Form No. 01-A

BAC KAN MINERALS JOINT STOCK CORPORATION	**SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom – Happiness**
Number: 324/CBTT-BKC	*Thai Nguyen, July 30, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS
(Consolidated Financial Statements)

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To: **Hanoi Stock Exchange**

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding information disclosure on the stock market, Bac Kan Mineral Joint Stock Corporation to disclose the Quarter II/2026 Consolidated Financial Statements to the Hanoi Stock Exchange as follows:

1. Organization name: Bac Kan Minerals Joint Stock Corporation

- Stock code: **BKC**
- Address: Residential Group 4A, Duc Xuan Ward, Thai Nguyen Province.
- Contact phone number/Tel: (0209) 3812 399
- Email: bkc@backanco.com
- Website: http://backanco.com

2. Information disclosure content:

- Financial statements Quarter II/2026:

☐ Separate financial statements (listed company has no subsidiaries and the superior accounting unit has affiliated units);

☒ Consolidated financial statements (listed company has subsidiaries);

☐ Consolidated financial statements (listed company has its own accounting unit and accounting apparatus).

- Cases that require explanation:

+ The audit organization gives an opinion that is not an unqualified opinion on the financial statements (for audited/reviewed financial statements):

☐ Yes ☒ No

Explanatory document in case of integration:

☐ Yes ☒ No

+ The difference between pre- and post-audit profit in the reporting period is 5,0% or more, changing from loss to profit or vice versa (for audited financial statements in 2025):

☐ Yes ☒ No

Explanatory document in case of integration:

☐ Yes ☒ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☐ Yes ☒ No

Explanatory document in case of integration:

☐ Yes ☒ No

+ Profit after tax in the reporting period is a loss, changing from profit in the same period of the previous year to loss in this period or vice versa:

☐ Yes ☒ No

Explanatory document in case of integration:

☐ Yes ☒ No

This information was published on the Company's website on July 30, 2026 at the link: http://backanco.com/

Attached documents :
- Consolidated Financial report Quarter II/2026;

ORGANIZATION REPRESENTATIVE
AUTHORIZED PERSON

CÔNG TY CP KHOÁNG SẢN BẮC KẠN

Nguyen Van Vu

BKC
Nghĩ mới - Làm mới

Cơ quan: CÔNG TY CỔ PHẦN KHOÁNG SẢN BẮC KẠN
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BAC KAN MINERAL JOINT STOCK CORPORATION

Address: Group 4A, Duc Xuan Ward, Thai Nguyen Province, Viet Nam

CONSOLIDATED FINANCIAL STATEMENTS

For the period from 01/04/2026 to 30/06/2026

- Statement of Financial Position
- Income Statement
- Cash Flow Statement
- Notes to the Financial Statements

BAC KAN MINERAL JOINT STOCK

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Quarter II/2026

As at June 30, 2026

ASSETS	Code	Notes	Ending Balance	Beginning Balance
1	2	3	4	5
A. CURRENT ASSETS	**100**		**392.616.444.500**	**381.360.690.757**
I. Cash and cash equivalents	**110**		**24.607.248.269**	**95.151.558.416**
Cash	111		24.607.248.269	95.151.558.416
Cash equivalents	112			
II. Short-term financial investments	**120**			
Trading securities	121			
Allowance for diminution in value of trading securities (*)	122			
Held-to-maturity investments	123			
III. Short-term receivables	**130**		**68.195.590.451**	**32.507.029.018**
Short-term trade receivables	131		11.268.977.363	6.794.956.208
Short-term advances to suppliers	132		60.928.695.735	29.930.656.327
Short-term intercompany receivables	133			
Receivables under construction contracts	134			
Short-term loan receivables	135		0	
Other short-term receivables	136		1.753.833.799	1.537.332.929
Allowance for doubtful short-term receivables	137		(5.755.916.446)	(5.755.916.446)
Pending asset shortages	138			
IV. Inventories	**140**		**267.830.713.156**	**225.990.698.223**
Inventories	141		269.282.054.140	227.442.039.207
Allowance for inventory write-down (*)	142		(1.451.340.984)	(1.451.340.984)
V. Other current assets	**160**		**31.982.892.624**	**27.711.405.100**
Short-term prepaid expenses	161		6.348.631.969	3.905.315.608
Deductible VAT	162		23.744.046.841	23.548.228.826
Taxes and other receivables from the State	163		1.890.213.814	257.860.666
Government bond repurchase transactions	164			
Other current assets	165			
B. NON-CURRENT ASSETS	**200**		**195.131.578.472**	**166.797.264.597**
I. Long-term receivables	**210**		**2.966.275.189**	**2.808.212.091**
Long-term trade receivables	211			
Long-term advances to suppliers	212			
Capital invested in dependent units	213			
Long-term intercompany receivables	214			
Other long-term receivables	215		2.966.275.189	2.808.212.091

ASSETS	Code	Notes	Ending Balance	Beginning Balance
1	2	3	4	5
Allowance for doubtful long-term receivables	216			
II. Fixed assets	**220**		**48.253.281.440**	**40.648.874.290**
Tangible fixed assets	**221**		**48.253.281.440**	**40.648.874.290**
– Historical cost	222		220.133.174.868	207.849.071.019
– Accumulated depreciation (*)	223		(171.879.893.428)	(167.200.196.729)
Finance lease assets	**224**			
– Historical cost	**225**			
– Accumulated depreciation (*)	**226**			
Intangible fixed assets	**227**			
– Historical cost	**228**		1.111.264.959	1.111.264.959
– Accumulated amortization (*)	**229**		(1.111.264.959)	(1.111.264.959)
III. Investment property	**240**			
– Historical cost	241			
– Accumulated depreciation (*)	242			
IV. Long-term work in progress	**250**		**83.112.067.704**	**80.140.263.607**
Long-term work in progress	251			
Construction in progress	252		83.112.067.704	80.140.263.607
V. Long-term financial investments	**260**		**28.570.216.075**	**28.570.216.075**
Investments in subsidiaries	261			
Investments in associates and joint ventures	262		1.475.086.581	
Investments in other entities	263		26.690.216.075	26.690.216.075
Allowance for diminution in long-term financial investments (*)	264		(1.595.086.581)	(120.000.000)
Long-term held-to-maturity investments	265		2.000.000.000	2.000.000.000
Allowance for long-term held-to-maturity	266			
VI. Other non-current assets	**270**		**32.229.738.064**	**14.629.698.534**
Long-term prepaid expenses	271		28.919.799.993	10.636.674.936
Deferred income tax assets	272		3.309.938.071	3.993.023.598
Long-term spare parts, materials and equipment	273			
Other non-current assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**587.748.022.972**	**548.157.955.354**
C. LIABILITIES	**300**		**230.760.825.596**	**209.457.064.542**
I. Current liabilities	**310**		**198.135.598.185**	**176.831.837.131**
Short-term trade payables	311		21.758.668.822	18.798.379.099
Advances from customers	312		18.791.593.254	23.645.077.961
Dividends and profit payable	313			
Taxes and other statutory obligations	314		6.908.920.228	20.363.144.506
Payables to employees	315		2.803.567.806	3.913.710.137
Short-term accrued expenses	316		7.466.659.434	12.944.544.290
Short-term intercompany payables	317			

ASSETS	Code	Notes	Ending Balance	Beginning Balance
1	2	3	4	5
Construction contract liabilities	318			
Unearned revenue – current portion	319			
Other short-term payables	320		16.051.353.501	5.902.815.232
Short-term borrowings and finance lease liabilities	321		124.278.294.390	91.187.625.156
Short-term provisions	322			
Bonus and welfare fund	323		76.540.750	76.540.750
Price stabilization fund	324			
Government bond repurchase transactions	325			
II. Long-term liabilities	**330**		**32.625.227.411**	**32.625.227.411**
Long-term trade payables	331			
Long-term advances from customers	332			
Long-term taxes payable	333			
Long-term accrued expenses	334			
Internal capital payables	335			
Long-term intercompany payables	336			
Unearned revenue – non-current portion	337			
Other long-term payables	338			
Long-term borrowings and finance lease liabilities	339		30.390.000.000	30.390.000.000
Convertible bonds	340			
Preference shares	341			
Deferred income tax liabilities	342			
Long-term provisions	343		2.235.227.411	2.235.227.411
Science and technology development fund	344			
D. EQUITY	**400**		**356.987.197.376**	**338.700.890.812**
I. Owners' equity	**410**		**356.987.197.376**	**338.700.890.812**
Contributed capital	411		234.754.560.000	234.754.560.000
– Ordinary shares	411a		234.754.560.000	234.754.560.000
– Preference shares	411b			
Share premium	412			
Bond conversion options	413			
Other owners' equity	414			
Treasury shares (*)	415			
Asset revaluation surplus	416			
Foreign exchange differences	417			
Investment and development fund	418			
Other equity funds	419			
Retained earnings	420		85.464.668.893	67.493.235.620
– Retained earnings brought forward	420a		67.493.235.620	173.836.177

ASSETS	Code	Notes	Ending Balance	Beginning Balance
1	2	3	4	5
– Profit for the period	420b		17.971.433.273	67.319.399.443
Non-controlling interests	421		36.767.968.483	36.453.095.192
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	**440**		**587.748.022.972**	**548.157.955.354**

Thai Nguyen, July 29, 2026

Prepared by	Chief Accountant	General Director
Tran Thi Tuyet	Tran Thi Yen	Dinh Van Hien

M.S.D.N: 4700149595 - C.T.C.P
CÔNG TY CP KHOÁNG SẢN BẮC KẠN
P.ĐỨC XUÂN - T.THÁI NGUYÊN

BAC KAN MINERAL JOINT STOCK CORPORATION

Residential Group 4A, Duc Xuan Ward, Thai Nguyen Province, Vietnam

CONSOLIDATED STATEMENT OF PROFIT OR LOSS

Quarter II/2026

Unit: VND

Items	Code				
		This year	Last year	This year	Last year
A	B	1	2	3	4
1. Revenue from sales of goods and rendering of services	**1**	**74.230.875.436**	**98.058.858.649**	**148.164.352.233**	**121.422.240.635**
2. Sales deductions	2				
3. Net revenue from sales of goods and rendering of services (10 = 01 – 02)	**10**	**74.230.875.436**	**98.058.858.649**	**148.164.352.233**	**121.422.240.635**
4. Cost of goods sold	11	54.378.972.448	83.276.191.114	116.572.776.844	102.842.946.330
5. Gross profit from sales of goods and rendering of services (20 = 10 – 11)	**20**	**19.851.902.988**	**14.782.667.535**	**31.591.575.389**	**18.579.294.305**
6. Financial income	21	1.321.967.804	3.969.575.128	2.852.578.374	5.842.832.996
7. Finance expenses	22	3.045.599.411	1.878.273.321	4.837.833.644	2.930.918.340
Of which: Interest expenses	23	3.017.551.461	*1.954.347.015*	4.777.298.023	*2.931.992.034*
8. Selling expenses	25	537.477.290	771.643.000	890.926.949	951.702.494
9. General and administrative expenses	26	4.464.657.828	3.686.598.619	7.292.584.269	6.053.178.584
10. Operating profit (30 = 20 + (21 – 22) – 25 – 26)	**30**	**13.126.136.263**	**12.415.727.723**	**21.422.808.901**	**14.486.327.883**
11. Other income	31	1.347.741.402	1.337.825.961	2.601.654.427	2.684.846.268
12. Other expenses	32	957.533.882	411.963.052	2.020.437.031	1.356.317.527
13. Other profit (40 = 31 – 32)	40	390.207.520	925.862.909	581.217.396	1.328.528.741
14. Profit before corporate income tax (50 = 30 + 40)	**50**	**13.516.343.783**	**13.341.590.632**	**22.004.026.297**	**15.814.856.624**

Items	Code				
		This year	Last year	This year	Last year
A	B	1	2	3	4
15. Current corporate income tax expense	51	2.703.268.757	2.668.318.126	4.400.805.259	3.162.971.324
16. Deferred corporate income tax expense	52			(683.085.527)	
17. Profit after corporate income tax (60 = 50 – 51 – 52)	**60**	**10.813.075.026**	**10.673.272.506**	**18.286.306.565**	**12.651.885.300**
17.1 Profit attributable to owners of the parent company	61	10.813.075.027	10.673.272.506	17.971.433.273	12.651.885.300
17.2 Profit attributable to non-controlling interests	62	(73.188.891)		314.873.291	
18. Basic earnings per share	**70**	**461**	**909**	**766**	**1 078**

Thai Nguyen, July 29, 2026

Prepared by	Chief Accountant	General Director
Tran Thi Tuyet	Tran Thi Yen	Dinh Van Hien

CÔNG TY CP KHOÁNG SẢN BẮC KẠN
M.S.D.N: 47001
P.ĐỨC XUÂN-T.THÁI NGUYÊN

BAC KAN MINERAL JOINT STOCK CORPORATION

CONSOLIDATED STATEMENT OF CASH FLOWS
(Indirect Method)
Quarter II/2026

Unit: VND

Items	Code	Notes	Accumulated from the Beginning of the Year to the End of This Quarter (Current Year)	Accumulated from the Beginning of the Year to the End of This Quarter (Previous Year)
1	2	3	4	5
I. Cash flows from operating activities				
Profit before tax	**01**		**22.004.026.297**	**15.814.856.624**
Adjustments for:				
Depreciation of fixed assets and investment property	02		4.679.695.899	4.978.523.800
Provisions	03			
Foreign exchange gains/(losses) arising from the revaluation of foreign currency monetary items	04		(2.673.850.933)	(4.224.816.147)
Gains/(losses) from investing activities	05		(2.769.315.311)	(1.541.775.935)
Interest expense	06		4.777.298.023	2.931.992.034
Other adjustments	07			
Operating profit before changes in working capital	**08**		**26.017.853.975**	**17.958.780.376**
Increase/(decrease) in receivables	09		(35.846.624.531)	(14.524.712.824)
Increase/(decrease) in inventories	10		(41.840.014.933)	(83.922.150.727)
Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(3.769.770.355)	(13.210.878.945)
Increase/(decrease) in prepaid expenses	12		(20.726.441.418)	(17.419.372.800)
Increase/(decrease) in trading securities	13			
Interest paid	14		(2.523.766.792)	(1.786.972.307)
Corporate income tax paid	15		(18.580.386.522)	(12.000.502.825)
Other cash receipts from operating activities	16			
Other cash payments for operating activities	17			

Items	Code	Notes	Accumulated from the Beginning of the Year to the End of This Quarter (Current Year)	Accumulated from the Beginning of the Year to the End of This Quarter (Previous Year)
1	2	3	4	5
Net cash flows from operating activities	*20*		**(97.269.150.576)**	**(124.905.810.052)**
II. Cash flows from investing activities				
Payments for acquisition and construction of fixed assets and other long-term assets	21		(29.130.254.026)	(4.403.269.956)
Proceeds from disposal of fixed assets and other long-term assets	22			186.400.000
Loans granted and purchases of debt instruments of other entities	23			(70.000.000.000)
Collection of loans and proceeds from sales of debt instruments of other entities	24			
Payments for investments in other entities	25			
Proceeds from disposal of investments in other entities	26			
Interest, dividends and profit received	27		90.574.288	7.057.944
Net cash flows from investing activities	*30*		**(29.039.679.738)**	**(74.209.812.012)**
III. Cash flows from financing activities				
Proceeds from issuance of shares and capital contributions from owners	31			
Payments for return of capital contributions or repurchase of issued shares	32			
Proceeds from borrowings	33		123.171.938.169	104.211.562.300
Repayment of borrowings	34		(70.081.268.935)	(28.113.858.384)
Repayment of finance lease liabilities	35			
Dividends and profits paid to owners	36			
Net cash flows from financing activities	*40*		**53.090.669.234**	**76.097.703.916**
Net increase/(decrease) in cash and cash equivalents (50 = 20 + 30 + 40)	**50**		**(73.218.161.080)**	**(123.017.918.148)**
Cash and cash equivalents at the beginning of the period	**60**	**VI.1**	**95.151.558.416**	**143.694.292.293**
Effect of foreign exchange rate changes	61		2.673.850.933	4.224.816.147

Items	Code	Notes	Accumulated from the Beginning of the Year to the End of This Quarter (Current Year)	Accumulated from the Beginning of the Year to the End of This Quarter (Previous Year)
1	2	3	4	5
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**	**VI.1**	**24.607.248.269**	**24.901.190.292**

Thai Nguyen, July 29, 2026

Prepared by	**Chief Accountant**	**General Director**
Tran Thi Tuyet	**Tran Thi Yen**	**Dinh Van Hien**

CÔNG TY CP KHOÁNG SẢN BẮC KẠN
M.S.D.N: 4700149595 - C.T.C.P
P.ĐỨC XUÂN - T.THÁI NGUYÊN

BAC KAN MINERAL JOINT STOCK CORPORATION
Residential Group 4A, Duc Xuan Ward, Thai Nguyen Province

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Quarter II/2026

I. Characteristics of the business's operations:

1. Bac Kan Mineral Joint Stock Corporation (hereinafter referred to as the "Company") was formerly a state-owned enterprise under the Department of Industry, Science, Technology and Environment of Bac Kan Province. The Company was established pursuant to Decision No. 312/QĐ-UB dated April 5, 2000 issued by the People's Committee of Bac Kan Province. The Company was equitized and transformed from a state-owned enterprise into Bac Kan Mineral Joint Stock Corporation under Decision No. 3020a/QĐ-UBND dated November 30, 2005 of the Chairman of the People's Committee of Bac Kan Province approving the equitization plan and the conversion of Bac Kan Mineral Company into Bac Kan Mineral Joint Stock Corporation. The Company operates under Business Registration Certificate No. 1303000062, first issued by the Department of Planning and Investment of Bac Kan Province on March 29, 2006, and Enterprise Registration Certificate No. 4700149595, amended for the 13th time on September 10, 2025. The Company's charter capital is VND 234,754,560,000.

The Company's shares are listed on the Hanoi Stock Exchange (HNX) under the ticker symbol BKC.

2. Main business activities and operations:

The company's business activities are:

Iron ore mining; Mining of rare precious metals; Production of non-ferrous and precious metals; Wholesale of metals and metal ores;
Extraction of stone, sand, gravel, and clay; Wholesale of other building materials and installation equipment;
Other mining not classified elsewhere; Activities of holding companies;
Wholesale of food; Processing and preservation of fruits and vegetables; Short-term accommodation services;
Wholesale of machinery, equipment and spare parts for mining and construction;

Construction of various types of buildings; construction of other civil engineering works; demolition;

Site preparation; Installation of other building systems; Completion of construction works; Other specialized construction activities; Installation of electrical systems;
Installation of water supply and drainage systems, heating and air conditioning; Recycling; Production of building materials from clay; Production of cement, lime and gypsum; Road freight transport;

Production and distribution of steam, hot water, air conditioning, and ice production;

Services that directly support rail and road transport;

Real estate business, land use rights owned, used, or leased;

Mineral exploration; Distillation, refining and blending of alcoholic beverages; Production of non-alcoholic drinks.

The company's main activities are:

Iron ore mining; Mining of rare precious metal ores; Production of non-ferrous and precious metals; Wholesale of metals and metal ores;
Mineral exploration; Distillation, refining and blending of alcoholic beverages; Production of non-alcoholic drinks.

3, Corporate Structure

3.1 Subsidiary

+ 9999 Zinc-Lead Joint Stock Company - Address: Thanh Thinh Industrial Cluster, Thanh Thinh Commune, Cho Moi District, Bac Kan Province (Certificate of Business Registration for Joint Stock Company - first registered on June 18, 2025) now Thanh Thinh Commune, Thai Nguyen Province

3.2 List of subordinate units without legal personality and dependent accounting.

+ Branch of Bac Kan Mineral Joint Stock Corporation – Cho Don Mining and Mineral Processing Enterprise: Address: Lung Vang Hamlet, Bang Lang Commune, Cho Don District, Bac Kan Province (Branch Operation Registration Certificate first issued on September 17, 2012; third amendment dated September 18, 2019); currently located in Cho Don Commune, Thai Nguyen Province.

+ Branch of Bac Kan Mineral Joint Stock Corporation – Cho Don Mining Enterprise, Address: Lien Thuy Hamlet, Bang Lang Commune, Cho Don District, Bac Kan Province (Branch Operation Registration Certificate first issued on May 14, 2025); currently located in Cho Don Commune, Thai Nguyen Province.

+ Bac Kan Fruit & Vegetable Processing and Soft Drink Factory, Address: Residential Group 1, Duc Xuan Ward, Bac Kan City, Bac Kan Province; currently located at Residential Group 1, Duc Xuan Ward, Thai Nguyen

+ Hanoi Branch of Bac Kan Mineral Joint Stock Corporation, Address: Nhan Chinh Ward, Hanoi City; currently located in Thanh Xuan Ward, Hanoi City.

II. Accounting period and currency used in accounting:

1. Accounting period: Begins on January 1st and ends on December 31st of each year.

2. Currency used in accounting: Vietnamese Dong

III. Applicable Accounting Standards and Regulations:

1. Applicable accounting system: Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of Fina

2. Statement on Compliance with Accounting Standards and Accounting Regulations

IV. Các chính sách kế toán áp dụng :

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong)

2. Principles for recognizing cash and cash equivalents: Cash and cash equivalents include cash on hand, demand deposits, and short-term financial investments that are highly liquid, easily convertible into cash, and have low risk associated with fluctuations in value.

3. Principles for recording inventory:

- Inventories are stated at cost. Where the cost of inventories exceeds their net realizable value, inventories are carried at net realizable value. The cost of inventories includes direct material costs, direct labor costs and, where applicable, manufacturing overheads incurred in bringing inventories to their present location and condition.

- Costing method: The weighted average cost method is applied.

- Inventory accounting method: The perpetual inventory method is applied.

- Provision for inventory obsolescence: Provision for inventory write-down is made in accordance with the prevaili

4. Principles for recognizing equity:

Owner's investment capital is reflected as the actual capital contributed by shareholders. The distribution of the Company's profits is carried out according to the Resolution of the General Meeting of Shareholders.

5. Principles and methods for revenue recognition:

Sales revenue is recognized when all five of the following conditions are met simultaneously:

+ The Company has transferred substantially all the risks and rewards of ownership of the goods to the buyer;

+ The Company no longer retains managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

+ The amount of revenue can be measured reliably;

+ It is probable that the economic benefits associated with the transaction will flow to the Company; and

+ The costs incurred or to be incurred in respect of the transaction can be measured reliably.

VI. Additional information for items presented in the Balance Sheet

Unit: VND

1. Cash and cash equivalents	Final figures for the quarter	First issue of the year
- Cash	241.557.904	94.709.949
- Demand deposit accounts	24.365.690.365	95.056.848.467
Time deposit		
Add	**24.607.248.269**	**95.151.558.416**

2. Financial investments	Final figures for the quarter			First issue of the year		
	Original price	Recoverable value	Preventive	Original price	Recoverable value	Preventive
c) Investing capital in other entities						
- Investing in Subsidiaries	**1.475.086.581**	**-**	**(1.475.086.581)**	**1.475.086.581**	**-**	**(1.475.086.581)**
Bo Nam Investment, Trading & Tourism Joint Stock Company	1.475.086.581		(1.475.086.581)	1.475.086.581		(1.475.086.581)
- Investments in other entities	**26.690.216.075**	**26.570.216.075**	**(120.000.000)**	**26.690.216.075**	**26.570.216.075**	**(120.000.000)**
Tay Nguyen Durian Company Limited	5.000.000.000	5.000.000.000		5.000.000.000	5.000.000.000	
Bac Kan Minerals and Metallurgy Corporation	120.000.000		(120.000.000)	120.000.000		(120.000.000)
Nghe An Bus Station Joint Stock Company	21.570.216.075	21.570.216.075		21.570.216.075	21.570.216.075	
Long-term bonds	**2.000.000.000**	**2.000.000.000**		**2.000.000.000**	**2.000.000.000**	

3. Accounts receivable from customers	End of quarter	Beginning of the year

a) Short-term accounts receivable from customers		
- Thien Ma Group Co., Ltd.	2.500.000.002	
- Bo Nam Trading & Tourism Investment Joi	2.890.400.620	2.890.400.620
- Thai Nguyen Iron and Steel Joint Stock Coı	477.153.260	-
Phuc Hung Investment and Import-Export Company Limited	2.119.340.600	2.119.340.600
- Accounts receivable from other customers	2.056.858.737	1.785.214.988
Add	**11.268.977.363**	**6.794.956.208**

4. Other receivables	**End of quarter**		**Beginning of the year**	
	Value	**Preventive**	**Value**	**Preventive**
a) Short term	***1.753.833.799***		***1.537.332.929***	
Other receivables	976.342.146		580.441.276	
- Advance payment	777.491.653		956.891.653	
b) Long term	**2.966.275.189**		**2.808.212.091**	
Deposit, collateral	*2.966.275.189*		*2.808.212.091*	
Add	**4.720.108.988**		**4.345.545.020**	

6. Non-performing loans	**End of quarter**			**Beginning of the year**		
	Original value	**Provision for doubtful receivables**	**Debtor**	**Original value**	**Provision for doubtful receivables**	**Debtor**
Total value of overdue accounts receivable	2.890.400.620	2.890.400.620	Bo Nam Investment, Trade & Tourism Joint	2.890.400.620	2.890.400.620	Bo Nam Investment, Trade & Tourism Joint Stock Company
	2.865.515.826	2.865.515.826	Receivable from other customers	2.865.515.826	2.865.515.826	Receivable from other customers
Total	**5.755.916.446**	**5.755.916.446**		**5.755.916.446**	**5.755.916.446**	

7. Inventory:	**End of quarter**	**Beginning of the year**

7. Inventory:	Original	Preventive	Original price	Preventive
- Raw materials, supplies;	77.091.508.402	1.451.340.984	70.622.693.958	1.451.340.984
- Tools and equipment;	2.626.717.748		1.891.024.123	
- Work-in-progress production costs;	59.626.920.418		44.412.610.489	
- Finished product;	124.024.793.820		109.460.332.526	
- Goods;	5.912.113.752		1.055.378.111	
Add	**269.282.054.140**	**1.451.340.984**	**227.442.039.207**	**1.451.340.984**

8. Long-term unfinished construction	**End of quarter**	**Beginning of the year**
a) Construction in progress		
Expanding the Fruit and Vegetable Factory	1.589.500.964	1.589.500.964
Thanh Thinh Industrial Cluster Project	79.288.608.401	76.373.250.330
Other unfinished basic construction	2.233.958.339	2.177.512.313
Add	**83.112.067.704**	**80.140.263.607**

9. Increases and decreases in tangible fixed assets:

Item	Houses, buildings	Machinery and equipment	Transmission transport	Management equipment and tools	Other assets	Total
Original price						
Beginning balance	**90.641.775.550**	**95.287.979.146**	**15.105.470.250**	**344.630.205**	**6.469.215.868**	**207.849.071.019**
- Purchase during the		1.658.405.755	9.876.424.545			**11.534.830.300**
- Capital investment	749.273.549					**749.273.549**
- Other increases						
- Liquidation, sale						-
- Other discounts						
Ending balance	**91.391.049.099**	**96.946.384.901**	**24.981.894.795**	**344.630.205**	**6.469.215.868**	**220.133.174.868**
Accumulated depreciation						
Beginning balance	**70.657.578.830**	**84.993.826.914**	**8.023.660.761**	**344.630.205**	**3.180.500.019**	**167.200.196.729**
- Depreciation during the	1.534.265.536	1.845.561.270	860.447.137		439.422.756	**4.679.696.699**
- Other						
- Liquidation, sale						-
- Other discounts						-

Ending balance	**72.191.844.233**	**86.839.388.184**	**8.884.107.898**	**344.630.205**	**3.619.922.775**	**171.879.893.428**
Remaining value						
- As of December 31, 2025	**19.984.196.720**	**10.294.152.232**	**7.081.809.489**		**3.288.715.849**	**40.648.874.290**
- As of Jun 30, 2026	**19.199.204.866**	**10.106.996.717**	**16.097.786.897**	**-**	**2.849.293.093**	**48.253.281.440**

- The original cost of fixed assets at the end of the quarter, fully depreciated but still in use: 177.540.075.404 dong

10. Increases and decreases in intangible fixed assets:

Item	Land use rights	Exploitation rights	Other intangible fixed assets	Total
Original price				
Beginning balance	**1.111.264.959**			**1.111.264.959**
- Purchase during the				-
- Other increases				
- Liquidation, sale				
- Other discounts				-
Ending balance	**1.111.264.959**		-	**1.111.264.959**
Depreciation value				
Beginning balance	**1.111.264.959**			**1.111.264.959**
-Depreciation during the				
- Other increases				-
- Liquidation, sale				
- Other discounts				
Ending balance	**1.111.264.959**		-	**1.111.264.959**
Remaining value				
- As of December 31,				-
- As of Jun 30, 2026	-		-	-

14. Pending costs	End of quarter	Beginning of the year
a) Short-term (detailed by item)	**6.348.631.969**	**3.905.315.608**
Value of tools and equipment awaiting allocation (VP, NBPS)	526.724.135	493.694.132
Costs of a Lead Smelting Plant	3.980.683.988	1.011.448.389

Costs of repairing the zinc powder plant - XNCĐ	1.650.458.749	1.818.727.248
Other expenses awaiting allocation	190.765.097	581.445.839
b) Long	**28.919.799.993**	**10.636.674.936**
Costs for tools and equipment are allocated to the Office, the fruit and vegetable processing plant, the Na Bop Pu Sap mine,	350.903.579	248.256.246
Repair costs and other expenses awaiting allocation.	1.197.641.281	738.270.507
Cost of constructing a tailings pond	3.916.611.777	4.406.188.245
Electrolysis project costs	22.632.234.082	4.249.739.964
Costs for preparing a report on the expansion of the lead-zinc processing plant.	822.409.274	994.219.974
Total	**35.268.431.962**	**14.541.990.544**

16. Loans and financial leases	**End of quarter**		**Beginning of the year**	
	Value	**Ability to repay debt**	**Value**	**Ability to repay debt**
a) Short-term loans	124.278.294.390	124.278.294.390	91.187.625.156	91.187.625.156
b, Long-term loans	30.390.000.000	30.390.000.000	30.390.000.000	30.390.000.000
Total	**154.668.294.390**	**154.668.294.390**	**121.577.625.156**	**121.577.625.156**

17. Payable to the seller

Item	**End of quarter**	**Beginning of the year**
a) Short-term payables to suppliers	21.758.668.822	18.798.379.099

19. Taxes and other payments due to the government.

Item	**Beginning of the year**	**Amount payable during the year**	**Amount actually paid, offset during the year**	**End of the year**
a) Must pay	**20.363.144.506**	**26.762.610.641**	**40.216.834.919**	**6.908.920.228**
Value Added Tax		4.418.403.035	4.418.403.035	-

Special Consumption Tax	20.340.304	10.296.236	3.939.401	26.697.139
Import and export taxes	20.522.649	10.338.938.164	10.359.460.813	-
Corporate Income Tax	17.071.216.330	4.007.213.645	18.125.891.330	2.952.538.645
Personal Income Tax	252.927.433	187.948.914	120.322.374	320.553.973
Resource tax	1.431.122.919	4.157.080.686	3.832.431.654	1.755.771.951
tax and other taxes	352.735.854	416.918.591	416.918.591	352.735.854
payments.	1.214.279.017	3.225.811.370	2.939.467.721	1.500.622.666
b) Accounts receivable	**257.860.666**	**2.050.240.553**	**2.705.774.603**	**915.327.390**
VAT on imported goods	257.860.666	2.050.240.553	2.705.774.603	913.394.716
Import and Export Duties				1.932.674

20. Costs payable

Item	End of quarter	Beginning of the year
a) Short term	7.466.659.434	12.944.544.290

21. Other payables

Item	End of quarter	Beginning of the year
a) Short term		
Trade union funds	152.514.990	
Social insurance	442.644.059	
Health insurance	40.211.230	
Unemployment insurance	19.469.700	
Accepting short-term deposits and collateral.		
Other payables and liabilities	15.396.513.522	5.902.815.232
Total	**16.051.353.501**	**5.902.815.232**

27. Table comparing changes in equity capital.

	Items belonging to equity					
	Owner's equity contribution	Share premium	Development Investment Fund	Undistributed net profit after tax and other funds	Other items	Add
A	1	2	3	4	5	6
Balance at the beginning of the year	**234.754.560.000**			**67.493.235.620**	**36.453.095.192**	**338.700.890.812**

Increase in equity attributable to owners of the parent						-
Capital contributions from the two non-controlling shareholders of the subsidiary (20% ownership interest)						-
Increase during the period				17.971.433.273	314.873.291	18.286.306.564
Accumulated from the beginning of the year						-
Ending balance	**234.754.560.000**	**-**	**-**	**85.464.668.893**	**36.767.968.483**	**356.987.197.376**

VII. Additional information for items presented in the Statement of Income

1. Total revenue from sales and services

Item	This year	Last year
Revenue from sales and services	148.164.352.233	121.422.240.635
Other revenue		
Total	**148.164.352.233**	**121.422.240.635**

3. Cost of goods sold

Item	This year	Last year
Cost of goods sold	116.572.776.844	102.842.946.330
Add	**116.572.776.844**	**102.842.946.330**

5. Financial operating revenue

Item	This year	Last year
Interest on deposits and loans	2.852.578.374	1.618.016.849
Exchange rate difference		4.224.816.147
Total	**2.852.578.374**	**5.842.832.996**

6. Financial costs

Item	This year	Last year
Interest expense	4.777.298.023	2.773.418.340
Provision for impairment of trading securities and provision for investment losses in other entities.		
Other financial costs	60.535.621	157.500.000
Total	**4.837.833.644**	**2.930.918.340**

7. Other income

Item	This year	Last year
Liquidation and sale of fixed assets	248.101.818	186.400.000
Other items	2.353.552.609	2.498.446.268
Total	**2.601.654.427**	**2.684.846.268**

8. Other expenses

Item	This year	Last year
Other expenses	2.020.437.031	1.356.317.527
Total	**2.020.437.031**	**1.356.317.527**

9. Selling expenses and administrative expenses

Item	This year	Last year
a) Business management expenses incurred during the period	7.292.584.269	6.053.178.584
b) Selling expenses incurred during the period	890.926.949	951.702.494
Total	**8.183.511.218**	**7.004.881.078**

11. Corporate income tax expense

Item	This year	Last year
- Accounting profit before tax	22.004.026.297	15.814.856.624
- Deferred corporate income tax expense	(683.085.527)	

- Tax calculated at the current corporate income tax rate	4.400.805.259	3.162.971.324
- Profit after tax attributable to owners of the	18.286.306.565	12.651.885.300
+ Profit after tax attributable to owners of the parent	17.971.433.273	
+ Profit after tax attributable to non-controlling interests	314.873.291	

Thai Nguyen, July 29, 2026

Prepared by	Chief Accountant	General Director
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