

**BAC KAN MINERALS
JOINT STOCK CORPORATION**

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness**

Number: 433 /CBTT-BKC

Thai Nguyen, October 09, 2026

**PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS
(Consolidated Financial Statements - Corrected)**

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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 (Corrected) 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 October 09, 2026 at the link: <http://backanco.com/>

Attached documents :

- Consolidated Financial report Quarter II/2026
(Corrected);

**ORGANIZATION REPRESENTATIVE
AUTHORIZED PERSON**



Nguyen Van Vu



Cơ quan: CÔNG TY
CỔ PHẦN KHOÁNG
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**BAC KAN MINERALS
JOINT STOCK CORPORATION**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: 394/ CV-BKC
Re: Correction of the Q2/2026
Financial Statements

Thai Nguyen, September 16, 2026

To: State Securities Commission of Vietnam
Hanoi Stock Exchange

Name of listed company: Bac Kan Mineral Joint Stock Corporation
Stock code: BKC
Address: Residential Group 8, Duc Xuan Ward, Thai Nguyen Province.
Telephone: 0209.3812.399 Email: bkc@backanco.com

Bac Kan Mineral Joint Stock Corporation carried out information disclosure and submitted the Q2/2026 Consolidated Financial Statements to the State Securities Commission and Hanoi Stock Exchange on July 30, 2026.

Upon review, the Company found that the disclosed Q2/2026 Consolidated Financial Statements contained an error in the line item of profit after tax of the parent company, specifically as follows:

Unit: VND

Indicator	Code	Figures before correction	Figures after correction
17.1. Profit after tax of the parent company	61	10,813,075,027	10,886,263,918

Reason: When presenting the profit after corporate income tax of the parent company and the profit after corporate income tax of non-controlling interests, there was an oversight in failing to deduct the Q2/2026 profit after tax of non-controlling interests, which was a loss of 73,188,891 VND.

The above is our document regarding the correction of the parent company's profit after corporate income tax line item in the Q2/2026 Consolidated Financial Statements.

We sincerely thank you!

Recipients:

- As addressed;
- Filed: Clerical Dept., Accounting Dept.

GENERAL DIRECTOR



Dinh Van Hien

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	VI.1	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	VI.3	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			
Other short-term receivables	136	VI.4.a	1.753.833.799	1.537.332.929
Allowance for doubtful short-term receivables	137	VI.6	(5.755.916.446)	(5.755.916.446)
Pending asset shortages	138			
IV. Inventories	140	VI.7	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	VI.14.a	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	VI.4.b	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	VI.9	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	VI.10	0	0
– 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	VI.8	83.112.067.704	80.140.263.607
V. Long-term financial investments	260	VI.2	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	VI.14.b	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	VI.17	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	VI.19a	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	VI.20	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	VI.21	16.051.353.501	5.902.815.232
Short-term borrowings and finance lease	321	VI.16a	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	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	VI.27	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, September 16, 2026

Prepared by



Tran Thi Tuyet

Chief Accountant



Tran Thi Yen

General Director



Dinh Van Hien

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	Notes				
			This year	Last year	This year	Last year
A	B	C	1	2	3	4
1. Revenue from sales of goods and rendering of services	1	VII.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	VII.3	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	VII.5	1.321.967.804	3.969.575.128	2.852.578.374	5.842.832.996
7. Finance expenses	22	VII.6	3.045.599.411	1.878.273.321	4.837.833.644	2.930.918.340
<i>Of which: Interest expenses</i>	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	VII.7	1.347.741.402	1.337.825.961	2.601.654.427	2.684.846.268
12. Other expenses	32	VII.8	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	Notes				
			This year	Last year	This year	Last year
A	B	C	1	2	3	4
15. Current corporate income tax expense	51	VII.11	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		10.886.263.917	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, September 16, 2026

Prepared by



Tran Thi Tuyet

Chief Accountant



Tran Thi Yen

General Director



Dinh Van Hien



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				
<i>Profit before tax</i>	01		22.004.026.297	15.814.856.624
<i>Adjustments for:</i>				
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	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			
<i>Operating profit before changes in working capital</i>	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			
<i>Net cash flows from operating activities</i>	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			

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
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
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, September 16, 2026

Prepared by



Tran Thi Tuyet

Chief Accountant



Tran Thi Yen

General Director



Đinh Văn Hiền

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 Company's operations:

1. Form of capital ownership: Bac Kan Mineral Joint Stock Corporation (hereinafter referred to as the "Company"), formerly a State-owned enterprise under the Department of Industry, Science, Technology and Environment of Bac Kan Province, was established under Decision No. 312/QD-UB dated 5 April 2000 of the People's Committee of Bac Kan Province. The Company was equitised (converted) from a State-owned enterprise into Bac Kan Mineral Joint Stock Corporation under Decision No. 3020a/QD-UBND dated 30 November 2005 of the Chairman of the People's Committee of Bac Kan Province approving the plan to convert 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 29 March 2006, and Enterprise Registration Certificate No. 4700149595, 13th amendment dated 10 September 2025. The Company's charter capital is VND 234,754,560,000.

The Company is listed on the Hanoi Stock Exchange, stock code: BKC

2. Business lines and principal activities:

* The Company's business lines are:

Iron ore mining; mining of precious and rare metal ores; production of non-ferrous and precious metals; wholesale of metals and metal ores;

Quarrying of stone, sand, gravel and clay; wholesale of other construction materials and installation equipment; other mining and quarrying not elsewhere classified; activities of holding companies;

Wholesale of food; processing and preservation of fruit and vegetables; short-term accommodation services; wholesale of mining and construction machinery, equipment and spare parts;

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

Site preparation; installation of other construction systems; building completion and finishing; other specialised construction activities; installation of electrical systems;

Installation of water supply and drainage, heating and air-conditioning systems; recycling of waste and scrap; manufacture of construction materials from clay; manufacture of cement, lime and plaster; road freight transport;

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

Service activities directly supporting rail and road transport;

Real estate business, including land use rights owned, held for use or leased;

Mineral exploration; distilling, rectifying and blending of spirits; manufacture of non-alcoholic beverages.

* The Company's principal activities are:

Iron ore mining; mining of precious and rare metal ores; production of non-ferrous and precious metals; wholesale of metals and metal ores;

Mineral exploration; distilling, rectifying and blending of spirits; manufacture of non-alcoholic beverages.

3. Corporate 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 (Enterprise Registration Certificate for a joint stock company - first registered on 18 June 2025), now Thanh Thinh Commune, Thai Nguyen Province

3.2 List of affiliated units without legal entity status, with dependent accounting.

+ Branch of Bac Kan Mineral Joint Stock Corporation - Cho Don Mineral Mining and Processing Enterprise - Address: Lung Vang Hamlet, Bang Lang Commune, Cho Don District, Bac Kan Province (Branch Operation Registration Certificate - first registered on 17 September 2012, 3rd amendment on 18 September 2019), now Cho Don Commune, Thai Nguyen Province

+ Branch of Bac Kan Mineral Joint Stock Corporation - Cho Don Mineral Mining Enterprise - Address: Lien Thuy Hamlet, Bang Lang Commune, Cho Don District, Bac Kan Province (Branch Operation Registration Certificate - first registered on 14 May 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

+ Hanoi Branch of Bac Kan Mineral Joint Stock Corporation - Address: Nhan Chinh Ward, Hanoi City, now Thanh Xuan Ward, Hanoi City

II. Accounting period and currency used in accounting:

1. Annual accounting period: Starts on 1 January and ends on 31 December each year.

2. Currency used in accounting: Vietnamese Dong (VND)

III. Applied accounting standards and accounting regime:

1. Applied accounting regime: Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

2. Statement of compliance with Vietnamese Accounting Standards and the Corporate Accounting Regime

IV. Applied accounting policies:

1. Principles for translating financial statements prepared in foreign currencies into Vietnamese Dong (where the bookkeeping currency differs from VND)

2. Principles for recognising cash and cash equivalents: Cash and cash equivalents comprise cash on hand, demand deposits, and short-term, highly liquid financial investments that are readily convertible into cash and subject to an insignificant risk of changes in value.

3. Principles for recognising inventories:

- Principles for recognising inventories: Inventories are stated at cost; where the cost of inventories is higher than their net realisable value, they are stated at net realisable value. The cost of inventories includes direct material costs, direct labour costs and production overheads, if any, incurred in bringing the inventories to their present location and condition.

- Method of determining inventory value: weighted average cost method

- Method of accounting for inventories: perpetual inventory method

- Method of making provision for inventory devaluation: in accordance with current regulations

4. Principles for recognising owners' equity:

Owners' contributed capital is stated at the actual amount contributed by shareholders. The Company's profit distribution is carried out in accordance with Resolutions of the General Meeting of Shareholders.

5. Principles and methods for recognising revenue:

Revenue from the sale of goods is recognised when all of the following five conditions are satisfied:

+ The Company has transferred to the buyer the significant risks and rewards of ownership of the products or goods;

+ The Company retains neither continuing 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 Company will receive economic benefits associated with the sale transaction;

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

VI. Additional information on items presented in the Balance Sheet

Unit: VND

1. Cash and cash equivalents	End of quarter	Beginning of year
- Cash on hand	241.557.904	94.709.949
- Demand deposits at banks	24.365.690.365	95.056.848.467
Term deposits at banks		
Total	24.607.248.269	95.151.558.416

2. Financial investments	End of quarter			Beginning of year		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
c) Equity investments in other entities						
- Investments in joint ventures and associates	1.475.086.581	-	(1.475.086.581)	1.475.086.581	-	(1.475.086.581)

<i>Bo Nam Trading Investment and Tourism JSC</i>	1.475.086.581		(1.475.086.581)	1.475.086.581		(1.475.086.581)
<i>- Equity investments in other entities</i>	26.690.216.075	26.570.216.075	(120.000.000)	26.690.216.075	26.570.216.075	(120.000.000)
<i>Tay Nguyen Durian Co., Ltd</i>	5.000.000.000	5.000.000.000		5.000.000.000	5.000.000.000	
<i>Bac Kan Mineral and Metallurgy Corporation JSC</i>	120.000.000		(120.000.000)	120.000.000		(120.000.000)
<i>Nghe An Bus Station JSC</i>	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. Trade receivables	End of quarter	Beginning of year
a) Short-term trade receivables		
- Thien Ma Group Co., Ltd	2.500.000.002	
- Bo Nam Trading Investment and Tourism JSC	2.890.400.620	2.890.400.620
- Thai Nguyen Iron and Steel JSC	477.153.260	-
- Phuc Hung Investment and Import-Export Co., Ltd	2.119.340.600	2.119.340.600
- Other trade receivables	2.056.858.737	1.785.214.988
Total	11.268.977.363	6.794.956.208

4. Other receivables	End of quarter		Beginning of year	
	Value	Provision	Value	Provision
a) Short-term	1.753.833.799		1.537.332.929	
Other receivables	976.342.146		580.441.276	
- Advances	777.491.653		956.891.653	
b) Long-term	2.966.275.189		2.808.212.091	
Deposits and collateral	2.966.275.189		2.808.212.091	
Total	4.720.108.988		4.345.545.020	

6. Bad debts	End of quarter			Beginning of year		
	Cost	Provision for doubtful debts	Debtor	Cost	Provision for doubtful debts	Debtor
<i>Total value of overdue receivables</i>	2.890.400.620	2.890.400.620	BO NAM Trading Investment and Tourism ISC	2.890.400.620	2.890.400.620	BO NAM Trading Investment and Tourism ISC
	2.865.515.826	2.865.515.826	Receivables from other customers	2.865.515.826	2.865.515.826	Receivables from other customers
Total	5.755.916.446	5.755.916.446		5.755.916.446	5.755.916.446	

7. Inventories:	End of quarter		Beginning of year	
	Cost	Provision	Cost	Provision
- Raw materials;	77.091.508.402	1.451.340.984	70.622.693.958	1.451.340.984
- Tools and supplies;	2.626.717.748		1.891.024.123	
- Work in progress;	59.626.920.418		44.412.610.489	
- Finished goods;	124.024.793.820		109.460.332.526	
- Merchandise;	5.912.113.752		1.055.378.111	
Total	269.282.054.140	1.451.340.984	227.442.039.207	1.451.340.984

8. Construction in progress	End of quarter	Beginning of year
Fruit and vegetable factory expansion	1.589.500.964	1.589.500.964
Thanh Thinh Industrial Cluster project	79.288.608.401	76.373.250.330
Other construction in progress	2.233.958.339	2.177.512.313
Total	83.112.067.704	80.140.263.607

9. Movements in tangible fixed assets:

Item	Buildings and structures	Machinery and equipment	Motor vehicles and transmission	Management equipment	Other assets	Total
Historical cost						
Balance at beginning of year	90.641.775.550	95.287.979.146	15.105.470.250	344.630.205	6.469.215.868	207.849.071.019
- Purchases in the period		1.658.405.755	9.876.424.545			11.534.830.300
- Completed capital construction investments	749.273.549					749.273.549
- Other increases						
- Disposals						-
- Other decreases						
Balance at end of period	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						
Balance at beginning of year	70.657.578.830	84.993.826.914	8.023.660.761	344.630.205	3.180.500.019	167.200.196.729
- Depreciation in the period	1.534.265.536	1.845.561.270	860.447.137		439.422.756	4.679.696.699
- Other increases						
- Disposals						-
- Other decreases						-
Balance at end of period	72.191.844.233	86.839.388.184	8.884.107.898	344.630.205	3.619.922.775	171.879.893.428
Net book value						
- At 31 December 2025	19.984.196.720	10.294.152.232	7.081.809.489		3.288.715.849	40.648.874.290
- At 30 June 2026	19.199.204.866	10.106.996.717	16.097.786.897	-	2.849.293.093	48.253.281.440

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

10. Movements in intangible fixed assets:

Item	Land use rights	Mining rights	Other intangible fixed assets	Total
Historical cost				
Balance at beginning of year	1.111.264.959			1.111.264.959
- Purchases in the period				-
- Other increases				
- Disposals				
- Other decreases				-
Balance at end of period	1.111.264.959		-	1.111.264.959
Accumulated amortisation				
Balance at beginning of year	1.111.264.959			1.111.264.959
- Amortisation in the period				
- Other increases				-
- Disposals				
- Other decreases				
Balance at end of period	1.111.264.959		-	1.111.264.959
Net book value				
- At 31 December 2025				-
- At 30 June 2026	-		-	-

14. Prepaid expenses	End of quarter	Beginning of year
a) Short-term (detailed by item)		
	6.348.631.969	3.905.315.608
Tools and supplies pending allocation - Office, NBPS	526.724.135	493.694.132

Lead Smelting Plant costs	3.980.683.988	1.011.448.389
Repair costs of zinc powder plant - Cho Don Enterprise	1.650.458.749	1.818.727.248
Other expenses pending allocation	190.765.097	581.445.839
b) Long-term	28.919.799.993	10.636.674.936
Tools and supplies allocated to the Office, fruit and vegetable factory, Na Bop Pu Sap Mine, Cho Don Enterprise and Na Duong Mine	350.903.579	248.256.246
Repair costs and other expenses pending allocation	1.197.641.281	738.270.507
Tailings pond construction costs	3.916.611.777	4.406.188.245
Electrolysis project costs	22.632.234.082	4.249.739.964
Costs of preparing the report on expansion of the lead-zinc processing area	822.409.274	994.219.974
Total	35.268.431.962	14.541.990.544

16. <i>Borrowings and finance lease liabilities</i>	End of quarter		Beginning of year	
	Value	Debt repayment capacity	Value	Debt repayment capacity
a) Short-term borrowing	124.278.294.390	124.278.294.390	91.187.625.156	91.187.625.156
- Borrowings from Vietinbank	24.677.789.104	24.677.789.104	9.813.503.556	9.813.503.556
- Borrowings from	35.188.505.286	35.188.505.286	2.662.121.600	2.662.121.600

- Borrowings from other individuals	64.412.000.000	64.412.000.000	78.712.000.000	78.712.000.000
b) Long-term borrowing	30.390.000.000	30.390.000.000	30.390.000.000	30.390.000.000
- Borrowings from other individuals	30.390.000.000	30.390.000.000	30.390.000.000	30.390.000.000
Total	278.946.588.780	278.946.588.780	121.577.625.156	121.577.625.156

17. Trade payables

Item	End of quarter	Beginning of year
a) Short-term trade payables	21.758.668.822	18.798.379.099
- Vu Hoang International Production and Trading Co., Ltd	5.853.762.254	2.000.000.000
- Thien Ma Group Co., Ltd	2.016.221.025	2.848.291.912
- HENAN RUIBEIER MECHANICAL EQUIPMENT CO.,LTD	3.575.618.220	
- Cuong Lan Construction Production and Trading Private Enterprise	659.008.043	286.290.875
- Viet Trung Co., Ltd		738.196.530
268 IMPORT-EXPORT TRADING CO., LTD	558.083.600	235.554.076
- Payables to other parties	9.095.975.680	12.690.045.706
b) Long-term trade payables		
Total	21.758.668.822	18.798.379.099

19. Taxes and payables to the State budget

Item	Beginning of year	Payable during the year	Amount paid and offset during the year	End of year
a) Payable	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
Export and import duties	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
Natural resource tax	1.431.122.919	4.157.080.686	3.832.431.654	1.755.771.951
Other taxes	352.735.854	416.918.591	416.918.591	352.735.854
Fees and other charges	1.214.279.017	3.225.811.370	2.939.467.721	1.500.622.666
b) 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
Export and import duties				1.932.674

20. Accrued expenses

Item	End of quarter	Beginning of year
a) Short-term	7.466.659.434	12.944.544.290
- Interest expenses	6.655.666.300	11.308.902.585
- Other expenses	810.993.134	1.635.641.705
b) Long-term		
Total	7.466.659.434	12.944.544.290

21. Other payables

Item	End of quarter	Beginning of year
a) Short-term	16.051.353.501	
Trade union fees	152.514.990	
Social insurance	442.644.059	
Health insurance	40.211.230	
Unemployment insurance	19.469.700	
Short-term deposits and collateral received		
Other payables and other amounts due	15.396.513.522	5.902.815.232
b) Long-term		
Total	16.051.353.501	5.902.815.232

27. Statement of changes in owners' equity

	Items of owners' equity					
	Owners' contributed capital	Share premium	Investment and development fund	Undistributed post-tax profit and funds	Non-controlling interests	Total
A	1	2	3	4	5	6
Balance at beginning of year	234.754.560.000			67.493.235.620	36.453.095.192	338.700.890.812
Increase in owners' equity of the parent company						-
Capital contributed by 2 shareholders of the subsidiary (20% ownership)						-
Increase during the period				17.971.433.273	314.873.291	18.286.306.564
Cumulative from beginning of year						-
Balance at end of quarter	234.754.560.000	-	-	85.464.668.893	36.767.968.483	356.987.197.376

VII. Additional information on items presented in the Income Statement

1. Total revenue from sales of goods and rendering of services

Item	Current year	Previous year
a) Revenue from sales of goods and rendering of services	148.164.352.233	121.422.240.635
- Mineral revenue	144.833.683.870	115.609.388.399
- Other revenue	3.330.668.363	5.812.852.236
b) Revenue from related parties		
Total	148.164.352.233	121.422.240.635

3. Cost of goods sold

Item	Current year	Previous year
Cost of minerals sold	116.572.776.844	102.842.946.330
Other cost of sales		
Total	116.572.776.844	102.842.946.330

5. Financial income

Item	Current year	Previous year
Interest income from deposits and loans	2.852.578.374	1.618.016.849
Foreign exchange differences		4.224.816.147
Total	2.852.578.374	5.842.832.996

6. Financial expenses

Item	Current year	Previous year
Interest expenses	4.777.298.023	2.773.418.340
Provision for diminution in value of trading securities and provision for investment losses in other entities		
Other financial expenses	60.535.621	157.500.000
Total	4.837.833.644	2.930.918.340

7. Other income

Item	Current year	Previous year
Disposal 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	Current year	Previous year
Other expense items	2.020.437.031	1.356.317.527
Total	2.020.437.031	1.356.317.527

9. Selling expenses and general and administration expenses

Item	Current year	Previous year
a) General and administration 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	Current year	Previous 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 corporate income tax	18.286.306.565	12.651.885.300
+ Profit after tax attributable to the parent company	17.971.433.273	
+ Profit after tax attributable to non-controlling shareholders	314.873.291	

Thai Nguyen, 22 / 11 / 2026

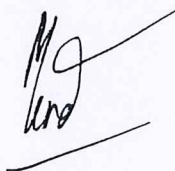
Preparer

Chief Accountant

General Director



Trần Thị Tuyết



Trần Thị Yến



Đinh Văn Hiến

