1,091,653,940
440	TOTAL CAPITAL		2,705,096,703,025	1,610,754,213,682


Tran Xuan Thuong
Preparer

Cao Lu Phi Hung
Chief Accountant

Phan Thanh Hai
Chairman of The Board of Director
Hanoi, 26 October 2026

SEPARATE STATEMENT OF INCOME*For the period from 01/01/2026 to 30/09/2026*

Code ITEM	Note	Quarter 3		For the year-to-date period ended 30 September	
		Current year	Previous year	Current year	Previous year
		VND	VND	VND	VND
01 1. Revenue from sales of goods and rendering of services	24	547,945,507,561	201,287,473,256	852,507,224,672	690,099,979,587
10 3. Net revenue from sales of goods and rendering of services		547,945,507,561	201,287,473,256	852,507,224,672	690,099,979,587
11 4. Cost of goods sold and services rendered	25	517,121,744,664	177,248,903,020	792,324,865,240	642,431,227,424
20 5. Gross profit from sales of goods and rendering of services		30,823,762,897	24,038,570,236	60,182,359,432	47,668,752,163
22 6. Financial income	26	1,485,939,703	4,223,311,286	4,955,044,144	14,430,602,202
23 7. Financial expense	27	14,784,405,143	5,807,076,516	33,985,021,293	27,200,108,104
24 <i>In which: Interest expenses</i>		12,910,334,446	5,238,954,064	28,935,485,708	20,949,746,828
26 9. Selling expense		-	-	(14,881,578,971)	-
26 10. General and administrative expenses	28	14,621,127,879	13,463,593,831	46,572,156,276	38,873,818,651
30 11. Net profit from operating activities		2,904,169,578	8,991,211,175	(538,195,022)	(3,974,572,390)
31 12. Other income	29	10,406,275	1,492,403,356	5,557,052,778	2,566,795,635
32 13. Other expense	30	111,949,912	2,647,668,193	234,133,953	2,648,535,644
40 14. Other profit		(101,543,637)	(1,155,264,837)	5,322,918,825	(81,740,009)
50 15. Total net profit before tax		2,802,625,941	7,835,946,338	4,784,723,803	(4,056,312,399)

SEPARATE STATEMENT OF INCOME

For the period from 01/01/2026 to 30/09/2026

(continue)

Code ITEM	Note	Quarter 3		For the year-to-date period ended 30 September	
		Current year	Previous year	Current year	Previous year
		VND	VND	VND	VND
51 16. Current corporate income tax expenses	31	600,832,520	-	1,086,847,424	-
60 18. Profit after corporate income tax		2,201,793,421	7,835,946,338	3,697,876,379	(4,056,312,399)



Tran Xuan Thuong
Preparer



Cao Lu Phi Hung
Chief Accountant

Phan Thanh Hai
Chairman of The Board of Director
Hanoi, 26 October 2026

SEPARATE STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/09/2026**(Indirect method)*

Code	ITEM	Note	From 01/01/2026 to	From 01/01/2025 to
			30/09/2026	30/09/2025
			VND	VND
I. CASH FLOWS FROM OPERATING ACTIVITIES				
01	1. Profit before tax		4,784,723,803	(4,056,312,399)
	2. Adjustments for			
02	- Depreciation and amortization of fixed assets		36,064,142,596	27,607,220,235
03	- Provisions		(15,466,418,706)	5,464,247,307
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(1,645,002,173)	5,258,781,373
05	- Gains / losses from investment activities		(4,001,404,139)	(2,679,239,655)
06	- Interest expense		28,935,485,708	20,949,746,828
08	3. Operating profit before changes in working capital		48,671,527,089	52,544,443,689
09	- Increase/decrease in receivables		(858,125,412,919)	138,160,289,247
10	- Increase/decrease in inventories		(218,217,133,804)	116,037,154,103
11	- Increase/decrease in payables (excluding interest payable/ corporate income tax payable)		617,233,313,964	10,877,195,771
12	- Increase/decrease in prepaid expenses		(597,094,480)	844,213,941
14	- Interest paid		(21,224,938,922)	(14,726,023,217)
15	- Corporate income tax paid		(2,277,182,075)	(7,267,129,303)
17	- Other payments on operating activities		(22,000,000)	-
20	Net cash flows from operating activities		(434,558,921,147)	296,470,144,231
21	1. Purchase or construction of fixed assets and other long-term assets		(17,781,647,135)	(12,611,214,815)
22	2. Proceeds from disposals of fixed assets and other long-term assets		6,291,782,638	1,752,693,604
23	3. Loans and purchase of debt instruments from other entities		(153,309,480)	(147,130,019)
27	4. Interest and dividend received		2,106,679,017	852,105,641
30	Net cash flows from investing activities		(9,536,494,960)	(10,153,545,589)
31	1. Proceeds from issuance of shares and receipt of contributed capital		114,851,254,444	-
33	2. Proceeds from borrowings	34	875,001,941,405	467,570,831,572
34	3. Repayment of principal	34	(540,088,460,244)	(634,463,186,050)
35	4. Repayment of financial principal		(35,053,231,894)	(5,124,520,103)
40	Net cash flows from financing activities		414,711,503,711	(172,016,874,581)
50	Net cash flows in the year		(29,383,912,396)	114,299,724,061
60	Cash and cash equivalents at the beginning of period		133,143,896,589	69,132,446,914
61	Effect of exchange rate fluctuations		(4,844,893)	204,363,735
70	Cash and cash equivalents at the end of period		103,755,139,300	183,636,534,710

Tran Xuan Thuong

Preparer

Hanoi, 26 October 2026

Cao Lu Phi Hung

Chief Accountant

Phan Thanh Hai

Chairman of The Board of Director

NOTES TO SEPARATE FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/09/2026***1 . GENERAL INFORMATION****Form of Ownership**

SCI E&C Joint Stock Company (former name: Song Da 9 Investment and Construction Joint Stock Company) was established and operated under the first Business Registration Certificate No. 0500574676 dated 31 May 2010 issued by the Hanoi Authority for Planning and Investment (now is the Hanoi Department of Finance), and the 20th Amended certificate on 08/10/2026.

The Company's head office is located at: 3rd Floor, Tower C, Golden Palace Building, Tu Liem Ward, Hanoi.

Company's Charter capital: VND 420,000,000,000. As at 31 March 2026, the contributed charter capital amounted to VND 420,000,000,000, equivalent to 42,000,000 shares with the price of VND 10,000 per share.

The number of employees of the Company as at 30 September 2026 is 679 (as at 31 December 2025: 588).

Business field

The Company's main business activity for the period ended 30 September 2026 is construction.

Business activities

Main business activities of the Company include:

- 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;
- 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
- 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).

Company structure

The Company's member entities are as follows:	Address	Main business activities
SCI E&C Joint Stock Company - Southern Branch	Soc Trang	Construction
SCI E&C Joint Stock Company - Central Branch	Quang Tri	Construction

The Company's subsidiaries in Separate Financial Statements as at 46295 include :

Name of company	Head office	Proportion of	Proportion of voting rights	Principal activities
SCI E&C Mien Bac One Member Limited Company	Na Cung Village, Khong Lao Commune, Lai Chau Province, Vietnam.	100.00%	100.00%	Construction

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance .

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Basis for preparation of Separate financial statements

Separate Financial Statements are presented based on historical cost principle.

The Separate Financial Statements of the Company are prepared based on summarization of the financial statements of the accounting entities and the head office of the Company. In the Company's Separate Financial Statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables etc have been excluded in their entirety.

The Users of this Separate Financial Statements should study the Separate Financial Statements combined with the Consolidated Financial Statements of the Company and its subsidiaries for the period from 01 January 2026 to 30 September 2026 in order to gain enough information regarding the financial position, operating results and cash flows of the Company.

2.4 . Accounting estimates

The preparation of Consolidated Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Consolidated Financial Statements and the reported amounts of revenues and expenses during the accounting year.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Provision for payables;
- Estimated allocation of prepaid expenses;
- Estimated useful life of fixed assets;
- Classification and provision of financial investments;
- Estimate the percentage of completion of revenue;
- Estimated income tax.

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company's Separate Financial Statements and that are assessed by the Board of Management to be reasonable under the

2.5 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the year because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.6 . Foreign currency transactions

Foreign currency transactions during the year are translated into Vietnam Dong using the actual rate at transaction date.

Real exchange rate when revaluing monetary items denominated in foreign currencies at the reporting date of Consolidated Financial Statements is determined under the following principles:

- For asset accounts, liability accounts: Applying the average foreign exchange buying and selling rate of the commercial bank where the Company regularly conducts transaction;
- For cash deposited in bank, applying the average foreign exchange buying and selling rate of the commercial bank where the Company opens its foreign currency accounts;

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the year.

2.7 . Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold classified as inventories and used as raw materials for production of goods for sale.

Cash equivalents are short-term investments with the maturity of not over than 3 months from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.8 . Financial investments

Trading securities are initially recognized at original cost which includes purchase prices plus any directly attributable transaction costs such as brokerage, transaction fee, cost of information provision, taxes, bank's fees and charges. After initial recognition, trading securities are measured at original cost less provision for diminution in value of trading securities. Upon liquidation or transfer, cost of trading securities is determined using first in first out method or weighted average method.

Investments held to maturity comprise term deposits (including treasury bills and promissory notes), bonds, preference shares which the issuer is required to repurchase at a certain time in the future and loans, etc. held to maturity to earn profits periodically and other held to maturity investments.

Investments in subsidiaries, joint ventures or associates are initially recognized at original cost. After initial recognition, the value of these investments is measured at original cost less provision for devaluation of investments.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less provision for devaluation of investments.

For dividends received in the form of shares, only the number of shares received is recorded without any increase in the investment value and financial income.

Provision for devaluation of investments is made at the end of the year as follows:

- Investments in trading securities: provision shall be made on the basis of the excess of original cost of the investments recorded in the accounting book over their market value at the provision date.
- Investments in subsidiaries, joint ventures or associates: provision for loss investments shall be made based on the Financial Statements of subsidiaries, joint ventures or associates at the provision date.
- Long-term investments (other than trading securities) without significant influence on the investee: If the investment in listed shares or the fair value of the investment is determined reliably, provisions shall be made on the basis of the market value of the shares; if the fair value of the investment is not determined at the reporting date, provision shall be made based on the Financial Statements at the provision date of the investee.
- Investments held to maturity: provision for doubtful debts shall be made based on the recovery capacity in accordance with statutory regulations.

2.9 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the consolidated financial statements according to their

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

2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by weighted average method.

Inventory is recorded by perpetual.

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

- The value of work in progress is recorded for each construction project that is incomplete or of which revenue is unrecognised, corresponding to the amount of work in progress at the end of the year.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

2.11 . Fixed assets, Finance lease fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Consolidated Statement of income in the period in which the costs are

The historical cost of finance lease fixed assets is recognised at the lower of fair value and present value of the minimum lease payments plus any directly attributable costs incurred related with finance lease (exclusive of value added tax). During the using time, finance lease fixed assets are recorded at historical cost, accumulated depreciation and carrying amount. Finance lease fixed assets are depreciated over the lease term and charged to operating expenses in order to fully recover the capital.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- | | |
|--------------------------------------|---------------|
| - Buildings, structures | 40 years |
| - Machinery, equipment | 03 - 15 years |
| - Vehicles, Transportation equipment | 03 - 10 years |
| - Office equipment and furniture | 03 - 05 years |
| - Other fixed assets | 03 - 05 years |

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 . Prepaid expenses

The expenses incurred but related to operating results of several accounting periods are recorded as prepaid expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term prepaid expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

2.14 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the consolidated financial statements according to their remaining terms at the reporting date.

2.15 . Borrowings and finance lease liabilities

The value of finance lease liabilities is recognized at the payable amount equal to the present value of minimum lease payments or the fair value of leased assets.

Borrowings and finance lease liabilities shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.16 . Borrowing costs

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs". Besides, regarding borrowings serving the construction of fixed assets and investment properties, the interests shall be capitalized even when the construction duration is under 12 months.

2.17 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, accrued expenses to estimate the cost, etc which are recorded as operating expenses of the reporting year.

The recording of accrued expenses as operating expenses during the year shall be carried out under the matching principle between revenues and expenses during the year. Accrued expenses are settled with actual expenses incurred. The difference between accrued and actual expenses is reverted.

2.18 . Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting year.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provisions for payables are recorded as operating expenses of the accounting year. In case provision made for the previous accounting year but not used up exceeds the one made for the current accounting year, the difference is recorded as a decrease in operating expenses. The excess of the provision for payables relating to construction warranty is recorded as other income in the fiscal year.

2.19 . Unearned revenues

Unearned revenues include prepayments from customers for one or many accounting periods relating to asset leasing; interests received in advance when lending or buying debt instruments; or the difference in selling prices between deferred or instalment payment and prompt payment; revenues corresponding to the discounts offered to clients in the traditional customer loyalty, etc.

Unearned revenues are transferred to Revenue from sale of goods and rendering of services /or Financial income with the amount corresponding to each accounting period.

2.20 . Owner's equity

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

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Option to convert bonds into shares (the capital component of the convertible bond) arises when the Company issues bonds that can be converted into a certain number of shares as stipulated in the issuance plan. The value of the capital component of the convertible bonds is determined at the difference between the total proceeds from the issuance of convertible bonds and the value of debt component of convertible bonds.

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

Dividends to be paid to shareholders are recognised as a payable in Statement of Financial position after the announcement of dividend payment from the Board of Directors and announcement of cut-off date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.21 . Revenue

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from rendering of services

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably.

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

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

Dividend income shall be recognised when the Company's right to receive dividend is established.

Bonus shares or stock dividends shall not be recognized as income when the right to receive bonus shares or stock dividend is established. Instead, the number of bonus shares or stock dividends will be presented on the related Note to the Consolidated Financial Statements.

2.22 . Revenue deductions

Revenue deductions from sales of goods and rendering of services arising in the year include: Trade discounts, sales discounts and sales returns.

Trade discount, sales discount and sales return incurred in the same period of sale of goods and rendering of services are recorded as a decrease in revenue in the incurring period. In case goods and services are sold in the previous periods, but until the next period they are incurred as deductible items, the Company records the decrease in revenue under the following principles: If it is incurred prior to the issuance of Financial Statements, it is then recorded as a decrease in revenue on the Financial Statements of the reporting period (the previous year); and if it is incurred after the issuance of Financial Statements, it is recorded as a decrease in

2.23 . Cost of goods sold and serviced rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.24 . Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Borrowing costs;
- Losses from the disposal and transfer of short-term securities, transaction cost of selling securities;
- Provision for diminution in value of trading securities price; provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.25 . Corporate income tax**a) Deferred income tax asset and Deferred income tax liability**

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

Deferred income tax asset and Deferred income tax liability are determined based on prevailing corporate income tax rate, tax rates and tax laws enacted at the end of fiscal year.

Deferred tax assets are recognized only to the extent that it is probable that taxable profit in future will be available against which the deductible temporary difference can be utilised. Deferred tax assets are recorded a decrease to the extent that it is not sure taxable economic benefits will be usable.

b) Current corporate income tax expenses and deferred corporate income tax expenses

Current corporate income tax expenses are determined based on taxable income during the year and current corporate income tax rate.

Deferred corporate income tax expenses are determined based on deductible temporary differences, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each

c) Current corporate income tax rate

The Company applies the corporate income tax rate of 20% for the operating activities which has taxable income for the period ended as at 30 September 2026.

2.26 . Related Parties

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

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Consolidated Financial Statements, the Company should consider the nature of the relationship rather than the legal form of

2.27 . Segment information

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

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

3 . CASH AND CASH EQUIVALENTS

	30/09/2026	01/01/2026
	VND	VND
Cash on hand	737,561,459	1,318,694,944
Demand deposits	19,666,383,948	18,825,201,645
Cash equivalents	83,351,193,893	113,000,000,000
- Term deposits (*)	83,351,193,893	113,000,000,000
	103,755,139,300	133,143,896,589
Demand deposits		
Joint Stock Commercial Bank for Investment and Development of Vietnam	15,726,820,955	7,728,732,650
Vietnam Technological And Commercial Joint Stock Bank	3,796,560,040	-
Lao Development Bank	-	5,984,620,165
Lao Viet Bank	72,770,499	5,020,144,199
Other Bank	70,232,454	91,704,631
	19,666,383,948	18,825,201,645

(*) As at 30/09/2026, the cash equivalents are deposits with term of 3 months or less at Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Dong Branch at the interest rate of 2.4 % / year to 6.5% / year.

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4 . FINANCIAL INVESTMENTS

a) Held to maturity investments

	30/09/2026		01/01/2026	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Short-term investments	7,320,098,420	-	6,869,767,825	-
- Term deposits	7,320,098,420	-	6,869,767,825	-
Term deposits (*)	6,707,578,888	-	6,554,269,408	-
Accrued interest receivable on term dep	612,519,532	-	315,498,417	-
	7,320,098,420	-	6,869,767,825	-

(*) Term deposits at BIDV - Ha Dong Branch with a term of 12 months and interest rate of 4.2% to 4.5%/year.

b) Equity investments in other entities

	30/09/2026		01/01/2026	
	Original cost	Fair value	Original cost	Fair value
	VND	VND	VND	VND
SCI E&C Mien Bac One Member Limited Company	2,000,000,000	(*)	2,000,000,000	(*)
	2,000,000,000	(*)	2,000,000,000	(*)

(*) The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Details of the Company's subsidiaries as at 30 June 2026 are as follows:

Name of entities	Place of establishment and operation	Rate of interest	Rate of voting rights	Principle activities
- SCI E&C Mien Bac One Member Limited Company	Na Cung Village, Khong Lao Commune, Lai Chau Province,	100.00%	100.00%	Construction

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5 . TRADE RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term				
Related parties	574,992,980,591	-	523,648,376,657	-
SCI JSC	560,666,038,963	-	509,368,854,487	-
SCL Lai Chau JSC	13,011,217,455	-	12,901,514,400	-
SCI Nghe An JSC	171,218,817	-	-	-
SCI Quang Tri JSC	687,179,663	-	-	-
SCI Viet Lao JSC	104,459,625	-	-	-
SCI Consulting JSC	274,506,743	-	1,378,007,770	-
Huong Linh 8 Wind Power JSC	78,359,325	-	-	-
Others	300,326,771,105	(12,873,626,681)	68,831,774,320	(12,873,626,681)
EVNGENCO2	217,827,253,359	-	-	-
PMU- Branch of Power Generation Corporation 2 - JSC				
Branch of Vietnam Petroleum Technical Services Joint Stock Corporation - Long Phu Thermal Power Project Board	36,958,814,420	-	36,958,814,420	-
Others	45,540,703,326	(12,873,626,681)	31,872,959,900	(12,873,626,681)
	875,319,751,696	(12,873,626,681)	592,480,150,977	(12,873,626,681)

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6 . PREPAYMENTS TO SUPPLIERS

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Short-term				
<i>Related parties</i>	23,628,800	-	624,800,000	-
SCI Consulting JSC	23,628,800	-	624,800,000	-
<i>Others</i>	454,358,652,289	(430,058,500)	90,735,226,520	(430,058,500)
Hung Ha	10,019,854,150	-	10,649,044,226	-
Investment and Development				
Windey Energy Technology Group Co., Ltd	-	-	33,727,542,800	-
Global Hydro Energy GMBH	56,734,107,120	-	-	-
Vestas Asia Pacific A/S	120,822,924,238	-	-	-
Vestas Wind Technology Vietnam LLC Co., Ltd.	28,705,000,000	-	-	-
Thai Minh Group JSC	99,486,662,085	-	-	-
Others	138,590,104,696	(430,058,500)	46,358,639,494	(430,058,500)
	454,382,281,089	(430,058,500)	91,360,026,520	(430,058,500)

7 . OTHER RECEIVABLES

	30/09/2026		01/01/2026	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) Short-term				
Receivables from social insurance, health insurance	362,996,431	-	344,697,723	-
Receivables from unemployment insurance	37,075,200	-	26,687,100	-
Advances	3,026,786,887	-	2,930,321,706	-
Mortgages	190,857,777,652	-	693,900,000	-
Receivable from SCI JSC	11,251,251,114	-	11,455,176,503	-
Deductible VAT of finance lease fixed assets	4,225,071,606	-	1,451,678,493	-
Others	16,333,645,357	(438,618,126)	6,040,791,890	(438,618,126)
	226,094,604,247	(438,618,126)	22,943,253,415	(438,618,126)

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		30/09/2026		01/01/2026	
		Value	Provision	Value	Provision
		VND	VND	VND	VND
b)	Long-term				
	Mortgages	3,881,687,903	-	1,435,930,583	-
		3,881,687,903	-	1,435,930,583	-
c)	In which: Other receivables from related parties				
	Receivable from SCI JSC	11,251,251,114	-	11,455,176,503	-
		11,251,251,114	-	11,455,176,503	-

8 . DOUBTFUL DEBTS

		30/09/2026		01/01/2026	
		Original cost	Recoverable value	Original cost	Recoverable value
		VND	VND	VND	VND
	<i>Recoverability of overdue debts</i>	<i>12,873,626,681</i>	<i>-</i>	<i>12,873,626,681</i>	<i>-</i>
	Thanh Nam Construction and Development Joint Stock Company (VNCON)	6,248,083,094	-	6,248,083,094	-
	68 Trading Construction and Service JSC	3,425,189,422	-	3,425,189,422	-
	Chitchareune Construction Co., Ltd	1,810,101,671	-	1,810,101,671	-
	Other customers	1,390,252,494	-	1,390,252,494	-
	<i>Short-term prepayments to suppliers</i>	<i>430,058,500</i>	<i>-</i>	<i>430,058,500</i>	<i>-</i>
	<i>Other short-term receivables</i>	<i>438,618,126</i>	<i>-</i>	<i>438,618,126</i>	<i>-</i>
		13,742,303,307	-	13,742,303,307	-

9 . INVENTORIES

		30/09/2026		01/01/2026	
		Original cost	Provision	Original cost	Provision
		VND	VND	VND	VND
	Goods in transit	71,527,400	-	2,426,921,759	-
	Raw materials	86,339,240,245	-	45,473,040,695	-
	Work in process	617,178,179,218	-	437,471,850,605	-
		703,588,946,863	-	485,371,813,059	-

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10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	vehicles, transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	11,221,128,927	458,437,614,197	93,526,231,840	2,226,793,989	537,000,000	565,948,768,953
- Purchase in the year	-	24,666,726,296	-	120,520,839	171,500,000	24,958,747,135
- Increase due to purchase of assets held	-	2,875,676,300	-	-	-	2,875,676,300
- Liquidation, disposal	-	(37,325,222,491)	(8,230,987,563)	(916,987,951)	-	(46,473,198,005)
Ending balance of the period	11,221,128,927	448,654,794,302	85,295,244,277	1,430,326,877	708,500,000	547,309,994,383
Accumulated depreciation						
Beginning balance	9,042,391,032	411,294,064,248	91,642,750,079	1,987,684,123	200,207,888	514,167,097,370
- Depreciation for the year	210,396,168	19,422,054,016	301,584,771	164,733,658	220,257,262	20,319,025,875
- Increase due to purchase of assets held	-	1,853,062,586	-	-	-	1,853,062,586
- Liquidation, disposal	-	(32,631,143,860)	(8,230,987,563)	(916,987,951)	-	(41,779,119,374)
Ending balance of the period	9,252,787,200	399,938,036,990	83,713,347,287	1,235,429,830	420,465,150	494,560,066,457
Net carrying amount						
Beginning balance	2,178,737,895	47,143,549,949	1,883,481,761	239,109,866	336,792,112	51,781,671,583
Ending balance	1,968,341,727	48,716,757,312	1,581,896,990	194,897,047	288,034,850	52,749,927,926

In which:

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: 23,910,321,689 VND.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: 395,893,061,275 VND

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11 . FINANCE LEASE FIXED ASSETS

	Machinery, equipments	Transportation equipment	Total
	VND	VND	VND
Historical cost			
Beginning balance	31,258,965,798	2,485,454,546	33,744,420,344
- Finance lease	38,843,991,331	25,430,661,927	64,274,653,258
- Decrease due to purchase of assets held under finance leases	(2,866,176,300)	-	(2,866,176,300)
Ending balance of the year	67,236,780,829	27,916,116,473	95,152,897,302
Accumulated depreciation			
Beginning balance	7,044,294,068	958,143,238	8,002,437,306
- Depreciation in the year	11,264,849,630	4,169,939,499	15,434,789,129
- Decrease due to purchase of assets held under finance leases	(1,853,062,586)	-	(1,853,062,586)
Ending balance of the year	16,456,081,112	5,128,082,737	21,584,163,849
Net carrying amount			
Beginning balance	24,214,671,730	1,527,311,308	25,741,983,038
Ending balance	50,780,699,717	22,788,033,736	73,568,733,453

12 . INTANGIBLE FIXED ASSETS

	Computer software	Cộng
	VND	VND
Historical cost		
Beginning balance	2,290,000,000	2,290,000,000
- Purchase in the year	389,400,000	389,400,000
Ending balance of the period	2,679,400,000	2,679,400,000
Accumulated depreciation		
Beginning balance	841,711,556	841,711,556
- Depreciation for the year	310,327,592	310,327,592
Ending balance of the period	1,152,039,148	1,152,039,148
Net carrying amount		
Beginning balance	1,448,288,444	1,448,288,444
Ending balance	1,527,360,852	1,527,360,852

13 . DEFERRED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
Prepaid expenses of office renting	807,627,626	-
Google Workspace Service Expenses	702,265,769	-
Others	409,005,834	137,419,000
	1,918,899,229	137,419,000
b) Long-term		
Renovation, supply and installation of office furniture	394,912,153	1,710,097,902
Others	294,300,000	163,500,000
	689,212,153	1,873,597,902

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14 . TRADE PAYABLES

	30/09/2026		01/01/2026	
	Outstanding balance	Amount can be paid	Outstanding balance	Amount can be paid
	VND	VND	VND	VND
Short-term				
Related parties	5,735,752,722	5,735,752,722	5,920,598,298	5,920,598,298
SCI JSC	2,705,265,329	2,705,265,329	-	-
SCI E&C Mien Bac One Member Limited	3,007,763,861	3,007,763,861	5,920,598,298	5,920,598,298
SCI Consulting JSC	20,000,000	20,000,000	-	-
SCI Quang Tri JSC	2,723,532	2,723,532	-	-
Others	267,215,643,637	267,215,643,637	150,001,302,452	150,001,302,452
Voith Hydro Private Limited	172,037,226	172,037,226	39,547,167,428	39,547,167,428
Hung Ha Investment and Development Joint Stock Company	9,491,041,273	9,491,041,273	8,596,856,973	8,596,856,973
Hanoi Windey Operation and Maintenance Co., Ltd.	84,176,544,482	84,176,544,482	-	-
Windey Energy Technology Group Co.,LTD	67,541,288,698	67,541,288,698	-	-
Others	105,834,731,958	105,834,731,958	101,857,278,051	101,857,278,051
	272,951,396,359	272,951,396,359	155,921,900,750	155,921,900,750

15 . PREPAYMENTS FROM CUSTOMERS

	30/09/2026	01/01/2026
	VND	VND
a) Short-term		
Related parties	402,015,777,860	238,131,110,191
SCI JSC	251,573,592,291	234,990,372,578
SCI Quang Tri JSC	150,442,185,569	3,140,737,613
Others	496,411,260,634	166,976,117,141
EVNGENCO2 PMU- Branch of Power Generation Corporation 2 - JSC	25,545,070,302	-
An Phu Real Estate and Infrastructure Development JSC	393,121,015,323	-
Song Bung 2 Hydro Power Project Management Unit - Branch of Power Generation Corporation 2	-	78,309,319,000
Vietnam Electricity Power Projects Management Unit No. 3	40,205,664,613	43,627,234,447
Others	37,539,510,396	45,039,563,694
	898,427,038,494	405,107,227,332

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16 . DIVIDENDS AND PROFITS TO BE PAID

	<u>31/12/2025</u>	<u>01/01/2025</u>
	VND	VND
Dividends and profits to be paid (*)	494,134,700	494,134,700

(*) Cash dividends declared but not yet collected by shareholders whose shares remain undeposited.

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17 . TAX AND PAYABLES FROM STATE BUDGET

	Receivable at the opening year	Payable at the opening period	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	2,214,900	-	19,106,374,948	19,106,374,948	2,214,900	-
Export, import duties	-	-	99,459,166	99,459,166	-	-
Business income tax	-	1,791,167,171	1,086,847,424	2,277,182,075	-	600,832,520
Personal income tax	-	280,766,197	1,748,639,714	1,625,261,255	-	404,144,656
Property tax and land rental	-	-	48,826,575	48,826,575	-	-
Environmental protection tax	-	-	3,135,000	3,135,000	-	-
Fees and other obligations	-	32,928,685	-	-	-	32,928,685
	2,214,900	2,104,862,053	22,093,282,827	23,160,239,019	2,214,900	1,037,905,861

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

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18 . ACCRUED EXPENSES

	30/09/2026	01/01/2026
	VND	VND
a) Short-term accrued expenses		
Accrued interest expenses	21,718,899,901	14,008,353,115
Accrued expenses for works	52,616,054,177	51,529,846,384
	74,334,954,078	65,538,199,499
b) In which: Accrued expenses from related parties		
SCI Quang Trị JSC	20,531,205,481	13,745,041,096
	20,531,205,481	13,745,041,096

19 . OTHER PAYABLES

	30/09/2026	01/01/2026
	VND	VND
Short-term		
- Trade union fee	4,331,523,698	3,765,992,698
- Trade union fees and colleagues' fund collected from employees	10,612,538,540	9,654,739,506
- Payable to Huong Linh 8 Wind Power JSC regarding compensation collected on behalf of Enercon	3,000,000,000	4,005,716,360
- Xekaman 3 Power Company Limited	5,714,516,970	-
- Others	13,083,185,239	1,449,605,849
	36,741,764,447	18,876,054,413
d) In which: Other payables to related parties		
- Huong Linh 8 Wind Power JSC	3,000,000,000	4,005,716,360
	3,000,000,000	4,005,716,360

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20 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year		30-09-2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
a) Short-term borrowings						
Short-term borrowings						
- BIDV - Ha Dong Branch (1)	371,871,831,736	371,871,831,736	871,232,307,155	539,448,038,244	703,656,100,647	703,656,100,647
	188,871,831,736	188,871,831,736	857,393,530,205	497,609,261,294	548,656,100,647	548,656,100,647
- SCI Quang Tri JSC (2)	183,000,000,000	183,000,000,000	-	28,000,000,000	155,000,000,000	155,000,000,000
- Technological and Commercial Joint Stock Bank	-	-	11,338,776,950	11,338,776,950	-	-
- Short-term borrowings from individuals	-	-	2,500,000,000	2,500,000,000	-	-
Long-term loans due						
- BIDV - Ha Dong Branch (3)	400,000,000	400,000,000	1,361,688,000	400,000,000	1,361,688,000	1,361,688,000
	400,000,000	400,000,000	1,361,688,000	400,000,000	1,361,688,000	1,361,688,000
Current portion of long-term						
- Chailease International Leasing Company Limited - Hanoi Branch (7)	10,143,045,363	10,143,045,363	44,338,894,586	24,858,997,101	29,622,942,848	29,622,942,848
	4,616,142,898	4,616,142,898	37,870,160,581	19,500,564,632	22,985,738,847	22,985,738,847
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	4,359,352,512	4,359,352,512	6,278,236,654	4,465,830,730	6,171,758,436	6,171,758,436
- Other Leasing Company (4,6)	1,167,549,953	1,167,549,953	190,497,351	892,601,739	465,445,565	465,445,565
	382,414,877,099	382,414,877,099	916,932,889,741	564,707,035,345	734,640,731,495	734,640,731,495

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20 . BORROWINGS AND FINANCE LEASE LIABILITIES

	01/01/2026		During the year		30-09-2026	
	Outstanding balance	Amount can be paid	Increase	Decrease	Outstanding balance	Amount can be paid
	VND	VND	VND	VND	VND	VND
b) Long-term borrowings						
Long-term debts	4,535,000,000	4,535,000,000	3,769,634,250	640,422,000	7,664,212,250	7,664,212,250
- BIDV - Ha Dong Branch (3)	4,535,000,000	4,535,000,000	3,769,634,250	640,422,000	7,664,212,250	7,664,212,250
Long-term finance lease	19,475,374,330	19,475,374,330	69,315,820,638	35,053,231,894	53,737,963,074	53,737,963,074
- Chailease International Leasing Company Limited - Hanoi Branch (7)	10,463,327,234	10,463,327,234	58,373,136,000	27,283,816,787	41,552,646,447	41,552,646,447
- Industrial and Commercial Bank of Vietnam Leasing Company Limited (5)	7,653,999,792	7,653,999,792	10,942,684,638	6,876,813,368	11,719,871,062	11,719,871,062
- Other Leasing Company (4,6)	1,358,047,304	1,358,047,304	-	892,601,739	465,445,565	465,445,565
	24,010,374,330	24,010,374,330	73,085,454,888	35,693,653,894	61,402,175,324	61,402,175,324
Amount due for settlement within 12 months	(10,543,045,363)	(10,543,045,363)	(45,700,582,586)	(25,258,997,101)	(30,984,630,848)	(30,984,630,848)
Amount due for settlement after 12 months	13,467,328,967	13,467,328,967			30,417,544,476	30,417,544,476
c) Long-term borrowings from related parties						
- SCI Quang Tri JSC (2)	183,000,000,000	183,000,000,000	-	28,000,000,000	155,000,000,000	155,000,000,000
	183,000,000,000	183,000,000,000	-	28,000,000,000	155,000,000,000	155,000,000,000

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Borrowings in detail:

The interest rates applicable to borrowings are determined in each specific credit agreement in accordance with the prevailing interest rate policy for each period.

No.	Bank / Contract	Limit / Amount	Loan purpose	Term	Principal balance as at 30/09/2026	Form of loan guarantee
1	BIDV - Ha Dong Branch					
	Credit contract No. 03/2026/283367/HĐTD dated 28/05/2026	399,500,000,000	Supplement working capital	Credit term until 31/07/2026	548,656,100,647 366,299,194,904	The loan is secured by assets
	Credit contract No. 04/2026/283367/HĐTD dated 08/06/2026	307,941,000,000	Loans for L/C issuance to pay equipment suppliers for the Nam Sam 3A	Credit term until 31/05/2027	34,023,214,500	The loan is secured by assets
	Credit contract No. 01/2026/283367/HĐTD dated 09/01/2026	310,985,000,000	Loans for L/C issuance to pay equipment suppliers for the Huong Phung 1 Project	Credit term until 31/07/2027	148,333,691,243	The loan is secured by assets
2	SCI Quang Tri Joint Stock Company					
	Contract No. 01/HĐV/SCI QUANG TRI-SCI E&C dated 03/05/2024 and Appendix No. 02.01/HĐV/SCI QUANGTRI-SCI ENC dated 03/05/2026	40,000,000,000	Supplement working capital	12 months from the first disbursement date and extendable to 03/05/2027	155,000,000,000 40,000,000,000	Unsecured loan
	Contract No. 02/HĐV/SCI QUANG TRI-SCI E&C dated 31/05/2024 and Appendix No. 02.02/HĐV/SCI QUANGTRI-SCI ENC dated 03/05/2026	115,000,000,000	Supplement working capital	12 months from the date of first disbursement, amended to 36 months from the date of first disbursement	87,000,000,000	Unsecured loan
	Contract No. 03/HĐV/SCI QUANG TRI-SCI E&C dated 03/07/2024 and Appendix No. 02.03/HĐV/SCI QUANGTRI-SCI ENC dated 03/05/2026	18,000,000,000	Supplement working capital	12 months from the first disbursement date and extendable to 03/07/2027	18,000,000,000	Unsecured loan
	Contract No. 04/HĐV/SCI QUANG TRI-SCI E&C dated 17/12/2025	10,000,000,000	Supplement working capital	12 months from the first disbursement date	10,000,000,000	Unsecured loan

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Long-term borrowings

No.	Bank / Contract	Limit / Amount	Loan purpose	Term	Principal balance as at 30/09/2026	Form of loan guarantee
4	BIDV - Ha Dong Branch Credit contract No. 01/283367/2025/HDTD dated 09/06/2025	7,576,000,000	Invest in RCC conveyor system and accompanying accessories	60 months from the date of first withdrawal	7,664,212,250 4,235,000,000	Assets formed from loan capital
	Credit contract No. 02/2026/283367/HDTD dated 13/02/2026	2,322,925,500	Procurement of construction machinery and equipment.	60 months from the date of first withdrawal	1,972,562,250	Assets formed from loan capital
	Credit contract No. 02/2026/283367/HDTD dated 13/02/2026	3,046,752,000	Procurement of construction machinery and equipment.	60 months from the date of first withdrawal	1,456,650,000	Assets formed from loan capital

Finance lease liabilities

No.	Bank / Contract	Limit / Amount	Loan purpose	Term	Principal balance as at 30/09/2026	Form of loan guarantee
5	BIDV - SUMI TRUST Leasing Co., Ltd - Hanoi Branch Finance lease contract No. 21723000720/HDCCTC dated 13/12/2023	1,347,250,000	Construction financing	36 months from the date of indebtedness	160,650,014 115,478,576	
	Finance lease contract No. 21723000642/HDCCTC dated 21/11/2023	930,000,000	Construction financing	36 months from the date of indebtedness	45,171,438	
6	Industrial and Commercial Bank of Vietnam Leasing Company Limited Finance lease contract No. 02.056/2024/TSC-CTTC dated 04/06/2024	3,250,000,000	Construction financing	36 months from the date of indebtedness	11,719,871,062 649,979,000	
	Finance lease contract No. 02.057/2024/TSC-CTTC dated 04/06/2024	984,000,000	Construction financing	36 months from the date of indebtedness	209,082,000	
	Finance lease contract No. 02.058/2024/TSC-CTTC dated 04/06/2024	766,000,000	Construction financing	36 months from the date of indebtedness	162,751,000	
	Finance lease contract No. 02.066/2024/TSC-CTTC dated 17/06/2024	984,000,000	Construction financing	36 months from the date of indebtedness	209,082,000	

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No.	Bank / Contract	Limit / Amount	Loan purpose	Term	Principal balance as at 30/09/2026	Form of loan guarantee
	Finance lease contract No. 02.104/2024/TSC-CTTC dated 10/10/2024	6,850,000,000	Construction financing	36 months from the date of indebtedness	1,651,328,000	
	Finance lease contract No. 02.125/2025/TSC-CTTC dated 30/09/2025	2,621,024,800	Construction financing	36 months from the date of indebtedness	1,360,866,280	
	Finance lease contract No. 02.0062/2026/TSC-CTTC dated 18/03/2026	3,541,000,000	Construction financing	36 months from the date of indebtedness	2,966,783,782	
	Finance lease contract No. 02.098/2026/TSC-CTTC dated 29/05/2026	4,920,000,000	Construction financing	36 months from the date of indebtedness	4,509,999,000	
7	Sacombank Leasing Company Limited - Hanoi Branch					
	Finance lease contract No. SBL020202405004 dated 06/05/2024	1,828,771,668	Construction financing	36 months from the date of indebtedness	304,795,551 304,795,551	
8	Chailease International Leasing Company Limited - Hanoi Branch					
	Finance lease contract No. B251136313 dated 20/11/2025	2,040,000,000	Construction financing	36 months from the date of indebtedness	36,987,352,852 1,042,666,670	
	Finance lease contract No. B251132213 dated 20/11/2025	3,733,200,000	Construction financing	36 months from the date of indebtedness	1,787,239,000	
	Finance lease contract No. B251136213 dated 08/12/2025	2,040,000,000	Construction financing	36 months from the date of indebtedness	1,042,666,670	
	Finance lease contract No. B251216113 dated 16/12/2025	2,040,000,000	Construction financing	36 months from the date of indebtedness	1,101,600,003	
	Finance lease contract No. B251120713 dated 16/12/2025	3,733,200,000	Construction financing	36 months from the date of indebtedness	2,014,405,443	
	Finance lease contract No. B251215813 dated 06/01/2026	11,120,000,000	Construction financing	36 months from the date of indebtedness	6,326,044,440	

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No.	Bank / Contract	Limit / Amount	Loan purpose	Term	Principal balance as at 30/09/2026		Form of loan guarantee
	Finance lease contract No. B251246911 dated 16/01/2026	4,421,700,000	Construction financing	36 months from the date of indebtedness	2,509,506,224		
	Finance lease contract No. B251216613 dated 22/01/2026	2,040,000,000	Construction financing	36 months from the date of indebtedness	1,160,533,336		
	Finance lease contract No. B260120911 dated 22/01/2026	7,395,000,000	Construction financing	36 months from the date of indebtedness	4,032,403,593		
	Finance lease contract No. B260127711 dated 22/01/2026	3,519,816,000	Construction financing	36 months from the date of indebtedness	2,023,272,196		
	Finance lease contract No. B260121711 dated 22/01/2026	990,528,000	Construction financing	36 months from the date of indebtedness	571,348,608		
	Finance lease contract No. B260116313 dated 13/01/2026	6,450,000,000	Construction financing	36 months from the date of indebtedness	3,855,666,669		
	Finance lease contract No. B260121113 dated 17/03/2026	6,450,000,000	Construction financing	36 months from the date of indebtedness	3,898,666,667		
	Finance lease contract No. B260336113 dated 31/03/2026	9,300,000,000	Construction financing	36 months from the date of indebtedness	5,621,333,333		
	Finance lease contract No. B260336613 dated 24/04/2026	1,866,600,000	Construction financing	36 months from the date of indebtedness	1,181,691,995		
	Finance lease contract No. B260451113 dated 05/06/2026	4,834,800,000	Construction financing	36 months from the date of indebtedness	3,383,601,600		

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21 . PROVISION FOR PAYABLES

	<u>30/09/2026</u>	<u>01/01/2026</u>
	VND	VND
Long-term		
- Provision for construction warranty	12,177,364,136	27,643,782,842
	<u>12,177,364,136</u>	<u>27,643,782,842</u>

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22 . OWNER'S EQUITY

a) Increase and decrease in owner's equity

	Contributed capital	Share premium	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND
Beginning balance of previous period	304,914,090,000	(3,830,997,949)	9,560,557,541	183,055,656,949	493,699,306,541
Profit/(loss) for previous period	-	-	-	1,091,653,940	1,091,653,940
Reissuing treasury stock	-	-	-	(192,000,000)	(192,000,000)
Ending balance of previous period	304,914,090,000	(3,830,997,949)	9,560,557,541	183,955,310,889	494,598,960,481
Beginning balance of current period	304,914,090,000	(3,830,997,949)	9,560,557,541	183,955,310,889	494,598,960,481
Increase in capital of this period	115,085,910,000	-	-	-	115,085,910,000
Profit/(loss) for current period	-	-	-	3,697,876,379	3,697,876,379
Other increase	-	(234,655,556)	-	-	(234,655,556)
Ending balance of current period	420,000,000,000	(4,065,653,505)	9,560,557,541	187,653,187,268	613,148,091,304

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22 . OWNER'S EQUITY**b) Details of Contributed capital**

	Rate	30/09/2026	Rate	01/01/2026
	(%)	VND	(%)	VND
Parent company	55.54%	233,261,830,000	51.00%	155,507,890,000
Others	44.46%	186,738,170,000	49.00%	149,406,200,000
	100%	420,000,000,000	100%	304,914,090,000

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

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Owner's contributed capital	420,000,000,000	304,914,090,000
- At the beginning of year	304,914,090,000	304,914,090,000
- Increase in the year	115,085,910,000	-
- At the ending of year	420,000,000,000	304,914,090,000
Distributed dividends and profit:	-	-
- Dividend payable at the beginning of the year	494,134,700	494,134,700
- Dividend payable at the end of the year	494,134,700	494,134,700

d) Share

	30/09/2026	01/01/2026
Quantity of Authorized issuing shares	42,000,000	30,491,409
Quantity of issued shares and full capital contribution	42,000,000	30,491,409
- Common shares	42,000,000	30,491,409
Quantity of outstanding shares in circulation	42,000,000	30,491,409
- Common shares	42,000,000	30,491,409
Par value per share (VND)	10,000	10,000

f) Company's reserves

	30/09/2026	01/01/2026
	VND	VND
Investment and development fund	9,560,557,541	9,560,557,541
	9,560,557,541	9,560,557,541

23 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT**Foreign currencies**

	30/09/2026	01/01/2026
- USD	1,146.53	74,058.54
- EUR	42,771,408.00	7,574,310,824.70
- EUR	3,461.95	3,470.76

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24 . TOTAL REVENUE FROM SALE OF GOODS AND RENDERING OF SERVICES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Revenue from sale of goods and services rendered	7,854,816,353	26,008,094,665
Revenue from construction contracts	844,652,408,319	664,091,884,922
	852,507,224,672	690,099,979,587
In which: Revenue from related parties (Details as in Notes 37).	364,648,912,846	634,789,119,439

25 . COSTS OF GOODS SOLD

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Cost of goods sold and services rendered	7,106,153,896	23,925,472,655
Cost of construction contracts	785,218,711,344	618,505,754,769
	792,324,865,240	642,431,227,424

26 . FINANCE INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest income, interest from loans	2,439,481,663	926,541,551
Interest from deferred payment sale or payment discount	-	3,043,481
Dividends or profits received	-	4,500
Gain on exchange difference in the year	870,560,308	13,501,012,670
Gain on exchange difference at the year - end	1,645,002,173	-
	4,955,044,144	14,430,602,202

27 . FINANCIAL EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Interest expenses	28,935,485,708	20,949,746,828
Loss on exchange difference in the year	5,049,288,060	991,336,135
Loss on exchange difference at the year - end	-	5,258,781,373
Provision for diminution in value of trading securities and impairment loss from investment	-	(3,756)
Others	247,525	247,524
	33,985,021,293	27,200,108,104

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28 . GENERAL ADMINISTRATIVE EXPENSES

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Raw materials	1,615,467,578	1,040,989,152
Labour expenses	25,426,862,568	20,354,485,897
Depreciation and amortisation	2,563,662,740	2,840,477,196
Tax, Charge, Fee	3,500,655,120	1,905,995,330
Provision expenses/ (Reversal) of provision expenses	-	130,426,916
Expenses of outsourcing services	5,069,416,727	4,874,447,936
Other expenses in cash	8,396,091,543	7,726,996,224
	46,572,156,276	38,873,818,651

29 . OTHER INCOME

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Gain from liquidation, disposal of fixed assets	5,546,646,045	1,752,693,604
Reversal of construction warranty provision	-	-
Others	10,406,733	814,102,031
	5,557,052,778	2,566,795,635
In which: Other income from related parties <i>details as in Notes 37.</i>	600,000,000	-

30 . OTHER EXPENSE

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Fines	137,387,123	2,137,667,934
Remuneration of non-executive members of the Board of Directors	96,000,000	-
Others	746,830	510,867,710
	234,133,953	2,648,535,644

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31 . CURRENT BUSINESS INCOME TAX EXPENSE

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
<i>Corporate income tax from main business activities</i>		
Total profit before tax	4,784,723,803	(4,056,312,399)
Increase	649,513,316	2,648,535,644
- <i>Ineligible expenses</i>	523,696,711	2,648,535,644
- <i>Non-deductible interest expense</i>	-	-
- <i>Exchange loss on foreign currency revaluation at the end of</i>	125,816,605	-
Decrease	-	(1,881,534,821)
- <i>Dividends and distributed profits</i>	-	(4,500)
- <i>Exchange profit on foreign currency revaluation at the end of</i>	-	(204,363,735)
- <i>Exchange profit on foreign currency revaluation at the end of</i>	-	(1,881,534,821)
the period.		
Taxable income	5,434,237,119	(3,493,679,811)
Current corporate income tax expense	1,086,847,424	-
Tax payable at the beginning of year	1,791,167,171	6,068,989,393
	-	1,198,139,910
Tax paid in the year	(2,277,182,075)	(7,267,129,303)
Closing year income tax payable of main business activities	600,832,520	-

32 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Raw materials	144,699,854,738	209,817,834,516
Labour expenses	607,871,094,725	108,723,193,376
Depreciation and amortisation	36,064,142,596	27,607,220,235
Expenses from external services	184,131,925,896	193,316,180,956
Other expenses by cash	45,836,332,174	33,938,939,489
	1,018,603,350,129	573,403,368,572

33 . FINANCIAL INSTRUMENTS
Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk.

The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes in prices, exchange rates and interest rates.

Price Risk

The Company bears price risk of equity instruments from short-term and long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the fiscal year, the Company has no plan to sell these investments.

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Exchange rate risk

The Company bears the risk of interest rates due to the transaction made in a foreign currency other than VND such as: borrowings and debts, revenue, cost, importing materials, good, machinery and equipment...

Interest rate risk

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

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Cash and cash equivalents	103,755,139,300	-	-	103,755,139,300
Trade receivables, other receivables	1,087,672,052,636	3,881,687,903	-	1,091,553,740,539
Loans	7,320,098,420	-	-	7,320,098,420
	1,198,747,290,356	3,881,687,903	-	1,202,628,978,259
As at 01/01/2026				
Cash and cash equivalents	133,143,896,589	-	-	133,143,896,589
Trade receivables, other receivables	601,681,101,085	1,435,930,583	-	603,117,031,668
Loans	6,869,767,825	-	-	6,869,767,825
	741,694,765,499	1,435,930,583	-	743,130,696,082

Liquidity Risk

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

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

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	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/09/2026				
Borrowings and debts	734,640,731,495	30,417,544,476	-	765,058,275,971
Trade payables, other payables	309,693,160,806	-	-	309,693,160,806
Accrued expenses	74,334,954,078	-	-	74,334,954,078
	1,118,668,846,379	30,417,544,476	-	1,149,086,390,855
	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 01/01/2026				
Borrowings and debts	382,414,877,099	13,467,328,967	-	395,882,206,066
Trade payables, other payables	174,797,955,163	-	-	174,797,955,163
Accrued expenses	65,538,199,499	-	-	65,538,199,499
	622,751,031,761	13,467,328,967	-	636,218,360,728

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

34 . ADDITIONAL INFORMATIONS FOR THE ITEMS PRESENTED IN CASHFLOW STATEMENT

a) Proceeds from borrowings during the year

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Proceeds from ordinary contracts	875,001,941,405	467,570,831,572

b) Actual repayments on principal during the year

	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
	VND	VND
Repayment on principal from ordinary contracts	540,088,460,244	634,463,186,050

35 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Consolidated Financial Statements.

36 . SEGMENT REPORTING
Under business fields

The Company operates primarily in the construction and installation sector, which accounts for more than 90% of its total operating revenue. Accordingly, the Company does not prepare segment reporting by business line.

Under geographical areas

	Areas 1	Areas 2	Grant total
	VND	VND	VND
Net revenue from sales to external customers	481,143,365,593	371,363,859,079	852,507,224,672
Segment assets	1,526,719,415,720	1,178,377,287,305	2,705,096,703,025
The total cost of acquisition of fixed assets	9,937,168,704	15,031,078,431	24,968,247,135

37 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relation between related parties and the Company are as follows:

Related parties	Relation
SCI Joint Stock Company	Parent Company
SCI E&C Mien Bac One Member Ltd.,	Subsidiary
SCI Consulting Joint Stock Company	Mr Nguyen Cong Hoa - Deputy Director is a major shareholder
SCI Nghe An Joint Stock Company	Company within the same group
SCI Quang Tri Joint Stock Company	Company within the same group
SCI Lai Chau Joint Stock Company	Company within the same group
Huong Linh 8 Wind Power JSC	Company within the same group
SCI Viet Lao Joint Stock Company	Company within the same group
Mr. Phan Thanh Hai	Chairman of the Board of Directors
Mr. Luu Minh Thanh	Vice Chairman, Member 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. Bui Chi Giang	Director
Mr. Nguyen Cong Hoa	Deputy Director
Mr. Nguyen Chi Tuyen	Deputy Director
Mr. Tran Hoai Nam	Deputy Director

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In addition to the information with related parties presented in the above Nots. During the fiscal year, the Company has the transactions and balances with related parties as follows:

	Relation	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Revenue from goods sold and services rendered		364,648,912,846	634,789,119,439
SCI Joint Stock Company	Parent Company	352,577,047,401	631,386,282,761
SCI Lai Chau Joint Stock Company	Company within the same group	99,730,050	1,377,142,052
SCI Nghe An Joint Stock Company	Company within the same group	155,897,581	-
SCI Quang Tri Joint Stock Company	Company within the same group	11,399,120,165	-
SCI Viet Lao Joint Stock Company	Company within the same group	95,402,694	-
Huong Linh 8 Wind Power JSC	Company within the same group	71,235,750	-
SCI Consulting Joint Stock Company	Mr Nguyen Cong Hoa - Deputy Director is a major	250,479,205	2,025,694,626
Purchasing goods, services		14,356,694,862	15,555,367,818
SCI Joint Stock Company	Parent Company	7,531,377,663	15,555,367,818
SCI Quang Tri Joint Stock Company	Company within the same group	6,806,798,680	-
SCI Consulting Joint Stock Company	Mr Nguyen Cong Hoa - Deputy Director is a major shareholder	18,518,519	-
Interest expense		6,786,164,385	6,469,726,027
SCI Quang Tri Joint Stock Company	Company within the same group	6,786,164,385	6,469,726,027
Others income		600,000,000	-
SCI Quang Tri Joint Stock Company	Company within the same group	600,000,000	-

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Outstanding balances up to the reporting date are as follows:

	Relation	30/09/2026 VND	01/01/2026 VND
Short-term trade receivables		574,992,980,591	523,648,376,657
SCI Joint Stock Company	Parent Company	560,666,038,963	509,368,854,487
SCI Lai Chau Joint Stock Company	Company within the same group	13,011,217,455	12,901,514,400
SCI Nghe An Joint Stock Company	Company within the same group	171,218,817	-
SCI Quang Tri Joint Stock Company	Company within the same group	687,179,663	-
SCI Viet Lao Joint Stock Company	Company within the same group	104,459,625	-
SCI Consulting Joint Stock Company	Mr Nguyen Cong Hoa - Deputy Director is a major shareholder	274,506,743	1,378,007,770
Huong Linh 8 Wind Power JSC	Company within the same group	78,359,325	-
Short-term trade payables		5,735,752,722	5,920,598,298
SCI Joint Stock Company	Parent Company	2,705,265,329	-
SCI E&C Mien Bac One Member Ltd.,	Subsidiary	3,007,763,861	5,920,598,298
SCI Consulting Joint Stock Company	Mr Nguyen Cong Hoa - Deputy Director is a major shareholder	20,000,000	-
SCI Quang Tri Joint Stock Company	Company within the same group	2,723,532	-
Prepayments from customers		402,015,777,860	238,131,110,191
SCI Joint Stock Company	Parent Company	251,573,592,291	234,990,372,578
SCI Quang Tri Joint Stock Company	Company within the same group	150,442,185,569	3,140,737,613
Short-term prepayments to suppliers		23,628,800	624,800,000
SCI Consulting Joint Stock Company	Mr Nguyen Cong Hoa - Deputy Director is a major shareholder	23,628,800	624,800,000
Interest expense payables		20,531,205,481	13,745,041,096
SCI Quang Tri Joint Stock Company	Company within the same group	20,531,205,481	13,745,041,096
Borrowings and finance lease liabilities		155,000,000,000	183,000,000,000
SCI Quang Tri Joint Stock Company	Company within the same group	155,000,000,000	183,000,000,000
Other receivables		11,251,251,114	11,455,176,503
SCI Joint Stock Company	Parent Company	11,251,251,114	11,455,176,503
Other payables		3,000,000,000	4,005,716,360
Huong Linh 8 Wind Power JSC	Company within the same group	3,000,000,000	4,005,716,360

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Transactions with other related parties:

	Relation	From 01/01/2026 to 30/09/2026 VND	From 01/01/2025 to 30/09/2025 VND
Manager's income			
Mr. Phan Thanh Hai	Chairman	751,957,895	471,011,000
Mr. Luu Minh Thanh	Vice Chairman	750,852,632	517,344,000
Mr. Nguyen Chinh Dai	Vice chairman (Resigned on 01/01/2025)	-	97,796,000
Mr. Le Huy Thanh	Independent Member of the BOD (Appointed	72,000,000	48,000,000
Mr. Nguyen Duy Toan	Independent Member of the BOD (Appointed on 28/3/2025)	72,000,000	48,000,000
Mr. Nguyen Quang Thien	Independent Member of the BOD (Resigned on 28/3/2025)	-	24,000,000
Mr. Nguyen Tai Son	Independent Member of the BOD (Resigned on 28/3/2025)	-	24,000,000
Mr. Bui Chi Giang	Director	707,147,368	475,215,000
Mr. Nguyen Cong Hoa	Deputy Director	664,705,263	623,731,000
Ms. Mai Thi Van Anh	Member of the BOD, Deputy Director (Resigned on 30/9/2026)	644,368,421	404,294,333
Mr. Nguyen Chi Tuyen	Deputy Director	664,705,263	454,149,000
Mr. Tran Hoai Nam	Deputy Director (Appointed on 4/12/2025)	578,821,053	-

In addition to the above related parties transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

38 . COMPARATIVE FIGURES

The comparative figures in the separate statement of financial position and the related notes represent the audited consolidated financial statements as at 31 December 2025, which were audited by MOORE AISC Auditing and Informatics Services Co., Ltd. The figures in the consolidated statement of profit or loss, the consolidated statement of cash flows, and the related notes represent the consolidated financial statements for the accounting period from 1 January 2025 to 30 September 2025.

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The Company's Board of General Directors has reclassified certain items in the separate financial statements for the financial year ended 31 December 2025 in accordance with the amendments under Circular 99/2025/TT-BTC. Accordingly, certain items in the separate financial statements for the second quarter of 2025 have been restated as follows:

	Code	Figures in the Consolidated Financial	Adjusted figures	Difference	Note
		VND	VND	VND	
Separate Statement of Financial position					
Held to maturity investments	123	6,554,269,408	6,869,767,825	315,498,417	(1)
Other short-term	135	23,258,751,832	22,943,253,415	(315,498,417)	(1)
Other short-term	320	19,370,189,113	18,876,054,413	(494,134,700)	(2)
Dividends and profits payables	313	-	494,134,700	494,134,700	(2)

(1) Reclassification of accrued interest on term deposit accounts

(2) Reclassification of dividend



Tran Xuan Thuong
Preparer



Cao Lu Phi Hung
Chief Accountant



Phan Thanh Hai
Chairman of The Board of Director
Hanoi, 26 October 2026

