LAOCAI MINERAL EXPLOITAION AND PROCESSING JOINT STOCK COMPANY

CONSOLIDATED INTERIM FINANCIAL STATEMENTS REVIEWED

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

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STATEMENT OF THE BOARD OF GENERAL DIRECTORS

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

The Board of General Directors of Laocai mineral Exploitaion and Processing Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's Consolidated Interim Financial Statements for the accounting period from January 1st, 2026 to June 30th, 2026 which have been reviewed by independent auditors.

1. General Information

Laocai mineral Exploitaion and Processing Joint Stock Company is a joint-stock company, established under the Enterprise Law of Vietnam and operating under the Enterprise Registration Certificate No. 1202000192 on September 18th,2002 issued by the Department of Planning and Investment of Lao Cai City. The company has the latest amended Business Registration Certificate number 5300208618, amended for the 20th time on November 24th, 2025.

2. Board of Directors and Board of General Directors

The members of the Board of Directors, the Board of Supervisor and the Board of Genaral Directors who have been operating the Company throughout the accounting period and as of the date of this report include:

Board of Directors

<u>*Full name:*</u>	<u>*Position:*</u>
- Mr. Vu Viet Cuong	Chairman (Appointed on June 24th, 2026)
- Mr. Vu Dinh Vinh	Chairman (Disappointed on June 24th, 2026)
- Mr. Nguyen Duc Thang	Members
- Mr. Ngo Truong An	Members
- Mr. Hoang Quoc Tung	Members
- Mr. Bui Thanh Binh	Members

Board of Supervisor

<u>*Full name:*</u>	<u>*Position:*</u>
- Mr. Nhu Ngoc Quang	Head of BOS (Appointed on June 24th, 2026)
- Mr. Ngo Gia Huy	Members (Appointed on June 24th, 2026)
- Mr. Nguyen Van Thuan	Members (Appointed on June 24th, 2026)

Board of General Directors and Chief Accountant

<u>*Full name:*</u>	<u>*Position:*</u>
- Mr. Nguyen Duc Thang	General Director
- Mr. Ngo Truong An	Deputy General Director
- Ms. Nguyen Thi Hoa	Person in charge of Accounting

3. Legal representative

The legal representative of the Company during the accounting period and on the date of making this report is Mr. Nguyen Duc Thang – General Director.

4. Headquaters

The company is headquartered at: 28B Phan Dinh Giot Street, Lao Cai Ward, Lao Cai Province, Vietnam

5. Extraordinary amounts and events arising after the end of the accounting period

As of the date of preparation of this report, the Board of General Directors of the Company is of the opinion that there is no event that could cause the figures and information presented in the Company's reviewed interim financial statements to be misrepresented.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (Continued)

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

6. **Auditing firm**

PKF-TTG Auditing and Consulting Co., Ltd. was appointed as the auditor to review the Company's interim financial statements for the accounting period from January 1st, 2026 to June 30th, 2026.

7. **Disclosure of the responsibilities of the Board of General Directors for the consolidated interim financial statements**

The Board of General Directors of the Company is responsible for the preparation and presentation of the Company's consolidated interim financial statements, ensuring that the consolidated interim financial statements reflect honestly and reasonably the financial situation as of June 30th, 2026 as well as the results of consolidated business activities and consolidated cash flows for the six-month accounting period ending on the same day of the Company. In the process of preparing this consolidated interim financial statement, the Board of General Directors of the Company commits to comply with the following requirements:

- Establish and maintain internal controls that the Board of General Directors of the Company determines are necessary to ensure that the preparation and presentation of the Consolidated Interim Financial Statements are free of material errors due to fraud or mistakes;
- Appropriate selection and consistent application of accounting policies;
- Make judgments and estimates in a reasonable and prudent manner;
- Clearly state whether the applied accounting standards are complied with, whether there are material deviations that need to be disclosed and explained in the consolidated interim financial statements;
- Prepare and present the interim financial statements on the basis of complying with the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of consolidated interim financial statements;
- Prepare the consolidated interim financial statements on the basis of the assumption of continuous operations, unless it is not possible to assume that the Company will continue to operate its business.

The Board of General Directors of the Company is responsible for ensuring that the accounting books are adequately recorded and archived to reasonably reflect the Company's consolidated financial situation at any time and to serve as a basis for preparing the Consolidated Interim Financial Statements in compliance with current regulations of the State. In addition, the Board of General Directors is also responsible for ensuring the safety of the Company's assets and has taken appropriate measures to prevent and detect fraud and other violations.

The Board of General Directors of the Company commits that the Company complies with the Government's Decree No. 155/2020/ND-CP dated 31/12/2020 detailing the implementation of a number of articles of the Law on Securities and the Company does not violate the obligation to disclose information as prescribed in Circular No. 96/2020/TT-BTC dated 16/11/2020 of the Ministry of Finance guiding the disclosure of information on the Securities Market and Circular No. 68/2024/TT-BTC dated September 18th, 2024 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 96/2020/TT-BTC.

STATEMENT OF THE BOARD OF GENERAL DIRECTORS (Continued)

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

8. Board of General Directors Opinion

According to the opinion of the Board of General Directors of the Company, the reviewed consolidated interim financial statements (attached) have honestly and reasonably reflected the Company's consolidated financial situation as at June 30^{th}, 2026, consolidated business results and consolidated cash flows for the 6-month accounting period ending the same day of the Company. in accordance with Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of consolidated interim financial statements.

Lao Cai, 24^{th} August 2026

FOR AND ON BEHALF OF THE BOARD OF GENERAL DIRECTORS

GENERAL DIRECTOR

CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI

TỈNH LÀO CAI

NGUYEN DUC THANG

PKF - TTG

No.: 13 /2026/BCSX/TTG.KD9

INTERIM FINANCIAL INFORMATION REVIEWED REPORT

To: **Shareholders**
Board of Directors and Board of General Directors
Laocai mineral Exploitaion and Processing Joint Stock Company

We have reviewed the enclosed interim financial statements of Laocai mineral Exploitaion and Processing Joint Stock Company hereinafter referred to as "the Company"), which are prepared on 24th August 2026, including: Consolidated Interim Statement of Financial Position as at June 30th, 2026, Consolidated Interim Statement of Income and Consolidated Interim Statement of Cash Flow for the 6-month accounting period ending on the same day and the Explanation to the consolidated interim financial statements, presented from page 08 to page 33.

These reviewed consolidated interim financial statements are not intended to reflect the financial position, results of business and cash flows in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

Board of General' Responsibility

The Board of General Directors of the Company is responsible for the preparation and honest and reasonable presentation of the Company's interim financial statements, the current Vietnamese Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the consolidated interim financial statements and is responsible for the audit. internal audits that the Board of General Directors determines are necessary to ensure that the preparation and presentation of the consolidated interim financial statements are free from material errors due to fraud or mistakes.

Auditor's Responsibility

It is our responsibility to draw conclusions on our Consolidated Interim Financial Statements based on the results of our review. We have carried out the review work in accordance with the Vietnamese Standard on Review Service Contract No. 2410 - Review of Interim Financial Information by the entity's Independent Auditor.

Interim financial information review work includes conducting interviews, primarily interviewing those responsible for financial and accounting matters, and performing analysis and other review procedures. A review is substantially narrower in scope than an audit conducted in accordance with Vietnamese auditing standards and therefore does not allow us to achieve assurance that we will be aware of all material issues that may be identified in an audit. Accordingly, we do not give an audit opinion.

Basis for Disclaimer of Conclusion

We were unable to obtain the financial statements and audited financial statements for the fiscal period ended June 30th, 2026 for Van Son Green Environment Cooperative (investment value under the equity method: VND 24.145 billion) and Binh Thanh Green Environment Investment and Construction Joint Stock Company (investment value under the equity method: VND 23.769 billion). Alternative procedures could not be performed. Consequently, we were unable to assess the carrying amount of the investments or their impact on the relevant items in the Company's consolidated interim financial statements for the period ended June 30th, 2026.

At the time of issuance of the Review Report on the Financial Statements for the 6-month accounting period ending 30/06/2026, we have not received a letter confirming the balance of the following debts: Short-term receivables, prepaid to short-term sellers, other short-term receivables, payable to short-term sellers, other short-term payables as of January 1st, 2026 with an amount of about VND 13.7 billion; VND 4.9 billion; VND 118.6 billion; VND 49.5 billion and VND 7.8 billion as well as a confirmation letter dated on June 30th, 2026 with an amount of about respectively VND 12.8 billion; VND 4.9 billion; VND 117.6 billion; VND 48.5 billion and VND 7.9 billion. Alternative audit procedures do not provide a basis for us to assess the existence, adequacy and validity of the aforementioned liabilities. Accordingly, we do not comment on the aforementioned liabilities, related provisions and the impacts, if any, on the attached interim financial statements.

As of June 30th, 2026, we were unable to obtain sufficient appropriate audit evidence regarding the construction-in-progress balance—Gold Mining project in Hoa Binh valued at VND 6,034,365,131. Consequently, we were unable to assess the reasonableness or the recoverability of this item in the Company's consolidated financial statements.

As of June 30th, 2026, the Company's accumulated loss was VND 138,435,841,015, and in the first 6 months of the year, the Company did not generate significant revenue or business activities. Loans and financial leases with a value of VND 12,230,000,000 and payables to the seller with a value of VND 48,446,602,466 are overdue. At the same time, the gold ore mining project in Luong Son district, Hoa Binh province under the mineral exploitation license No. 80/QD/UBND dated 12/11/2009 of Gia Long Hoa Binh Joint Stock Company (subsidiary) has expired and has not been renewed. These facts, together with the issues set forth in the paragraph "Basis for refusal to comment" above, exist material uncertainties that could lead to significant doubts affecting the Company's ability to continue operating. At the time of issuance of this Report, we do not have sufficient grounds to make an opinion on whether the Company's continued operating assumptions are made suitable or not.

Disclamer of Conclusion

Due to the significance of the matter set forth in the paragraph "Basis for Disclaimer of Conclusion", we are unable to gather sufficient appropriate audit evidence on which to base a conclusive opinion. Therefore, we are unable to make a concluding opinion on the attached consolidated interim financial statements.

Other issues

The consolidated interim financial statements for the 6-month accounting period ended June 30th, 2025 have been reviewed by another independent auditing firm. The auditor issued a disclaimer of opinion on the interim financial statements of this year in Review Report dated August 29th, 2025.

The financial statements for the financial year ended December 31st, 2025 have been audited by another independent auditing firm. The auditor issued a disclaimer of opinion on this Financial Statement dated March 27th, 2026.

Ha Noi, 24th August 2026

FOR AND ON BEHALF OF

PKF-TTG AUDITING AND CONSULTING CO., LTD

CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN PKF-TTG

THÀNH PHỐ HÀ NỘI

Nguyen Ngoc Tu
Deputy General Director

Audit practice registration certificate
No. 2305-2023-330-1

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

As at June 30th 2026

ASSETS	Code	Notes	30/06/2026 VND	01/01/2026 VND
CURRENT ASSETS	**100**		**137,761,248,831**	**139,143,887,490**
Cash and cash equivalents	**110**	5.1	**735,745,738**	**135,412,663**
Cash	111		735,745,738	135,412,663
Short-term receivables	**130**		**135,368,977,960**	**137,255,178,812**
Short-term receivables of customers	131	5.4	12,815,999,880	13,728,046,215
Short-term advances to suppliers	132	5.2	4,944,929,982	4,919,169,029
Other short-term receivables	135	5.5	117,608,048,098	118,607,963,568
Inventories	**140**		-	**107,900,000**
Inventories	141		-	107,900,000
Other current assets	**160**		**1,656,525,133**	**1,645,396,015**
Deductible VAT	162		1,656,525,133	1,645,396,015
NON-CURRENT ASSETS	**200**		**54,918,485,617**	**55,207,451,840**
Other long-term receivables	**210**		**171,177,000**	**171,177,000**
Long-term receivables	211	5.5	171,177,000	171,177,000
Fixed assets	**220**		**798,277,036**	**1,087,243,259**
Tangible fixed assets	221	5.6	798,277,036	1,087,243,259
- Historical cost	*222*		*15,198,828,192*	*15,198,828,192*
- Accumulated depreciation	*223*		*(14,400,551,156)*	*(14,111,584,933)*
Long-term assets in progress	**250**		**6,034,365,131**	**6,034,365,131**
Construction in progress	251	5.7	6,034,365,131	6,034,365,131
Long-term financial investments	**260**		**47,914,666,450**	**47,914,666,450**
Investments in joint ventures and associates	262	5.3	47,914,666,450	47,914,666,450
TOTAL ASSETS	**280**		**192,679,734,448**	**194,351,339,330**

CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at June 30th 2026

EQUITY AND LIABILITIES	Code	Notes	30/06/2026 VND	01/01/2026 VND
LIABILITIES	**300**		**74,161,060,295**	**73,261,033,630**
Current liabilities	**310**		**74,161,060,295**	**73,261,033,630**
Short-term trade payables	311	5.8	48,516,602,465	49,551,082,465
Short-term advances from customers	312	5.9	2,283,891,905	356,020,240
Short-term accrued expenses	316	5.10	431,545,116	431,545,116
Other short-term payables	320	5.11	7,902,713,831	7,896,078,831
Short-term loan and finance lease obligations	321	5.12	12,230,000,000	12,230,000,000
Bonus and welfare fund	323		2,796,306,978	2,796,306,978
EQUITY	**400**		**118,518,674,153**	**121,090,305,700**
Owner's equity	**410**	**5.13**	**118,518,674,153**	**121,090,305,700**
Owner's contributed capital	411		246,330,000,000	246,330,000,000
- Shares with voting rights	*411a*		*246,330,000,000*	*246,330,000,000*
Treasury shares	415		(1,910,000)	(1,910,000)
Development Investment Fund	418		5,145,322,665	5,145,322,665
Other equity funds	419		2,796,306,978	2,796,306,978
Retained earnings	420		(138,435,841,015)	(135,942,775,750)
- Retained earnings at the end of the prior year	*420a*		*(135,942,775,750)*	*(133,144,797,008)*
- Retained earnings for the current period	*420b*		*(2,493,065,265)*	*(2,797,978,742)*
Non-controlling interests	429		2,684,795,525	2,763,361,807
TOTAL EQUITY AND LIABILITIES	**440**		**192,679,734,448**	**194,351,339,330**

Approved, 24th August 2026

PREPAIRED BY *(Signed, full name)*	PERSON IN CHARGE OF ACCOUNTING *(Signed, full name)*	GENERAL DIRECTOR *(Sign, full name, seal)*
		M.S.D.N: 5300208618 - C.T.C.P CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI TỈNH LÀO CAI
Nguyen Thi Hoa	**Nguyen Thi Hoa**	**Nguyen Duc Thang**

CONSOLIDATED INTERIM STATEMENT OF INCOME

For the accounting period from 1st January 2026 to 30th June 2026

Items	Code	Notes	From 01/01/2026 to 30/06/2026	From 01/01/2026 to 30/06/2026
			VND	VND
Revenue from sales of goods and rendering of services	**01**	**6.1**	-	**33,912,027,200**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		-	**33,912,027,200**
Cost of goods sold	**11**	**6.2**	-	**33,329,879,999**
Gross profit/(loss) from sales of goods and rendering of services	**20**		-	**582,147,201**
Gain/(loss) on disposal of investment property	21		-	-
Financial income	22	6.3	97,975	1,037,784,943
Financing expenses	23	6.4	376,563,217	113,622,610
- In which: Interest expenses	*24*		*375,283,217*	*109,182,958*
Selling expenses	25		-	-
General and administrative expenses	26	6.5	2,087,266,305	635,522,058
Share of profit or loss in joint ventures and associates	27		-	-
Net profit/(loss) from operating activities	**30**		**(2,463,731,547)**	**870,787,476**
Other income	31		-	-
Other expenses	32	6.6	107,900,000	288,966,223
Other profit/(loss)	**40**		**(107,900,000)**	**(288,966,223)**
Profit/(loss) before tax	**50**		**(2,571,631,547)**	**581,821,253**
Current corporate income tax expenses	51		-	-
Deferred corporate income tax expenses	52		-	-
Profit/(loss) after tax	**60**		**(2,571,631,547)**	**581,821,253**
Profit after tax attributable to owners of the parent	61		(2,493,065,265)	570,687,948
Profit after tax attributable to non-controlling interests	62		(78,566,282)	11,133,305
Basic earnings per share	**70**	**6.7**	**(101)**	**23**

Approved, 24th August 2026

PREPARED BY	PERSON IN CHARGE OF ACCOUNTING	GENERAL DIRECTOR
(Signed, full name)	*(Signed, full name)*	*(Sign, full name, seal)*
		M.S.D.N: 5300208618 - C.T.C.P CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI TỈNH LÀO CAI
Nguyen Thi Hoa	**Nguyen Thi Hoa**	**Nguyen Duc Thang**

CONSOLIDATED INTERIM STATEMENT OF CASH FLOW

(According to the indirect method)

For the accounting period from 1st January 2026 to 30th June 2026

Items	Code	Notes	From 01/01/2026 to 30/06/2026 VND	Prom 01/01/2026 to 30/06/2026 VND
Cash flow from business activities				
Profit before tax	**01**		**(2,571,631,547)**	**581,821,253**
Adjustments for the following items:			-	-
Depreciation and amortization	02		288,966,223	288,966,223
Gain/(loss) from investing activities	05		(97,975)	(1,037,784,943)
Borrowing expenses	06		375,283,217	109,182,958
Operating profit before changes in working capital	**08**		***(1,907,480,082)***	***(57,814,509)***
Increase and decrease of receivables	09		1,875,071,734	(24,020,426,201)
Increase /decrease in inventories	10		107,900,000	(2,949,400,000)
Increase or decrease of payables (Excluding interest payable, payable corporate income tax)	11		900,026,665	17,422,642,900
Borrowing costs paid	14		(375,283,217)	(109,182,958)
Net cash flow from operating activities	**20**		***600,235,100***	***(9,714,180,768)***
Cash flow from investing activities				
Interest income, dividends and profits distributed	27		97,975	15,247
Net cash flow from investment activities	**30**		***97,975***	***15,247***
Cash flow from financial activities				
Proceeds from borrowings	33		-	10,000,000,000
Net cash flow from financing activities	***40***		-	***10,000,000,000***
Net cash flows during the period	**50**		**600,333,075**	**285,834,479**
Opening balance of cash and cash equivalents	**60**	**5.1**	**135,412,663**	**217,284,998**
Closing balance of cash and cash equivalents	**70**	**5.1**	**735,745,738**	**503,119,477**

Approved, 24th August 2026

PREPARED BY	PERSON IN CHARGE OF ACCOUNTING	GENERAL DIRECTOR
(Signed, full name)	*(Signed, full name)*	*(Sign, full name, seal)*
		M.S.D.N: 5300208618 - C.T.C.P CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI * TỈNH LÀO CAI
Nguyen Thi Hoa	**Nguyen Thi Hoa**	**Nguyen Duc Thang**

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS

For the accounting period from 1st January 2026 to 30th June 2026

1. CHARACTERISTICS OF THE OPERATION OF THE ENTERPRISE

1.1. Forms of capital ownership

Laocai mineral Exploitaion and Processing Joint Stock Company is a joint-stock company, established under the Enterprise Law of Vietnam and operating under the Enterprise Registration Certificate No. 1202000192 on September 18th,2002 issued by the Department of Planning and Investment of Lao Cai City. The company has the latest amended Business Registration Certificate number 5300208618, amended for the 20th time on November 24th, 2025.

The Company's charter capital is: 246,330,000,000 VND (In words: Two hundred forty-six billion, three hundred thirty million dong). The total number of shares is 24,633,000 shares.

The company is headquartered at: 28B Phan Dinh Giot Street, Lao Cai Ward, Lao Cai Province, Vietnam

The Company's shares have been listed on the Ho Chi Minh City Stock Exchange with the stock code LCM since September 16th, 2011.

1.2. Business Areas

The Company operates in the following business sectors: its primary business activities are the mining of rare and precious metal ores and commercial trading.

1.3. Business Lines

The Company's main activities in the current year include:

- Mining of rare and precious metal ores (Details: Mining, processing, and trading of ferrous and non-ferrous metal ores);
- Other specialized wholesale not elsewhere classified.

1.4. Normal production and businesss cycles.

The Company's normal production and business cycle is carried out for a period of not more than 12 months.

1.5. The characteristics of a business's operations during an accounting period affect the interim financial statements

During the six-month accounting period ended June 30th, 2026, there were no activities that significantly affected the figures in the Company's interim consolidated financial statements.

1.6. Statement on comparability in the interim consolidated financial statements

Effective from January 1st, 2026, the Company adopted for the first time Circular No. 99/2025/TT-BTC dated October 27th, 2025 of the Ministry of Finance guiding the enterprise accounting regime, and Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No.202/2014/TT-BTC regarding the preparation and presentation of consolidated financial statements. The changes in accounting policies were implemented to more appropriately reflect the substance of economic transactions and events and did not materially alter the Company's consolidated financial position, consolidated results of operations, or consolidated cash flows as of June 30th, 2026.

1.7. Business Structure

The company is headquartered at: 28B Phan Dinh Giot Street, Lao Cai Ward, Lao Cai Province, Vietnam

As of June 30th, 2026, the Company has subsidiaries, joint ventures, and associates, specifically as follows:

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (CONTINUED)

For the accounting period from 1st January 2026 to 30th June 2026

Subsidiary companies, joint ventures, and affiliates

	Ratio (%)	Voting rights (%)	Main Business Activities
Investing in Subsidiaries			
Gia Long Hoa Binh Joint Stock Company	95%	95%	Mining of non-ferrous metal ores
Investment in joint ventures and associates			
Van Son Green Environment Cooperative	35%	35%	Crop production service activities
Binh Thanh Green Environment Investment and Construction Joint Stock Company	33,25%	35%	Treatment and disposal of hazardous waste

Number of employees

The total number of employees of the Company as of June 30th, 2026 is 38 people (as of December 31st, 2025 was 36 people).

2. BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS, ACCOUNTING PERIOD

2.1. Basis of preparation of the consolidated financial statements

Scope of consolidation and control

The consolidated financial statements comprise the financial statements of the Company and the financial statements of the entities controlled by the Company (subsidiaries).

The Company is considered to have control over an enterprise when it has the power to govern the financial and operating policies of that enterprise so as to obtain economic benefits from its activities. Control is typically evidenced by holding more than half of the voting rights of the investee. When assessing control, the Group also considers the existence and effect of potential voting rights that are currently exercisable or convertible.

Reporting period and accounting policies applied

The financial statements of subsidiaries are prepared for the same reporting period as the Company's consolidated financial statements, using accounting policies consistent with those of the Company.

Where necessary, adjustments are made to the financial statements of subsidiaries to ensure consistency with the accounting policies applied by the Company and its subsidiaries.

Elimination of intra-group transactions

All intra-group transactions and balances, including unrealized gains or losses arising from intra-group transactions between entities within the Company, are eliminated upon the preparation of the consolidated financial statements.

Non-controlling interests

Non-controlling interests comprise the value of non-controlling interests at the date of the initial business combination and the non-controlling interests' share of changes in equity since the date of the business combination.

Losses incurred by a subsidiary are allocated to the non-controlling interests in proportion to their ownership interest, even if this results in a deficit balance exceeding the non-controlling interests' share of the subsidiary's net assets..

Goodwill

Goodwill recognized in the consolidated financial statements represents the excess of the cost of the business combination over the Company's share of the fair value of the identifiable assets, liabilities, and contingent liabilities of the subsidiary, associate, or joint venture at the date of the investment transaction. Goodwill is amortized on a straight-line basis over its estimated useful life of 10 years.

Goodwill arising from the acquisition of an associate or a jointly controlled entity is included in the carrying amount of the investment in that associate or jointly controlled entity. Goodwill arising from the acquisition of subsidiaries is presented separately as an asset on the consolidated balance sheet.

Upon the sale of a subsidiary, associate, or joint venture, the remaining unamortized value of the goodwill is included in the gain or loss on the disposal of the respective entity.

2.2. Accounting period, currency used in accounting

The Company's annual accounting period starts from 01/01 and ends on 31/12 of the calendar year.

This consolidated interim financial statement is prepared for the accounting period from 01/01/2026 to 30/06/2026.

The accompanying consolidated financial statements are presented in Vietnamese Dong (VND) on a historical cost basis and in accordance with Vietnamese accounting standards, the Vietnamese enterprise accounting system, and legal regulations relevant to the preparation and presentation of consolidated financial statements.

The accompanying consolidated financial statements are not intended to present the consolidated financial position, consolidated results of operations, and consolidated cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

2.3. Going concern

The financial statements have been prepared on a going-concern basis, assuming the Company will be able to utilize its assets and settle its liabilities in the ordinary course of business in the foreseeable future.

As of June 30th, 2026, The Company's accumulated loss was VND 138,435,841,015, equivalent to 56% of equity, and in the first 6 months of the year, the Company did not generate significant revenue or business activities. Loans and financial leases with a value of VND 12,230,000,000 and repayment to the seller with a value of VND 48,446,602,466 are overdue. Furthermore, the gold ore mining project in Luong Son District, Hoa Binh Province—conducted by the subsidiary Gia Long Hoa Binh Joint Stock Company under Mineral Mining License No. 80/QĐ/UBND dated November 12th, 2009 - had expired and had not yet been renewed as of the date of this report. These matters indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Accordingly, the Company's accompanying consolidated financial statements have been prepared on a going-concern basis.

3. APPLICABLE ACCOUNTING STANDARDS AND REGIMES

3.1. Accounting Standards and Applicable Regimes

The Company applies Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, of the Minister of Finance guiding the enterprise accounting system; Circular No. 202/2014/TT-BTC dated December 22th, 2014, of the Minister of Finance guiding the preparation and presentation of consolidated financial statements; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT; Circulars of the Ministry of Finance guiding the implementation of accounting standards; and other legal regulations related to the preparation and presentation of consolidated financial statements.

3.2. Statement on Compliance with Vietnamese Accounting Standards and Accounting Regulations

The Company's Board of General Directors assures that it has complied with the requirements of accounting standards, the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27th, 2025, Circular No. 202/2014/TT-BTC dated December 22th, 2014; Circular No. 43/2026/TT-BTC amending and supplementing a number of articles of Circular No. 202/2014/TT-BTC, the circulars guiding the implementation of accounting standards of the Ministry of Finance, and other relevant legal regulations concerning the preparation and presentation of consolidated financial statementst.

4. SUMMARY OF IMPORTANT ACCOUNTING POLICIES

The following are important accounting policies applied in the preparation and presentation of the Consolidated Interim Financial Statements

The accounting policies applied in the preparation and presentation of the interim financial statements are consistent with the accounting policies applied in the preparation and presentation of the consolidated financial statements of the most recent year.

4.1. Accouting estimates

The preparation and presentation of the consolidated interim financial statements in compliance with the Vietnam Accounting Standards, the current Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of the consolidated interim financial statements require the Board of General Directors to make estimates and assumptions that affect the reporting figures. liabilities, assets and the presentation of liabilities and contingent assets at the end of the accounting period as well as reporting figures on revenues and expenses throughout the accounting period.

4.2. Cash and cash equivalents

Cash includes cash at the fund and bank deposits (demand).

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

Cash equivalents are short-term investments with a payback or maturity period of not more than 3 months that are capable of converting into a specified amount of money and have no risk of conversion into cash as of the date of purchase of such investment at the time of reporting.

4.3. Financial investments

Investing in subsidiaries, joint ventures and associates.

Subsidiaries are entities over which the Company has control over financial and operational policies, often accompanied by holding more than half of the voting rights. The assessment of control takes into account potential voting rights at the present time.

Associate companies are entities in which the parent company has significant influence, but not control, over the financial and operational policies of the entity. Joint ventures are entities in which the parent company has joint control established by contractual agreement and requiring the consensus of the joint venture parties on strategic financial and operational decisions. Joint ventures and associate companies are typically entities in which the parent company usually holds between 20% and 50% of the voting rights.

Investments in joint ventures and associates are initially recognized at cost, including the purchase price and directly related purchase costs. After initial recognition, these investments are determined at cost less a provision for impairment. A provision for impairment is established when the investee incurs losses that would result in the company potentially losing capital, unless there is evidence that the value of the investment has not deteriorated. The provision for impairment is reversed when the investee subsequently generates profits to offset the previously provisioned losses. The provision is only reversed to the extent that the carrying value of the investment does not exceed its carrying value assuming no provision had been made.

In case the Company dissolves its subsidiary and merges all assets and liabilities of the subsidiary into the Company (the Company inherits all the rights and obligations of the subsidiary), the Company shall record a decrease in the book value of the investment in the subsidiary and record all assets. liabilities of the dissolved subsidiary shall be included in the Company's consolidated financial statements at fair value at the date of merger. The difference between the carrying value of investments in subsidiaries and the fair value of assets and liabilities is recognized in revenues from financial activities or financial expenses.

4.4. Receivables

Receivables are presented in the interim financial statements according to the book value receivable from the Company's customers and other receivables plus provisions for bad debts. At the time of reporting, if:

- Receivables with a recovery or payment period of 01 year or less (or in a production and business cycle) are classified as short-term assets;
- Receivables with a recovery or payment period of more than 01 year (or more than one production and business cycle) are classified as long-term assets;

The provision for bad debts represents the expected loss of value due to receivables not being paid by customers arising from the balance of receivables at the end of the accounting period.

Provisions for bad debts are set aside for receivables that are overdue for 06 months or more or receivables that debtors are unable to pay due to liquidation, bankruptcy or similar difficulties.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

4.5. Inventory

Inventory is recognized as the lower of its original cost and its net realizable value.

The original cost of inventory includes the cost of purchase, processing, and other directly related costs incurred to bring the inventory to its location and ready-to-use condition.

The net realizable value of inventory is the estimated selling price of the inventory in the normal course of business less the estimated costs to complete the product and the estimated costs necessary for its sale.

The company applies the regular declaration method to account for inventory.

Provisions for inventory devaluation are established for materials and goods in inventory whose original cost exceeds their net realizable value, as stipulated in Vietnamese Accounting Standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated August 8th, 2019, of the Ministry of Finance guiding the establishment and use of provisions for inventory devaluation, losses on financial investments, doubtful receivables, and product, goods, and construction warranty at enterprises

4.6. Fixed assets and depreciation of fixed assets

Fixed assets are reflected in terms of historical cost and accumulated depreciation value.

The historical cost of a tangible fixed asset includes the purchase price and expenses directly related to putting the asset into a state of readiness for use. The historical cost of tangible fixed assets made by self-made or self-built includes construction costs, actual production costs incurred plus installation and commissioning costs. Expenses for upgrading tangible fixed assets are capitalized, recording an increase in the historical cost of fixed assets; maintenance and repair expenses shall be included in the results of business activities in the year. When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any gains and losses arising from the liquidation of tangible fixed assets are accounted for in the results of business operations.

Depreciation of tangible fixed assets is calculated according to the straight-line method, applicable to all assets according to the calculated ratio for the allocation of historical cost throughout the estimated use period and in accordance with the guidance in Circular 45/2013/TT-BTC dated 25/04/2013 of the Ministry of Finance guiding the management regime, use and depreciation of fixed assets, Circular No. 147/2016/TT-BTC dated 13/10/2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC and Circular No. 28/2017/TT-BTC dated 12/04/2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The depreciation period of the Company's tangible fixed assets is estimated as follows:

- Buildings and Structures:	25 - 45 years
- Machinery and Equipment:	06 - 10 years
- Means of transport and transmission:	06 - 10 years
- Management Equipment	03 - 06 years

4.7. Account payables and accrued payables

The accounts payable are presented in the interim financial statements according to the book value payable to the Company's sellers and other payables and are detailed for each payable. At the time of reporting, if:

- Payables with a payment term of 1 year or less (or in a production and business cycle) are classified as short-term;
- Payables with a payment term of more than 1 year (or more than one production and business cycle) are classified as long-term;

4.8. Accrued expenses

Accrued expenses include the value of expenses that have been included in the business operating expenses during the accounting period, but have not yet been incurred at the end of the accounting period. When these expenses are actually incurred, if there is a difference from the amount accrued, the accountant will record an additional or a reduction in expenses corresponding to the difference.

4.9. Borrowing costs

Borrowing expenses include loan interest and other expenses incurred in connection with the process of carrying out loan procedures which are recorded in financial operating expenses in the period, unless such borrowing expenses are included in (capitalization) of the value of assets because they are directly related to construction investment. procurement of assets or production of unfinished assets when fully meeting the capitalization conditions as prescribed in the borrowing cost standards.

4.10. Equity

The Company's initial investment capital is recorded according to the value of capital contributions of capital contributors when it is converted into/established as a joint-stock company. During the operation, the Company's investment capital was recorded to increase according to the increased value of contributed capital of shareholders.

The surplus of share capital is recorded according to the difference between the reissue price and the par value of shares upon initial issuance, additional issuance, the difference between the reissue price and the book value of treasury shares and the capital composition of convertible bonds at maturity. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a decrease in the share capital surplus.

Upon redemption of shares issued by the Company, the payment including transaction-related expenses is recorded as treasury shares and reflected as a deduction in equity. When re-issued, the difference between the reissue price and the book price of treasury shares shall be recorded in the item "Surplus of share capital"

4.11. Profit distribution

Profit after corporate income tax is distributed to shareholders following the allocation of funds in accordance with the Company's Charter and applicable laws, and subject to approval by the General Meeting of Shareholders.

When distributing profit to shareholders, consideration is given to non-monetary items included in undistributed profit after tax—such as gains from the revaluation of contributed assets, gains from the revaluation of monetary items, financial instruments, and other non-monetary items—that may impact cash flow and the capacity to pay dividends.

Dividends are recognized as a liability upon approval by the General Meeting of Shareholders and the finalization of the list of shareholders entitled to receive them.

4.12. Taxes

Corporate income tax represents the total amount of current tax payable.

Current tax payable is calculated based on taxable income for the period. Taxable income differs from the profit before tax presented in the Income Statement because it excludes income or expenses that are taxable or deductible in other periods (including tax losses carried forward, if any) and also excludes items that are non-taxable or non-deductible.

Deferred tax assets and deferred tax liabilities are offset when the Company has a legally enforceable right to set off current tax assets against current tax liabilities, and when the deferred tax assets and liabilities relate to corporate income tax levied by the same tax authority and the Company intends to settle current tax on a net basis.

The determination of the Company's income tax is based on current tax regulations. However, these regulations are subject to change over time, and the final determination of corporate income tax depends on the results of audits by competent tax authorities.

4.13. Revenue

Revenue is recognized when the results of the transaction are reliably determined and the Company is likely to derive economic benefits from this transaction.

(i) Sales revenue is recognized when the majority of the risks and benefits associated with ownership of the goods have been transferred to the buyer, and the Company no longer retains ownership or control over the goods, and the costs associated with the sales transaction have been determined.

(ii) Revenue from the provision of services is recognized when the majority of the risks and benefits have been transferred to the customer, the service has been provided and accepted by the customer, and the costs incurred for the transaction and the cost of completing the transaction of providing such service are determined. Revenue from consultancy services is recorded on the basis of the value of financial invoices issued, the record of acceptance of the completed workload and accepted for payment by the client.

(iii) Financial income includes revenue arising from dividends and distributed profits, interest on deposits, and interest on loans. Interest is determined on an accrual basis based on the balance of deposits and the applicable interest rate. Dividends and dividends are recognized when the company is entitled to dividends or profits from capital contributions. Dividends in shares (in case of joint-stock companies) are only allowed to monitor the number of additional shares, not record the value of shares received.

4.14. Cost of goods sold

The cost of goods sold is recorded in accordance with the revenue from service provision and ensures the principle of prudence.

For the cost of raw materials directly consumed in excess of the normal level, labor costs, fixed general production costs not allocated to the value of products in the warehouse, they shall be immediately recorded in the cost of goods sold (after deducting compensations, if any) even if the products, goods that have not been identified as consumable.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

4.15. Financial Expenses

The Company's financial operating expenses include loan interest expenses, exchange rate difference losses and other financial operating expenses that are not capitalized according to regulations incurred in the accounting period.

4.16. Selling expenses and administrative expenses

Selling expenses and administrative expenses are all actual costs incurred in the process of selling products and goods, providing services, and general administrative expenses of the Company.

4.17. Basic earnings per share

The basic profit per share for ordinary shares is calculated by dividing the profit or loss belonging to shareholders owning ordinary shares (after deducting the reward fund and benefits set aside in the year) by the average weighted number of outstanding ordinary shares in the period.

4.18. Segment reporting

A segment is a distinguishable component of the Company that is engaged in providing related goods or services (business segment) or in providing goods or services within a particular economic environment (geographical segment). Each such segment is subject to risks and returns that are different from those of other segments.

During the accounting period ended 30 June 2026, the Company did not generate revenue or incur cost of sales from its production and business activities. Consequently, there was no segment-specific information regarding revenue, cost of sales, or operating results to present in a segment report. Therefore, the Company did not prepare or present a segment report for the accounting period ended 30 June 2026.

4.19. Related parties

Parties are considered related if one party has the ability to control or exercise significant influence over the other in making financial and operating decisions. Parties are also considered related if they are subject to common control or common significant influence.

In considering the relationship of each related parties, the nature of the relationship is given attention rather than the legal form.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

5. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

	30/06/2026 (VND)	01/01/2026 (VND)
- Cash	618,241,811	115,848,045
- Demand deposits in banks	117,503,927	19,564,618
Total	**735,745,738**	**135,412,663**

5.2. Short-term prepayments to suppliers

	30/06/2026 (VND)	01/01/2026 (VND)
- Lan Vuong Construction Investment and Consulting Company Limited	206,000,000	206,000,000
- Viet Khoa Environmental Consulting Company Limited	100,000,000	100,000,000
- TH Green Technology Construction Joint Stock Company	3,982,492,120	3,977,492,120
- Other customer receivables	656,437,862	635,676,909
Total	**4,944,929,982**	**4,919,169,029**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

5.3. Financial investments

	30/06/2026			01/01/2026		
	Historical cost	Carrying amount under the equity method	Provision	Historical cost	Carrying amount under the equity method	Provision
	VND	VND	VND	VND	VND	VND
Investment in associates	47,950,000,000	47,914,666,450	-	47,950,000,000	47,914,666,450	-
+ Van Son Green Environment Cooperative (*)	*24,150,000,000*	*24,145,465,329*	-	*24,150,000,000*	*24,145,465,329*	-
+ Binh Thanh Green Environment Investment and Construction Joint Stock Company (*)	*23,800,000,000*	*23,769,201,121*	-	*23,800,000,000*	*23,769,201,121*	-
	47,950,000,000	**47,914,666,450**	**-**	**47,950,000,000**	**47,914,666,450**	**-**

(*) The carrying values of the two aforementioned associates, accounted for using the equity method, were determined based on their respective financial statements as of 30th June 2026. At the time of preparing these consolidated financial statements, the Board of Directors and the Board of General Directors assessed that Van Son Green Environment Cooperative and Binh Thanh Green Environment Investment and Construction Joint Stock Company are facing operational and financial difficulties; these issues seriously impact the future recoverability of the investments, and it is currently unknown when their financial situations will improve.

Details of the Company's investments as of June 30th, 2026, are as follows:

	Address	Beneficial interest ratio	Voting rights ratio	Principal business activities
Investment in joint ventures and associates				
Van Son Green Environment Cooperative	Phe Village, Van Son Commune, Son Dong District, Bac Giang Province	35%	35%	Cultivation service activities
Binh Thanh Green Environment Investment and Construction Joint Stock Company	No. 95 Le Hong Phong Street, Group 22, Minh Khai Ward, Ha Giang City, Ha Giang Province	33,25%	35%	Toxic waste treatment and destruction services

5.4. Short-term trade receivables

	30/06/2026		01/01/2026	
	Book value (VND)	Provision (VND)	Book value (VND)	Provision (VND)
- LV Group Joint Stock Company	10,982,899,880	-	10,982,899,880	-
- CAMEL Industrial Production and Financial Investment Joint Stock Company	-	-	912,046,335	-
- 268 Investment Joint Stock Company	1,330,000,000	-	1,330,000,000	-
- Other trade receivables	503,100,000	-	503,100,000	-
Total	**12,815,999,880**	-	**13,728,046,215**	-

5.5. Other receivable

	30/06/2026		01/01/2026	
	Book value (VND)	Provision (VND)	Book value (VND)	Provision (VND)
Short-term	**117,608,048,098**	-	**118,607,963,568**	-
- Advances to employees – Parent company	61,900,000,000	-	60,400,000,000	-
- Advances to employees – Subsidiaries	52,300,000,000	-	54,800,000,000	-
- Interest receivable on deposits and loans – Parent company	1,222,712,442		1,222,712,442	
- Interest receivable on deposits and loans – Subsidiaries	2,112,418,576	-	2,112,418,576	-
- Other receivables	72,917,080	-	72,832,550	-
Long-term	**171,177,000**	-	**171,177,000**	-
- Deposits and collateral	171,177,000	-	171,177,000	-
Total	**117,779,225,098**	-	**118,779,140,568**	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

5.6. Increase and decrease of intangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transport, transmission	Management Equipment	Total
	VND	VND	VND	VND	VND
HISTORICAL COST					
01/01/2026	**7,708,302,406**	**6,435,920,153**	**963,104,633**	**91,501,000**	**15,198,828,192**
30/06/2026	**7,708,302,406**	**6,435,920,153**	**963,104,633**	**91,501,000**	**15,198,828,192**
ACCUMULATED DEPRECIATION					
01/01/2026	**(6,945,859,147)**	**(6,111,120,153)**	**(963,104,633)**	**(91,501,000)**	**(14,111,584,933)**
- *Depreciation in the period*	(167,166,223)	(121,800,000)	-	-	(288,966,223)
30/06/2026	**(7,113,025,370)**	**(6,232,920,153)**	**(963,104,633)**	**(91,501,000)**	**(14,400,551,156)**
CARRYING AMOUNT					
01/01/2026	**762,443,259**	**324,800,000**	-	-	**1,087,243,259**
30/06/2026	**595,277,036**	**203,000,000**	-	-	**798,277,036**

As of June 30th, 2026, the historical cost of tangible fixed assets that have been fully depreciated but are still in use is VND 12.119.165.966.

5.7. Increase and decrease of tangible fixed assets

	30/06/2026	01/01/2026
	VND	VND
Construction in progress		
- Gold mining project in Hoa Binh	6,034,365,131	6,034,365,131
Total	**6,034,365,131**	**6,034,365,131**

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

5.8. Trade payable

	30/06/2026 (VND)	01/01/2026 (VND)
- Pham Quan Construction Investment and Trading Co., Ltd.	5,921,311,248	5,921,311,248
- Tay Bac Vietnam Interior Co., Ltd.	3,571,400,160	3,571,400,160
- Duy Thu Mulberry and Silk Cooperative	7,306,200,000	7,306,200,000
- Meta Trading and Investment Joint Stock Company	7,436,334,900	8,540,814,900
- Tien Dung General Trading and Transport Co., Ltd.	2,097,892,553	2,097,892,553
- Tran Van Truong Trading Co., Ltd.	2,097,048,000	2,097,048,000
- Ha Lao Construction and Transport Co., Ltd.	6,428,166,480	6,428,166,480
- Son Luong Silk Cooperative	11,337,000,000	11,337,000,000
- Chan Thinh Green Environment Cooperative	988,000,000	988,000,000
- Other entities	1,333,249,124	1,263,249,124
Total	**48,516,602,465**	**49,551,082,465**

5.9. Advances from customers

	30/06/2026 (VND)	01/01/2026 (VND)
- Son Tung Real Estate Co., Ltd.	166,637,240	166,637,240
- Thai Duong Construction and Trading Joint Stock Company	188,405,000	188,405,000
- Vietnam Clean Energy Investment and Development Co., Ltd.	978,000	978,000
- CAMEL Industrial Production and Financial Investment Joint Stock Company	1,927,871,665	-
Total	**2,283,891,905**	**356,020,240**

5.10. Short-term accrued expenses

	30/06/2026 (VND)	01/01/2026 (VND)
Short-term	**431,545,116**	**431,545,116**
- Other expenses	431,545,116	431.545.116
Total	**431,545,116**	**431,545,116**

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

5.11. Short-term payables

	30/06/2026 (VND)	01/01/2026 (VND)
Short-term	**7,902,713,831**	**7,896,078,831**
- Trade union fees	12,860,000	12,860,000
- Social insurance	35,302,000	28,667,000
- Other payables	7,854,551,831	7,854,551,831
Total	**7,902,713,831**	**7,896,078,831**

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

5.12. Borrowings and financial lease liabilities

	30/06/2026 (VND)		Intra-term		01/01/2026 (VND)	
	Value	Repayment capacity	Increase	Decrease	Value	Repayment capacity
Short-term borrowing	**12,230,000,000**	**12,230,000,000**	-	-	**12,230,000,000**	**12,230,000,000**
- Vietnam Hospital Investment Joint Stock Company (1)	2,230,000,000	2,230,000,000	-	-	2,230,000,000	2,230,000,000
- Military Commercial Joint Stock Bank (2)	10,000,000,000	10,000,000,000	-	-	**10,000,000,000**	**10,000,000,000**
Total	**12,230,000,000**	**12,230,000,000**	-	-	**12,230,000,000**	**12,230,000,000**

(1) Loan Agreement No. 01/HĐV/LCM-BVVN dated December 13th, 2023, between Vietnam Hospital Investment Joint Stock Company and Lao Cai Mineral Exploitation and Processing Joint Stock Company. The loan amount is VND 2,230,000,000; the interest rate is 0%; the loan term is 6 months; the purpose is for business operations; and the loan is unsecured.

(2) According to the credit extension contract No. 270662.24.060.36498905.TD dated December 25th, 2024 between Gia Long Hoa Binh Joint Stock Company and Military Commercial Joint Stock Bank: Credit limit value: VND 10,000,000,000 (In words: VND Ten billion); Purpose of credit extension: to serve the legitimate production and business activities of customers; Duration of maintenance of credit limit: from the date of signing the contract to December 19th, 2025; Interest rate: details at each disbursement and debt receipt; Guarantee under each guarantee commitment issued by Military Commercial Joint Stock Bank on the basis of the Customer's request accepted by MB. The collateral under the mortgage contract No. 296283.25.060.36498905.BD dated April 29th, 2025 is the land use right: land plot No. 881, map sheet No. 10 with an area of 264m2 in Mu Uyen 2 Village, Tan Xa Commune, Thach That District, Hanoi City. This is the private property of Mr. Dinh Van Nam according to the Agreement on Determination of Private Property No. 10679 made on April 14th, 2025 at Nguyen Tien Vinh Notary Office, Hanoi City. As of June 30th, 2026, the term of maintaining the credit limit under the Contract has expired from December 19th, 2025, the credit has not been extended or settled.

5.13. Equity

Table of changes in equity

	Owner's investment capital	Treasury shares	Investment and Development Fund	Other funds within equity	Profit after tax	Non-controlling interests	Total
	VND	VND	VND	VND	VND	VND	VND
Balance at the beginning of the previous year	**246,330,000,000**	**(1,910,000)**	**5,145,322,665**	**2,796,306,978**	**(133,144,797,008)**	**2,855,968,764**	**123,980,891,399**
- Loss for the previous year	-	-	-	-	(2,797,978,742)	(92,606,957)	(2,890,585,699)
Balance at the end of the previous year	**246,330,000,000**	**(1,910,000)**	**5,145,322,665**	**2,796,306,978**	**(135,942,775,750)**	**2,763,361,807**	**121,090,305,700**
Balance at the beginning of this period	**246,330,000,000**	**(1,910,000)**	**5,145,322,665**	**2,796,306,978**	**(135,942,775,750)**	**2,763,361,807**	**121,090,305,700**
- Loss for the period	-	-	-	-	(2,493,065,265)	(78,566,282)	(2.571.631.547)
Balance at the end of this period	**246,330,000,000**	**(1,910,000)**	**5,145,322,665**	**2,796,306,978**	**(138,435,841,015)**	**2,684,795,525**	**118,518,674,153**

Capital transactions with owners and dividend distribution, profit sharing

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Owner's investment capital		
Capital contribution at the beginning of the period	*246,330,000,000*	*246,330,000,000*
Contributed capital increased in the period	-	-
Contributed capital decreased in the period	-	-
Contributed capital at the end of the period	*246,330,000,000*	*246,330,000,000*
- Dividends and distributed profits	-	-

Share

	30/06/2026 Shares	01/01/2026 Shares
- Number of shares registered for issuance	24,633,000	24,633,000
- Number of shares issued to the public	24,633,000	24,633,000
+ *Ordinary shares*	*24,633,000*	*24,633,000*
+ *Preference shares*	-	
- Number of shares repurchased	191	191
+ *Ordinary shares*	191	191
+ *Preference shares*		
- Number of outstanding shares in circulation	24,632,809	24,632,809
+ *Ordinary shares*	*24,632,809*	*24,632,809*
+ *Preference shares*	-	-
* *Par value of outstanding shares (VND/share)*	*10,000*	*10,000*

Funds

	30/06/2026 VND	01/01/2026 VND
- Investment and development fund	5,145,322,665	5,145,322,665
- Other funds within owners' equity	2,796,306,978	2,796,306,978
Total	**7,941,629,643**	**7,941,629,643**

6. ADDITIONAL INFORMATION ON THE PRESENTED SECTIONS ON THE CONSOLIDATED INTERIM STATEMENT OF INCOME

6.1. Revenue from sales and services

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Revenue from sales and services	-	33,912,027,200
Total	**-**	**33,912,027,200**

6.2. Cost of goods sold

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Cost of goods sold	-	33,329,879,999
Total	**-**	**33,329,879,999**

6.3. Financial income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Interest on deposits, interest on loans	97,975	1,037,784,943
Total	**97,975**	**1,037,784,943**

6.4. Financial expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Borrowing costs	375,283,217	109,182,958
- Other financial costs	1,280,000	4,439,652
Total	**376,563,217**	**113,622,610**

6.5. Selling and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Employee costs	1,368,080,000	554,496,000
- Depreciation cost of fixed assets	288,966,223	-
- Taxes, fees and charges	-	68,500,000
- Outsourced service costs	105,602,963	12,526,058
- Other costs	324,617,119	-
Total	**2.087.266.305**	**635,522,058**

6.6. Other expenses

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Other expenses	107,900,000	288,966,223
Total	**107,900,000**	**288,966,223**

6.7. Basic earnings per share

	From 01/01/2026 to 30/06/2026 VND	From 01/01/2025 to 30/06/2025 VND
Profit allocated to common shareholders (VND)	(2,493,065,265)	570,687,948
Weighted average number of shares outstanding during the year (shares)	24,632,809	24,632,809
Basic earning per share (VND/Share)	**(101)**	**23**

7. OTHER INFORMATION

7.1. Events occurring after the end of the accounting period.

As of the date of this report, the Company's Board of General Directors believes that no events could have caused the figures and information presented in the Company's interim financial statements to be misrepresented.

7.2. Information about related parties

Total income paid to the Executive Board during the period

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 VND
Board of General Director		
Mr. Nguyen Duc Thang	48,000,000	48,000,000
Board of Directors		
Mr. Hoang Quoc Tung	-	30,000,000
Total	**48,000,000**	**78,000,000**

7.3. Events occurring after the end of the accounting period

The Company's Board of General Directors confirms that, in its opinion, there have been no material unusual events occurring after the end of the accounting period that would affect the Company's financial position and operations to the extent that adjustment or disclosure in these financial statements is required.

NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS (Continued)

For the accounting period from 1st January 2026 to 30th June 2026

7.4. Comparative data

The comparative figures in the consolidated interim statement of financial position and the corresponding notes are derived from the Company's consolidated financial statements for the fiscal year ended December 31st, 2025, which were audited by International Auditing and Valuation Co., Ltd.

The comparative figures in the consolidated interim statement of profit or loss, the consolidated interim statement of cash flows, and the corresponding notes are derived from the Company's consolidated interim financial statements for the accounting period from January 01st, 2026 to June 30th, 2026, which were reviewed by International Auditing and Valuation Co., Ltd.

Approved, 24th August 2026

PREPARED BY	PERSON IN CHARGE OF ACCOUNTING	GENERAL DIRECTOR
(Signed, full name)	*(Signed, full name)*	*(Sign, full name, seal)*
		M.S.D.N: 53002... C.T.C.P CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI TỈNH LÀO CAI
Nguyen Thi Hoa	**Nguyen Thi Hoa**	**Nguyen Duc Thang**