

INTERIM FINANCIAL STATEMENTS

**HA GIANG MINERAL AND MECHANICS
JOINT STOCK COMPANY**

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

(Reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Ha Giang Mineral and Mechanics Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

THE COMPANY

Ha Giang Mineral and Mechanics Joint Stock Company was established under Decision No. 604/QD-UB dated 09 August 1995 of the People's Committee of Ha Giang province. According to Decision No. 2050/QD-UBND dated 30 September 2005 of the People's Committee of Ha Giang province, Ha Giang Mechanics and Mineral Exploitation Company was converted into Ha Giang Mineral and Mechanics Joint Stock Company. The company officially came into operation on 01 March 2006 and operates under Business Registration Certificate No. 1003000027 dated 28 February 2006, 9th re-registered on 24 June 2025 issued by Ha Giang Department of Finance (now Tuyen Quang Department of Finance).

The Company's head office is located at: No. 390 Nguyen Trai Street, Ha Giang 1 Ward, Tuyen Quang Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of the Board of Directors, the Board of Management and the Board of Supervision during the period and to the reporting date are:

Board of Directors:

Mr. Pham Thanh Do	Chairman	
Mr. Nguyen Viet Phuong	Vice Chairman	(Resigned on 15 April 2026)
Mr. Do Khac Hung	Member	
Mr. Nguyen Trung Hieu	Member	
Mr. Ta Hong Thang	Member	
Mr. Nguyen Phu Khanh	Member	
Mr. Do Xuan Phuc	Member	(Appointed on 15 April 2026)
Mr. Vu Thang Binh	Member	(Appointed on 15 April 2026)
Mr. Trinh Ngoc Hieu	Member	(Resigned on 15 April 2026)

Board of Management:

Mr. Do Khac Hung	Director	
Mr. Trinh Ngoc Hieu	Vice Director	
Mr. Vu Thang Binh	Vice Director and Director of Hanoi Branch	
Mr. Nguyen Khac Tha	Vice Director	(Appointed on 14 March 2026)

Board of Supervision:

Mr. Nguyen Ngoc Tuan	Head of Board
Mrs. Nguyen Thi Luong Thanh	Member
Mr. Nguyen Huu Trong	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Do Khac Hung – Director.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

We, the Board of Management of the Company are responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements;
- Prepare the Interim Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at 30 June 2026, its operating results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the preparation and presentation of the Interim Financial Statements.

OTHER COMMITMENTS

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

On behalf of the Board of Management



Do Khac Hung

Legal Representative

Director

Approved, 12 August 2026

No: 120826.023/BCTC.KT3

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: The Shareholders, the Board of Directors and the Board of Management
Ha Giang Mineral and Mechanics Joint Stock Company

We have reviewed the Interim Financial Statements of Ha Giang Mineral and Mechanics Joint Stock Company prepared on 12 August 2026, as set out on pages 06 to 42, including: Interim Statement of Financial Position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash Flows and Notes to the Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

Board of Management's responsibility

The Board of Management is responsible for the preparation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VSRE) No. 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.

Auditor's conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Ha Giang Mineral and Mechanics Joint Stock Company as at 30 June 2026, its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

Emphasis of matter

We draw attention to Note 1.4 to the interim financial statements, which describes that the Company's mineral mining licence will expire on 26 December 2026. As at the date of preparation of the interim financial statements, the Company is in the process of completing the application dossier for adjustment of its mineral mining licence in accordance with applicable regulations and has not yet been granted a new mineral mining licence. This matter indicates the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. Nevertheless, the interim financial statements for the accounting period from 01 January 2026 to 30 June 2026 have been prepared on a going concern basis.

We draw attention to Note No. 32 to the interim financial statements, which describes the uncertainty relating to the additional corporate income tax payable for the period from 2008 to 2018 based on the findings of the State Audit Office of Vietnam in 2019.

Our conclusion is not modified in respect of these matters.

AASC Auditing Firm Company Limited



Hoang Thi Thu Huong

Audit Director

Registered Auditor No. 0899-2023-002-1

Hanoi, 12 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

Code	ASSETS	Note	Ending balance VND	Beginning balance VND
100	A. CURRENT ASSETS		379,870,640,400	515,507,749,368
110	I. Cash and cash equivalents	3	236,295,125,869	258,355,319,252
111	1. Cash		196,295,125,869	258,355,319,252
112	2. Cash equivalents		40,000,000,000	-
120	II. Short-term investments	4	104,049,800,000	222,899,000,000
123	1. Short-term held-to-maturity investments		104,049,800,000	222,899,000,000
130	III. Short-term receivables		12,229,608,547	10,942,954,734
131	1. Short-term trade receivables	5	234,386,986	234,386,986
132	2. Short-term prepayments to suppliers	6	5,256,857,374	3,771,969,418
135	3. Other short-term receivables	7	7,464,605,040	7,662,839,183
136	4. Allowance for short-term doubtful debts		(726,240,853)	(726,240,853)
140	IV. Inventories	9	25,450,908,985	23,310,475,382
141	1. Inventories		25,450,908,985	23,310,475,382
160	V. Other short-term assets		1,845,196,999	-
163	1. Taxes and other receivables from the State budget	15	1,845,196,999	-
200	B. NON-CURRENT ASSETS		99,188,490,860	108,275,728,535
210	I. Long-term receivables		8,998,120,327	7,360,930,322
215	1. Other long-term receivables	7	8,998,120,327	7,360,930,322
220	II. Fixed assets		18,497,970,360	18,628,923,102
221	1. Tangible fixed assets	11	16,620,737,575	16,085,057,052
222	- Historical cost		92,416,375,030	89,170,891,329
223	- Accumulated depreciation		(75,795,637,455)	(73,085,834,277)
227	2. Intangible fixed assets	12	1,877,232,785	2,543,866,050
228	- Historical cost		46,168,552,193	46,168,552,193
229	- Accumulated amortization		(44,291,319,408)	(43,624,686,143)
250	III. Long-term assets in progress		12,104,294,466	12,284,497,841
252	1. Construction in progress	10	12,104,294,466	12,284,497,841
260	IV. Long-term investments	4	58,962,417,480	69,365,997,520
263	1. Equity investments in other entities		69,469,880,000	69,469,880,000
264	2. Allowance for long-term impairment of other investments		(16,507,462,520)	(6,103,882,480)
265	3. Long-term held-to-maturity investments		6,000,000,000	6,000,000,000
270	V. Other long-term assets		625,688,227	635,379,750
271	1. Long-term deferred expenses	13	625,688,227	635,379,750
280	TOTAL ASSETS		479,059,131,260	623,783,477,903

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(continued)

Code	RESOURCES	Note	Ending balance VND	Beginning balance VND
300	C. LIABILITIES		60,698,745,213	148,073,310,559
310	I. Current liabilities		48,349,696,240	135,463,125,586
311	1. Short-term trade payables	14	1,052,542,963	1,891,394,164
314	2. Short-term taxes and other payables to the State budget	15	8,661,195,371	68,646,263,515
315	3. Payables to employees		3,050,297,800	8,979,792,625
316	4. Short-term accrued expenses	16	280,000,000	-
320	5. Other short-term payables	17	666,049,721	16,540,789,328
323	6. Bonus and welfare fund		34,639,610,385	39,404,885,954
330	II. Non-current liabilities		12,349,048,973	12,610,184,973
338	1. Other long-term payables	17	9,000,000	9,000,000
343	2. Provisions for long-term payables	18	12,340,048,973	12,601,184,973
400	D. OWNER'S EQUITY	19	418,360,386,047	475,710,167,344
411	1. Contributed capital		126,000,000,000	126,000,000,000
411a	- Ordinary shares with voting rights		126,000,000,000	126,000,000,000
412	2. Share premium		9,478,311,977	9,478,311,977
418	3. Development and investment funds		50,000,000,000	50,000,000,000
419	4. Other reserves		1,103,464,642	1,103,464,642
420	5. Retained earnings		231,778,609,428	289,128,390,725
420a	- Retained earnings accumulated to previous year		180,031,103,458	1,056,848,804
420b	- Retained earnings of the current period		51,747,505,970	288,071,541,921
440	TOTAL RESOURCES		479,059,131,260	623,783,477,903


 Hoang Le Khanh
 Preparer


 Hoang Le Khanh
 Chief Accountant


 Do Khac Hung
 Legal Representative
 Director

Approved, 12 August 2026

INTERIM STATEMENT OF INCOME*For the period from 01 January 2026 to 30 June 2026*

Code	ITEMS	Note	This period	Previous period
			VND	VND
01	1. Revenue from sales of goods and provision of services	21	118,927,547,771	433,418,677,053
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and provision of services		118,927,547,771	433,418,677,053
11	4. Cost of goods sold and provision of services	22	37,534,065,146	62,095,177,052
20	5. Gross profit from sales of goods and provision of services		81,393,482,625	371,323,500,001
21	6. Gain/(loss) on liquidation or disposal of investment properties		-	-
22	7. Financial income	23	6,153,510,397	12,226,903,594
23	8. Financial expenses	24	10,403,580,040	(10,889,728,640)
24	<i>In which: Interest expense</i>		-	-
25	9. Selling expenses	25	401,525,448	637,235,104
26	10. General and administrative expenses	26	11,411,778,976	10,431,378,175
30	11. Net profit from operating activities		65,330,108,558	383,371,518,956
31	12. Other income		-	109,090,909
32	13. Other expenses	27	736,600,000	1,824,404,050
40	14. Other profit		(736,600,000)	(1,715,313,141)
50	15. Total net profit before tax		64,593,508,558	381,656,205,815
51	16. Current corporate income tax expense	28	12,846,002,588	74,849,659,154
52	17. Deferred corporate income tax expense		-	-
60	18. Profit after corporate income tax		<u>51,747,505,970</u>	<u>306,806,546,661</u>
70	19. Basic earnings per share	29	4,107	23,945


Hoàng Le Khanh
Preparer


Hoàng Le Khanh
Chief Accountant


Do Khắc Hưng
Legal Representative
Director
Approved, 12 August 2026

INTERIM STATEMENT OF CASH FLOWS*For the period from 01 January 2026 to 30 June 2026**(Indirect method)*

Code	ITEMS	Note	This period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
01	1. Profit before tax		64,593,508,558	381,656,205,815
	2. Adjustment for:			
02	- Depreciation and amortization of fixed assets and investment properties		3,376,436,443	2,767,460,565
03	- Allowances and provisions		10,142,444,040	(11,023,536,390)
04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(1,468,371,095)	(7,407,910,043)
05	- Gains / losses from investment and financing activities		(4,685,139,302)	(4,928,084,460)
08	3. Operating profit before changes in working capital		71,958,878,644	361,064,135,487
09	- Increase/ decrease in receivables		(5,907,310,030)	(32,204,361,345)
10	- Increase/ decrease in inventories		(2,140,433,603)	13,338,318,618
11	- Increase/ decrease in payables (excluding interest payable/ corporate income tax payable)		(24,262,171,418)	(18,902,524,118)
12	- Increase or decrease in deferred expenses		9,691,523	(59,423,970)
15	- Corporate income tax paid		(70,919,672,947)	(13,926,992,831)
17	- Other payments for operating activities		(2,982,562,836)	(3,528,869,240)
20	Net cash flow from operating activities		(34,243,580,667)	305,780,282,601
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
21	1. Purchase or construction of fixed assets and other long-term assets		(3,077,592,326)	(3,430,179,902)
22	2. Proceeds from disposals of fixed assets and other long-term assets		-	109,090,909
23	3. Loans and purchase of debt instruments from other entities		(297,629,800,000)	(142,999,000,000)
24	4. Collection of loans and resale of debt instrument of other entities		416,479,000,000	132,699,870,000
27	5. Interest and dividend received		5,823,408,515	3,068,735,426
30	Net cash flow from investing activities		121,595,016,189	(10,551,483,567)
	III CASH FLOWS FROM FINANCING ACTIVITIES			
36	1. Dividends or profits paid to owners		(110,880,000,000)	(148,680,000,000)
40	Net cash flow from financing activities		(110,880,000,000)	(148,680,000,000)

INTERIM STATEMENT OF CASH FLOWS*For the period from 01 January 2026 to 30 June 2026**(Indirect method)**(Continued)*

Code	ITEMS	Note	This period	Previous period
			VND	VND
50	Net cash flows in the period		(23,528,564,478)	146,548,799,034
60	Cash and cash equivalents at the beginning of the year		258,355,319,252	105,181,201,313
61	Effect of exchange rate fluctuations		1,468,371,095	7,407,910,043
70	Cash and cash equivalents at the end of the period	3	<u>236,295,125,869</u>	<u>259,137,910,390</u>



Hoang Le Khanh
Preparer



Hoang Le Khanh
Chief Accountant




Do Khắc Hưng
Legal Representative
Director
Approved, 12 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1. GENERAL INFORMATION****1.1. Form of ownership**

Ha Giang Mineral and Mechanics Joint Stock Company was established under Decision No. 604/QD-UB dated 09 August 1995 of the People's Committee of Ha Giang province. According to Decision No. 2050/QD-UBND dated 30 September 2005 of the People's Committee of Ha Giang province, Ha Giang Mechanics and Mineral Exploitation Company was converted into Ha Giang Mineral and Mechanics Joint Stock Company. The company officially came into operation on 01 March 2006 and operates under Business Registration Certificate No. 1003000027 dated 28 February 2006, 9th re-registered on 24 June 2025 issued by Ha Giang Department of Finance (now Tuyen Quang Department of Finance).

The Company's head office is located at: No. 390 Nguyen Trai Street, Ha Giang 1 Ward, Tuyen Quang Province.

The registered charter capital of the Company is VND 126,000,000,000 and its actual contributed charter capital as at 30 June 2026 is VND 126,000,000,000, equivalent to 12,600,000 shares with a par value of VND 10,000 per share.

The number of employees of the Company as at 30 June 2026 is 157 (as at 01 January 2026: 156).

1.2. Business field

Mining and processing of Antimony ore.

1.3. Business activities

Main business activities of the Company include:

- Mining of other non-ferrous metal ores;
- Mining of rare ores and metals.

1.4. The Company's operation in the period that affects the Interim Financial Statements

Revenue for the first six months of 2026 decreased by 72.56% compared with the same period in 2025, mainly due to a 44.01% decrease in the Company's average selling price of antimony metal amid a decline in global antimony market prices, together with a 50.99% decrease in sales volume over the same period. In line with the decrease in sales volume, cost of goods sold for the first six months of 2026 decreased by 39.55% compared with the same period in 2025. However, the decrease in cost of goods sold was lower than the decrease in revenue, mainly due to an increase in the average inventory issue price. As revenue decreased more significantly than cost of goods sold, gross profit from sales of goods and rendering of services for the first six months of 2026 decreased by 78.08% compared with the same period in 2025.

Pursuant to Mineral Mining Licence No. 3940/QD/DCKS dated 27 December 1996, the Company is permitted to exploit antimony ore at the Mau Due mine, Yen Minh District, Ha Giang Province (now Mau Due Commune, Tuyen Quang Province) for a period of 30 years from the date of issuance of the licence. Accordingly, the licence will expire on 26 December 2026. As at the date of preparation of the interim financial statements, the Company is implementing the "Exploration Project for Upgrading the Reserves of the Mau Due Antimony Mine" as a basis for carrying out procedures to apply for a new mining licence. According to the Company's plan, the Project is expected to be completed and a new mining licence is expected to be granted in the second quarter of 2027. Further details are disclosed in Note 10.

The impending expiry of the current mining licence and the possibility that the Company may have to temporarily suspend its mining operations while awaiting the issuance of a new mining licence indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The Board of Management assesses that the Company will continue to be able to meet its liabilities as they fall due and to continue as a going concern based on the following:

- Expected cash flows from financial investment activities;
- Purchases of antimony ore from external suppliers to maintain production activities while awaiting the issuance of a new mining licence;
- The ability to obtain additional borrowings from lenders.

On this basis, the Board of Management considers that the preparation of the Company's interim financial statements for the accounting period from 1 January 2026 to 30 June 2026 on a going concern basis is appropriate.

1.5. Corporate structure

The Company's organisational units are as follows:	Address	Main business activities
Company Office	Ha Giang 1 Ward, Tuyen Quang Province	Mining and processing of Antimony ore
Hanoi Branch	Hanoi	Distribution of finished Antimony metal products

2. ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1. Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2. Accounting Standards and Applicable Accounting System

Applicable Accounting System

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3. Changes in accounting policies and notes

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the Vietnamese Corporate Accounting System, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note No. 35 of the Financial Statements.

2.4. Basis for preparation of the Interim Financial Statements

The Interim Financial Statements are presented based on historical cost principle.

The Interim Financial Statements of the Company are prepared based on the basis of direct consolidation from the general data of dependent accounting entities and the head office of the Company.

2.5. Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the Interim Financial Statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Allowance for bad debts
- Allowance for devaluation of inventory
- Provision for payables
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Classification and allowance of financial investments
- Estimated corporate income tax

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6. Financial instruments*Initial recognition***Financial assets**

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, long-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7. Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions).

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

- For foreign-currency-denominated monetary items, the average transfer buying and selling exchange rate quoted by the commercial bank with which the Company regularly transacts is applied;
- For demand deposits denominated in foreign currencies, the average transfer buying and selling exchange rate quoted by the bank where the Company maintains the relevant foreign-currency account is applied;
- For foreign currency-denominated receivables for which an allowance for doubtful debts has been made in respect of part or all of the receivable amount, no retranslation is performed.

All foreign exchange differences actually arising during the period and those arising from the retranslation of balances of monetary items denominated in foreign currencies at the date of preparation of the financial statements are recognised in the operating results of the accounting period.

2.8. Cash and cash equivalents

Cash comprises cash on hand, demand deposits and monetary gold held as a reserve asset, exclusive of gold classified as inventories and used as raw materials for production of goods for sale.

Cash equivalents are short-term investments with the maturity of 03 months or less from the date of investment, that are highly liquid and readily convertible into known amount of cash and that are subject to an insignificant risk of conversion into cash.

2.9. Financial investments

Investments held to maturity comprise term deposits held to maturity to earn profits periodically.

Investments in other entities comprise investments in equity instruments of other entities without having control, joint control, or significant influence on the investee. These investments are initially stated at original cost. After initial recognition, these investments are measured at original cost less allowance for devaluation of investments.

Allowance for devaluation of investments is made at the end of the period as follows:

- For long-term investments that are not classified as trading securities and over which the Company has no significant influence: where the investment is in listed shares or its fair value can be reliably measured, the provision is based on the market value of the shares; where the fair value of the investment cannot be determined reliably at the reporting date, the provision is based on the investee's financial statements as at the provision date.
- For held-to-maturity investments, an impairment provision is recognized based on their recoverability in accordance with applicable laws.

2.10. Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, missing and making fleeing or estimating the possible losses.

2.11. Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original cost, inventories must be valued according to the net realizable value at the reporting date of Interim Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs necessary to make the sale.

The cost of inventory is calculated using weighted average method.

Allowance for devaluation of inventories made at the end of the period is based on the excess of original cost of inventory over its net realizable value.

2.12. Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment the future economic benefits obtained from the use of tangible fixed assets beyond their initial standards conditions, they are capitalized as an increase in the historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Statement of Income in the period in which the costs are incurred.

Fixed assets are depreciated (amortized) using the straight-line method over their estimated useful lives as follows:

- Buildings, structures	03 - 25 years
- Machinery and equipment	03 - 07 years
- Vehicles, transportation equipment	06 - 10 years
- Office equipment and furniture	03 years
- Land use rights	10 - 48 years
- Copyrights, patents	03 years
- Other intangible fixed assets	05 years

Antimony Mining Rights and Environmental Restoration Costs

Antimony Mining Rights and Environmental Restoration Costs include mineral exploitation rights and environmental restoration costs.

Pursuant to the Mineral Exploitation License No. 3940/QD/DCKS ("License") dated 27 December 1996 issued by the Minister of Industry (now the Ministry of Industry and Trade), the Company is granted the right to exploit minerals in Mau Due Commune, Yen Minh District, Ha Giang Province (now Mau Due commune, Tuyen Quang province) for 30 years from the date of signing the License. Mineral exploitation rights are stated at cost less accumulated depreciation. The original cost of this asset includes the total amount of mineral exploitation rights payable under Decision No. 3068/QD-BTNMT dated 26 December 2014 of the Minister of Natural Resources and Environment on "Approval of the fee for granting the right to exploit Antimony ore at Mau Due mine, Mau Due commune, Yen Minh district, Ha Giang province". The mineral exploitation rights are depreciated by the Company based on the amount of mineral exploitation rights payable annually according to the Notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).

Environmental Restoration Costs are the estimated costs incurred after the end of exploitation to close the mine, restore the original state of the ground and environment of the mine in Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province), depreciated using the straight-line method over the remaining time of the Mineral Exploitation License calculated from the time the environmental restoration costs are recorded.

2.13. Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognized in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.14. Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.15. Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Office rent at Hanoi Branch is paid in advance every 3 months.
- Tools and supplies include assets which are possessed by the Company in an ordinary course of business, with historical cost of each asset less than VND 30 million and therefore not eligible for recording as fixed asset under current legal regulations. The historical cost of tools and supplies are allocated on the straight-line basis from 03 to 24 months.
- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 03 to 24 months.

2.16. Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

2.17. Dividend payables

Dividend and profit payables are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.18. Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting, but the payments for such goods or services have not been made and other payables such as service expenses incurred, etc. These accrued expenses are recognised as expenses in the reporting period.

2.19. Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation;
- Debt obligation can be estimated reliably.

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.

Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Provisions for liabilities are recognised as production and business expenses of the period. Where the unused balance of provisions previously recognised exceeds the amount of provisions required as at 30 June 2026, the excess is reversed and recognised as a reduction in production and business expenses for the period ended 30 June 2026.

2.20. Owner's equity

Owner's equity is stated at the actual contributed capital of the owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.21. Revenue

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, after deducting trade discounts, sales discounts and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to the buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Financial income

Financial income includes interest income, dividends, distributed profits and other financial income, and is recognised when:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

Dividends and distributed profits are recognised when the Company's right to receive the dividends or distributed profits is established.

2.22. Cost of goods sold

Cost of goods sold are cost of finished products, merchandise, materials sold during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.23. Financial expenses

Items recorded into financial expenses comprise:

- Expenses or losses relating to financial investment activities;
- Provision for losses from investment in other entities, losses from sale of foreign currency, exchange loss, etc.

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.24. Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.25. Corporate income tax*a) Current corporate income tax expenses*

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate

For the period from 1 January 2026 to 30 June 2026, the Company applies the corporate income tax rate of 20% for the operating activities which has taxable income.

2.26. Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.27. Related parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Entities that, directly or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company, including the parent company, subsidiaries and associates;
- Individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company, key management personnel of the Company, and close family members of such individuals;
- Entities in which the above-mentioned individuals directly or indirectly hold a significant proportion of the voting rights or over which they exercise significant influence;
- Other organizations and individuals identified as related parties in accordance with prevailing laws and regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.28. Segment information

As the Company operating solely in the field of mining and processing Antimony ore in Vietnam, the Company does not prepare segment reports by business segment and geographical segment.

3. CASH AND CASH EQUIVALENTS

	Ending balance	Beginning balance
	VND	VND
- Cash on hand	844,538,175	890,487,246
- Demand deposits	195,450,587,694	257,464,832,006
- Cash equivalents	40,000,000,000	-
	236,295,125,869	258,355,319,252

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Currency	Term	Annual interest rate	Amount
				VND
<i>Demand deposits</i>				
- Saigon - Hanoi Commercial Joint Stock Bank	USD	Non-term	0.0%	182,910,000,000
- Others	USD	Non-term	0.0%	8,427,233,661
- Others	VND	Non-term	0.2%	4,113,354,033
				195,450,587,694
<i>Cash equivalents</i>				
- Saigon - Hanoi Commercial Joint Stock Bank	VND	3 months	4.75%	40,000,000,000
				40,000,000,000

4. FINANCIAL INVESTMENTS

a) Held-to-maturity investments

	Ending balance			Beginning balance		
	Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
	VND	VND	VND	VND	VND	VND
a1) Short-term						
Term deposits	104,049,800,000	104,049,800,000	-	222,899,000,000	222,899,000,000	-
	104,049,800,000	104,049,800,000	-	222,899,000,000	222,899,000,000	-
a2) Long-term						
Bonds	6,000,000,000	6,000,000,000	-	6,000,000,000	6,000,000,000	-
	6,000,000,000	6,000,000,000	-	6,000,000,000	6,000,000,000	-

Details of held-to-maturity investments as at 30 June 2026 are as follows:

Term deposits

	Currency	Term	Annual interest rate	Amount
				VND
- Joint Stock Commercial Bank for Investment and Development of Vietnam	VND	6 months	7.5 - 8.0%	25,000,000,000
- Joint Stock Commercial Bank for Foreign Trade of Vietnam	VND	6 months	7.6%	23,000,000,000
- Vietnam Bank for Agriculture and Rural Development	VND	6 months	7.1 - 7.9%	20,000,000,000
- Saigon - Hanoi Commercial Joint Stock Bank	VND	6 months	4.7 - 5.2%	21,049,800,000
- Other banks	VND	12 months	4.6 - 8.0%	15,000,000,000
				104,049,800,000

Bonds:

Bond name	Bond code	Quantity	Term	Interest rate	Original cost	Recoverable value
					VND	VND
- Bonds						
Vietnam Joint Stock Commercial Bank for Industry and Trade	CTG2230T2/02	60,000	8 years	6.45%	6,000,000,000	6,000,000,000
					6,000,000,000	6,000,000,000

4. FINANCIAL INVESTMENTS

b) Equity investments in other entities

	Securities code	Ending balance			Beginning balance		
		Original cost	Recoverable value	Allowance	Original cost	Recoverable value	Allowance
		VND	VND	VND	VND	VND	VND
Investments in other entities		69,469,880,000	52,962,417,480	(16,507,462,520)	69,469,880,000	63,365,997,520	(6,103,882,480)
Cao Bang Cast Iron And Steel Joint Stock Company	CBI	69,469,880,000	52,962,417,480	(16,507,462,520)	69,469,880,000	63,365,997,520	(6,103,882,480)
		<u>69,469,880,000</u>	<u>52,962,417,480</u>	<u>(16,507,462,520)</u>	<u>69,469,880,000</u>	<u>63,365,997,520</u>	<u>(6,103,882,480)</u>

The provision is estimated based on the actual market price of the securities (being the average reference price for the 30 consecutive trading days immediately preceding 31 December 2025 and 30 June 2026 on the UPCOM market, as published by the Hanoi Stock Exchange).

Details of investees:

Name of investee	Place of incorporation and operation	Ownership interest	Voting rights	Principal business activities
<i>Other investees</i>				
- Cao Bang Cast Iron And Steel Joint Stock Company	Cao Bang	9.69%	9.69%	Mining and mineral processing

5. SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
<i>Others</i>	234,386,986	(234,386,987)	234,386,986	(234,386,987)
- Hoang Van Thiem	71,642,500	(71,642,500)	71,642,500	(71,642,500)
- Others	162,744,486	(162,744,487)	162,744,486	(162,744,487)
	234,386,986	(234,386,987)	234,386,986	(234,386,987)

6. SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
<i>Others</i>	5,256,857,374	(377,254,720)	3,771,969,418	(377,254,720)
- Vietnam Environmental Resources and Development Joint Stock Company	2,910,895,340	-	2,910,895,340	-
- Others	2,345,962,034	(377,254,720)	861,074,078	(377,254,720)
	5,256,857,374	(377,254,720)	3,771,969,418	(377,254,720)

7. OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Receivables from interest of deposit, loan	1,034,822,795	-	2,173,092,008	-
- Receivables from employees	6,055,778,073	-	5,210,320,435	-
- Advances	51,542,821	(12,217,300)	111,763,528	(12,217,300)
- Other receivables	322,461,351	(102,381,846)	167,663,212	(102,381,846)
	7,464,605,040	(114,599,146)	7,662,839,183	(114,599,146)
b) Long-term				
- Deposits	8,998,120,327	-	7,360,930,322	-
+ <i>Environmental rehabilitation deposit for Mau Due Mine, Yen Minh</i>	3,109,799,040	-	1,700,186,826	-
+ <i>Environmental rehabilitation deposit for Waste Dump No. 1 of Mau Due Mine</i>	3,458,508,307	-	3,230,930,516	-
+ <i>Office rental deposit for the Hanoi Branch</i>	171,980,400	-	171,980,400	-
+ <i>Investment project performance security deposit under the investment licence</i>	2,257,832,580	-	2,257,832,580	-
	8,998,120,327	-	7,360,930,322	-

8. DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- <i>Trade receivables</i>	234,386,987	-	234,386,987	-
+ <i>Hoang Van Thiem</i>	71,642,500	-	71,642,500	-
+ <i>Bac Quang Agricultural and Forestry Products Processing Company</i>	61,017,368	-	61,017,368	-
+ <i>Management Board of Binh Vang Electricity Construction Department</i>	47,780,025	-	47,780,025	-
+ <i>Others</i>	53,947,094	-	53,947,094	-
- <i>Prepayments to suppliers</i>	377,254,720	-	377,254,720	-
+ <i>Thanh Dong Construction Enterprise</i>	202,440,273	-	202,440,273	-
+ <i>Ha Long Viglacera Company Limited</i>	114,814,447	-	114,814,447	-
+ <i>Industrial Promotion Center - Department of Industry and Trade</i>	60,000,000	-	60,000,000	-
- <i>Advances</i>	12,217,300	-	12,217,300	-
+ <i>Others</i>	12,217,300	-	12,217,300	-
- <i>Other receivables</i>	102,381,846	-	102,381,846	-
+ <i>Pha Lai Company Limited</i>	40,000,000	-	40,000,000	-
+ <i>Others</i>	62,381,846	-	62,381,846	-
	726,240,853	-	726,240,853	-

9. INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	5,313,998,443	-	4,525,578,832	-
- Tools and instruments	1,432,561,063	-	1,662,131,130	-
- Finished goods	18,704,349,479	-	17,122,765,420	-
	25,450,908,985	-	23,310,475,382	-

10. CONSTRUCTION IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Mau Due Antimony Mine Reserve Exploration and Upgrade Project (*)	11,517,334,085	11,517,334,085	11,517,334,085	11,517,334,085
- Other projects	586,960,381	586,960,381	767,163,756	767,163,756
	12,104,294,466	12,104,294,466	12,284,497,841	12,284,497,841

(*) According to Decision No. 1241/QĐ-HĐTLQG dated 23 December 2022, the National Council for Evaluation of Mineral Reserves approved the reserves of antimony ore and metal in the "Report on the results of the exploration to upgrade reserves within the scope of Exploitation License No. 3940 QĐ/DCKS dated 27 December 1996 of the Ministry of Industry (now the Ministry of Industry and Trade) of Mau Due antimony mine, Mau Due commune, Yen Minh district, Ha Giang province" regarding the upgraded exploration area, approving the reserves and resources of antimony ore.

The above decision is the premise for the Company to implement the project "Adjusting the Antimony Mining License" from 2023 and is expected to be completed in second quarter of 2027. The Company has established a Project Management Board according to the Decision of the Company Director No. 55/QĐ-CKKS dated 10 March 2023 to implement the Project to adjust the Investment Registration Certificate.

Currently, the Company is conducting mining activities under Mining Licence No. 3940/QĐ/DCKS dated 27 December 1996, with a mining term of 30 years (until 26 December 2026).

According to the Investment Registration Certificate initially issued on 16 June 2009, and 1st re-registered on 30 June 2025, it is certified that:

- Project name: Exploitation and Processing of Antimony Ore in Mau Due Commune, Yen Minh District, Ha Giang Province;
- Project location: Mau Due Commune, Yen Minh District, Ha Giang Province;
- Project objective: To exploit Antimony ore and refine it into metal with Sb content $\geq 99.65\%$, serving both domestic and international markets, in order to improve the living standards of local workers and contribute to the economic, cultural, and social development of remote areas and Ha Giang Province;
- Planned land area for use: 96.9 hectares;
- Total project investment capital: VND 96,575,919,000;
- Project operation duration: Until the end of December 2045.

As at 30 June 2026, the Company is in the process of preparing the mining design for the Project, completing the documentation for amendments to the investment policy approval and the Investment Registration Certificate, and awaiting approval of the Project's Environmental Impact Assessment Report.

The Company expects to complete the procedures for extending the Mining Licence in the second quarter of 2027.

11. TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	31,307,601,488	43,786,421,032	13,444,820,609	632,048,200	89,170,891,329
- Purchase in the period	59,691,057	497,232,644	2,688,560,000	-	3,245,483,701
Ending balance	31,367,292,545	44,283,653,676	16,133,380,609	632,048,200	92,416,375,030
Accumulated depreciation					
Beginning balance	26,741,809,603	36,501,430,788	9,277,745,686	564,848,200	73,085,834,277
- Depreciation in the period	777,288,006	1,107,387,240	812,527,932	12,600,000	2,709,803,178
Ending balance	27,519,097,609	37,608,818,028	10,090,273,618	577,448,200	75,795,637,455
Net carrying amount					
At the beginning of the year	4,565,791,885	7,284,990,244	4,167,074,923	67,200,000	16,085,057,052
At the end of the period	3,848,194,936	6,674,835,648	6,043,106,991	54,600,000	16,620,737,575

Details of tangible fixed assets as at the end of the period are as follows:

Assets name	Status during the period	Historical cost	Net carrying amount
		VND	VND
Smelting workshop roasting furnace system	In use	9,951,958,665	-
Others	In use	82,464,416,365	16,620,737,575
		92,416,375,030	16,620,737,575

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 62,145,613,696.

12. INTANGIBLE FIXED ASSETS

	Land use rights	Mineral exploitation rights	Environmental restoration costs	Copyrights, patents	Other intangible fixed assets	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	2,827,595,455	22,723,027,000	17,920,493,837	380,554,359	2,316,881,542	46,168,552,193
Ending balance	2,827,595,455	22,723,027,000	17,920,493,837	380,554,359	2,316,881,542	46,168,552,193
Accumulated amortization						
Beginning balance	1,640,151,561	22,723,027,000	16,564,071,681	380,554,359	2,316,881,542	43,624,686,143
- Amortization in the period	18,128,197	-	648,505,068	-	-	666,633,265
Ending balance	1,658,279,758	22,723,027,000	17,212,576,749	380,554,359	2,316,881,542	44,291,319,408
Net carrying amount						
At the beginning of the year	1,187,443,894	-	1,356,422,156	-	-	2,543,866,050
At the end of the period	1,169,315,697	-	707,917,088	-	-	1,877,232,785

Details of intangible fixed assets as at the end of the period are as follows:

Assets name	Status during the period	Historical cost	Net carrying amount
		VND	VND
Mineral mining rights fee	In use	22,723,027,000	-
Environmental rehabilitation expenses for Mau Due Mine	In use	14,831,068,837	529,681,030
Others	In use	8,614,456,356	1,347,551,755
		46,168,552,193	1,877,232,785

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 26,507,751,401.

13. LONG-TERM DEFERRED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Dispatched tools and supplies	625,688,227	635,379,750
	625,688,227	635,379,750

14. SHORT-TERM TRADE PAYABLES

	Ending balance	Beginning balance
	VND	VND
<i>Other parties</i>	1,052,542,963	1,891,394,164
- Hung Dung Transport and Trading Services Company Limited	76,547,475	402,632,780
- Hung Minh 868 One Member Company Limited	-	70,467,525
- Minh Tuan Trading And Construction Investment Company Limited	487,038,744	483,542,568
- Anh Phuong Trading Investment and Development Joint Stock Company	115,890,000	58,715,610
- Others	373,066,744	876,035,681
	1,052,542,963	1,891,394,164

15. SHORT-TERM TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Value-added tax	-	97,770,309	395,183,831	492,954,140	-	-
Export, import duties	-	-	6,099,459,554	6,099,459,554	-	-
Corporate income tax	-	62,151,521,346	12,846,002,588	70,919,672,947	-	4,077,850,987
Personal income tax	-	2,258,078,474	5,180,196,614	8,943,934,702	1,845,196,999	339,537,385
Natural resource tax	-	936,423,992	5,596,006,910	5,490,144,398	-	1,042,286,504
Land tax and land rental	-	-	132,176,728	132,176,728	-	-
Environmental protection tax	-	22,480,394	130,355,758	131,304,657	-	21,531,495
Fees, charges and other payables	-	3,179,989,000	-	-	-	3,179,989,000
	-	68,646,263,515	30,379,381,983	92,209,647,126	1,845,196,999	8,661,195,371

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.

16. SHORT-TERM ACCRUED EXPENSES

	Ending balance	Beginning balance
	VND	VND
- Other accrued expenses	280,000,000	-
	280,000,000	-

17. OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
a) Short-term payables		
- Social insurance	3,445,231	3,445,231
- Employee-related amounts payable	-	15,745,965,000
- Remuneration of the Board of Directors and the Board of Supervision	180,000,000	180,000,000
- Other payables and statutory obligations	482,604,490	611,379,097
	666,049,721	16,540,789,328
b) Long-term payables		
- Long-term deposits, collateral received	9,000,000	9,000,000
	9,000,000	9,000,000
c) In which: Other payables to related parties		
- Mr. Do Khac Hung	24,000,000	578,192,700
- Mr. Trinh Ngoc Hieu	-	438,428,700
- Mr. Nguyen Van Bien	-	255,033,000
- Mr. Vu Thang Binh	24,000,000	369,204,800
- Mr. Pham Thanh Do	30,000,000	30,000,000
- Mr. Nguyen Trung Hieu	24,000,000	24,000,000
- Mr. Ta Hong Thang	24,000,000	24,000,000
- Mr. Dao Minh Tan	15,000,000	136,852,400
- Mr. Nguyen Ngoc Tuan	24,000,000	119,489,100
- Mr. Nguyen Huu Trong	15,000,000	201,589,300
- Mrs. Hoang Le Khanh	-	444,825,000
	180,000,000	2,621,615,000

18. LONG-TERM PROVISIONS FOR PAYABLES

	Beginning	During the period		Ending balance
	Amount	Increase	Decrease	Amount
	VND			VND
- Environmental restoration costs (i)	12,601,184,973	-	261,136,000	12,340,048,973
	12,601,184,973	-	261,136,000	12,340,048,973

(i) Provision for long-term payables is the estimated environmental restoration cost that the Company must pay after the end of mineral exploitation to improve and restore the environment according to the provisions of the Law on Environmental Protection and guiding documents.

19. OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Share premium	Other reserves	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous year	126,000,000,000	9,478,311,977	1,103,464,642	50,000,000,000	156,579,063,035	343,160,839,654
Profit for previous period	-	-	-	-	306,806,546,661	306,806,546,661
Profit distribution	-	-	-	-	(160,617,520,586)	(160,617,520,586)
Ending balance of previous period	126,000,000,000	9,478,311,977	1,103,464,642	50,000,000,000	302,768,089,110	489,349,865,729
Beginning balance of current year	126,000,000,000	9,478,311,977	1,103,464,642	50,000,000,000	289,128,390,725	475,710,167,344
Profit for this period	-	-	-	-	51,747,505,970	51,747,505,970
Profit distribution	-	-	-	-	(109,097,287,267)	(109,097,287,267)
Ending balance of this period	126,000,000,000	9,478,311,977	1,103,464,642	50,000,000,000	231,778,609,428	418,360,386,047

According to Resolution No. 01/NQ-DHDCD dated 15 April 2026 of the Company's 2026 General Meeting of Shareholders, the Company announced its profit distribution for the year 2025 as follows:

	Rate	Amount VND
Remaining profit in 2024 (1)		1,056,848,804
Business results after tax in 2025 (2)		475,654,254,654
Total profit available for distribution (3)=(1)+(2)	100.00%	476,711,103,458
Bonus and welfare fund (4)=(5)+(6)	4.61%	22,000,000,000
- Provisional appropriated in 2025 (5)		23,782,712,733
- Reduction in appropriation in 2026 (6)		(1,782,712,733)
Dividend payment (equal to 218% of charter capital) (7)=(8)+(9)	57.62%	274,680,000,000
- Dividends paid in 2025 (equal to 130% of charter capital) (8)		163,800,000,000
- Dividends payable in 2026 (equal to 88% of charter capital) (9)		110,880,000,000
Retained profit (10)=(3)-(4)-(7)	37.77%	180,031,103,458

b) Details of contributed capital

	Ending balance VND	Rate %	Beginning balance VND	Rate %
State Capital Investment Corporation	58,762,800,000	46.64	58,762,800,000	46.64
DP International Company	10,011,000,000	7.95	10,011,000,000	7.95
Internal shareholders (members of the Board of Directors, Board of Management, Board of Supervision and Chief Accountant)	1,252,300,000	0.99	1,252,300,000	0.99
Others	55,973,900,000	44.42	55,973,900,000	44.42
	126,000,000,000	100	126,000,000,000	100

c) Capital transactions with owners and distribution of dividends and profits

	Current period VND	Previous period VND
Owner's contributed capital		
- Contributed capital at the beginning of the year	126,000,000,000	126,000,000,000
- Contributed capital at the end of the period	126,000,000,000	126,000,000,000
Dividends, profits		
- Dividends and profit distributions payable at the beginning of the year	-	-
- Dividends and profit distributions payable during the period	110,880,000,000	148,680,000,000
+ Dividends and profits distributed from the prior year's profit	110,880,000,000	148,680,000,000
- Dividends and profits paid in cash	(110,880,000,000)	(148,680,000,000)
+ Of which: paid from the prior year's profit	(110,880,000,000)	(148,680,000,000)
- Dividend and profit distribution payables at the end of the period	-	-

d) Shares

	Ending balance	Beginning balance
Quantity of Authorized issuing shares	12,600,000	12,600,000
Quantity of issued shares	12,600,000	12,600,000
- Common shares	12,600,000	12,600,000
Quantity of outstanding shares in circulation	12,600,000	12,600,000
- Common shares	12,600,000	12,600,000
Par value per share	10,000	10,000

e) Company's reserves

	Ending balance	Beginning balance
	VND	VND
- Development and investment fund	50,000,000,000	50,000,000,000
- Other funds within owners' equity	1,103,464,642	1,103,464,642
	51,103,464,642	51,103,464,642

20. OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

a) Operating leased assets

- At 30 June 2026, the Company rents an office (Hanoi Branch) at Prime Center, 53 Quang Trung, Hanoi with a rental area of 80 m2, rental fee of VND 48,256,000 per month (including service fee and VAT), the rental fee will be paid in advance every 3 months.

- The Company rents land under contract No. 06/HDTD dated 10 March 2010: rental area is 10,440 m2 in Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and uses the land as a production and business facility. The rental price is VND 1,252,800 per year, the rental term is until 30 October 2032. Land rental fee is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).

- The company leases land under contract No. 07/HDTD dated 10 March 2010: the leased area is 29,943 m2 in Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and is used for mineral exploitation activities. The lease price is VND 3,593,160 per year, the lease term is until 30 October 2032. The land rent is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).

- The company leases land under contract No. 08/HDTD dated 10 March 2010: the leased area is 130,940.7 m2 in Pac Den village, Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and is used for mineral exploitation activities. The lease price is VND 15,712,884 per year, the lease term is until 27 December 2026. The land rent is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province). The land use term has been extended to 31 December 2045 pursuant to Decision No. 659/QD-UBND dated 11 June 2026.

- The company leases land under contract No. 01/HDTD dated 05 January 2015: the leased area is 102,247.3 m2 in Ngam Sooc village, Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and is used for mineral exploitation activities. Land rent is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province). The land use term has been extended to 31 December 2045 pursuant to Decision No. 660/QD-UBND dated 11 June 2026.

- The company leases land under decision No. 203/QD-UBND dated 04 March 2026: the leased area is 210,289.6 m2 in Mau Due commune, Tuyen Quang province and is used for mineral exploitation activities. Land rent is paid annually according to the notice of the Tax Department of Tuyen Quang, the lease term is until 31 December 2045.

b) Foreign currencies

	Ending balance	Beginning balance
- USD	7,341,888.00	8,979,081.81
- CNY	9,706.00	13,191.16

c) Precious metal, jewels

	Ending balance	Beginning balance
- Gold (mace)	19.22	19.22

21. REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Revenue from sales of products, goods	118,927,547,771	433,418,677,053
	118,927,547,771	433,418,677,053

22. COST OF GOODS SOLD AND PROVISION OF SERVICES

	Current period	Previous period
	VND	VND
Cost of products, goods sold	37,534,065,146	62,095,177,052
	37,534,065,146	62,095,177,052

23. FINANCIAL INCOME

	Current period	Previous period
	VND	VND
Deposit interest, loan interest	4,685,139,302	4,818,993,551
Gains on exchange difference at the period-end	1,468,371,095	7,407,910,043
	6,153,510,397	12,226,903,594

24. FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Allowance for impairment losses on investments in other entities	10,403,580,040	-
Other decreases in financial expenses	-	(10,889,728,640)
- <i>Reversal of provisions</i>	-	(10,889,728,640)
	10,403,580,040	(10,889,728,640)

25. SELLING EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	36,210,370	74,370,635
Labour expenses	1,440,000	-
Expenses of outsourcing services	345,266,278	559,984,469
Other expenses in cash	18,608,800	2,880,000
	401,525,448	637,235,104

26. GENERAL AND ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Raw materials	234,685,543	263,090,567
Labour expenses	8,305,778,756	7,782,877,690
Depreciation expenses	970,610,669	790,179,786
Tax, Charge, Fee	72,574,737	96,510,752
Expenses of outsourcing services	1,142,492,691	493,405,935
Other expenses in cash	685,636,580	1,005,313,445
	11,411,778,976	10,431,378,175

27. OTHER EXPENSES

	Current period	Previous period
	VND	VND
Support payments and other expenses	563,600,000	848,509,100
Fines	-	21,451,140
Other expenses	173,000,000	954,443,810
	736,600,000	1,824,404,050

28. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Total profit before tax	64,593,508,558	381,656,205,815
Adjustments increasing taxable income	1,104,875,474	-
- <i>Non-deductible expenses</i>	1,104,875,474	-
Adjustments decreasing taxable income	(1,468,371,095)	(7,407,910,043)
- <i>Unrealised foreign exchange gain from revaluation of balances at the end of the period</i>	(1,468,371,095)	(7,407,910,043)
Taxable income	64,230,012,937	374,248,295,772
Current corporate income tax expense (tax rate 20%)	12,846,002,588	74,849,659,154
Corporate income tax payable at the beginning of the year	62,151,521,346	13,926,992,831
Corporate income tax paid during the period	(70,919,672,947)	(13,926,992,831)
Corporate income tax payable at the end of the period	4,077,850,987	74,849,659,154

29. BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	Current period	Previous period
	VND	VND
Net profit after tax	51,747,505,970	306,806,546,661
Adjustments	-	(5,095,306,355)
- <i>Bonus and welfare fund and management bonus fund</i>	-	(5,095,306,355)
Profit distributed to common shares	51,747,505,970	301,711,240,306
Average number of outstanding common shares in circulation in the period	12,600,000	12,600,000
Basic earnings per share	4,107	23,945

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

30. BUSINESS AND PRODUCTIONS COST BY ITEMS

	Current period	Previous period
	VND	VND
Raw materials	10,382,574,675	11,718,658,675
Labour expenses	23,412,576,442	22,170,842,086
Depreciation expenses	3,376,436,443	2,767,460,565
Expenses of outsourcing services	2,624,168,358	9,453,080,225
Other expenses in cash	11,133,197,711	13,761,324,125
	50,928,953,629	59,871,365,676

31. FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face include: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. the Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may be exposed to market risks arising from changes in market prices, exchange rates and interest rates.

Price risk:

The Company bears price risk of equity instruments from long-term investments in securities due to the uncertainty of future prices of the securities. As regards, long-term securities held for long-term strategies, at the end of the period, the Company has no plan to sell these investments.

	Up to 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Long-term investments	-	-	69,469,880,000	69,469,880,000
	-	-	69,469,880,000	69,469,880,000
As at 01/01/2026				
Long-term investments	-	-	69,469,880,000	69,469,880,000
	-	-	69,469,880,000	69,469,880,000

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, etc.

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments).

	Up to 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Demand deposits and cash equivalents	235,450,587,694	-	-	235,450,587,694
Trade and other receivables	7,350,005,893	8,998,120,327	-	16,348,126,220
Loans	98,049,800,000	6,000,000,000	-	104,049,800,000
	340,850,393,587	14,998,120,327	-	355,848,513,914
As at 01/01/2026				
Demand deposits and cash equivalents	257,464,832,006	-	-	257,464,832,006
Trade and other receivables	7,548,240,036	7,360,930,322	-	14,909,170,358
Loans	216,899,000,000	6,000,000,000	-	222,899,000,000
	481,912,072,042	13,360,930,322	-	495,273,002,364

Liquidity risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Up to 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Trade and other payables	1,718,592,684	9,000,000	-	1,727,592,684
Accrued expenses	280,000,000	-	-	280,000,000
	1,998,592,684	9,000,000	-	2,007,592,684

	Up to 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 01/01/2026				
Trade and other payables	18,432,183,492	9,000,000	-	18,441,183,492
Accrued expenses	-	-	-	-
	18,432,183,492	9,000,000	-	18,441,183,492

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

32. OTHER INFORMATION

According to the Minutes of the meeting dated 05 September 2019 of the Ha Giang Provincial Local Budget Audit Team, the General Revenue Audit Team, the Ha Giang Provincial Local Budget Audit Team proposed to collect additional corporate income tax for the period 2008 - 2018 with the amount of VND 39.6 billion. The Company confirmed on the Minutes that it did not agree with the above tax collection content because the Audit Team had not considered the tax incentives that the Company was enjoying during this period according to Decree No. 108/2006/ND-CP dated 22 September 2006 of the Government detailing and guiding the implementation of a number of articles of the Investment Law. The Audit Team also requested written opinions on the above contents from the Audit Team, State Audit Region VII. On 20 September 2019, the Ha Giang Provincial Tax Department issued Official Letter No. 716/CT-KK to the General Department of Taxation requesting guidance on the handling plan. At the time of issuance of this Financial Statement, the General Department of Taxation has not yet responded. On 09 March 2022, the Inspection Department of the Ha Giang Provincial Tax Department had a meeting with the Company on these issues, however, the Company has not yet agreed with the contents as mentioned before. On 13 October 2023, the Company sent Official Letter No. 26/CV-CKKS on the final implementation of the conclusions and recommendations of the State Audit in Ha Giang province to the Ha Giang Department of Finance, however, the Company has not yet received a response from the Department. Therefore, as at 30 June 2026, the Company has not recorded this additional corporate income tax payable due to the uncertain outcome of the above issue.

33. SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

34. TRANSACTIONS AND BALANCES WITH RELATED PARTIES

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	Position	Current period	Previous period
		VND	VND
Income of key management personnel			
- Mr. Pham Thanh Do	Chairman	81,000,000	76,000,000
- Mr. Nguyen Viet Phuong	Vice Chairman (Resigned on 15 April 2026)	48,000,000	64,000,000
- Mr. Nguyen Trung Hieu	Board Member	69,000,000	64,000,000
- Mr. Ta Hong Thang	Board Member	69,000,000	64,000,000
- Mr. Tran Nguyen Nam	Board Member (Resigned on 01 April 2025)	-	34,000,000
- Mr. Nguyen Phu Khanh	Board Member	24,000,000	30,000,000
- Mr. Do Khac Hung	Board Member and Director	1,539,070,300	1,419,197,106

	Position	Current period VND	Previous period VND
Income of key management personnel (continued)			
- Mr. Trinh Ngoc Hieu	Board Member (Resigned on 15 April 2026) and Vice Director	1,168,670,500	1,076,624,560
- Mr. Nguyen Van Bien	Vice Director (Retired on 01 July 2025)	-	1,042,280,076
- Mr. Vu Thang Binh	Board Member (Appointed on 15 April 2026) and Vice Director and Director of Hanoi Branch	985,851,370	872,335,603
- Mr. Nguyen Khac Tha	Vice Director (Appointed on 14 March 2026)	217,333,100	-
- Mr. Nguyen Ngoc Tuan	Head of Board of supervision	391,552,823	265,057,051
- Mrs. Nguyen Thi Luong Thanh	Member of Board of supervision	30,000,000	46,000,000
- Mr. Nguyen Huu Trong	Member of Board of supervision	524,958,600	325,237,460
- Mrs. Hoang Le Khanh	Chief Accountant	1,056,500,600	952,506,368

In addition to the related-party transactions disclosed above, the Company had no transactions with other related parties during the period and no outstanding balances with them as at the end of the reporting period.

35. COMPARATIVE FIGURES

The comparative figures in these Financial Statements are presented in corresponding figures. According to this method, the comparative information of the previous period is presented regarding the financial position, operating results and cash flow of the Company during the previous period.

The comparative figures in the Interim Statement of Financial Position and related notes are those of the Financial Statements for the fiscal year ended 31 December 2025, which were audited by AASC Auditing Firm Company Limited. Comparative information in the Interim Statement of Income, Interim Statement of Cash flows, and related notes is that of the Interim Financial Statements for the accounting period from 01 January 2025 to 30 June 2025, which were reviewed by AASC Auditing Firm Company Limited.

As presented in Note No. 2.3, the Company has applied the requirements of Circular No. 99/2025/TT-BTC prospectively from 1 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025/TT-BTC (Details are presented in Appendix I).


Hoang Le Khanh
Preparer


Hoang Le Khanh
Chief Accountant


Do Khac Hung
Legal Representative
Director
Approved, 12 August 2026



APPENDIX I - COMPARATIVE INFORMATION

Figures as presented in the financial statements for the year ended 31 December 2025

Code	Items	Amount VND
A) STATEMENT OF FINANCIAL POSITION		
120 II.	Short-term investments	222,899,000,000
123 1.	Held-to-maturity investments	222,899,000,000
136 3.	Other short-term receivables	7,662,839,183
137 4.	Allowance for short-term doubtful debts	(726,240,853)
216 1.	Other long-term receivables	7,360,930,322
240 IV.	Long-term assets in progress	12,284,497,841
242 1.	Construction in progress	12,284,497,841
250 V.	Long-term investments	69,365,997,520
253 1.	Equity investments in other entities	69,469,880,000
254 2.	Provision for devaluation of long-term investments	(6,103,882,480)
255 3.	Held-to-maturity investments	6,000,000,000
260 VI.	Other long-term assets	635,379,750
261 1.	Long-term prepaid expenses	635,379,750
270	TOTAL ASSETS	623,783,477,903
313 2.	Taxes and other payables to the State budget	68,646,263,515
314 3.	Payables to employees	8,979,792,625
319 5.	Other short-term payables	16,540,789,328
322 6.	Bonus and welfare fund	39,404,885,954

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC

Code	Items	Amount VND	Change
A) INTERIM STATEMENT OF FINANCIAL POSITION			
120 II.	Short-term investments	222,899,000,000	Rename
123 1.	Short-term held-to-maturity investments	222,899,000,000	Rename
135 3.	Other short-term receivables	7,662,839,183	Code changed
136 4.	Allowance for short-term doubtful debts	(726,240,853)	Code changed
215 1.	Other long-term receivables	7,360,930,322	Code changed
250 III.	Long-term assets in progress	12,284,497,841	Code changed
252 1.	Construction in progress	12,284,497,841	Code changed
260 IV.	Long-term investments	69,365,997,520	Code changed
263 1.	Equity investments in other entities	69,469,880,000	Code changed
264 2.	Allowance for long-term impairment of other investments	(6,103,882,480)	Rename, code changed
265 3.	Long-term held-to-maturity investments	6,000,000,000	Rename, code changed
270 V.	Other long-term assets	635,379,750	Code changed
271 1.	Long-term deferred expenses	635,379,750	Rename, code changed
280	TOTAL ASSETS	623,783,477,903	Code changed
314 2.	Short-term taxes and other payables to the State budget	68,646,263,515	Rename, code changed
315 3.	Payables to employees	8,979,792,625	Code changed
320 5.	Other short-term payables	16,540,789,328	Code changed
323 6.	Bonus and welfare fund	39,404,885,954	Code changed

APPENDIX I - COMPARATIVE INFORMATION

Figures as presented in the financial statements for the year ended 31 December 2025

Code	Items	Amount VND
337 1.	Other long-term payables	9,000,000
342 2.	Provisions for long-term payables	12,601,184,973
410 I.	Owner's equity	475,710,167,344
412 2.	Share Premium	9,478,311,977
420 4.	Other reserves	1,103,464,642
421 5.	Retained earnings	289,128,390,725
421a -	<i>Retained earnings accumulated to previous year</i>	<i>1,056,848,804</i>
421b -	<i>Retained earnings of the current year</i>	<i>288,071,541,921</i>

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC

Code	Items	Amount VND	Change
338 1.	Other long-term payables	9,000,000	Code changed
343 2.	Provisions for long-term payables	12,601,184,973	Code changed
			Item removed
412 2.	Share premium	9,478,311,977	Rename
419 4.	Other reserves	1,103,464,642	Code changed
420 5.	Retained earnings	289,128,390,725	Code changed
420a -	<i>Retained earnings accumulated to previous year</i>	<i>1,056,848,804</i>	Code changed
420b -	<i>Retained earnings of the current year</i>	<i>288,071,541,921</i>	Code changed

APPENDIX I - COMPARATIVE INFORMATION

Figures as presented in the interim financial statements for the accounting period from 01 January 2025 to 30 June 2025

Code	Items	Amount VND
------	-------	---------------

B) STATEMENT OF INCOME

21	6. Financial income	12,226,903,594
22	7. Financial expenses	(10,889,728,640)

C) STATEMENT OF CASH FLOWS

04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	(7,407,910,043)
05	- Gains / losses from investment activities	(4,928,084,460)
12	- Increase/decrease in prepaid expenses	(59,423,970)

Figures adjusted in accordance with Circular No. 99/2025/TT-BTC

Code	Items	Amount VND	Change
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B) INTERIM STATEMENT OF INCOME

22	7. Financial income	12,226,903,594	Code changed
23	8. Financial expenses	(10,889,728,640)	Code changed

C) INTERIM STATEMENT OF CASH FLOW

04	- Exchange gains / losses from retranslation of monetary items denominated in foreign currency	(7,407,910,043)	Rename
05	- Gains / losses from investment and financing activities	(4,928,084,460)	Rename
12	- Increase or decrease in deferred expenses	(59,423,970)	Rename