CÔNG TY CỔ PHẦN SCI ***SCI JOINT STOCK COMPANY*** -------	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc** **THE SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness** ---------------
Số: ..96../2026/SCI-CBTT No.: ..96../2026/SCI-CBTT	*Hà Nội, ngày 25 tháng 08 năm 2026* *Hanoi, day 25 month 08 year 2026*

CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE

Kính gửi: Sở Giao dịch Chứng khoán Việt Nam/ Sở Giao dịch Chứng khoán Hà Nội/ Sở Giao dịch Chứng khoán thành phố Hồ Chí Minh
To: Vietnam Exchange/ Hanoi Stock Exchange/ Hochiminh Stock Exchange

1. Tên tổ chức/*Name of organization: Công ty cổ phần SCI / SCI Joint Stock Company*
- Mã chứng khoán/Mã thành viên/ *Stock code/ Broker code: S99*
- Địa chỉ/*Address: Tầng 3, tháp C, tòa nhà Golden Palace, đường Mễ Trì, phường Mễ Trì, quận Nam Từ Liêm, Tp Hà Nội / 3rd Floor , Tower C, Golden Palace Building, Me Tri Road, Me Tri Ward, Nam Tu Liem Distric, Hanoi City.*
- Điện thoại liên hệ/*Tel.:* (+84-24) 3768 4495 Fax:
- E-mail: sci@scigroup.vn

2. Nội dung thông tin công bố/*Contents of disclosure:*

- Nghị quyết số 26/2026/NQ-SCI-HĐQT ngày 25/08/2026 của Hội đồng quản trị về việc Ban hành quy chế hoạt động của Ủy ban kiểm toán / *Resolution No. 26/2026/NQ-SCI-BOD dated August 25, 2026 of the Board of Directors on the Issuance of the Operating Regulations of the Audit Committee*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 25/08/2026tại đường dẫn *https://scigroup.vn/quan-he-co-dong#thong-tin-cong-bo /This information was published on the company's website on 25/08/2026(date), as in the link: https://scigroup.vn/en/quan-he-co-dong#information-disclosure*

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố/*We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.*

Tài liệu đính kèm/Attached documents: Tài liệu liên quan đến nội dung thông tin công bố/ *Documents on disclosed information.*	**Đại diện tổ chức** ***Organization representative*** Người UQ CBTT */ Person authorized to disclose information* M.S.D.N: 0101405355 C.T.C.P CÔNG TY CỔ PHẦN SCI THÀNH PHỐ HÀ NỘI Phan Dương Mạnh

CÔNG TY CỔ PHẦN SCI

CÔNG TY CỔ PHẦN SCI
C=VN, CN=CÔNG TY CỔ PHẦN SCI, L=Quận Nam Từ Liêm, ST=HÀ NỘI, UID=MST:0101405355
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No.: 26 /2026/ NQ-SCI-BOD

Hanoi, August 25, 2026

CÔNG TY CỔ PHẦN SCI
M.S.D.N: 0101405355 - C.T.C.P - THÀNH PHỐ HÀ NỘI

RESOLUTION

Re: Promulgation of the Regulations on Operation of the Audit Committee

THE BOARD OF DIRECTORS OF SCI JOINT STOCK COMPANY

- Pursuant to the current Law on Enterprises;
- Pursuant to the Charter on Organization and Operation of SCI Joint Stock Company;
- Pursuant to the minutes of the meeting of the Board of Directors of SCI Joint Stock Company dated August 25, 2026.

HEREBY RESOLVES

Article 1. Promulgated matter

- To approve the promulgation of the Regulations on Operation of the Audit Committee under the Board of Directors of the Company (*details of the Regulations are attached to this Resolution*).

Article 2. Effectiveness and implementation responsibility

- This Resolution shall take effect from the date of signing.
- The Audit Committee and relevant departments of the Company shall be responsible for implementing this Resolution.

Recipients:

- *As stated in Article 2;*
- *Information disclosure;*
- *Archived by the Board of Directors.*

ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN OF THE BOARD OF DIRECTORS

Signed

Nguyen Công Hung

CHARTER ON THE OPERATION OF THE AUDIT COMMITTEE

UNDER THE BOARD OF DIRECTORS

(Issued together with Resolution of the Board of Directors No. 26./2026/NQ-SCI-BOD dated August 25, 2026 of SCI Joint Stock Company)

Pursuant to the Law on Securities dated 26 November 2019;
Pursuant to the Law on Enterprises dated 17 June 2020;
Pursuant to Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government elaborating a number of Articles of the Law on Securities;

Pursuant to Circular No. 116/2020/TT-BTC dated 31 December 2020 of the Minister of Finance providing guidelines on a number of articles on public company governance under Decree No. 155/2020/ND-CP;

Pursuant to the Charter of SCI Joint Stock Company;

The Board of Directors hereby promulgates the Charter on the Operation of the Audit Committee of SCI Joint Stock Company, comprising the following provisions:

CHAPTER I. GENERAL PROVISIONS

Article 1. Scope of Regulation and Regulated Entities

1. **Scope of regulation:** This Charter prescribes the organizational and personnel structure, operating principles, rights and obligations of the Audit Committee and its members, as well as the coordination mechanism for inspection and supervision activities, in order to ensure compliance with the Law on Enterprises, the Law on Securities, the Company Charter and other relevant laws and regulations.

2. **Regulated entities:** This Charter applies to the Audit Committee, members of the Audit Committee, the Board of Directors, the Board of Management and relevant individuals and departments of SCI Joint Stock Company.

Article 2. Definitions

For the purposes of this Charter, the following terms shall be construed as follows:

1. **"Audit Committee"** (abbreviated as AC) means a specialized body under the Board of Directors established pursuant to Point b, Clause 1, Article 137 of the Law on Enterprises.

2. **"Company"** means SCI Joint Stock Company.

3. **"Subsidiary"** means any company in which SCI Joint Stock Company holds more than 50% of charter capital or the total number of ordinary shares, or has the right to directly or indirectly decide the appointment of a majority or all members of the Board of Directors, Members' Council or General Director, or decide amendments and supplements to the charter of such company.

4. **"Company Charter"** means the current charter on organization and operation of SCI Joint Stock Company.

5. **"General Meeting of Shareholders"** (abbreviated as GMS) means the highest decision-making body of SCI Joint Stock Company.

6. **"Board of Directors"** (abbreviated as BOD) means the managerial body of SCI Joint Stock Company.

7. **"Law on Enterprises"** means Law on Enterprises No. 59/2020/QH14 dated 17 June 2020 and its guiding, amending, supplementing or replacing legal instruments, if any.

8. **"Law on Securities"** means Law on Securities No. 54/2019/QH14 dated 26 November 2019 and its guiding, amending, supplementing or replacing legal instruments, if any.

9. **"Related person"** means any individual or organization as defined in Clause 23 Article 4 of the Law on Enterprises and Clause 46 Article 4 of the Law on Securities.

10. **"Enterprise manager"** includes the Chairperson of the BOD, members of the BOD, the General Director or Director, Deputy General Directors or Deputy Directors, the Chief Accountant and other managerial title holders as prescribed in the Company Charter and Clause 24 Article 4 of the Law on Enterprises.

11. **"Independent member of the BOD"** means a member of the BOD who fully satisfies the criteria and conditions for independence prescribed in Clause 2 Article 155 of the Law on Enterprises and the Company Charter.

12. **"Board of Management"** includes the General Director, Deputy General Directors and the Chief Financial Officer.

13. **"Vice Chairperson of the BOD in charge of inspection and supervision"** means the Vice Chairperson of the BOD assigned or authorized by the BOD or the Chairperson of the BOD to be in charge of inspection and assessment of the Company's compliance activities.

CHAPTER II. AUDIT COMMITTEE

Article 3. Operating Principles of the Audit Committee

1. The Audit Committee shall operate in compliance with applicable law, the Company Charter and this Charter, and shall be directly accountable to and report in writing to the Board of Directors.

2. The Audit Committee shall operate independently and objectively and shall not be subject to unlawful interference in the performance of its duties, with a view to ensuring the Company's compliance with applicable laws and the Company Charter.

3. Members of the Audit Committee shall act honestly and prudently and shall not allow their professional opinions or conclusions to be influenced or dominated by the interests of any individual or organization.

4. Members of the Audit Committee shall keep confidential any information obtained in the course of performing their duties, except where disclosure is required by law or by decision of the BOD.

Article 4. Rights and Obligations of the Audit Committee

The Audit Committee shall have the following rights and obligations:

1. Supervise the truthfulness and objectivity of the Company's financial statements and official disclosures relating to financial results;
2. Review and assess the effectiveness and efficiency of the Company's internal control and risk management systems;
3. Review related-party transactions falling within the approval authority of the BOD or the GMS and provide recommendations on transactions requiring approval;
4. Supervise, direct and evaluate the operation of the Company's internal audit function;
5. Propose and recommend an approved audit firm, audit fees and relevant terms of the audit contract for the BOD's consideration before submission to the GMS for approval;
6. Monitor and assess the independence and objectivity of the approved audit firm and the effectiveness of the audit process;
7. Supervise to ensure the Company's compliance with laws, requirements of competent state authorities and other internal regulations of the Company;
8. Have unrestricted access to documents and records relating to the Company's operations and directly communicate with members of the BOD, the Board of Management, the Chief Accountant and other managers for information gathering purposes;
9. Require representatives of the approved audit firm to attend Audit Committee meetings and explain matters relating to the audited financial statements;
10. Propose that the BOD approve the engagement of legal, financial, accounting or other external independent advisory services where necessary for the performance of its duties;
11. Develop and submit risk management policies to the BOD for approval and propose solutions to address emerging risks;
12. Prepare a written report to the BOD immediately upon detecting any violation of law, the Company Charter or assigned responsibilities by any member of the BOD, the General Director or other enterprise manager;
13. Develop, amend and supplement the Charter on the Operation of the Audit Committee and submit it to the BOD for approval;
14. Exercise other rights and perform other obligations in accordance with the Law on Enterprises, the Law on Securities, the Company's Charter and assignments by the BOD.

Article 5. Composition, Standards and Conditions of Members of the Audit Committee

1. **Number and structure:**

- The Audit Committee shall consist of at least 02 (two) members appointed by the BOD from among members of the BOD.
- The Chairperson of the Audit Committee must be an independent member of the BOD. Other members of the Audit Committee must be non-executive members of the BOD.

2. **Standards and conditions:**

- Having professional qualifications and experience in accounting, auditing, finance, law and a general understanding of the Company's business operations.
- At least 01 (one) member of the Audit Committee shall hold a university degree or higher in one of the following disciplines: economics, finance, accounting, auditing, law or business administration.
- The Chairperson of the Audit Committee shall hold a university degree or higher in one of the following disciplines: economics, finance, accounting, auditing, law or business administration.
- Not being part of the Company's accounting or finance department.
- Not having been a member or employee of the approved audit firm auditing the Company's financial statements during the preceding 03 (three) consecutive years.

3. **Appointment, dismissal and removal:** The appointment, dismissal and removal of the Chairperson and members of the Audit Committee shall be approved by the BOD by resolution or decision. The term of office of Audit Committee members shall correspond to the term of the BOD.

4. **Remuneration and operating expenses:** Salary, remuneration and operating expenses of the Audit Committee and each of its members shall be decided by the GMS or approved within the aggregate remuneration of the BOD; such amounts shall be recorded as a separate item in the BOD remuneration report and disclosed in the Company's Annual Report.

Article 6. Meetings of the Audit Committee

1. **Meeting frequency:** The Audit Committee shall meet periodically at least 04 (four) times per year in connection with the preparation, review and audit of quarterly, semi-annual and annual financial statements. In addition, the Audit Committee may hold extraordinary meetings at the request of the Chairperson of the Audit Committee or upon proposal of the Chairperson of the BOD, the General Director or the approved audit firm.
2. **Meeting quorum:** A meeting of the Audit Committee shall be conducted when at least two-thirds (2/3) of the total members of the Audit Committee attend. A member unable to attend in person may authorize another member to attend the meeting, subject to approval by the Chairperson of the Audit Committee, or may submit voting opinions in writing.
3. **Method of adopting decisions:**

- The Audit Committee shall adopt decisions by voting at meetings or by collecting written opinions. Each Audit Committee member shall have 01 (one) vote.
- A decision of the Audit Committee shall be adopted if approved by a majority of attending members. In the event of a tie, the final decision shall follow the opinion of the Chairperson of the Audit Committee.

4. **Minutes of meetings:** All meetings of the Audit Committee shall be fully and clearly recorded in minutes. The minutes shall be signed by the minute-taker and all Audit

Committee members attending the meeting. Minutes of Audit Committee meetings shall be fully retained at the Company's head office and copies shall be sent to the BOD.

Article 7. Coordination between the Audit Committee and the Vice Chairperson of the Board of Directors in Charge of Inspection and Supervision

1. **Purpose and principles of coordination:**

- Coordination between the Audit Committee and the Vice Chairperson of the BOD in charge of inspection and supervision aims to enhance effectiveness and comprehensiveness in inspecting and assessing compliance with laws, the Charter and the Company's internal regulations.
- Coordination activities shall comply with the principles of objectivity and honesty; shall not affect the professional independence and independent reporting right of the Audit Committee to the BOD; and shall not obstruct the ordinary management and administration activities of the Board of Management.

2. **Sharing of inspection plans:** At the beginning of each financial year, the Audit Committee and the responsible Vice Chairperson of the BOD shall exchange and share inspection and review orientations and plans in order to ensure coverage, optimize resources and avoid overlap in inspection subjects and contents.

3. **Sharing of information and assessment results:**

- The Audit Committee and the responsible Vice Chairperson of the BOD may share information, documents, inspection reports and compliance review results, except for documents classified as confidential under law or by decision of the BOD.
- Reports on inspection results concerning material cases or cases showing signs of serious violations conducted by the responsible Vice Chairperson of the BOD or the Audit Committee shall be simultaneously sent to both parties before or at the same time as submission to the BOD.

4. **Coordination in ad hoc or thematic inspections:** Upon detecting signs of high risk or violation of law or the Company Charter, the Chairperson of the Audit Committee and the responsible Vice Chairperson of the BOD shall agree to propose that the Chairperson of the BOD approve the establishment of an inspection team or coordinate the use of resources from the Internal Audit Department and BOD support staff for implementation.

5. **Handling differences of opinion:** Where the Audit Committee and the responsible Vice Chairperson of the BOD hold different opinions on inspection results or handling measures, each party shall maintain its independent professional view and submit a separate written report to the BOD for consideration and decision within its authority.

Article 8. Report on the Operation of the Audit Committee at the Annual General Meeting of Shareholders

1. The Audit Committee shall be responsible for preparing and presenting its operation report at the annual GMS.

2. The operation report of the Audit Committee at the annual GMS shall include the following principal contents:

- Remuneration, operating expenses and other benefits of the Audit Committee and each of its members in accordance with the Law on Enterprises and the Company Charter;
- A summary of Audit Committee meetings and the principal conclusions and recommendations of the Audit Committee;
- Results of supervision over financial statements and the Company's financial, production and business performance;
- Assessment report on transactions between the Company or its subsidiaries and enterprise managers, related persons, or transactions with companies where enterprise managers have been founding members or enterprise managers within the most recent 03 years;
- Assessment results of the Company's internal control and risk management systems;
- Results of supervision over the Board of Directors, the General Director and other enterprise managers;
- Assessment results of coordination between the Audit Committee and the BOD, the Board of Management and shareholders;
- Other contents as prescribed by applicable laws.

CHAPTER III. IMPLEMENTATION PROVISIONS

Article 9. Effectiveness

1. This Charter on the Operation of the Audit Committee of SCI Joint Stock Company consists of III Chapters and 09 Articles and shall take effect from the date of signing of the issuing Resolution by the Board of Directors.
2. This Charter supersedes all previous charters and regulations of SCI Joint Stock Company on the operation of the Audit Committee.
3. Any amendment or supplement to this Charter shall be considered and decided by the Board of Directors of SCI Joint Stock Company.
4. Members of the BOD, the Audit Committee, the Board of Management and relevant individuals and departments shall be responsible for implementing this Charter.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
CHAIRMAN

Signed

Nguyen Cong Hung