SAI SON CEMENT JOINT STOCK COMPANY

No: 29 /CV-CT

V/v: Explanation of profit after tax between the audited financial statements for the first 6 months of 2026 and the self-prepared report

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Hanoi, dates 13 August 2026

To: **-State Securities Commission**
-Hanoi Stock Exchange

1. **Company Name:** Sai Son Cement Joint Stock Company.
2. **Stock Symbol:** SCJ
3. **Head Office Address:** Nam Son Village, Xuân Mai Commune, Hanoi City.

Sai Son Cement Joint Stock Company would like to explain the reason for the difference in after-tax profit for the first 6 months of 2026 between the audited financial statements and the financial statements prepared by the company itself, specifically according to the following detailed table.:

No.	Adjustment details	Amount	Notes
1	Increase financial operating revenue	70,199,918	Adjusting for an upward revision of financial revenue during the period.
2	Reduce financial costs	26,305,201	Adjusting down financial costs for the period.
3	Reduce business management costs	110,198,002	Reduce administrative expenses during the period.
4	Reduce sales costs	35,129,434	Reduce sales costs
5	Increase in cost of goods sold	36,881,414	Increase in production costs
6	**Total change in pre-tax profit**	**204,951,141**	**Increase in pre-tax profit**
7	Increase in corporate income tax	14,323,562	
8	**Change in profit after tax**	**190,627,579**	**Increase in profit after tax**

Above is our Company's entire explanation of the difference in after-tax profit for the first 6 months of 2026 between the audited financial statements and the company's self-prepared financial statements, respectfully submitted to the State Securities Commission and the Hanoi Stock Exchange for consideration.

SAI SON CEMENT JOINT STOCK COMPANY

Recipient:
- As directed
- Office Storage

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CÔNG TY
CỔ PHẦN
XI MĂNG
SÀI SƠN
THÀNH PHỐ HÀ NỘI

GIÁM ĐỐC
Vương Đức Nhật

SAI SON CEMENT JOINT STOCK COMPANY

No: 30 /CV-CT

V/v: Explanation regarding the variance of over 10% in profit after tax between the audited report for the first six months of 2026 and the same period of the previous year, and the variance of over 5% in profit after tax between the audited report for the first six months of 2026 and the self-prepared financial statements for the same period.

SOCIALIST REPUBLIC OF VIETNAM
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Hanoi, dates 13 August 2025

To: **-State Securities Commission**
-Hanoi Stock Exchange

Company Name: Sai Son Cement Joint Stock Company.
Stock Symbol: SCJ
Head Office Address: Nam Son Village, Xuân Mai Commune, Hanoi City.

1. Sai Son Cement Joint Stock Company hereby explains the reasons for the 31.01% decrease in profit after tax for the first six months of 2026 as shown in the reviewed financial statements compared to the profit after tax for the first six months of 2025, as follows:

+ + In the first six months of 2026, our company successfully reduced production costs: the ratio of cost of goods sold to net revenue was 88.78%, down from 90.53% in the first six months of 2025.

2. Sai Son Cement Joint Stock Company hereby explains the reasons for the 6.9% increase in profit after tax in the reviewed financial statements for the first six months of 2026 compared to the profit after tax in the self-prepared financial statements for the same period, as follows::

+ Following the audit, our company recorded an increase in financial revenue and a decrease in both administrative and selling expenses, resulting in higher pre-tax profit; this led to a 6.9% variance between the reviewed financial statements for the first six months of 2026 and the company's self-prepared reports.

- Sai Son Cement Joint Stock Company is a unit that has affirmed the Sai Son and Nam Son cement brands in the market. The company has sought every solution to save costs in production, reduce selling prices to sell all products, increase market coverage, ensure stable lives for workers, and pay the state budget.

Consequently, the profit after tax reported in the reviewed financial statements for the first six months of 2026 shows a 31.01% variance compared to the profit reported in the reviewed financial statements for the first six months of 2025; additionally, there is a 6.9%

difference between the profit after tax in the reviewed statements for the first six months of 2026 and the profit after tax in the self-prepared financial statements for the same period. We hereby commit that the above information is true and take legal responsibility for the content of the published information.

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- As directed
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SAI SON CEMENT JOINT STOCK COMPANY

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THÀNH PHỐ HÀ NỘI

GIÁM ĐỐC
Vương Đức Nhật

CÔNG TY CỔ PHẦN XI MĂNG SÀI SƠN

Digitally signed by CÔNG TY CỔ PHẦN XI MĂNG SÀI SƠN
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