

**SCI JOINT STOCK COMPANY**

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No. 80 /2025/CBTT-SCI-TCKT

Hanoi, 27 August 2025

*Explain the reason why the profit after tax in the audited separate financial statements for the 6 months/2025 changed by 10% or more compared to the same period and the figures in the audited consolidated financial statements for the 6 months/2025 changed by 5% or more before and after the audit.*

**To: STATE SECURITIES COMMISSION OF VIETNAM  
HANOI STOCK EXCHANGE**

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

- I. Explain the reason why the profit after tax in the financial statements on the audited separate financial statements for the first 6 months of 2025 changed by 10% or more compared to the same period**
- 1. Indicators reflecting production and business results for 6 months/2025 compared to the same period are as follows:**

Unit: million VND

Criteria	6 months/2025	6 months/2024	Difference	
			+/-	%
<b>Separate financial statements</b>				
Revenue	550,382	467,322	83,060	18%
Gross Profit	23,952	35,386	-11,434	-32%
Revenue from financial activities	15,065	62,199	-47,134	-76%
Profit after tax	19,471	61,372	-41,901	-68%

- 2. Explanation of fluctuations in business results for 6 months/2025 compared to the same period:**

- In the separate financial statements: Profit after tax in the 6 months/2025 decreased compared to the same period by VND 41,901 million, equivalent to 68%, mainly due to the following reasons:

+) Gross profit in the 6 months/2025 decreased compared to the same period by VND 11,434 million, equivalent to 32%. The reason is that the costs related to imported raw materials, equipment, etc. increased.



+) Financial revenue in the 6 months/2025 decreased compared to the same period by VND 47,134 million, equivalent to 76%. The reason is that in the 6 months/2024, the Company received a dividend payment from SCI Nghe An Joint Stock Company.

## II. Explanation of data on the Consolidated Financial Statements with changes before and after auditing of 5% or more.

### 1. The indicators reflecting the consolidated business results for the 6 months/2025 before and after auditing are as follows:

Unit: million VND

Criteria	Before audit	After audit	Difference	
			+/-	%
<b>Consolidated Financial Statements</b>				
Gross Profit	154.285	152.121	2.164	1%
Deferred Corporate Income Tax Expense	-205	2.905	-3.110	-107%
Profit After Tax	48.780	43.372	5.408	12%

### 2. Explanation of changes in consolidated business results for the 6 months/2025 before and after auditing

Due to the impact of changes in pre-tax accounting profits of the Companies in the system before and after auditing. At the same time, adjusting the consolidated entries related to the corresponding deferred corporate income tax expense, resulting in a decrease in after-tax profit of VND 5,408 million, equivalent to 12%.

Above is the explanation of the SCI Joint Stock Company. We kindly look forward to the timely support from the Commission and the Department.

**Sincerely thank./.**

**Send to:**

- As "To";.
- Company filling.

**Attachment: No.**

**CHAIRMAN OF THE BOARD  
OF DIRECTORS**



**Nguyễn Cong Hung**

