PKF - TTG

LAOCAI MINERAL EXPLOITATION AND PROCESSING JOINT STOCK COMPANY

REVIEWED SEPARATE INTERIM FINANCIAL STATEMENTS

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

Growth beyond boundaries

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REPORT 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 Exploitation and Processing Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's Separate Interim Financial Statements for the accounting period from 01/01/2026 to 30/06/2026, which have been reviewed by independent auditors.

1. General information

Laocai Mineral Exploitation and Processing Joint Stock Company is a joint stock company established under the Law on Enterprises of Vietnam and operates under the Enterprise Registration Certificate No. 1202000192 dated 18/09/2002 issued by the Department of Planning and Investment of Lao Cai Province. The Company has its latest amended Enterprise Registration Certificate No. 5300208618, for the 20^{th} amendment dated 24/11/2025.

2. Board of Management, Board of Supervisors and Board of General Directors

The members of the Board of Management, Board of Supervisors and the Board of General Directors who directed the operations of the Company during the accounting period and up to the date of this report include:

Board of Management

Full name:	*Position:*
- Mr. Vu Viet Cuong	Chairman (Appointed on 24^{th} June 2026)
- Mr. Vu Dinh Vinh	Chairman (Dismissed on 24^{th} June 2026)
- Mr. Nguyen Duc Thang	Member
- Mr. Ngo Truong An	Member
- Mr. Hoang Quoc Tung	Member
- Mr. Bui Thanh Binh	Member

Board of Supervisors

Full name:	*Position:*
- Mr. Nhu Ngoc Quang	Head of Supervisory Board (Appointed on 24^{th} June 2026)
- Mr. Ngo Gia Huy	Member (Appointed on 24^{th} June 2026)
- Mr. Nguyen Van Thuan	Member (Appointed on 24^{th} June 2026)

Board of General Directors and Chief Accountant

Full name:	*Position:*
- Mr. Nguyen Duc Thang	General Director
- Mr. Ngo Truong An	Deputy General Director
- Mrs. Nguyen Thi Hoa	Chief Accountant

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 of the Company.

4. Headquarters

The Company is headquartered at: No. 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

Up to the date of this report, the Board of General Directors of the Company believes that no events have occurred that may cause the figures and information presented in the Company's reviewed Separate Interim Financial Statements to be misleading.

6. Auditing firm

PKF-TTG Auditing and Consulting Co., Ltd. has been appointed as the auditor to review the Company's Separate Interim Financial Statements for the accounting period from 1st January 2026 to 30th June 2026.

7. Disclosure of the responsibilities of the Board of General Directors for the Separate Interim Financial Statements

The Company's Board of General Directors is responsible for the preparation and presentation of the interim separate financial statements, ensuring that the Separate Interim Financial Statements give a true and fair view of the financial position as at 30th June 2026 as well as the separate results of operations and separate cash flows of the Company for the six-month period then ended. In preparing these Separate Interim Financial statements, the Company's Board of General Directors confirms that it has complied 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 Separate 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 reasonably and prudently;
- State clearly whether applicable accounting standards have been followed, and whether there are any material departures requiring disclosure and explanation in the Separate Interim Financial Statements;
- Prepare and present the Separate Interim Financial Statements in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements;
- Prepare the Separate Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of General Directors of the Company is responsible for ensuring that proper accounting records are kept to fairly reflect the financial position of the Company at any time and to serve as a basis for the preparation of the Separate Interim Financial Statements in compliance with the prevailing State regulations. The Board of General Directors is also responsible for safeguarding the assets of the Company and has taken appropriate measures for the prevention and detection of fraud and other irregularities.

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 18th September 2024 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 96/2020/TT-BTC.

8. Board of General Directors opinion

In the opinion of the Board of General Directors of the Company, the accompanying reviewed Separate Interim Financial Statements give a true and fair view of the separate financial position of the Company as at 30th June 2026, and of its separate results of operations and its separate cash flows for the six-month accounting period then ended, in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements.

Laocai, 24th August 2026

FOR AND ON BEHALF OF THE BOARD OF GENERAL DIRECTORS

GENERAL DIRECTOR

M.S.D.N: 53... C.T.C.P CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI TỈNH LÀO CAI

NGUYEN DUC THANG

PKF - TTG

No.: 12 /2026/BCSX/TTG.KD9

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **Shareholders**
Board of Management and Board of General Directors
Laocai Mineral Exploitation and Processing Joint Stock Company

We have reviewed the enclosed Separate Interim Financial Statements of Laocai Mineral Exploitation and Processing Joint Stock Company (hereinafter referred to as "the Company"), which are prepared on 24/08/2026. including: Separate Interim Statement of Financial Position as at 30th June 2026, Separate Interim Statement of Income and Separate Interim Statement of Cash Flow for the six-month accounting period then ended and the Note to the Separate Interim Financial Statements, as set out on pages 08 to 28.

These reviewed Separate Interim Financial Statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Responsibilities of the Board of General Directors

The Board of General Directors of the Company is responsible for the preparation and fair presentation of the Company's Separate Interim Financial statements in accordance with Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and the relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements, and for such internal control as the Board of General Directors determines is necessary to enable the preparation and presentation of Separate Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the auditor

Our responsibility is to express a conclusion on the Separate Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Disclaimer of Conclusion

At the date of this Review Report on the financial statements for the six-month period ended 30th June 2026, we have not received the balance confirmations for: Other short-term receivables, Short-term trade payables, and Advances to suppliers as at 1st January 2026 amounting to VND 61,695,065,011; VND 19,739,200,005, and VND 633,401,930, respectively; as well as the confirmations as at 30th June 2026 amounting to VND 63,195,137,911; VND 19,809,200,005, and VND 654,162,883, respectively. The alternative audit procedures performed did not provide us with sufficient appropriate evidence to evaluate the existence, completeness, and valuation of the above balances. Consequently, we do not express a conclusion on these balances and their effects, if any, on the related items in the Interim Financial statements.

We have not received the Financial statements and the audited Financial statements of Van Son Green Environment Cooperative (an associate of the Company), for which the original cost of this investment is VND 24,150,000,000. Alternative procedures could not be performed. Accordingly, we were unable to assess the net carrying amount and the provision for impairment of this investment (if any), as well as their impacts on the related items in the Company's Separate Financial statements.

According to the reviewed Financial statements of the subsidiary - Gia Long - Hoa Binh Joint Stock Company ("Gia Long"), the auditor issued a disclaimer of conclusion on these statements due to the pervasive nature of the matters leading to the disclaimer, specifically: "Inability to evaluate the net value of the Investment in associate amounting to VND 23.8 billion; inability to obtain documentation for construction in progress amounting to VND 6.034 billion; inability to assess the going concern assumption; and inability to obtain confirmation letters for advances, short-term trade receivables, short-term advances to suppliers, short-term trade payables, and other short-term payables as at 1st January 2026 amounting to approximately VND 54.8 billion, VND 12.7 billion, VND 4.2 billion, VND 33.1 billion, and VND 7.8 billion, respectively; as well as confirmations as at 30th June 2026 amounting to approximately VND 52.3 billion, VND 12.7 billion, VND 4.2 billion, VND 32.02 billion, and VND 7.8 billion, respectively." We were unable to obtain sufficient appropriate evidence regarding the Board of General Directors's assessment related to the reversal of this provision, the net value of the investment, the making of additional provision due to the disclaimer elements, as well as the effects on other related items in the Company's Separate Financial statements.

As at 30th June 2026, the Company's accumulated losses amounted to VND 141,733,846,972, representing 58% of its equity. Meanwhile, during the first six months of the year, the Company did not generate any revenue or have significant business operations. Borrowings and finance lease liabilities amounting to VND 2,230,000,000, and Trade payables amounting to VND 19,729,200,005 are overdue. These factors indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. At the date of this Report, we were unable to obtain sufficient appropriate evidence to conclude whether the use of the going concern assumption by the Company is appropriate.

Disclaimer of Conclusion

Because of the significance of the matters described in the "Basis for Disclaimer of Conclusion" section, we have not been able to obtain sufficient appropriate evidence to provide a basis for a conclusion. Accordingly, we do not express a conclusion on the accompanying Separate Interim Financial Statements.

Other matter

The Interim Separate Financial statements for the six-month period ended 30th June 2025 were reviewed by auditors of another audit firm, who issued a disclaimer of conclusion on these Financial statements on 29th August 2025.

The Separate Financial statements for the financial year ended 31st December 2025 were audited by auditors of another audit firm, who issued a disclaimer of audit opinion on these Financial statements on 27th March 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

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION

As at 30th June 2026

	ASSETS	Codes	Notes	30/06/2026 (VND)	01/01/2026 (VND)
A.	**CURRENT ASSETS**	**100**		**64,469,146,959**	**63,464,946,199**
I.	**Cash and cash equivalents**	**110**		**405,967,441**	**20,684,191**
	Cash	111	5.1	405,967,441	20,684,191
III.	**Current receivables**	**130**		**63,897,300,795**	**63,288,513,277**
	Short-term trade receivables	131	5.3	3,360,882,771	4,272,929,106
	Short-term advances to suppliers	132		654,162,883	633,401,930
	Other short-term receivables	135	5.4	63,195,137,911	61,695,065,011
	Provision for doubtful short-term receivables	136	5.5	(3,312,882,770)	(3,312,882,770)
VI.	**Other current assets**	**160**		**165,878,723**	**155,748,731**
	Deductible value-added tax	162		165,878,723	155,748,731
B.	**NON-CURRENT ASSETS**	**200**		**108,849,000,003**	**118,195,408,282**
	Tangible fixed assets	221	5.6	-	-
	- Cost	222		*7,798,830,541*	*7,798,830,541*
	- Accumulated depreciation	223		*(7,798,830,541)*	*(7,798,830,541)*
VI.	**Long-term financial investments**	**260**	**5.2**	**75,296,951,476**	**76,789,710,836**
	Investments in subsidiaries	261		171,000,000,000	171,000,000,000
	Investments in associates, jointly controlled entities	262		24,150,000,000	24,150,000,000
	Provision for impairment of long-term investments	264		(119,853,048,524)	(118,360,289,164)
	TOTAL ASSETS	**280**		**139,766,098,435**	**140,254,657,035**

SEPARATE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30th June 2026

	EQUITY AND LIABILITIES	Codes	Notes	30/06/2026 (VND)	01/01/2026 (VND)
C.	**LIABILITIES**	**300**		**27,230,225,764**	**25,225,719,099**
I.	**Current liabilities**	**310**		**27,230,225,764**	**25,225,719,099**
	Short-term trade payables	311	5.7	19,809,200,005	19,739,200,005
	Short-term advances from customers	312	5.8	1,927,871,665	-
	Short-term accrued expenses	316	5.9	431,545,116	431,545,116
	Other short-term payables	320	5.10	35,302,000	28,667,000
	Short-term borrowings and finance lease liabilities	321	5.11	2,230,000,000	2,230,000,000
	Bonus and welfare fund	323		2,796,306,978	2,796,306,978
D.	**OWNER'S EQUITY**	**400**	**5.12**	**112,535,872,671**	**115,028,937,936**
	Contributed charter capital/Share 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)
	Investment and development 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		(141,733,846,972)	(139,240,781,707)
	- Retained earnings at the end of the prior year	*420a*		*(139,240,781,707)*	*(36,237,200,234)*
	- Retained earnings for the current period	*420b*		*(2,493,065,265)*	*(103,003,581,473)*
	TOTAL EQUITY AND LIABILITIES	**440**		**139,766,098,435**	**140,254,657,035**

Approved, 24th August 2026

PREPARED BY	PERSON IN CHARGE OF ACCOUNTING	GENERAL DIRECTOR
(Sign, full name)	*(Sign, 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**

LAOCAI MINERAL EXPLOITATION AND PROCESSING JOINT STOCK COMPANY

Address: No. 28B, Phan Dinh Giot Street, Lao Cai Ward, Lao Cai Province, Vietnam

Form No. B 02a – DN

(Attached to Circular No. 99/2025/TT-BTC dated 27/10/2025 of the Minister of Finance)

SEPARATE INTERIM STATEMENT OF INCOME

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

	ITEMS	Codes	Notes	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
1.	Revenue from sales of goods and rendering of services	01	6.1	-	13,413,352,200
2.	Revenue deductions	02		-	-
3.	Net revenue from sales of goods and rendering of services	10		-	13,413,352,200
4.	Cost of sales	11	6.2	-	13,215,000,000
5.	**Gross profit/(loss) from sales of goods and rendering of services**	**20**		**-**	**198,352,200**
6.	Gain/(loss) on disposal of investment property	21		-	-
7.	Finance income	22	6.3	1,103	602,515,241
8.	Financial expenses	23	6.4	1,493,335,360	(210,391,656)
	In which: Interest expense	*24*		-	-
9.	Selling expenses	25		-	-
10.	General and administrative expenses	26	6.5	999,731,008	440,571,149
11.	**Net profit/(loss) from operating activities**	**30**		**(2,493,065,265)**	**570,687,948**
12.	Other income	31		-	-
13.	Other expenses	32		-	-
14.	**Other profit/(loss)**	**40**		**-**	**-**
15.	**Profit/(loss) before tax**	**50**		**(2,493,065,265)**	**570,687,948**
16.	Corporate income tax expense	51	6.6	-	-
17.	Deferred income tax expense	52		-	-
18.	**Profit/(loss) after tax**	**60**		**(2,493,065,265)**	**570,687,948**

Approved, 24th August 2026

PREPARED BY	PERSON IN CHARGE OF ACCOUNTING	GENERAL DIRECTOR
(Sign, full name)	*(Sign, 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 SEPARATE INTERIM FINANCIAL STATEMENTS

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

ITEMS	Codes	Notes	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
I. Cash flows from operating activities				
Profit before tax	01		**(2,493,065,265)**	**570,687,948**
Adjustments for:				
Provisions	03		1,492,759,360	(211.532.796)
Gain/(loss) from investing activities	05		(1,103)	(602.515.241)
Operating profit before changes in working capital	***08***		**(1,000,307,008)**	**(243,360,089)**
Increase, decrease in receivables	09		(618,917,510)	(13.013.828.512)
Increase, decrease in payables (excluding interest and corporate income tax)	11		2,004,506,665	13.479.966.000
Net cash flows from operating activities	***20***		**385,282,147**	**222,777,399**
II. Cash flows from investing activities				
Interest and dividends received	27		1,103	8.394
Net cash flows from investing activities	***30***		**1,103**	**8,394**
III. Cash flows from financing activities				
Net cash flows from financing activities	***40***		-	-
Net cash flows during the period	**50**		**385,283,250**	**222,785,793**
Opening balance of cash and cash equivalents	**60**	**5.1**	**20,684,191**	**102,459,083**
Effects of exchange rate changes	61		-	-
Closing balance of cash and cash equivalents	**70**	**5.1**	**405,967,441**	**325,244,876**

Approved, 24th August 2026

PREPARED BY	PERSON IN CHARGE OF ACCOUNTING	GENERAL DIRECTOR
(Sign, full name)	*(Sign, 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 SEPARATE INTERIM FINANCIAL STATEMENTS

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

1. CHARACTERISTICS OF THE OPERATION OF THE ENTERPRISE

1.1. Forms of capital ownership

Laocai Mineral Exploitation and Processing Joint Stock Company is a joint stock company established under the Law on Enterprises of Vietnam and operates under the Enterprise Registration Certificate No. 1202000192 dated 18/09/2002 issued by the Department of Planning and Investment of Lao Cai Province. The Company has its latest amended Enterprise Registration Certificate No. 5300208618, for the 20th amendment dated 24/11/2025.

The charter capital of the Company is VND 246,330,000,000 (Two hundred and forty-six million three hundred and thirty thousand VND), equivalent to 24,633,000 shares.

The company is headquartered at: No. 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 16/09/2011.

1.2. Business Areas

The company operates in the main business fields: Extraction of precious metal ores and commercial trading.

1.3. Business Lines

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

- Extraction of precious metal ores (In detail: Extraction, processing, and trading of ferrous and non-ferrous metal ores);
- Other specialized wholesale not elsewhere classified.

1.4. Normal production and business cycles.

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

1.5. Business Structure

The Company is headquartered at: No. 28B, Phan Dinh Giot Street, Lao Cai Ward, Lao Cai Province, Vietnam.

As of 30/06/2026, the Company has subsidiaries, joint ventures, and associates. Specifically as follows:

Subsidiaries, joint ventures, and associates

	Direct ownership interest	Voting right	Principal business activities
Investments in subsidiaries			
- Gia Long - Hoa Binh Joint Stock Company	95%	95%	Extraction of other non-ferrous metal ores
Investments in joint ventures, associates			
- Van Son Green Environment Cooperative	35 %	35 %	Crop cultivation support services

Number of employees

The total number of employees of the Company as at 30/06/2026 was 24 employees (as at 31/12/2025: 22 employees).

2. BASIS OF PREPARATION OF SEPARATE FINANCIAL STATEMENTS, ACCOUNTING PERIOD, ACCOUNTING CURRENCY AND GOING CONCERN ASSUMPTION

2.1. Basis of preparation of Separate Financial Statements

The accompanying Separate Financial Statements are presented in Vietnamese Dong (VND), under the historical cost convention and in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and relevant statutory requirements applicable to the preparation and presentation of Separate Financial Statements.

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

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 Separate Interim Financial Statement is prepared for the accounting period from 01/01/2026 to 30/06/2026.

The currency used in accounting is Vietnam Dong ("VND").

2.3. Going concern assumption

The financial statements have been prepared on a going concern basis, which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business in the foreseeable future.

As at 30th June 2026, the Company's accumulated losses amounted to VND 141,733,846,972, representing 58% of its equity. Meanwhile, during the first six months of the year, the Company did not generate any revenue or have significant business operations. Borrowings and finance lease liabilities amounting to VND 2,230,000,000, and Trade payables amounting to VND 19,729,200,005 are overdue. 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 in the future.

At the date of preparation of these Separate Financial statements, the Company is still seeking new, more effective business operations and restructuring its financial investments. Therefore, the Company's Board of Management is still preparing the financial statements on a basis that meets the going concern assumption. Accordingly, the accompanying Separate Financial statements of the Company have been prepared on a going concern basis.

3. APPLICABLE ACCOUNTING STANDARDS AND SYSTEM

3.1. Accounting Standards and Applicable Regimes

The Company applies the current Vietnam Accounting Standards. The current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of Separate Interim Financial Statements.

Accordingly, this Separate Interim Financial Statement is not intended to reflect the financial situation, results of business activities and cash flow in accordance with generally accepted accounting principles and practices in countries other than Vietnam.

3.2. Applying the new guidance on the corporate accounting regime

On October 27th 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") guiding the corporate accounting regime. Circular 99 takes effect from 1st January 2026 and applies to the fiscal year starting from or after 1st January 2026. This Circular replaces the following documents:

- Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance ("Circular 200") guiding the accounting regime of enterprises;
- Circular No. 75/2015/TT-BTC dated 18/05/2015 of the Ministry of Finance amending and supplementing Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance amending and supplementing a number of Articles of Circular 200.

According to the Board of General Directors, the application of Circular 99 in the current accounting period does not have a material impact on the Company's Separate Interim Financial Statements.

3.3. Declaration on Compliance with Vietnam Accounting Standards and Accounting Regime

The Company's Board of General Directors ensures that it has fully complied with the requirements of Vietnam Accounting Standards. The current Vietnamese Corporate Accounting Regime and legal regulations related to the preparation and presentation of Separate Interim Financial Statements.

4. SUMMARY OF IMPORTANT ACCOUNTING POLICIES

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

The accounting policies applied in the preparation and presentation of the Separate Interim Financial Statements are consistent with the accounting policies applied in the preparation and presentation of the Separate Financial Statements of the most recent year.

4.1. Accounting estimates

The preparation and presentation of the Separate Interim Financial Statements in conformity with Vietnamese Accounting Standards, the prevailing Vietnamese Corporate Accounting System, and relevant statutory requirements applicable to the preparation and presentation of Separate Interim Financial Statements require The Board of General Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets and the disclosure of contingent liabilities and assets at the end of the accounting period, as well as the reported amounts of revenues and expenses during the accounting period.

4.2. Cash and cash equivalents

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

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

Investments in subsidiaries; joint ventures, and associates

Subsidiaries are entities over which the Company has the power to govern the financial and operating policies, generally accompanying a shareholding of more than one-half of the voting rights. The assessment of control considers the existence of potential voting rights currently exercisable.

Associates are entities over which the Company has significant influence, but not control, over the financial and operating policies. Joint ventures are entities over which the Company has joint control established by contractual agreement and requiring unanimous consent for strategic financial and operating decisions. Joint ventures and associates are typically entities in which the Company holds between 20% and 50% of the voting rights.

Investments in subsidiaries, joint ventures, and associates are initially recognized at cost, which includes the purchase price and directly attributable acquisition costs. After initial recognition, these investments are measured at cost less provision for impairment of investments. A provision for impairment of investments is made when the investee incurs a loss that may lead to a potential loss of capital for the Company, unless there is evidence that the value of the investment has not been impaired. The provision for impairment is reversed when the investee subsequently generates profits to offset the losses for which the provision was previously made. The provision is reversed only to the extent that the carrying amount of the investment does not exceed its carrying amount that would have been determined had no provision been recognized.

In the case where the Company dissolves a subsidiary and merges all assets and liabilities of the subsidiary into the Company (the Company inherits all rights and obligations of the subsidiary), the Company derecognizes the carrying amount of the investment in the subsidiary and recognizes all assets and liabilities of the dissolved subsidiary in the Company's Separate Financial Statements at their fair values at the merger date. The difference between the carrying amount of the investment in the subsidiary and the fair value of the assets and liabilities is recognized as financial income or financial expenses.

4.4. Receivables

Receivables are presented in the Separate 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.

4.5. Inventories

Inventories are stated at the lower of cost and net realizable value.

The cost of inventories includes costs of purchase, costs of conversion, and other directly attributable costs incurred in bringing the inventories to their present location and condition.

Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the perpetual inventory system to account for inventories.

Provision for decline in value of inventories is made for materials and goods in stock whose cost is higher than their net realizable value, in accordance with Vietnamese Accounting Standard No. 02 - "Inventories" and Circular No. 48/2019/TT-BTC dated 08/08/2019 of the Ministry of Finance guiding the establishment and use of provisions for decline in value of inventories, losses of financial investments, bad debts, and warranties for products, goods, and construction works at enterprises.

4.6. Fixed assets and depreciation of fixed assets

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

Tangible fixed assets

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 No. 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:

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

4.7. Trade payables and other payables

Payables are presented in the Separate Interim Financial Statements at the carrying amounts payable to the Company's suppliers and other payables, and are detailed by individual payee. At the reporting date, if:

- A payable has a payment term of 1 year or less (or within one normal operating cycle), it is classified as short-term;
- A payable has a payment term of more than 1 year (or more than one normal operating cycle), it is classified as long-term;

4.8. Accrued expenses

Accrued expenses include the amounts of expenses that have been charged to operating expenses during the accounting period but have not yet been actually paid at the end of the accounting period. When such expenses are actually incurred, if there is any difference compared to the accrued amounts, an additional increase or decrease in the corresponding expenses shall be recorded for 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. Taxes

Value Added Tax (VAT):

Goods and services produced and provided by the Company are subject to Value Added Tax (VAT) at the rate of 8%.

Corporate Income Tax (CIT):

Taxable income is calculated based on operating results in the accounting period and adjusted for expenses that are not accepted as reasonable and valid expenses for tax purposes.

Corporate Income Tax (CIT) rate of the Company during the accounting period: 20%

Corporate income tax ("CIT") expenses in the accounting period are current income tax expenses.

Applicable income tax is a tax calculated based on the taxable income in the period with the tax rate applicable in the accounting period. The difference between taxable income and accounting profits is due to the adjustment of temporary differences between tax accounting and financial accounting as well as adjustments for income or expenses that are not taxable or non-deductible.

Deferred income tax is the corporate income tax payable or recoverable in respect of temporary differences between the carrying amounts of assets and liabilities for the purpose of the Separate Interim Financial Statements and their tax bases. Deferred income tax liabilities are recognized for all taxable temporary differences. Deferred income tax assets are recognized only to the extent that it is probable that future taxable profit will be available against which these deductible temporary differences can be utilized.

Other taxes: according to Vietnam's current regulations

The Company's tax finalization will be subject to the inspection of the tax authorities. The application of tax laws and regulations to various transactions can be interpreted in many different ways. Accordingly, the tax amount presented on the Separate Interim Financial Statement may be changed at the discretion of the tax authority.

4.12. 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) Revenue from the sale of goods is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold and the costs incurred in respect of the transaction can be measured reliably.

(ii) Revenue from the rendering of services is recognized when the significant risks and rewards have been transferred to the customer, the services have been rendered and accepted by the customer, and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably. Revenue from consulting services is recognized based on the value of the issued financial invoices, the minutes of acceptance of completed work volume, and the customer's acceptance of payment.

(iii) Financial income includes revenue arising from dividends and profits distributed, interest on deposits, foreign exchange gains, and interest on deferred payment sales, etc. Interest is recognized on an accrual basis based on the deposit balances and applicable interest rates; foreign exchange gains and interest received from customers' late payments are based on contracts and confirmation minutes with customers; dividends and profits distributed are recognized when the Company's right to receive dividends or profits from capital contribution is established. For stock dividends (in the case of a Joint Stock Company), only the increase in the number of shares is tracked, without recognizing the value of the shares received.

4.13. 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.

4.14. 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.

4.15. Selling expenses and general and administrative expenses

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

4.16. Segment reporting

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

During the accounting period ended 30/6/2026, the Company did not generate revenue and cost of goods sold from production and business activities. Therefore, the Company did not generate information on revenue, cost of goods sold, and business results by segment to be presented in the Segment Report. Consequently, the Company did not prepare and present a Segment Report for the accounting period ended 30/06/2026.

4.17. Related parties

Parties are considered to be related if one party can control or exercise significant influence over the other party in making financial and operating decisions. Cases considered as related parties include:

- Enterprises - including parent companies, subsidiaries, associates - and individuals that, directly or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with the Company.
- Associates, individuals who directly or indirectly own a voting interest in the Company that gives them significant influence over the Company, key management personnel of the Company, close family members of any such individuals or associates, or enterprises associated with these individuals are also considered as related parties.

In considering each possible related party relationship, attention is directed to the substance of the relationship and not merely the legal form.

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

5.1. Cash and cash equivalents

	30/06/2026 (VND)	01/01/2026 (VND)
- Cash	401,859,971	17,117,271
- Demand deposits	4,107,470	3,566,920
Total	**405,967,441**	**20,684,191**

5.2. Financial investment

	30/06/2026 (VND)			01/01/2026 (VND)		
	Cost	Provision	Fair value	Cost	Provision	Fair value
Investments in subsidiaries	171,000,000,000	(119,832,313,778)	(*)	171,000,000,000	(118,339,554,418)	(*)
+ *Gia Long - Hoa Binh Company Limited*	*171,000,000,000*	(119,832,313,778)	(*)	*171,000,000,000*	*(118,339,554,418)*	(*)
Investments in joint ventures, associates	24,150,000,000	(20,734,746)	(*)	24,150,000,000	(20,734,746)	(*)
+ *Van Son Green Environment Cooperative*	*24,150,000,000*	*(20,734,746)*	(*)	*24,150,000,000*	*(20,734,746)*	(*)
Total	**195,150,000,000**	**(119,853,048,524)**	**(*)**	**195,150,000,000**	**(118,360,289,164)**	**(*)**

(*) According to the provisions of Circular No. 99/TT-BTC dated 27/10/2025, the fair value of investments must be disclosed. However, the Company could only evaluate the investments in listed companies as of 30/06/2026. For unlisted companies, the Company has not yet determined the fair value of these financial investments because Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System have not provided specific guidance on fair value determination.

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

	Address	Direct ownership interest	Voting right	Principal business activities
Investments in subsidiaries				
- Gia Long - Hoa Binh Joint Stock Company	Tan Lap Hamlet, Tan Vinh Commune, Luong Son District, Hoa Binh Province	95%	95%	Extraction of other non-ferrous metal ores
Investments in joint ventures, associates				
- Van Son Green Environment Cooperative	Phe Village, Van Son Commune, Son Dong District, Bac Giang Province	35%	35%	Crop cultivation support services

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.3. Trade receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying amount	**Provision**	**Carrying amount**	**Provision**
a. Trade receivables from other customers	48,000,000	-	960,046,335	-
+ *CAMEL Industrial Production and Financial Investment Joint Stock Company*	-	-	*912,046,335*	-
+ *Other customers*	*48,000,000*	-	*48,000,000*	-
b. Trade receivables from related parties	3,312,882,771	(3,312,882,771)	3,312,882,771	(3,312,882,771)
+ *Gia Long - Hoa Binh Company Limited*	*3,312,882,771*	*(3,312,882,771)*	*3,312,882,771*	*(3,312,882,771)*
Total	**3,360,882,771**	**(3,312,882,771)**	**4,272,929,106**	**(3,312,882,771)**

5.4. Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Carrying amount	**Provision**	**Carrying amount**	**Provision**
+ *Advances to employees*	*61,900,000,000*	-	*60,400,000,000*	-
+ *Interest receivables from loans*	*1,222,712,442*	-	*1,222,712,442*	-
+ *Other receivables*	*72,425,469*	-	*72,352,569*	-
Total	**63,195,137,911**	**-**	**61,695,065,011**	**-**

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.5. Bad debt

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
Trade receivables	**3,312,882,770**	**-**	**(3,312,882,770)**	**3,312,882,770**	**-**	**(3,312,882,770)**
Gia Long - Hoa Binh Company Limited	3,312,882,770	-	(3,312,882,770)	3,312,882,770	-	(3,312,882,770)
Total	**3,312,882,770**	**-**	**(3,312,882,770)**	**3,312,882,770**	**-**	**(3,312,882,770)**

5.6. Increases/decreases in tangible fixed assets

	Buildings and structures	Machinery and equipment	Means of transport, transmission	Management Equipment	Total
Historical cost					
Opening balance	*4,225,532,028*	*2,518,692,880*	*963,104,633*	*91,501,000*	7,798,830,541
Closing balance	4,225,532,028	2,518,692,880	963,104,633	91,501,000	7,798,830,541
Accumulated depreciation					
Opening balance	(4,225,532,028)	(2,518,692,880)	(963,104,633)	(91,501,000)	(7,798,830,541)
Depreciation in the period		-	-	-	-
Closing balance	(4,225,532,028)	(2,518,692,880)	(963,104,633)	(91,501,000)	(7,798,830,541)
Net carrying amount					
Opening balance	-	-	-	-	-
Closing balance	-	-	-	-	-

Cost of fully depreciated tangible fixed assets still in use as of 30/06/2026 is VND 7,798,830,541.

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

5.7. Trade payables

	30/06/2026 (VND)	01/01/2026 (VND)
- Son Luong Silkworm Cooperative	11,337,000,000	11,337,000,000
- Duy Thu Mulberry and Silkworm Cooperative	7,306,200,000	7,306,200,000
- Chan Thinh Green Environment Cooperative	988,000,005	988,000,005
- Other trade payables	178,000,000	108,000,000
Total	**19,809,200,005**	**19,739,200,005**

5.8. Advances from customers

	30/06/2026 (VND)	01/01/2026 (VND)
- CAMEL Industrial Production and Financial Investment Joint Stock Company	1,927,871,665	-
Total	**1,927,871,665**	**-**

5.9. Short-term accrued expenses

	30/06/2026 (VND)	01/01/2026 (VND)
- Audit fees	404,700,000	404,700,000
- Other accrued expenses	26,845,116	26,845,116
Total	**431,545,116**	**431,545,116**

5.10. Other short-term payables

	30/06/2026 (VND)	01/01/2026 (VND)
- Social insurance	35,302,000	28,667,000
Total	**35,302,000**	**28,667,000**

5.11. Short-term borrowings and finance lease liabilities

	30/06/2026 (VND)	During the period (VND)		01/01/2026 (VND)
		Increase	Decrease	
Vietnam Hospital Investment Joint Stock Company(*)	2,230,000,000	-	-	2,230,000,000
Total	**2,230,000,000**	**-**	**-**	**2,230,000,000**

(*) Loan Contract No. 01/HDV/LCM-BVVN dated 13th December 2023 between Vietnam Hospital Investment Joint Stock Company and LaoCai Mineral Exploitation and Processing Joint Stock Company. The loan amount is VND 2,230,000,000, with an interest rate of 0% and a term of 6 months, for business purposes and without collateral. As at 30th June 2026, the loan term under the contract has expired, and the loan has neither been extended nor settled.

5.12. Owner's equity

Statement of changes in equity

	Owner's contributed capital	Investment and development fund	Other equity funds	Retained earnings	Total
Beginning balance of prior year	**246,330,000,000**	**5,145,322,665**	**2,796,306,978**	**(136,442,802,965)**	**117,828,826,678**
- Loss for prior year	-	-	-	(2,797,978,742)	(2,797,978,742)
Ending balance of prior year	**246,330,000,000**	**5,145,322,665**	**2,796,306,978**	**(139,240,781,707)**	**115,030,847,936**
Beginning balance of current period	**246,330,000,000**	**5,145,322,665**	**2,796,306,978**	**(139,240,781,707)**	**115,030,847,936**
- Loss for current period	-	-	-	(2,493,065,265)	(2,493,065,265)
Ending balance of current period	**246,330,000,000**	**5,145,322,665**	**2,796,306,978**	**(141,733,846,972)**	**112,537,782,671**

Capital transactions with owners and distribution of dividends and profits

	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	*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	*246,330,000,000*	*246,330,000,000*
- Dividends, distributed profits	-	-

Share

	30/06/2026	01/01/2026
Number of shares registered for issuance	-	-
Number of shares issued to the public	24,633,000	24,633,000
Ordinary shares	*24,633,000*	*24,633,000*
Preference shares (classified as equity)	-	-
Number of Shares repurchased (treasury shares)	-	-
Ordinary shares	-	-
Preference shares (classified as equity)	-	-
Number of outstanding shares in circulation	24,633,000	24,633,000
Ordinary shares	*24,633,000*	*24,633,000*
Preference shares (classified as equity)	-	-
** 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 equity funds	2,796,306,978	2,796,306,978

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

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

6.1. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Revenue from sales of goods and rendering of services	-	13,413,352,200
Total	**-**	**13,413,352,200**

6.2. Cost of sales

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Cost of goods sold and services rendered	-	13,215,000,000
Total	**-**	**13,215,000,000**

6.3. Financial income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Interest on bank deposits and loans	1,103	602,515,241
Total	**1,103**	**602,515,241**

6.4. Financial expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Other financial expenses	576,000	1,141,140
- Provision for impairment of investments	1,492,759,360	(211,532,796)
Total	**1,493,335,360**	**(210,391,656)**

6.5. General and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Employee expenses	731,480,000	427,896,000
- Tax and fees	-	3,000,000
- Purchased services	100,000,000	-
- Other cash expenses	168,251,008	9,675,149
Total	**999,731,008**	**440,571,149**

6.6. Corporate income tax expense

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Accounting profit before tax	(2,493,065,265)	570,687,948
- Tax calculated at the applicable current corporate income tax	20%	20%
- Adjustments	-	24,288,554,082
+ *Non-deductible interest expenses*	-	*21,659,200,317*
+ *Depreciation of idle assets*	-	*4,136,853,765*
+ *Dividends received*	-	*(1,507,500,000)*
- Taxable income	(2,493,065,265)	24,859,242,030
- Tax losses carried forward from previous years	-	(14,015,473,853)
- Current corporate income tax expense(*)	-	-

(*) Corporate income tax expenses for the accounting period are estimated based on taxable income and may be adjusted depending on the inspection of the tax authorities.

6.7. Production and business costs by element

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
- Labour costs	731,480,000	427,896,000
- Purchased services	100,000,000	13,215,000,000
- Other cash expenses	168,827,008	12,675,149
Total	**1,000,307,008**	**13,655,571,149**

7. OTHER INFORMATION

7.1. Events arising after the end of the accounting period

As of the date of making this report, the Board of General Directors of the Company believes that no event could cause the figures and information presented in the Company's Separate Interim Financial Statements to be misrepresented.

7.2. Information about related parties

The list of related parties with the Company during the year and at the end of the accounting period includes:

Related parties	Relationship
Gia Long - Hoa Binh Joint Stock Company	Subsidiary

NOTES TO THE SEPARATE INTERIM FINANCIAL STATEMENTS (CONTINUED)

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

Balances of receivables from other related parties

Related parties	Items	30/06/2026 VND	01/01/2026 VND
Gia Long Hoa Binh Joint Stock Company	Trade receivables	3,312,882,771	3,312,882,771

Remuneration of key management personnel in the period is as follows:

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 VND
Remuneration of the Board of General Directors's members		
Mr. Nguyen Duc Thang	48.000.000	48.000.000
Remuneration of the Board of Management's members		
Mr. Hoang Quoc Tung	-	30.000.000
Total	**48.000.000**	**78.000.000**

7.3. Comparative figures

The comparative data on the Separate Interim Financial Statement and the corresponding explanation are the figures on the Financial Statements for the fiscal year ended 31/12/2025 of the Company which have been audited by International Auditing and Valuation Co., Ltd.

The comparative data on the Interim Separate Income Statement, the Interim Separate Cash Flow Statement and the corresponding explanation are the data on the Separate Interim Financial Statements for the accounting period from 01/01/2025 to 30/06/2025 of the Company which have been reviewed by International Auditing and Valuation Co., Ltd.

Approved, 24th August 2026

PREPARED BY *(Sign, full name)*	PERSON IN CHARGE OF ACCOUNTING *(Sign, 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**