

Hanoi, 6th February 2025.

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange
State Securities Commission

In accordance with Clause 1, Article 10 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 Audited Separate Financial Statements for the financial year ended 31 December 2025 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.
- Email: thuyqtt@scigroup.vn.
- Website: <https://www.scigroup.vn>

2. Information disclosure content:

- Financial statements for the financial year ended 31 December 2025.

- ☐ 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 6th February 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 2025

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

- Transaction details No. 1: Joint venture agreement between SCI JSC, SCI E&C JSC and SCI Consulting JSC (Consortium of SCI); Engineering, Procurement and Construction Contract (EPC) for Nam Mo 2 Hydropower Project between the Consortium of SCI and Nam Mo 2 Hydropower Co., Ltd.

- Ratio of transaction value / total asset value of the company (%) (based on the most recent financial statements): 67%.

- Transaction completion date (signed contract): 21/04/2023.

- Transaction details No. 2: Joint venture agreement between SCI JSC, SCI E&C JSC and SCI Consulting JSC (Consortium of SCI); Engineering, Procurement and Construction Contract (EPC) for Nam Sam 3A Hydropower Project between the Consortium of SCI and Nam Sam 3A Power Sole Co., Ltd.

- Ratio of transaction value / total asset value of the company (%) (based on the most recent financial statements): 88.0%.

- Transaction completion date (signed contract): 05/2024.

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• Transaction details No. 3: Joint venture agreement between SCI JSC, SCI E&C JSC and SCI Consulting JSC (Consortium of SCI); Engineering, Procurement and Construction Contract (EPC) for Nam Mo 1 Hydropower Project between the Consortium of SCI and Phongsubthavy Group Sole Co., Ltd.

- Ratio of transaction value / total asset value of the company (%) (based on the most recent financial statements): 104,4%.

- Transaction completion date (signed contract): 05/2024.

• Transaction details No. 4: Joint venture agreement between SCI E&C JSC and SCI Consulting JSC (Consortium of SCI); EPC contract for the implementation of the package: Design, supply, transportation, storage, installation, testing, commissioning, and trial operation of electromechanical equipment and technical services for the Huong Phung 1 Wind Power Plant between the SCI Consortium and Power Generation Corporation 2 (Investor's representative: Song Bung 2 Hydropower Project Management Board).

- Ratio of transaction value / total asset value of the company (%) (based on the most recent financial statements): 48.72%.

- Transaction completion date (signed contract): 08/2025.

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:

- Audited Separate Financial Statements for the financial year ended 31 December 2025
- Explanatory document for business results

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



CHỦ TỊCH HĐQT
Phan Chanh Hải





No.: 06.02../2026/SCIEC - CBT

(Re: Explanatory for business results)

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

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Hanoi, 06th February 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 Audited Separate Financial Statements for the financial year ended 31 December 2025 changes by 10% or more compared to the same period of the previous year (previous period) as follows:

Unit: VND

No.	Item	Year 2025	Year 2024	Differences ratio %
1	Net revenue from sales and services rendered	846,341,217,253	1,007,950,534,867	(16.03)%
2	Cost of goods sold	771,141,244,491	1,008,410,706,305	(23.53)%
3	Gross profit from sales and services rendered	75,199,972,762	(460,171,438)	16,441.73%
4	Financial income	17,099,115,268	11,015,734,784	55.22%
5	Net profit from operating activities	2,514,104,937	(78,838,188,767)	103.19%
6	Other profit	1,566,856,084	86,819,566,923	(98.20)%
7	Total accounting profit before tax	4,080,961,021	7,981,378,156	(48.87)%
8	Current Corporate income tax expense	2,989,307,081	7,479,421,885	(60.03)%
9	Profit after Corporate income tax	1,091,653,940	501,956,271	117.48%

Reasons :

During current period, the Company was in the process of implementing new construction projects; therefore, both Net revenue from sales and services rendered and Cost



of goods sold decreased. The decrease in Cost of goods sold differed from the decrease in Net revenue from sales and services rendered, resulting in an increase in Gross profit from sales and service rendered in the current period compared to the previous period.

Financial activity revenue in this period increased compared to the previous period due to exchange rate differences arising from overseas construction activities. Aggregating the above factors, the net profit from operating activities in this period increased compared to the previous period.

Other profit in the current period decreased compared to the previous period, as in the previous period the Company recognized income from the reversal of warranty provisions for some projects.

As a result of the above factors, after offsetting increases and decreases, the Company's Total accounting profit before tax decreased compared to the previous period.

Corporate income tax expense in the current period decreased compared to the previous period due to the recognition in the previous period of non-deductible interest expenses for corporate income tax purposes. Accordingly, after offsetting increases and decreases, the Company's Profit after corporate income tax increased compared to the previous period.

Recipient:

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

LEGAL REPRESENTATIVE /
AUTHORIZED PERSON
FOR INFORMATION DISCLOSURE



Phan Thanh Hai