Form No. 01-A

BAC KAN MINERALS JOINT STOCK CORPORATION

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Number: 323 /CBTT-BKC

Thai Nguyen, July 30, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS
(Separate Financial Statements)

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 Separate 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) 3812399
- 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:
- Financial report Quarter II/2026;

ORGANIZATION REPRESENTATIVE
AUTHORIZED PERSON

Cơ quan: CÔNG TY CỔ PHẦN KHOÁNG SẢN BẮC KẠN
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BKC
Nghĩ mới - Làm mới

CÔNG TY CP KHOÁNG SẢN BẮC KẠN

Nguyen Van Vu

BAC KAN MINERAL JOINT STOCK CORPORATION

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

SEPARATE 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

BACKAN MINERAL JOINT STOCK CORPORATION
Group 4A, Duc Xuan Ward, Thai Nguyen Province, Viet Nam

Form No. B01-DN

FINANCIAL STATEMENT REPORT
Second quarter of 2026

As of June 30, 2026

Unit of measurement: VND

ASSET	Code numbe	Explana tion	Final figures for the quarter	First issue of the year
1	2	3	4	5
A - SHORT-TERM ASSETS	**100**		**354.070.402.728**	**313.727.799.437**
I. Cash and cash equivalents	**110**		**14.695.484.892**	**79.583.963.059**
1. Money	111		14.695.484.892	79.583.963.059
2. Cash equivalents	112			
II. Short-term financial investments	**120**			
1. Trading securities	121			
2. Provision for impairment of trading securities (*)	122			
3. Investment held until maturity.	123			
III. Short-term receivables	**130**		**57.831.154.281**	**28.858.963.353**
1. Short-term receivables from customers	131		11.268.977.363	6.797.616.208
2. Prepayment to short-term suppliers	132		50.934.259.565	26.459.930.662
3. Short-term intercompany receivables	133			
4. Payments due according to construction	134			
5. Short-term loans receivable	135			
6. Other short-term receivables	136		1.383.833.799	1.357.332.929
7. Provision for doubtful short-term receivables	137		(5.755.916.446)	(5.755.916.446)
8. Assets awaiting processing	138			
IV. Inventory	**140**		**262.520.456.515**	**193.169.281.695**
1. Inventory	141		263.971.797.499	194.620.622.679
2. Provision for inventory devaluation (*)	142		(1.451.340.984)	(1.451.340.984)
V. Other current assets	**160**		**19.023.307.040**	**12.115.591.330**
1. Short-term deferred expenses	161		6.322.486.447	3.893.244.804
2. Deductible VAT	162		11.298.049.991	7.964.485.860
3. Taxes and other amounts due to the State	163		1.402.770.602	257.860.666
4. Government bond repurchase transactions	164			
5. Other current assets	165			
B - LONG-TERM ASSETS	**200**		**333.315.936.234**	**306.804.240.999**
I. Long-term receivables	**210**		**2.966.275.189**	**2.808.212.091**
1. Long-term receivables from customers	211			
2. Long-term upfront payment to the seller.	212			

ASSET	Code numbe	Explanation	Final figures for the quarter	First issue of the year
1	2	3	4	5
3. Business capital in subsidiary units	213			
4. Long-term intercompany receivables	214			
5. Other long-term receivables	215		2.966.275.189	2.808.212.091
7. Provision for long-term doubtful receivables	216			
II. Fixed Assets	**220**		**45.747.577.273**	**40.648.874.290**
1. Tangible fixed assets	221		45.747.577.273	40.648.874.290
- Original price	222		217.601.094.868	207.849.071.019
Accumulated depreciation value (*)	223		(171.853.517.595)	(167.200.196.729)
2. Fixed assets under finance lease	224			
- Original price	225			
Accumulated depreciation value (*)	226			
3. Intangible fixed assets	227			
- Original price	228		1.111.264.959	1.111.264.959
Accumulated depreciation value (*)	229		(1.111.264.959)	(1.111.264.959)
III. Investment Properties	**240**			
- Original price	241			
Accumulated depreciation value (*)	242			
IV. Long-term work-in-progress assets	**250**		**83.112.067.704**	**80.140.263.607**
1. Long-term work-in-progress production and	251			
2. Construction in progress costs	252		83.112.067.704	80.140.263.607
V. Long-term financial investment	**260**		**172.570.216.075**	**172.570.216.075**
1. Investing in subsidiaries	261		144.000.000.000	144.000.000.000
2. Investing in joint ventures and affiliated	262		1.475.086.581	1.475.086.581
3. Investing capital in other entities.	263		26.690.216.075	26.690.216.075
4. Provision for impairment of long-term financial investments (*)	264		(1.595.086.581)	(1.595.086.581)
5. Long-term investment holding until maturity.	265		2.000.000.000	2.000.000.000
6. Provision for long-term investments held to maturity (*)	266			
VI. Other long-term assets	**270**		**28.919.799.993**	**10.636.674.936**
1. Long-term deferred costs	271		28.919.799.993	10.636.674.936
2. Deferred income tax assets	272			
3. Long-term equipment, supplies, and spare	273			
4. Other long-term assets	274			
TOTAL ASSETS (280 = 100 + 200)	**280**		**687.386.338.962**	**620.532.040.436**
C - LIABILITIES	**300**		**354.949.975.136**	**304.124.531.192**
I. Short-term debt	**310**		**322.324.747.725**	**271.499.303.781**
1. Short-term payables to suppliers.	311		21.721.712.822	18.798.379.099

ASSET	Code numbe	Explanation	Final figures for the quarter	First issue of the year
1	2	3	4	5
2. Short-term advance payment by the buyer.	312		123.057.698.794	118.322.544.611
3. Dividends and profits must be paid.	313			
4. Taxes and short-term payments to the State	314		6.908.920.228	20.363.144.506
5. Workers must be paid.	315		2.773.567.806	3.913.710.137
6. Short-term payables	316		7.466.659.434	12.944.544.290
7. Short-term internal payments required.	317			
8. Payment must be made according to the progress schedule of the short-term construction	318			
9. Short-term deferred revenue	319			
10. Other short-term payables	320		16.041.353.501	5.892.815.232
11. Short-term loans and financial leases	321		144.278.294.390	91.187.625.156
12. Short-term provisions for liabilities	322			
13. Reward and Welfare Fund	323		76.540.750	76.540.750
14. Price Stabilization Fund	324			
15. Government bond repurchase transactions	325			
II. Long-term debt	**330**		**32.625.227.411**	**32.625.227.411**
1. Long-term payment to the seller.	331			
2. Buyers pay in advance for a long term.	332			
3. Taxes and other long-term payments to the	333			
4. Long-term costs	334			
5. Internal payments for working capital.	335			
6. Long-term internal payment required.	336			
7. Revenue awaiting long-term allocation	337			
8. Other long-term payables	338			
9. Long-term loans and financial leases	339		30.390.000.000	30.390.000.000
10. Convertible bonds	340			
11. Preferred stock	341			
12. Deferred income tax payable	342			
13. Long-term provisions for liabilities	343		2.235.227.411	2.235.227.411
14. Science and Technology Development Fund	344			
D - EQUITY	**400**		**332.436.363.826**	**316.407.509.244**
I. Equity	**410**		**332.436.363.826**	**316.407.509.244**
1. Owner's equity contribution	411		234.754.560.000	234.754.560.000
- Common stock with voting rights	411a		234.754.560.000	234.754.560.000
- Preferred stock	411b			
2. Shareholder surplus	412			
3. Bond conversion option	413			

ASSET	Code numbe	Explana tion	Final figures for the quarter	First issue of the year
1	2	3	4	5
4. Other owner's equity	414			
5. Shares repurchased from oneself (*)	415			
6. Revaluation difference of assets	416			
7. Exchange rate differences	417			
8. Development Investment Fund	418			
9. Other funds belonging to equity capital	419			
10. Undistributed after-tax profit	420		97.681.803.826	81.652.949.244
- Undistributed net profit accumulated up to the end of the previous period	420a		81.652.949.244	173.836.177
- Undistributed net profit for this period	420b		16.028.854.582	81.479.113.067
TOTAL CAPITAL (440 = 300 + 400)	**440**		**687.386.338.962**	**620.532.040.436**

Thai Nguyen, July 29, 2026

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

M.S.D.N: 4700 ... C.T.C.P
CÔNG TY CP
KHOÁNG SẢN
BẮC KẠN
P.ĐỨC XUÂN - T.THÁI NGUYÊN

BAC KAN MINERALS JOINT STOCK CORPORATION

Group 4A, Duc Xuan Ward, Thai Nguyen Province

REPORT ON BUSINESS PERFORMANCE

Second quarter of 2026

Unit of measurement: VND

Target	Code number	Second Quarter		Cumulative	
		This year	Last year	This year	Last year
A	B	1	2	1	2
1. Revenue from the sale of goods and provision of services	**1**	**74.230.875.436**	**98.058.858.649**	**111.451.026.333**	**121.422.240.635**
2. Deductions (03 = 04+05+06+07)	2				
3. Net revenue from sales and services (10 = 01 - 02)	**10**	**74.230.875.436**	**98.058.858.649**	**111.451.026.333**	**121.422.240.635**
4. Cost of goods sold	11	54.378.972.448	83.276.191.114	82.268.770.018	102.842.946.330
5. Gross profit from sales and services (20=10-11)	**20**	**19.851.902.988**	**14.782.667.535**	**29.182.256.315**	**18.579.294.305**
6. Financial operating revenue	21	1.315.151.853	3.969.575.128	2.762.499.360	5.842.832.996
7. Financial costs	22	3.045.599.411	1.878.273.321	4.837.833.644	2.930.918.340
In which: Interest payable	23	*3.017.551.461*	*1.954.347.015*	*4.777.298.023*	*2.931.992.034*
8. Cost of goods sold	25	537.477.290	771.643.000	859.016.665	951.702.494
9. Business management costs	26	4.243.897.421	3.686.598.619	6.945.054.535	6.053.178.584
10. Net profit from business operations {30 = 20+(21-22)-(25)}	**30**	**13.340.080.719**	**12.415.727.723**	**19.302.850.831**	**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	805.533.882	411.963.052	1.868.437.031	1.356.317.527
13. Other profit (40 = 31-32)	40	542.207.520	925.862.909	733.217.396	1.328.528.741
14. Total profit before tax (50 = 30 + 40)	**50**	**13.882.288.239**	**13.341.590.632**	**20.036.068.227**	**15.814.856.624**
15. Current Corporate Income Tax Expense	51	2.776.457.647	2.668.318.126	4.007.213.645	3.162.971.324

Target	Code number	Second Quarter		Cumulative	
		This year	Last year	This year	Last year
A	B	1	2	1	2
16. Deferred Corporate Income Tax Expense	52				
17. Net profit after corporate income tax (60 = 50 - 51 - 52)	**60**	**11.105.830.592**	**10.673.272.506**	**16.028.854.582**	**12.651.885.300**
18. Basic earnings per share (*)	**70**	**591**	**909**	**853**	**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: 4700 ... C.T.C.P
P.ĐỨC XUÂN-T.THÁI NGUYÊN

BAC KAN MINERALS JOINT STOCK CORPORATION **Form No.: B03-DN**

Group 4A, Duc Xuan Ward, Thai Nguyen Province

CASH FLOW STATEMENT
(Using the indirect method)
Second quarter of 2026

Unit of measurement: VND

Target	Code number	Explanation	Cumulative figures from the beginning of the year to the end of this quarter (this	Cumulative figures from the beginning of the year to the end of this quarter (last year)
1	2	3	4	5
I. Cash flow from operating activities				
1. Profit before tax	**01**		**20.036.068.227**	**15.814.856.624**
2. Adjustments for the amounts				
- Depreciation of fixed assets and investment properties	02		4.653.320.066	4.978.523.800
- Provisions	03			
- Gains and losses from exchange rate differences resulting from the revaluation of monetary items denominated in foreign currencies.	04		(2.673.850.933)	(4.224.816.147)
- Profit and loss from investment and financial activities	05		(2.762.499.360)	(1.541.775.935)
- Interest expense	06		4.777.298.023	2.931.992.034
- Other adjustments	07			
3. Profit from business operations before changes in working capital.	**08**		**24.030.336.023**	**17.958.780.376**
- Increase or decrease in accounts receivable	09		(29.130.254.026)	(14.524.712.824)
- Increase or decrease in inventory	10		(69.351.174.820)	(83.922.150.727)
- Increases and decreases in liabilities (excluding interest payable and corporate income tax payable)	11		25.053.546.781	(13.210.878.945)
- Increase or decrease in deferred expenses.	12		(20.712.366.700)	(17.419.372.800)
Increase or decrease in trading securities	13			
- Interest already paid	14		(2.523.766.792)	(1.786.972.307)
- Corporate income tax already paid	15		(18.125.891.330)	(12.000.502.825)
- Other income from business operations	16			
- Other expenses for business operations	17			
Net cash flow from operating activities	***20***		**(90.759.570.864)**	**(124.905.810.052)**
II. Cash flow from investing activities				
1. Expenditures for the purchase and construction of fixed assets and other long-term assets.	21		(29.977.185.807)	(4.403.269.956)
2. Proceeds from the liquidation and sale of fixed assets and other long-term assets.	22			186.400.000

Target	Code number	Explanation	Cumulative figures from the beginning of the year to the end of this quarter (this	Cumulative figures from the beginning of the year to the end of this quarter (last year)
1	2	3	4	5
3. Cash disbursed for loans and purchases of debt instruments from other entities.	23			(70.000.000.000)
4. Proceeds from loan repayments and resale of debt instruments from other entities.	24			
5. Investment funds contributed to other entities.	25			
6. Recovered investment capital contributed to other entities.	26			
7. Interest income from loans, dividends, and distributed profits.	27		83.758.337	7.057.944
Net cash flow from investing activities	***30***		**(29.893.427.470)**	**(74.209.812.012)**
III. Cash flow from financing activities				
1. Proceeds from issuing shares and receiving capital contributions from owners.	31			
2. Payment of capital contributions to owners, repurchase of issued shares of the enterprise.	32			
3. Money received from borrowing	33		123.171.938.169	104.211.562.300
4. Loan principal repayment	34		(70.081.268.935)	(28.113.858.384)
5. Principal repayment of a financial lease	35			
6. Dividends and profits paid to owners	36			
Net cash flow from financing activities	***40***		**53.090.669.234**	**76.097.703.916**
Net cash flow during the period (50 = 20 + 30 + 40)	**50**		**(67.562.329.100)**	**(123.017.918.148)**
Cash and cash equivalents at the beginning of the period	**60**	**VI.1**	**79.583.963.059**	**143.694.292.293**
The impact of changes in foreign exchange rates	61		2.673.850.933	4.224.816.147
Cash and cash equivalents at the end of the period (70=50+60+61)	**70**	**VI.1**	**14.695.484.892**	**24.901.190.292**

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 MINERALS JOINT STOCK CORPORATION
Group 4A, Duc Xuan ward, Thai Nguyen province

NOTES TO THE FINANCIAL STATEMENTS

Second quarter of 2026

I. Characteristics of the business's operations:

1. Capital Ownership Structure: 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, established according to Decision 312/QD-UB dated April 5, 2000, of the People's Committee of Bac Kan province. The Company was converted (privatized) from a State-owned enterprise into Bac Kan Mineral Joint Stock Corporation according to Decision No. 3020a/QD-UBND dated November 30, 2005, of the Chairman of the People's Committee of Bac Kan province approving the plan and converting Bac Kan Mineral Company into Bac Kan Mineral Joint Stock Corporation. The Company operates under Business Registration Certificate No. 1303000062 issued by the Department of Planning and Investment of Bac Kan province on March 29, 2006; Business registration certificate number 4700149595, amended for the 13th time on September 10, 2025. The company's charter capital is: VND 234.754.560.000.

The company is listed on the Hanoi Stock Exchange, 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. Business structure:

3.1 List of Subsidiaries

+ 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 that operate as dependent accounting entities.

Branch of Bac Kan Mineral Joint Stock Corporation - Cho Don Mineral Exploitation and Processing Enterprise - Address: Lung Vang Hamlet, Bang Lang Commune, Cho Don District, Bac Kan Province (Branch Registration Certificate - First registration date: September 17, 2012, Third amendment registration date: September 18, 2019) now Cho Don Commune, Thai Nguyen Province

+ Branch of Bac Kan Mineral Joint Stock Corporation - Cho Don Mineral Exploitation Enterprise - Address: Lien Thuy Hamlet, Bang Lang Commune, Cho Don District, Bac Kan Province (Branch Registration Certificate - First registration date: May 14, 2025), now Cho Don Commune, Thai Nguyen Province

Bac Kan Fruit and Vegetable Processing and Beverage Factory; Address: Group 1, Duc Xuan Ward, Bac Kan City, Bac Kan Province (now Group 1, Duc Xuan Ward, Thai Nguyen Province)

+ Bac Kan Mineral Joint Stock Corporation's Hanoi Branch - Address: Nhan Chinh Ward, Hanoi City (now 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 regime: Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

2. Statement on Compliance with Accounting Standards and Accounting Regulations

IV. Accounting policies applied:

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:

Inventory Recognition Principles: Inventory is determined at cost. If the cost of inventory is higher than its net realizable value, then it is valued at its net realizable value. The cost of inventory includes direct material costs, direct labor costs, and manufacturing overhead costs, if any, to determine the inventory at its current location and condition.

- Inventory valuation method using the average actual cost method
- Inventory accounting method using the perpetual inventory method
- Methods for establishing provisions for inventory devaluation according to current regulations.

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 the majority of the risks and benefits associated with ownership of the product or goods to the buyer;

+ The company no longer holds the right to manage the goods as the owner or the right to control the goods;

Revenue is determined with relative certainty;

The company will gain economic benefits from the sales transaction;

Identify the costs associated with the sales transaction.

VI. Additional information for items presented in the Balance Sheet

Unit of measurement: 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	14.453.926.988	79.489.253.110
Time deposit		
Add	**14.695.484.892**	**79.583.963.059**

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	**144.000.000.000**	**144 000 000 000**	**-**	**144 000 000 000**	**144 000 000 000**	
9999 Zinc and Lead Joint Stock Company	144.000.000.000	144.000.000.000		**144 000 000 000**	**144 000 000 000**	
- Investing in joint ventures and affiliated companies.	**1.475.086.581**	**-**	**(1.475.086.581)**	**1.475.086.581**	**-**	**(1.475.086.581)**
Bo Nam Investment, Trade & Tourism Joint Stock Company	1.475.086.581		(1.475.086.581)	1.475.086.581		(1.475.086.581)
- Investing capital 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 Mineral and Metallurgical 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 Joint Stock Company	2.890.400.620	2.890.400.620
- Thai Nguyen Iron and Steel Joint Stock Company	477.153.260	-
- Phuc Hung Investment and Import-Export Company Limited	2.119.340.600	2.119.340.600
-KLM Thai Nguyen Joint Stock Company VIMICO	1.225.224.144	
- Accounts receivable from other customers	2.056.858.737	1.787.874.988
Add	**11.268.977.363**	**6.797.616.208**

4. Other receivables	**End of quarter**		**Beginning of the year**	
	Value	**Preventive**	**Value**	**Preventive**
a) Short term	*1.383.833.799*		*1.357.332.929*	
Other receivables	606.342.146		*580.441.276*	

- Advance payment	777.491.653		776.891.653	
b) Long term	**2.966.275.189**		**2.808.212.091**	
Deposit, collateral	*2.966.275.189*		*2.808.212.091*	
Add	**4.350.108.988**		**4.165.545.020**	

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
	2.865.515.826	2.865.515.826	Receivable from other customers	2.865.515.826	2.865.515.826	Receivable from other customers
Add	**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	
	Original price	Preventive	Original price	Preventive
- Raw materials, supplies;	77.091.508.402	1.451.340.984	70.506.239.840	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		76.755.370.116	
- Goods;	601.857.111		1.055.378.111	
Add	**263.971.797.499**	**1.451.340.984**	**194.620.622.679**	**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 period		1.658.405.755	7.344.344.545			9.002.750.300
- Capital investment completed	749.273.549					749.273.549
- Other increases						
- Liquidation, sale						-
- Other discounts						
Ending balance	91.391.049.099	96.946.384.901	22.449.814.795	344.630.205	6.469.215.868	217.601.094.868
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 period	1.534.265.536	1.845.561.270	834.071.304		439.422.756	4.653.320.866
- Other increases						
- Liquidation, sale						-
- Other discounts						-
Ending balance	72.191.844.233	86.839.388.184	8.857.732.065	344.630.205	3.619.922.775	171.853.517.595
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 June 30, 2026	19.199.204.866	10.106.996.717	13.592.082.730	-	2.849.293.093	45.747.577.273

The original cost of fixed assets at the end of the quarter, fully depreciated but still in use: VND 177,540,075,404.

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 period				-
- 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 period				
- Other increases				-

- Liquidation, sale				
- Other discounts				
Ending balance	**1.111.264.959**		**-**	**1.111.264.959**
Remaining value				
- As of December 31, 2025				**-**
- As of June 30, 2026	**-**		**-**	**-**

14. Pending costs	**End of quarter**	**Beginning of the year**
a) Short-term (detailed by item)	**6.322.486.447**	**3.893.244.804**
Value of tools and equipment awaiting allocation (VP, XNKT)	526.724.135	481.623.328
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	164.619.575	581.445.839
b) Long term	**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, the Cho Don enterprise, and the Na Duong 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
Add	**35.242.286.440**	**14.529.919.740**

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	144.278.294.390	144.278.294.390	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
Add	**174.668.294.390**	**174.668.294.390**	**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	21.721.712.822	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 quarter
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
Environmental protection tax and other taxes	352.735.854	416.918.591	416.918.591	352.735.854
Fees, charges, and other payments.	1.214.279.017	3.225.811.370	2.939.467.721	1.500.622.666
b) Accounts receivable	**257.860.666**	**1.562.797.341**	**2.705.774.603**	**1.402.770.602**
VAT on imported goods	257.860.666	1.562.797.341	2.705.774.603	1.400.837.928
Import and export taxes				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	15.386.513.522	5.892.815.232
Add	**16.041.353.501**	**5.892.815.232**

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
Beginning balance	**234.754.560.000**			**81.652.949.244**		**316.407.509.244**
Increase during the period				16.028.854.582		16.028.854.582
Decrease during the period						-
Accumulated profit from the beginning of the year						-
Ending balance	**234.754.560.000**	**-**	**-**	**97.681.803.826**		**332.436.363.826**

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	111.451.026.333	121.422.240.635
Other revenue		
Add	**111.451.026.333**	**121.422.240.635**

3. Cost of goods sold

Item	This year	Last year
Cost of goods sold	82.268.770.018	102.842.946.330
Add	**82.268.770.018**	**102.842.946.330**

5. Financial operating revenue

Item	This year	Last year
Interest on deposits and loans	2.762.499.360	1.618.016.849
Exchange rate difference		4.224.816.147
Add	**2.762.499.360**	**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
Add	**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
Add	**2.601.654.427**	**2.684.846.268**

8. Other expenses

Item	This year	Last year
Other expenses	1.868.437.031	1.356.317.527
Add	**1.868.437.031**	**1.356.317.527**

9. Selling expenses and administrative expenses

Item	This year	Last year
a) Business management expenses incurred during the period	6.945.054.535	6.053.178.584
b) Selling expenses incurred during the period	859.016.665	951.702.494
Add	**7.804.071.200**	**7.004.881.078**

11. Corporate income tax expense

Item	This year	Last year
- Pre-tax accounting profit	20.036.068.227	15.814.856.624
-Tax is calculated based on the current corporate income tax ra	4.007.213.645	3.162.971.324
- Profit after corporate income tax	16.028.854.582	12.651.885.300

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
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BẮC KẠN
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