

Form No. 02



**JOINT STOCK COMPANY
ASIAN MINERALS**

Number: 117/AMC

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Nghe An, August 14, 2026.

PERIODIC INFORMATION DISCLOSURE ON FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Asia Minerals Joint Stock Company discloses financial statement information (FS) for the Semi-Annual Financial Statements 2026 with the Hanoi Stock Exchange as follows:

1. Name of organization: Asia Minerals Joint Stock Company

- Stock code: AMC

Address: Lot 32, Zone C, Nam Cam Industrial Park, Trung Loc Commune, Nghe An Province

- Phone/Tel: 02383 791777

- Email: amc@amcvina.vn Website: <http://amcvina.vn>

2. Contents of information to be announced:

The Semi-Annual Financial Statements 2026

☒ Separate financial statements (TCNY does not have subsidiaries and superior accounting units have affiliated units);

☐ Consolidated financial statements (TCNY has subsidiaries);;

☐ General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).

- Cases subject to explanation of causes:

+ The auditor gives an opinion that is not a fully accepted opinion on the financial statements:

☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☐ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, shifting from loss to profit or vice versa

☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☐ No

+ Profit after corporate income in the statement of business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☒ Yes

☐ No

Written explanation in case of accumulation:

☒ Yes

☐ No

+ Profit after tax in the reporting period suffers a loss, transferred from profit in the same reporting period of the previous year to loss in this period or vice versa:

☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☐ No

This information has been published on the company's website on 22/07/2026 at the link: <http://amcvina.vn/vi/quan-he-co-dong>

3. Report on transactions valued at 35% or more of total assets in 2026. (Nope)

In case the TCNY has a transaction, it is requested to fully report the following contents:

- Trading Content:.....

- Proportion of transaction value/total asset value of the enterprise (%) *(based on the latest year's financial statements)*;.....

- Transaction Completion Date:.....

We would like to commit that the information published above is true and fully responsible before the law for the content of the disclosed information.

Representative of the organization

Authorized Representative for Information Disclosure

(Signing, clearly stating their full names, positions, and seals)

Attached document:

- Financial statements for the first quarter of 2026

- Written explanation of profit after tax changed by 10%

Le Xuan Chieu

ASIA MINERAL JOINT STOCK COMPANY
(Incorporated in the Socialist Republic of Vietnam)

INTERIM REVIEWED FINANCIAL STATEMENTS
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026



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ASIA MINERAL JOINT STOCK COMPANY

Lot 32, Zone C, Nam Cam Industrial Park, Trung Loc Commune, Nghe An Province, Vietnam

STATEMENT OF THE BOARD OF MANAGEMENT

The Board of Management of Asia Mineral Joint Stock Company (the "Company") present this report together with the Company's interim financial statements for the six-month period ended 30 June 2026.

THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT

The Board of Directors and Board of Management of the Company who held office during the period and to the date of this report are as follows:

Board of Directors

Mr. Phan Viet Hung	Chairman
Mr. Le Van Chien	Member
Ms. Nguyen Thi Ngan	Member
Mr. Nguyen Van Hung	Member
Mr. Nguyen Thanh Hung	Member

Board of Management

Mr. Le Van Chien	Chief Executive Officer
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Board of Supervisory

Mr. Nguyen Van Huong	Head of the Supervisory Board (appointed on 29 April 2026)
Mr. Bui Nam Anh	Head of the Supervisory Board (ceased to hold office on 29 April 2026)
Ms. Ha Thi Trang	Member
Ms. Tran Thi Hong Thai	Member

Legal Representative

The legal representative of the Company during the period and up to the date of this report was Mr. Le Van Chien - Chief Executive Officer.

BOARD OF MANAGEMENT' STATEMENT OF RESPONSIBILITY

The Board Management of the Company are responsible for preparing the interim financial statements, which give a true and fair view of the financial position of the Company as at 30 June 2026, and its financial performance and its cash flows for the six-month period then ended in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting. In preparing these interim financial statements, the Board of Management are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting principles have been followed, subject to any material departures disclosed and explained in 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; and
- Design and implement an effective internal control system for the purpose of properly preparing and presenting the interim financial statements so as to minimize errors and frauds.

The Board of Management are responsible for ensuring that proper accounting records are kept, which disclose, with reasonable accuracy at any time, the interim financial position of the Company and that the financial statements comply with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to the interim financial reporting. The Board of Management are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of frauds and other irregularities.

STATEMENT OF THE BOARD OF MANAGEMENT (CONTINUED)

The Board of Management confirms that the Company has complied with the above requirements in preparing these interim financial statements.

For and on behalf of the Board of Management, 



Le Van Chien
Chief Executive Officer
11 August 2026

No: 081101/2026/BCSX-iCPA

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: The Shareholders
The Board of Directors and Management
Asia Mineral Joint Stock Company

We have reviewed the accompanying interim financial statements of Asia Mineral Joint Stock Company (the "Company"), which were approved on 11 August 2026 and are set out on pages 6 to 34, which comprise the interim statement of financial position as at 30 June 2026, the interim statement of income, the interim statement of cash flows for the 6-month period then ended, and the notes to the interim financial statements.

Management's Responsibility for the interim financial statements

Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting 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.

Auditors' Responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements based on our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial statements consists of making inquiries, primarily of person 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 significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditors' Conclusion

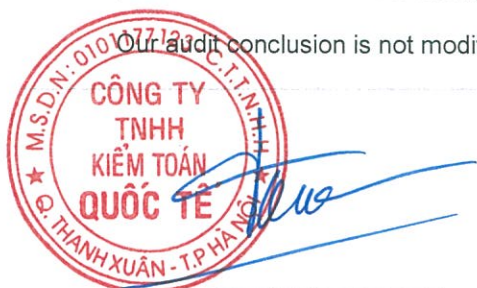
Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026, and of its financial performance and cash flows for the six-month period then ended, in accordance with Vietnamese Accounting Standards, the Vietnamese accounting regime for enterprises and relevant legal regulations relating to interim financial reporting.

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (CONTINUED)

Emphasis of Matter

We draw the readers' attention to Note V.7 to the notes to the financial statements, which describes that the Company is tracking the intangible fixed asset, which is the mining rights for the Chau Quang stone mine under Mineral Mining Licence No. 1116/QG-BTNMT dated 31 August 2004, issued by the Ministry of Natural Resources and Environment to Company of Economic Cooperation, a major shareholder of the Company. The mining licence is valid from 31 August 2004 to 31 August 2034. The mining right was contributed as capital to the Company by this shareholder. The Chau Quang quarry was handed over to the Company pursuant to the Minutes on the Handover of Assets and Capital Contributions for the Establishment of Asia Mineral Joint Stock Company No. 312/BB-CP dated 22 February 2008; the value of the mining right has been invoiced and declared for tax purposes. The Company is continuing to carry out the necessary legal procedures to transfer the mining right for this stone quarry into the Company's name in the future.

Our audit conclusion is not modified in respect of this matter.



Le Quoc Anh
Deputy General Director
Audit Practising Registration Certificate
No. 3384-2025-072-1
On behalf of
International Auditing Company Limited (iCPA)
Hanoi, 11 August 2026

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	Closing balance	Opening balance
A. CURRENT ASSETS	100		68,077,083,445	50,988,643,969
I. Cash and cash equivalents	110		7,611,006,121	3,063,872,360
1. Cash	111	V.1	7,611,006,121	3,063,872,360
II. Short-term receivables	130		29,733,792,144	20,789,777,859
1. Short-term trade receivables	131	V.2	29,288,803,533	20,578,263,172
2. Short-term advances to suppliers	132		615,320,000	360,717,900
3. Other short-term receivables	135	V.3a	179,116,051	200,244,227
4. Provision for short-term doubtful debts	136	V.4	(349,447,440)	(349,447,440)
III. Inventories	140		14,706,733,257	14,152,978,939
1. Inventories	141	V.5	14,706,733,257	14,152,978,939
IV. Other short-term assets	160		16,025,551,923	12,982,014,811
1. Short-term deferred expenses	161	V.8a	1,057,096,334	890,166,693
2. Value added tax deductibles	162		14,935,904,434	11,845,212,228
3. Taxes and other receivables from the State budget	163	V.10a	32,551,155	246,635,890
B. NON-CURRENT ASSETS	200		53,064,043,918	54,842,025,668
I. Long-term receivables	210		6,031,361,876	5,626,677,131
1. Other long-term receivables	215	V.3b	6,031,361,876	5,626,677,131
II. Fixed assets	220		34,726,085,308	37,468,463,131
1. Tangible fixed assets	221	V.6	33,558,809,709	36,221,976,636
- Cost	222		116,240,358,686	114,769,274,317
- Accumulated depreciation	223		(82,681,548,977)	(78,547,297,681)
2. Intangible assets	227	V.7	1,167,275,599	1,246,486,495
- Cost	228		3,200,254,101	3,200,254,101
- Accumulated amortisation	229		(2,032,978,502)	(1,953,767,606)
III. Long-term assets in progress	250		-	1,218,850,117
1. Construction in progress	252		-	1,218,850,117
IV. Other long-term assets	270		12,306,596,734	10,528,035,289
1. Long-term deferred expenses	271	V.8b	12,306,596,734	10,528,035,289
TOTAL ASSETS	280		121,141,127,363	105,830,669,637

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

Unit: VND

RESOURCES	Codes	Notes	Closing balance	Opening balance
C. LIABILITIES	300		65,652,016,638	50,997,654,818
I. Current liabilities	310		54,986,924,374	38,903,715,376
1. Short-term trade payables	311	V.9	28,774,836,928	18,285,342,251
2. Short-term advances from customers	312		44,263,800	662,722,889
3. Dividends and profit payable	313	V.11	3,874,141,000	26,650,000
4. Short-term taxes and amounts payable to the State budget	314	V.10b	1,094,541,118	429,480,427
5. Payables to employees	315		6,618,205,193	7,779,394,128
6. Short-term accrued expenses	316	V.12	819,852,953	828,375,356
7. Other current payables	320	V.13	1,899,214,798	1,337,800,853
8. Short-term loans and obligations under finance leases	321	V.15	11,260,318,903	9,553,409,198
9. Bonus and welfare funds	323		601,549,681	540,274
II. Long-term liabilities	330		10,665,092,264	12,093,939,442
1. Long-term loans and obligations under finance leases	339	V.16	7,024,614,449	8,672,414,449
2. Long-term provisions	343	V.14	3,640,477,815	3,421,524,993
D. EQUITY	400	V.17	55,489,110,725	54,833,014,819
1. Owner's contributed capital	411		42,749,900,000	42,749,900,000
- Ordinary shares carrying voting rights	411a		42,749,900,000	42,749,900,000
2. Investment and development fund	418		7,121,814,412	5,657,718,770
3. Retained earnings	420		5,617,396,313	6,425,396,049
- Retained earnings of the current period	420b		5,617,396,313	6,425,396,049
TOTAL RESOURCES	440		121,141,127,363	105,830,669,637



Hoang Thi Oanh
Preparer



Que Minh Hoang
Chief Accountant



Le Van Chien
Chief Executive Officer
Approved on 11 August 2026

INTERIM INCOME STATEMENT
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Notes	Current period	Prior period
1. Gross revenue from goods sold and services rendered	01		102,079,070,828	82,562,830,257
2. Deductions	02		-	-
3. Net revenue from goods sold and services rendered	10	VI.1	102,079,070,828	82,562,830,257
4. Cost of sales	11	VI.2	54,395,961,112	48,709,049,326
5. Gross profit from goods sold and services rendered	20		47,683,109,716	33,853,780,931
6. Gain/(Loss) from the sale, liquidation of investment properties	21		-	-
7. Financial income	22	VI.3	703,723,890	616,109,019
8. Financial expenses	23	VI.4	1,579,611,865	275,191,184
- In which: Interest expenses	24		702,709,153	260,833,651
9. Selling expenses	25	VI.5	31,937,565,897	24,782,736,600
10. General and administration expenses	26	VI.6	7,041,183,822	5,343,832,660
11. Operating profit	30		7,828,472,022	4,068,129,506
12. Other income	31		219	32,394
13. Other expenses	32	VI.7	485,564,141	416,667,938
14. Profit from other activities	40		(485,563,922)	(416,635,544)
15. Accounting profit before tax	50		7,342,908,100	3,651,493,962
16. Current corporate income tax expense	51	VI.8	1,725,511,787	833,571,747
17. Deferred corporate tax (income)/expense	52		-	-
18. Net profit after corporate income tax	60		5,617,396,313	2,817,922,215
19. Basic earnings per share	70	VI.9	1,086	545
20. Diluted earnings per share	71	VI.9	1,086	545

Hoang Thi Oanh
Preparer

Que Minh Hoang
Chief Accountant



Le Van Chien
Chief Executive Officer
Approved on 11 August 2026

INTERIM CASH FLOW STATEMENT
(Under direct method)
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	Codes	Current period	Prior period
I. Cash flow from operating activities			
1. Cash receipts from sales, rendering of services and other operating revenue	01	98,534,029,889	86,000,482,429
2. Cash payments to suppliers for goods and services	02	(69,661,756,977)	(58,205,040,235)
3. Cash payments to and on behalf of employees	03	(15,026,395,052)	(13,712,780,182)
4. Borrowing costs paid	04	(702,434,893)	(262,227,658)
5. Corporate income tax paid	05	(1,198,456,405)	(771,543,823)
6. Other cash receipts from operating activities	06	412,873,588	358,300,593
7. Other cash payments for operating activities	07	(6,729,606,024)	(7,209,798,860)
Net cash generated by/(used in) operating activities	20	5,628,254,126	6,197,392,264
II. Cash flows from investing activities			
1. Payments for acquisition and construction of property, plant and equipment and other long-term assets	21	(994,674,707)	(7,088,387,649)
2. Interest earned, dividends and profits received	27	3,932,675	2,086,874
Net cash generated by/(used in) investing activities	30	(990,742,032)	(7,086,300,775)
III. Cash flow from financial activities			
1. Proceeds from borrowings	33	7,958,418,903	11,931,951,138
2. Repayment of borrowings	34	(7,905,609,198)	(10,633,697,117)
Net cash generated by/(used in) financing activities	40	52,809,705	1,298,254,021
Net increase/(decrease) in cash and cash equivalents	50	4,690,321,799	409,345,510
Cash and cash equivalents at the beginning of the period	60	3,063,872,360	4,081,563,486
Effects of changes in foreign exchange rates	61	(143,188,038)	(1,678,368)
Cash and cash equivalents at the end of the period	70	7,611,006,121	4,489,230,628


Hoang Thi Oanh
Preparer


Que Minh Hoang
Chief Accountant



Lê Văn Chien
Chief Executive Officer
Approved on 11 August 2026

NOTES TO THE INTERIM FINANCIAL STATEMENTS

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

I. GENERAL INFORMATION

Structure of ownership

Asia Mineral Joint Stock Company (the "Company") is a joint stock company established and operating under Business Registration Certificate No. 2703001715 dated 28 December 2007, issued by the Nghe An Department of Planning and Investment. On 29 May 2015, the Company was granted the first modified Enterprise Registration Certificate with enterprise registration number 2900859599 by the Nghe An Department of Planning and Investment. Currently, the Company operates under the sixth modified Enterprise Registration Certificate dated 7 January 2026.

As at 30 June 2026, the Company's charter capital is VND 42,749,900,000 (In word: Forty-two billion seven hundred forty-nine million nine hundred thousand VND), equivalent to 4,274,990 shares.

The Company is located at: Lot 32, Zone C, Nam Cam Industrial Park, Trung Loc Commune, Nghe An Province, Vietnam.

Business activities

The Company's principal business activities are mining and processing minerals, manufacturing and trading super-fine white limestone powder products.

Business lines

The Company's business activities, as stated in its Business Registration Certificate, include:

- Mining of stone, sand, gravel and clay;
- Manufacture of other non-metallic mineral products not elsewhere classified, specifically: manufacture and processing of various types of super-fine white limestone powder products used as additives in industries such as paint, plastics, paper, rubber and animal feed;
- Other specialised wholesale not elsewhere classified, specifically: trading of various types of CaCO₃ powder products;
- Other retail sale not in stores, stalls or markets, specifically: retail sale of various types of CaCO₃ powder products (direct sales at the factory, delivery to specified addresses, direct delivery to end users' premises and retail sales through commission agents);
- Freight transport by road;
- Other manufacturing not elsewhere classified, specifically: manufacture of wall plaster powder;
- Cutting, shaping and finishing of stone, specifically: manufacture of CaCO₃ powder products and cut stone;
- Wholesale of other construction materials and installation supplies, specifically: wholesale of cut stone and various construction materials;
- Real estate business with own or leased land use rights, specifically: leasing of premises;
- Renting of motor vehicles; and
- Renting of other machinery, equipment and tangible goods without operators.

Normal production and business cycle

The Company's normal production and business cycle is carried out for a time period of 12 months or less.

Employees

The total number of the Company's employees as at 30 June 2026 was 108 (as at 31 December 2025: 106).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

II. ACCOUNTING CONVENTION AND ACCOUNTING PERIOD

Accounting convention

The accompanying interim financial statements, expressed in Vietnam Dong (VND), are prepared under the historical cost convention and in accordance with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting.

The accompanying 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.

Accounting period

The company's financial year begins from 01 January to 31 December. These interim financial statements have been prepared for the operating period from 1 January 2026 to 30 June 2026.

III. ACCOUNTING STANDARDS AND SYSTEM APPLIED

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99"), providing guidance on the accounting regime for enterprises. Circular 99 is effective for financial years beginning on or after 1 January 2026. Circular 99 supersedes the regulations on the accounting regime for enterprises prescribed under Circular No. 200/2014/TT-BTC issued by the Ministry of Finance on 22 December 2014. The Board of Management has adopted Circular 99 in the preparation and presentation of the interim financial statements for the six-month accounting period ended 30 June 2026.

Accounting form applied: Voucher-recording accounting system using computerised accounting.

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies, which have been adopted by the Company in the preparation of these interim financial statements, are as follows:

Estimates

The preparation of interim financial statements in conformity with Vietnamese Accounting Standards, accounting regime for enterprises and legal regulations relating to interim financial reporting requires Board of Management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosures of contingent assets and liabilities at the date of the interim financial statements and the reported amounts of revenues and expenses during the period. Although these accounting estimates are based on the Board of Management's best knowledge, actual results may differ from those estimates.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Receivables

Receivables are presented in the interim financial statements at the carrying amount of receivables from customers and other receivables after deducting allowances made for doubtful receivables.

Provision for doubtful debts represents the amount of receivables that the Company does not expect to be able to collect at the balance sheet date. Increase or decrease in provision account balance is charged to general and administrative expenses in the interim income statement.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories are stated at the lower of cost and net realisable value. Cost comprises direct materials, direct labour costs and production overheads, where applicable, incurred in bringing the inventories to their present location and condition.

The Company determines the value of inventories issued on a transaction-by-transaction basis for inventory accounting purposes.

The cost of inventories is determined using the weighted average method. Net realisable value represents the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

The allowance for inventory impairment is made in accordance with the prevailing accounting regulations. Accordingly, the Company is permitted to make an allowance for inventory impairment when the cost of inventories exceeds their net realisable value as at the end of the accounting period.

Deferred expenses

Deferred expenses comprise actual expenses already incurred that relate to the Company's production and business results over multiple accounting periods. Deferred expenses include mining right fees, repair costs and the costs of tools and equipment issued for use.

Mining right fees are allocated over the mining period based on the Mineral Mining Licence and adjusted in accordance with the annual notices issued by the tax authorities.

Other deferred expenses comprise the costs of small tools, equipment and spare parts issued for use. These expenses are allocated to the income statement using the straight-line method in accordance with the prevailing accounting regulations.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, accumulated depreciation and net book value.

The cost of purchased tangible fixed assets comprises their purchase prices and all other costs directly attributable to bringing the assets to the location and condition necessary for them to be capable of operating in the manner intended by the Company.

The cost of self-constructed or self-manufactured tangible fixed assets comprises actual construction or manufacturing costs, installation and test-running costs, and other costs directly attributable to bringing the assets to the location and condition necessary for them to be capable of operating.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

	<u>Current period</u>	<u>Prior period</u>
	<u>Years</u>	<u>Years</u>
Buildings and structures	05 - 30	05 - 30
Machinery and equipment	04 - 15	04 - 15
Motor vehicles	03 - 12	03 - 12
Others	04	04

Intangible fixed assets and amortisation

The cost of intangible fixed assets comprises all expenditures incurred by the Company to acquire such assets up to the point at which the assets are in the location and condition necessary for them to be capable of operating in the manner intended by the Company.

Intangible fixed assets are stated at cost, accumulated amortisation and net book value. The Company's intangible fixed assets comprise:

Mining right

The mining right comprises all costs incurred by the Company to obtain the right to exploit the stone quarry.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Intangible fixed assets and amortisation (continued)

Quality Management System Certification (ISO)

The Quality Management System Certification comprises all costs incurred by the Company to obtain the Quality Management System Certification.

Intangible fixed assets are amortised using the straight-line method over their estimated useful lives. The specific amortisation periods are as follows:

	<u>Years</u>
Mining right	20
Quality Management System Certification (ISO)	06

Construction in progress

Assets in the course of construction for production, rental, administrative or other purposes are carried at cost. Such cost comprises service costs and related borrowing costs in accordance with the Company's accounting policies. These assets are depreciated in the same manner as other assets, with depreciation commencing when the assets are in the condition necessary for their intended use.

Trade payables

Trade payables represent liabilities arising from the purchase of goods, services or assets from suppliers in the ordinary course of the Company's business. Trade payables are stated at historical cost.

Dividends and profit payable

Dividends and profits payable represent dividends payable to shareholders. Dividends payable are recognised when the Company no longer has the right to avoid the obligation to make dividend payments to shareholders in accordance with applicable laws and regulations.

Accrued expenses

Accrued expenses comprise amounts payable for goods and services received by the Company but not yet paid due to the absence of sufficient supporting documentation, and are recognised as production and business expenses in the relevant accounting period.

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are determined based on Management's estimates of the expenditures required to settle such obligations as at the end of the accounting period. The Company's provisions comprise provisions for environmental restoration costs relating to the Chau Hong and Chau Quang mines.

The amount of the provisions is determined based on the estimated costs of land levelling, topsoil replacement, reforestation and other activities required under the laws and regulations on minerals and environmental protection. The Company makes provisions based on the environmental rehabilitation and restoration plans and cost estimates approved by the competent State authorities. The provisions are recognised over multiple accounting periods throughout the mining period and are expected to be utilised when the Company carries out environmental rehabilitation and restoration activities in accordance with the approved plans. At the end of each accounting period, the Company reassesses the amount of the provisions based on current estimates, including consideration of the expected effects of cost escalation during the period in which the obligations are expected to be settled, and makes additional adjustments, where necessary.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Borrowings and finance lease liabilities

Borrowings and finance lease liabilities (if any) are recognised at cost, being the proceeds received net of directly attributable costs incurred in connection with the borrowings.

Borrowing costs

Borrowing costs comprise interest expense and other costs directly attributable to the Company's borrowings.

Borrowing costs are recognised as production and business expenses in the accounting period in which they are incurred, except for borrowing costs that are capitalised in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs". Accordingly, borrowing costs directly attributable to the construction or production of qualifying assets, which necessarily take a substantial period of time to get ready for their intended use or sale, are capitalised as part of the cost of those assets until substantially all the activities necessary to prepare the assets for their intended use or sale are complete. Any income earned from the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs incurred that are eligible for capitalisation.

Equity

Ordinary shares

Ordinary shares with voting rights are recognised at par value. Shares issued to increase the Company's charter capital and shareholders' contributed capital are recognised at the actual proceeds received, corresponding to the par value of the shares successfully issued.

Share premium

Share premium represents the difference between the par value and the issuance price of ordinary shares, net of costs directly attributable to the share issuance.

Costs directly attributable to the share issuance are allocated between successfully issued shares and unsuccessfully issued shares as follows:

- The portion allocated to successfully issued shares is offset against share premium.
- The portion related to unsuccessfully issued shares is recognised as finance expenses for the period.

Profit distribution

The Company's net profit after tax is available for appropriation to shareholders as dividends upon approval by the Company's General Meeting of Shareholders.

Dividends are declared and paid from retained earnings based on the approval of shareholders at the Company's Annual General Meeting of Shareholders.

Bonus and welfare fund

The bonus and welfare fund is appropriated from the Company's profit after corporate income tax for the purposes of rewarding employees, providing material incentives, meeting collective welfare needs, and improving the employees' material and spiritual well-being, in accordance with the resolution of the Company's Annual General Meeting of Shareholders. The appropriation and use of the bonus and welfare fund comply with the prevailing accounting and financial regulations.

Development and investment fund

The development and investment fund is appropriated from the Company's profit after corporate income tax and is used to finance the expansion of the Company's production and business activities or capital investment projects. The appropriation and utilisation of the development and investment fund are carried out in accordance with the Resolution of the General Meeting of Shareholders and the prevailing regulations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue and other income recognition

Revenue from the sale of goods is recognised when all five (5) following conditions are satisfied:

- (a) The Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- (b) The Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- (c) The amount of revenue can be measured reliably; When the contract stipulates that the buyer is entitled to return the products or goods, purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to pay return products and goods (except for cases where customers have the right to return goods in the form of exchange for other goods or services);
- (d) The Company has obtained or will receive economic benefits from the sale transaction; and
- (e) The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue of a transaction involving the rendering of services is recognised when the outcome of such transactions can be measured reliably. Where a transaction involving the rendering of services is attributable to several periods, revenue is recognised in each period by reference to the percentage of completion of the transaction at the balance sheet date of that period. The outcome of a transaction can be measured reliably when all four (4) following conditions are satisfied:

- (a) The amount of revenue can be measured reliably; When the contract stipulates that the buyer is entitled to return the products or goods, purchased under specific conditions, revenue is recognized only when those specific conditions no longer exist and the buyer is not entitled to pay return products and goods;
- (b) It is probable that the economic benefits associated with the transaction will flow to the Company;
- (c) The percentage of completion of the transaction at the balance sheet date can be measured reliably; and
- (d) The costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Cost of sales and services rendered

Cost of goods sold and services rendered comprises the cost of products, goods sold and services rendered during the period and is recognised consistently with the related revenue in the same period.

Selling expenses

Selling expenses comprise costs incurred directly in relation to the process of selling products, goods and rendering services of the Company and are recognised as expenses in the period on an accrual basis.

General and administrative expenses

General and administrative expenses comprise costs incurred in relation to the Company's general management activities, which are not directly attributable to selling or production activities, and are recognised as expenses in the period on an accrual basis.

Foreign currencies

Transactions arising in foreign currencies are translated at the actual exchange rates prevailing on the transaction dates. The balances of monetary items denominated in foreign currencies as at the end of the accounting period are retranslated at the average bank transfer buying and selling exchange rates quoted by the commercial bank with which the Company regularly transacts as at that date, except for demand deposits denominated in foreign currencies, which are retranslated at the average bank transfer buying and selling exchange rates quoted by the commercial bank where the Company maintains its deposit accounts. Exchange differences arising are recognised in the income statement.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current corporate income tax includes current corporate income tax expense in accordance with the Law on Corporate Income Tax and top-up tax expense in accordance with the global minimum tax regulations. Current corporate income tax expense is calculated based on taxable income for the year. Taxable income differs from profit before tax as presented in the income statement because taxable income excludes items of income or expenses that are taxable or deductible in other years, including tax losses carried forward, if any, and further excludes items that are non-taxable or non-deductible. Top-up tax expense in accordance with the global minimum tax regulations represents the additional corporate income tax that the Company is required to pay to the State Budget, as determined in accordance with the legislation on global minimum tax.

Deferred tax is calculated on temporary differences between the carrying amounts and tax bases of assets and liabilities in the financial statements. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only when it is probable that the Company will have future taxable income against which the deductible temporary differences can be utilised.

Deferred tax is determined using the tax rates expected to apply in the year in which the assets are recovered or the liabilities are settled. Deferred tax is recognised in the income statement and is recognised directly in equity only when it relates to items recognised directly in equity.

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

The determination of the Company's corporate income tax is based on the prevailing tax regulations. However, these regulations are subject to periodic changes, and the final determination of corporate income tax depends on the results of examinations by the competent tax authorities.

Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

Basic earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to holders of the Company's ordinary shares, after adjusting for appropriations to the bonus and welfare fund, by the weighted average number of ordinary shares outstanding during the year.

Diluted earnings per share are calculated by dividing the profit or loss after tax attributable to holders of the Company's ordinary shares, after adjusting for dividends on convertible preference shares, by the weighted average number of ordinary shares outstanding during the year and the weighted average number of ordinary shares that would be issued on the conversion of all dilutive potential ordinary shares into ordinary shares.

Related parties

Related parties include enterprises, including parent companies, subsidiaries and associates, and individuals that directly, or indirectly through one or more intermediaries, control, are controlled by, or are under common control with the Company. Associates and individuals that directly or indirectly hold voting rights in the Company and have significant influence over the Company, key management personnel, including the Company's directors and officers, close family members of such individuals or related parties, and entities associated with such individuals are also considered related parties.

In considering each related party relationship, attention is directed to the substance of the relationship rather than its legal form.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION

1. CASH

	Closing balance VND	Opening balance VND
Cash on hand	113,710,062	387,699,355
Bank demand deposits (i)	7,497,296,059	2,676,173,005
Total	7,611,006,121	3,063,872,360

(i) Details of the Company's demand deposits are as follows:

	Closing balance VND	Opening balance VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam – Vinh Branch	4,108,683,808	1,472,975,798
Vietnam Thuong Tin Commercial Joint Stock Bank – Nghe An Branch	3,096,324,736	-
Other banks	292,287,515	1,203,197,207
Total	7,497,296,059	2,676,173,005

2. SHORT-TERM TRADE RECEIVABLES

	Closing balance		Opening balance	
	Carrying amount VND	Provision amount VND	Carrying amount VND	Provision amount VND
RBL Natural Resources LTD	5,879,212,311	-	715,552,880	-
Sambath Makara	3,938,042,250	-	5,102,044,324	-
20 Microns Limited	3,897,122,931	-	6,331,104,445	-
MEL LEAB	3,821,939,625	-	-	-
Other trade receivables	11,752,486,416	(349,447,440)	8,429,561,523	(349,447,440)
Total	29,288,803,533	(349,447,440)	20,578,263,172	(349,447,440)

3. OTHER RECEIVABLES

	Closing balance		Opening balance	
	Carrying amount VND	Provision amount VND	Carrying amount VND	Provision amount VND
a. Short-term				
Receivables from employees arising from salary advances	-	-	79,000,000	-
Advances to employees	105,689,051	-	111,244,227	-
Other receivables	73,427,000	-	10,000,000	-
Total	179,116,051	-	200,244,227	-
b. Long-term				
Environmental rehabilitation and restoration deposits	4,365,383,373	-	4,001,218,907	-
Security deposits for non-residential electricity purchase agreements	1,007,922,465	-	1,007,922,465	-
Other receivables	658,056,038	-	617,535,759	-
Total	6,031,361,876	-	5,626,677,131	-

ASIA MINERAL JOINT STOCK COMPANY

Lot 32, Zone C, Nam Cam Industrial Park
Trung Loc Commune, Nghe An Province, Vietnam

FORM B 09a - DN

Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)**4. BAD DEBT**

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Short-term trade receivables	360,460,200	11,012,760	(349,447,440)	360,460,200	11,012,760	(349,447,440)
Daeil Polychem & Friends Joint Stock Company	124,000,000	-	(124,000,000)	124,000,000	-	(124,000,000)
Hung Dai Nam Group Joint Stock Company	97,470,000	-	(97,470,000)	97,470,000	-	(97,470,000)
TSD Global Joint Stock Company	58,521,000	-	(58,521,000)	58,521,000	-	(58,521,000)
Other trade receivables	80,469,200	11,012,760	(69,456,440)	80,469,200	11,012,760	(69,456,440)
Total	360,460,200	11,012,760	(349,447,440)	360,460,200	11,012,760	(349,447,440)

5. INVENTORIES

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
	VND	VND	VND	VND
Raw materials	6,880,789,132	-	4,698,666,810	-
Tools and supplies	56,670,805	-	42,745,138	-
Products	6,443,569,310	-	4,526,014,771	-
Goods on consignment	1,325,704,010	-	4,885,552,220	-
Total	14,706,733,257	-	14,152,978,939	-

During the period, no inventories were pledged as collateral to banks or other organisations.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

6. INCREASES, DECREASES IN TANGIBLE FIXED ASSETS

	Buildings and structures	Machinery and equipment	Motor vehicles	Others	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	38,295,572,222	63,906,663,414	12,481,206,864	85,831,817	114,769,274,317
Transfer from construction in progress	268,850,117	752,234,252	450,000,000	-	1,471,084,369
Closing balance	38,564,422,339	64,658,897,666	12,931,206,864	85,831,817	116,240,358,686
ACCUMULATED DEPRECIATION					
Opening balance	23,446,398,525	46,225,275,616	8,789,791,723	85,831,817	78,547,297,681
Charge for the period	1,335,027,421	2,325,704,695	473,519,180	-	4,134,251,296
Closing balance	24,781,425,946	48,550,980,311	9,263,310,903	85,831,817	82,681,548,977
NET BOOK VALUE					
Opening balance	14,849,173,697	17,681,387,798	3,691,415,141	-	36,221,976,636
Closing balance	13,782,996,393	16,107,917,355	3,667,895,961	-	33,558,809,709

The cost of tangible fixed assets that had been fully depreciated but were still in use as at 30 June 2026 was VND 41,914,869,209 (as at 31 December 2025: VND 41,567,786,593).

The net book value of tangible fixed assets used as collateral for bank borrowings as at 30 June 2026 was VND 18,970,619,678 (as at 31 December 2025: VND 20,504,799,971).

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

7. INCREASES, DECREASES IN FINANCE LEASE ASSETS

	Mining Rights (*)	Quality Management System Certification (ISO)	Total
	VND	VND	VND
COST			
Opening balance	3,168,435,919	31,818,182	3,200,254,101
Closing balance	3,168,435,919	31,818,182	3,200,254,101
ACCUMULATED AMORTISATION			
Opening balance	1,921,949,424	31,818,182	1,953,767,606
Charge for the period	79,210,896	-	79,210,896
Closing balance	2,001,160,320	31,818,182	2,032,978,502
NET BOOK VALUE			
Opening balance	1,246,486,495	-	1,246,486,495
Closing balance	1,167,275,599	-	1,167,275,599

The cost of intangible fixed assets that had been fully amortised but were still in use as at 30 June 2026 was VND 31,818,182 (as at 31 December 2025: VND 31,818,182).

(*) Including the mining rights for the Chau Hong and Chau Quang stone quarries:

The mining right for the Chau Quang stone quarry was granted to the General Corporation for Economic Cooperation, a major shareholder of the Company, under Mineral Mining Licence No. 1116/QG-BTNMT dated 31 August 2004, issued by the Ministry of Natural Resources and Environment. The mining period is from 31 August 2004 to 31 August 2034. This mining right was contributed to the Company as capital by the aforementioned shareholder. The handover of the Chau Quang quarry was completed in accordance with the Minutes on the Handover of Assets and Capital Contribution for the Establishment of Asia Mineral Joint Stock Company No. 312/BB-CP dated 22 February 2008. The General Corporation for Economic Cooperation issued an invoice to the Company for the value of the mining right, and the Company has fully declared the related value-added tax. As at 30 June 2025, the Company was still carrying out the necessary legal procedures to transfer the name stated on the Mineral Mining Licence from the General Corporation for Economic Cooperation to the Company.

The mining right for the Chau Hong stone quarry was granted to Asia Mineral Joint Stock Company under Mineral Mining Licence No. 1136/QG-BTNMT dated 15 May 2015, issued by the Ministry of Natural Resources and Environment. The mining period is 22 years from the date of issuance of the Licence.

8. DEFERRED EXPENSES

	Closing balance VND	Opening balance VND
a. Current		
Tools and supplies issued for use	598,793,993	282,527,878
Insurance expenses	12,809,152	10,471,061
Other expenses	445,493,189	597,167,754
Total	1,057,096,334	890,166,693
b. Non-current		
Tools and supplies issued for use	733,984,615	141,877,050
Mineral mining rights fees (i)	9,940,940,897	10,315,017,613
Road construction and overburden removal costs	1,511,671,222	-
Other expenses	120,000,000	71,140,626
Total	12,306,596,734	10,528,035,289

(i) Including mining right fees relating to the Chau Hong and Chau Quang stone quarries.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

9. SHORT-TERM TRADE PAYABLES

	Closing balance		Opening balance	
	Amount	Amount able to be paid off	Amount	Amount able to be paid off
	VND	VND	VND	VND
Long Anh Mineral Company Limited	6,114,616,184	6,114,616,184	3,232,198,728	3,232,198,728
Nghe An Branch of Global Logistics Service Co., Ltd.	4,974,095,666	4,974,095,666	2,788,101,230	2,788,101,230
Nghe An Packaging Joint Stock Company	3,561,206,234	3,561,206,234	2,660,184,881	2,660,184,881
Vietsun Corporasion	3,511,046,041	3,511,046,041	2,994,400,623	2,994,400,623
Payables to other suppliers	10,613,872,803	10,613,872,803	6,610,456,789	6,610,456,789
Total	28,774,836,928	28,774,836,928	18,285,342,251	18,285,342,251
Trade payables to related parties	138,039,655	138,039,655	-	-
<i>(Details are presented in Note VIII.1)</i>				

10. TAX AND AMOUNTS RECEIVABLE/ PAYABLE TO THE STATE BUDGET

	Opening balance	Payable during the period	Paid during the period	Closing balance
	VND	VND	VND	VND
a. Receivables				
Import and export taxes	32,551,155	3,595,762,535	3,381,677,800	246,635,890
Total	32,551,155	3,595,762,535	3,381,677,800	246,635,890
b. Payables				
Corporate income tax	952,141,609	1,725,511,787	1,198,456,405	425,086,227
Personal income tax	-	469,715,318	472,067,318	2,352,000
Resource tax	52,272,837	96,746,535	44,473,698	-
Real estate tax, land rent	77,811,634	155,623,269	77,811,635	-
Environmental Protection tax	11,995,038	33,379,889	23,147,051	1,762,200
Fees, charges and other receivables	320,000	166,502,984	166,462,984	280,000
Total	1,094,541,118	2,647,479,782	1,982,419,091	429,480,427

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

11. DIVIDENDS AND PROFIT PAYABLE

	Closing balance	Opening balance
	VND	VND
Company of Economic Cooperation	1,539,000,000	-
Dividends and other profits payable	2,335,141,000	26,650,000
Total	3,874,141,000	26,650,000
Dividends and profits payable to related parties	1,728,135,000	-

(Details are presented in Note VIII.1)

All dividend payables will be settled in cash within six months from the date on which the General Meeting of Shareholders approves the relevant resolution, except for the dividend payable for 2024 to Mr. Nguyen Van Binh (deceased) amounting to VND 26,650,000, which is overdue.

12. SHORT-TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
Interest expenses	18,816,826	18,542,566
Electricity expenses	726,566,244	729,832,793
Other accrued expenses	74,469,883	79,999,997
Total	819,852,953	828,375,356

13. OTHER CURRENT PAYABLES

	Closing balance	Opening balance
	VND	VND
Trade union fee	14,360,540	13,462,622
Company of Economic Cooperation	1,493,597,008	907,794,858
Remuneration payable to the Board of Directors and the Supervisory Board	284,266,010	284,280,132
Others	106,991,240	132,263,241
Total	1,899,214,798	1,337,800,853
Other payables to related parties	1,777,863,018	1,192,074,990

(Details are presented in Note VIII.1)

14. LONG-TERM PROVISIONS

	Closing balance	Opening balance
	VND	VND
Provision for environmental restoration costs of Chau Hong stone quarry	1,828,623,887	1,720,473,467
Provision for environmental restoration costs of Chau Quang stone quarry	1,811,853,928	1,701,051,526
Total	3,640,477,815	3,421,524,993

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

15. SHORT-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Closing balance		In the period		Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Short-term loans	7,964,718,903	7,964,718,903	7,964,718,903	6,257,809,198	6,257,809,198	6,257,809,198
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vinh Branch {i}	7,964,718,903	7,964,718,903	7,964,718,903	6,257,809,198	6,257,809,198	6,257,809,198
Total	7,964,718,903	7,964,718,903	7,964,718,903	6,257,809,198	6,257,809,198	6,257,809,198
Current portion of long-term loans	3,295,600,000	3,295,600,000			3,295,600,000	3,295,600,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vinh Branch	3,295,600,000	3,295,600,000			3,295,600,000	3,295,600,000
Total	11,260,318,903	11,260,318,903			9,553,409,198	9,553,409,198

{i} Credit Limit Loan Agreement No. 05/26/9PB/HDHM/VND/AMC dated June 9, 2026, with a loan limit not exceeding VND 20,000,000,000 (In words: Twenty billion Vietnamese Dong), and Credit Limit Loan Agreement No. 05/26/9PB/HDHM/USD/AMC dated June 9, 2026, with a loan limit not exceeding USD 750,000 (In words: Seven hundred and fifty thousand US Dollars). The availability period of the credit facility is 12 months from the effective date of these agreements. Upon expiry of the availability period, any unused or undrawn portion of the credit facility may no longer be utilised. The maximum loan term for each drawdown is six months from the day following the disbursement date and is specified in each debt acknowledgement. The loans are used to supplement working capital for the Company's business operations. The applicable lending interest rate is determined at the time of each disbursement in accordance with the Bank's lending interest rate notice applicable from time to time and is specified in each debt acknowledgement. The outstanding loan balances as at 30 June 2026 were VND 7,011,942,903 and USD 36,000 (equivalent to VND 952,776,000).

The Company's short-term and long-term borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vinh Branch are secured by the following assets:

Land-attached assets located in Trung Loc Commune, Nghe An Province, as evidenced by the Certificate of Land Use Rights, Ownership of Houses and Other Land-attached Assets No. BM 621731 issued by the Nghe An Provincial People's Committee on 31 July 2013, pursuant to Mortgage Agreement No. 05/2015/AMC/TCBDS1 dated 14 October 2015.

Machinery and equipment under Mortgage Agreements No. 05/2018/AMC/TC and No. 05/2020/AMC/TC dated 28 August 2020.

Motor vehicles under Mortgage Agreement No. 05/2018/AMC/TC1 dated 26 July 2018.

All machinery and equipment formed from the investment project for the expansion of the ultrafine grinding and calcium carbonate (CaCO₃) powder coating production line to increase production capacity, under Mortgage Agreement No. 05/2024/TC/MMTB/TSHTTTL/AMC dated 29 May 2024.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

16. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES

	Closing balance		In the period		Opening balance	
	Amount	Amount able to be paid off	Increases	Decreases	Amount	Amount able to be paid off
	VND	VND	VND	VND	VND	VND
Long-term loans	10,320,214,449	10,320,214,449	-	1,647,800,000	11,968,014,449	11,968,014,449
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vinh Branch {i}	10,320,214,449	10,320,214,449	-	1,647,800,000	11,968,014,449	11,968,014,449
Total	10,320,214,449	10,320,214,449	-	1,647,800,000	11,968,014,449	11,968,014,449
Less: Current portion of long-term loans (as presented in Note V.15 – Short-term borrowings and liabilities)	(3,295,600,000)	(3,295,600,000)			(3,295,600,000)	(3,295,600,000)
Total	7,024,614,449	7,024,614,449			8,672,414,449	8,672,414,449

{i} Borrowings from Joint Stock Commercial Bank for Foreign Trade of Vietnam - Vinh Branch under the following agreements:

Medium- and long-term loan agreement No. 05/2024/TDH/AMC dated 30 May 2024, under which the maximum committed loan amount is VND 17,000,000,000, the loan term is 60 months, and the applicable lending interest rate is determined at the time of each disbursement in accordance with the Bank's lending interest rate notice applicable from time to time and is specified in each debt acknowledgement. The loan is used to finance reasonable, valid and lawful costs relating to the implementation of the investment project entitled "Expansion of the ultrafine grinding and calcium carbonate (CaCO₃) powder coating production line to increase production capacity".

Medium- and long-term loan agreement No. 05/2025/TDH/AMC dated 11 April 2025, under which the maximum committed loan amount is VND 4,296,000,000, the loan term is 60 months, and the applicable lending interest rate is determined at the time of each disbursement in accordance with the Bank's lending interest rate notice applicable from time to time and is specified in each debt acknowledgement. The loan is used to finance reasonable, valid and lawful costs relating to the implementation of the investment project entitled "Expansion of the ultrafine grinding and calcium carbonate (CaCO₃) powder coating production line to increase production capacity".

Details of the collateral securing these borrowings are presented in Note V.15i.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

V. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

16. LONG-TERM LOANS AND OBLIGATIONS UNDER FINANCE LEASES (CONTINUED)

Long-term borrowings are repayable according to the following schedule:

	Closing balance VND	Opening balance VND
Within one year	3,295,600,000	3,295,600,000
In the second year	3,295,600,000	3,295,600,000
From the third to the fifth year	3,729,014,449	5,376,814,449
Total	10,320,214,449	11,968,014,449
Less: Amount due within 12 months	3,295,600,000	3,295,600,000
Amount due after 12 months	7,024,614,449	8,672,414,449

17. OWNER'S EQUITY

a. Movement in owner's equity

	Owner's contributed capital VND	Development investment fund VND	Retained earnings VND	Total VND
Balance as of 01/01/2025	28,500,000,000	18,194,360,710	6,186,953,400	52,881,314,110
Capital increase	14,249,900,000	(14,249,900,000)	-	-
Profit for the year	-	-	6,425,396,049	6,425,396,049
Development investment fund	-	1,713,258,060	(1,713,258,060)	-
Dividends paid	-	-	(3,705,000,000)	(3,705,000,000)
Bonus and welfare fund	-	-	(618,695,340)	(618,695,340)
Executive Board Bonus	-	-	(150,000,000)	(150,000,000)
Balance as of 01/01/2026	42,749,900,000	5,657,718,770	6,425,396,049	54,833,014,819
Profit for the period	-	-	5,617,396,313	5,617,396,313
Development investment fund (*)	-	1,464,095,642	(1,464,095,642)	-
Dividends paid (*)	-	-	(3,847,491,000)	(3,847,491,000)
Bonus and welfare fund (*)	-	-	(1,113,809,407)	(1,113,809,407)
Balance as of 30/06/2026	42,749,900,000	7,121,814,412	5,617,396,313	55,489,110,725

(*) The Company distributed its profits in accordance with Resolution No. 01/NQ-DHDCD dated 29 April 2026 of the 2026 Annual General Meeting of Shareholders.

b. Shares

	Closing balance Shares	Opening balance Shares
Number of shares issued	4,274,990	4,274,990
- Ordinary shares	4,274,990	4,274,990
Number of outstanding shares	4,274,990	4,274,990
- Ordinary shares	4,274,990	4,274,990

Par value of outstanding shares: VND 10,000 per share.

18. OFF-STATEMENT OF FINANCIAL POSITION ITEMS

	Closing balance		Opening balance	
	Quantity	Amount (VND)	Quantity	Amount (VND)
US Dollar (USD)	240,741.23	6,185,639,601	793.81	20,700,184

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT

1. NET REVENUE FROM GOODS SOLD AND SERVICES RENDERED

	Current period VND	Prior period VND
Total revenue from goods sold and services rendered	102,079,070,828	82,562,830,257
Of which:		
- Revenue from sales of finished products	102,079,070,828	80,286,100,929
- Revenue from goods sold	-	1,946,729,328
- Revenue from services rendered	-	330,000,000
Deductions	-	-
Net revenue from goods sold and services rendered	102,079,070,828	82,562,830,257
Revenue from related parties	-	124,080,000
<i>(Details are presented in Note VIII.1)</i>		

2. COST OF SALES

	Current period VND	Prior period VND
Cost of finished products sold	54,395,961,112	47,621,164,992
Cost of goods sold	-	1,043,721,214
Cost of services rendered	-	44,163,120
Total	54,395,961,112	48,709,049,326

3. FINANCIAL INCOME

	Current period VND	Prior period VND
Interest income from bank deposits and environmental restoration deposits	44,452,954	48,461,175
Foreign exchange gain	659,270,936	567,647,844
Total	703,723,890	616,109,019

4. FINANCIAL EXPENSES

	Current period VND	Prior period VND
Interest expenses	702,709,153	260,833,651
Foreign exchange loss	876,902,712	14,357,533
Total	1,579,611,865	275,191,184

5. SELLING EXPENSES

	Current period VND	Prior period VND
Selling staff costs	1,184,993,127	932,025,591
Materials and packaging costs	228,076,437	231,705,667
Fixed asset depreciation expense	29,924,244	29,924,244
Transportation costs for goods sold	27,861,706,694	21,518,824,561
Cost of hired services	1,913,842,298	1,510,673,107
Other cash expenses	719,023,097	559,583,430
Total	31,937,565,897	24,782,736,600

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT (CONTINUED)

6. GENERAL AND ADMINISTRATION EXPENSES

	Current period VND	Prior period VND
Labour costs	5,294,268,092	3,565,022,922
Management materials costs	140,917,510	128,396,436
Office supplies costs	132,015,231	152,761,272
Fixed asset depreciation expense	263,005,056	246,082,538
Taxes, fees and charges	35,183,670	38,183,670
Cost of hired services	422,726,693	471,742,232
Other cash expenses	753,067,570	741,643,590
Total	7,041,183,822	5,343,832,660

7. OTHER EXPENSE

	Current period VND	Prior period VND
Penalties	13,320,984	-
Expenses incurred at Chau Quang stone quarry	409,484,519	416,279,434
Other expenses	62,758,638	388,504
Total	485,564,141	416,667,938

8. CURRENT CORPORATE INCOME TAX EXPENSES

	Current period VND	Prior period VND
Accounting profit before tax	7,342,908,100	3,651,493,962
Adjustments to taxable income		
Less: Decreasing adjustments	40,679,753	51,218,921
- Unrealised foreign exchange gains arising from the revaluation of receivables and cash balances	5,758,798	51,218,921
- Reversal of unrealised foreign exchange differences recognised in the previous year and realised in the current year in respect of foreign currency-denominated deposits and receivables	34,920,955	-
Add: Increasing adjustments	1,325,330,586	567,583,696
- Remuneration of non-executive members of the Board of Directors	42,525,000	40,321,128
- Tax penalties and administrative fines	13,320,984	-
- Unrealised foreign exchange losses arising from the revaluation of cash balances and receivables	641,217,794	1,700,968
- Other non-deductible expenses	628,266,808	525,561,600
Income subject to corporate income tax	8,627,558,933	4,167,858,737
Corporate income tax rate	20%	20%
Corporate income tax	1,725,511,787	833,571,747
Current corporate income tax expense	1,725,511,787	833,571,747

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT (CONTINUED)

9. BASIC/DILUTED EARNINGS PER SHARE

	Current period VND	Prior period VND
Profit after corporate income tax	5,617,396,313	2,817,922,215
Less: Estimated appropriation to the bonus and welfare funds (*)	(973,746,802)	(488,472,344)
Profit/(loss) to calculate basic earnings per share	4,643,649,511	2,329,449,871
Weighted average number of common shares to calculate basic earnings per share	4,274,990	4,274,990
Basic/diluted earnings per share	1,086	545
	Current period VND	Prior period VND
Number of outstanding shares at the beginning of the year	4,274,990	2,850,000
Number of shares issued as dividends (**)	-	1,424,990
Weighted average number of ordinary shares for the calculation of basic/diluted earnings per share	4,274,990	4,274,990

- (*) At the date of preparation of the interim financial statements, the Company estimated the bonus and welfare fund for the purpose of calculating basic earnings per share, based on the appropriation rate to the bonus and welfare fund for 2025 and 50% of the 2025 remuneration of the management team, in accordance with Resolution No. 01/NQ-DHDCD dated 29 April 2026 of the 2026 Annual General Meeting of Shareholders.

During the period, pursuant to Resolution No. 01/NQ-DHDCD dated 29 April 2026 of the 2026 Annual General Meeting of Shareholders approving the 2025 profit distribution plan, the Company restated basic earnings per share for the first six months of 2025 in accordance with the guidance provided in Vietnamese Accounting Standard No. 30 "Earnings per Share".

- (**) In 2025, pursuant to Resolution No. 02/NQ-DHDCD dated 17 October 2025 of the 2025 Extraordinary General Meeting of Shareholders approving the plan to issue bonus shares to existing shareholders from the investment and development fund, the Company retrospectively restated basic earnings per share for the first six months of 2025 in accordance with the guidance provided in Vietnamese Accounting Standard No. 30 "Earnings per Share".

	Reported amount VND	Adjustment VND	Restated amount VND
Accounting profit after corporate income tax	2,817,922,215	-	2,817,922,215
Less: Estimated appropriation to the bonus and welfare fund	(356,792,222)	(131,680,122)	(488,472,344)
Profit attributable to ordinary shareholders for the calculation of basic/diluted earnings per share	2,461,129,993	(131,680,122)	2,329,449,871
Weighted average number of ordinary shares for the calculation of basic/diluted earnings per share	2,850,000	1,424,990	4,274,990
Basic/diluted earnings per share	864		545

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VI. INFORMATION SUPPLEMENTING THE ITEMS IN THE INTERIM INCOME STATEMENT (CONTINUED)

10. PRODUCTION AND BUSINESS COSTS BY FACTOR

	Current period VND	Prior period VND
Cost of raw materials and materials	29,804,878,955	24,383,678,791
Labor costs	15,002,009,590	12,507,098,139
Fixed asset depreciation expense	4,213,462,192	2,678,326,129
Cost of hired services	42,393,526,570	35,409,900,004
Other cash expenses	2,008,206,476	2,363,670,088
Total	93,422,083,783	77,342,673,151

VII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INTERIM STATEMENT OF CASH FLOWS

Actual proceeds from borrowings during the period: VND 7,958,418,903
- Proceeds from borrowings under ordinary loan agreements: VND 7,958,418,903

Actual principal repayments during the period: VND 7,905,609,198
- Principal repayments under ordinary loan agreements: VND 7,905,609,198

VIII. OTHER INFORMATION

1. RELATED PARTY TRANSACTIONS AND BALANCES

List of related parties:

<u>Related party</u>	<u>Relationship</u>
General Corporation for Economic Cooperation	Major shareholder holding more than 20% of the Company's voting rights
Truong Son Tourism Joint Stock Company Coecco	Subsidiary of the major shareholder
Thanh Son Cement One Member Company Limited (ceased operations)	Subsidiary of the major shareholder
Coecco – Laos Construction One Member Company Limited (incorporated in Laos)	Subsidiary of the major shareholder
Mountain Development One Member Company Limited (incorporated in Laos)	Subsidiary of the major shareholder
Coecco Minerals Company (incorporated in Laos)	Subsidiary of the major shareholder
Son Kim Mineral Water and Tourism Joint Stock Company	Subsidiary of the major shareholder
Vientiane Minerals and Metallurgy One Member Company Limited	Subsidiary of the major shareholder
30/4 Brick and Tile Joint Stock Company	Subsidiary of the major shareholder
Coecco Rubber Industry Joint Stock Company	Subsidiary of the major shareholder
Vinh Plastic and Bags Joint Stock Company	Subsidiary of the major shareholder
Members of the Board of Directors and the Board of Management	Key management personnel

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VIII. OTHER INFORMATION (CONTINUED)

1. RELATED PARTY TRANSACTIONS AND BALANCES (CONTINUED)

During the period, the Company entered into the following transactions with related parties:

	Current period VND	Prior period VND
Sales	-	124,080,000
Vinh Plastic and Bags Joint Stock Company	-	124,080,000
Purchases	834,849,585	766,171,170
Son Kim Mineral Water and Tourism Joint Stock Company	10,324,075	11,907,407
Truong Son Tourism Joint Stock Company Coecco	238,723,360	-
General Corporation for Economic Cooperation	585,802,150	754,263,763

Related party balances at the balance sheet date were as follows:

	Closing balance VND	Opening balance VND
Trade payables	138,039,655	-
Son Kim Mineral Water and Tourism Joint Stock Company	2,365,000	-
Truong Son Tourism Joint Stock Company Coecco	135,674,655	-
Other current payables	1,777,863,018	1,192,074,990
General Corporation for Economic Cooperation	1,493,597,008	907,794,858
Remuneration payable to the Board of Directors and the Supervisory Board	284,266,010	284,280,132
Dividends and profit payable	1,728,135,000	-
General Corporation for Economic Cooperation	1,539,000,000	-
Mr. Le Van Chien	39,150,000	-
Ms. Nguyen Thi Ngan	129,735,000	-
Mr. Nguyen Van Hung	6,750,000	-
Mr. Nguyen Thanh Hung	13,500,000	-

The income of the Board of Directors, Board of Management and Board of Supervisory during the period is as follows:

	Closing balance VND	Opening balance VND
Remuneration of the Board of Directors	765,903,771	606,889,859
Mr. Pham Viet Hung – Chairman of the Board of Directors	595,803,771	445,605,339
Mr. Le Van Chien – Member	42,525,000	40,321,130
Ms. Nguyen Thi Ngan – Member	42,525,000	40,321,130
Mr. Nguyen Van Hung – Member	42,525,000	40,321,130
Mr. Nguyen Thanh Hung – Member	42,525,000	40,321,130
Salaries and bonuses of key management personnel	1,044,060,265	782,216,205
Mr. Le Van Chien – Director	643,207,738	480,805,781
Mr. Que Minh Hoang – Chief Accountant	400,852,527	301,410,424
Remuneration of the Supervisory Board	94,175,341	87,854,010
Mr. Nguyen Van Huong – Head of the Supervisory Board	12,589,074	-
Mr. Bui Nam Anh – Former Head of the Supervisory Board	24,958,267	35,141,604
Ms. Tran Thi Hong Thai – Member	28,314,000	26,356,203
Ms. Ha Thi Trang – Member	28,314,000	26,356,203
Total	1,904,139,377	1,476,960,074

ASIA MINERAL JOINT STOCK COMPANY

Lot 32, Zone C, Nam Cam Industrial Park
Trung Loc Commune, Nghe An Province, Vietnam

FORM B 09a - DN

Issued under Circular No. 99/2025/TT-BTC
dated 27 October 2025 of the Ministry of Finance

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VIII. OTHER INFORMATION (CONTINUED)**2. SEGMENT REPORTING BY BUSINESS ACTIVITIES AND GEOGRAPHICAL AREAS**

In accordance with Vietnamese Accounting Standard No. 28 and the Circular providing guidance on the implementation of this Standard, the Company is required to prepare segment reports. Accordingly, a segment is a separately identifiable component of the Company engaged in providing related products or services (business segment) or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and earns returns that are different from those of other segments.

Geographical areas

The Company's operations are primarily conducted in domestic and overseas markets.

Information on the segment results, fixed assets and other long-term assets, and significant non-cash expenses by geographical area, based on the geographical location of the Company's customers, is presented as follows:

	Domestic area	Foreign Area	Total
Current period			
Total revenue allocation	31,181,678,044	70,897,392,784	102,079,070,828
Total cost allocation	27,632,311,100	58,701,215,909	86,333,527,009
Divisional business results	3,549,366,944	12,196,176,875	15,745,543,819
Revenue not allocated by segment			703,724,109
Cost not allocated by segment			10,831,871,615
Profit after corporate income tax			5,617,396,313
Total cost incurred to purchase fixed assets and other long-term assets			2,839,510,424
Total depreciation and amortization of long-term prepaid expenses	1,534,103,930	3,488,072,989	5,022,176,919
Prior period			
Total revenue allocation	37,098,485,675	45,464,344,582	82,562,830,257
Total cost allocation	37,620,392,614	35,871,393,312	73,491,785,926
Divisional business results	(521,906,939)	9,592,951,270	9,071,044,331
Revenue not allocated by segment			616,141,413
Cost not allocated by segment			6,869,263,529
Profit after corporate income tax			2,817,922,215
Total costs incurred to acquire fixed assets and other long-term assets			16,698,448,897
Total depreciation and amortisation of long-term prepaid expenses	1,532,363,436	1,877,917,602	3,410,281,038

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VIII. OTHER INFORMATION (CONTINUED)

2. SEGMENT REPORTING BY BUSINESS ACTIVITIES AND GEOGRAPHICAL AREAS (CONTINUED)

	Domestic area	Foreign Area	Total
Closing balance			
Direct assets of the segment	9,072,765,306	20,216,038,227	29,288,803,533
Unallocated assets of the segment			91,852,323,830
Total assets			121,141,127,363
Direct Segment Liabilities	44,263,800	-	44,263,800
Unallocated Segment Liabilities			65,607,752,838
Total Liabilities			65,652,016,638
Opening balance			
Direct assets of the segment	8,388,881,403	12,189,381,769	20,578,263,172
Unallocated assets of the segment			85,252,406,465
Total assets			105,830,669,637
Direct Segment Liabilities	80,348,897	582,373,992	662,722,889
Unallocated Segment Liabilities			50,334,931,929
Total Liabilities			50,997,654,818

Business activities

The Board of Management considers that the Company operates in a single business segment, principally engaged in stone mining and the manufacture and trading of ultrafine stone powder products. Accordingly, the Company does not prepare segment reports by business activities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VIII. OTHER INFORMATION (CONTINUED)

3. COMPARATIVE FIGURES

Comparative figures presented in the interim statement of financial position and the corresponding notes are derived from the audited financial statements for the financial year ended 31 December 2025 and have been restated in accordance with the guidance provided in Circular No. 99/2025/TT-BTC dated 27 October 2025, providing guidance on the Vietnamese accounting regime for enterprises.

Comparative figures presented in the interim statement of income, the interim statement of cash flows and the corresponding notes are derived from the reviewed interim financial statements for the six-month accounting period ended 30 June 2025 and have been restated in accordance with the guidance provided in Circular No. 99/2025/TT-BTC dated 27 October 2025, providing guidance on the Vietnamese accounting regime for enterprises.

Certain comparative figures have been restated to facilitate comparison with the current period's figures, as the Company changed its applicable accounting regime in 2026 from that prescribed under Circular No. 200/2014/TT-BTC dated 22 December 2014 to that prescribed under Circular No. 99/2025/TT-BTC dated 27 October 2015 issued by the Ministry of Finance, as follows:

Effects of adjustments and reclassifications on the statement of financial position as at 1 January 2026:

Items	Code	Under Circular No. 200/2014/TT-BTC dated 22 December 2014 (VND)	Under Circular No. 99/2025/TT-BTC dated 27 October 2025 (VND)
ASSETS	100	50,988,643,969	50,988,643,969
1. Short-term prepaid expenses	151	890,166,693	
2. Long-term prepaid expenses	261	10,528,035,289	
3. Short-term deferred expenses	161		890,166,693
4. Long-term deferred expenses	271		10,528,035,289
LIABILITIES	300	50,997,654,818	50,997,654,818
1. Other current payables	319	1,364,450,853	
2. Short-term loans and obligations under finance leases	320		1,337,800,853
3. Dividends and profit payable	313		26,650,000

Effects of the adjustments and reclassification on the Statement of Cash Flows for the period from 1 January 2025 to 30 June 2025:

Items	Code	Under Circular No. 200/2014/TT-BTC dated 22 December 2014 (VND)	Under Circular No. 99/2025/TT-BTC dated 27 October 2025 (VND)
I. Cash flow from operating activities			
Interest paid	04	(262,227,658)	-
Borrowing costs paid	04	-	(262,227,658)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONTINUED)

These notes are an integral part of and should be read in conjunction with the accompanying interim financial statement

VIII. OTHER INFORMATION (CONTINUED)

4. COMMITMENT TO OPERATIONAL LEASE

The Company entered into Land Lease Agreement No. 242/HD-TD dated 31 December 2015 with the Nghe An Provincial People's Committee to lease land in Chau Hong Commune, Quy Hop District, Nghe An Province for mineral mining purposes (marble). The land lease term expires on 15 May 2037. The leased land area is 120,360 m².

The Company entered into Land Lease Agreement No. 40/HD-TD dated 22 April 2021 with the Nghe An Provincial People's Committee to lease land in Chau Hong Commune, Quy Hop District, Nghe An Province for the construction of auxiliary facilities and a waste disposal site serving marble mining activities in Ngoc Village, Chau Hong Commune. The land lease term expires on 1 July 2037. The leased land area is 16,434.4 m².

In addition, the Company entered into Land Lease Agreement Addendum No. 03PLHD/2008/TLD dated 15 September 2008 with Nghe An Industrial Zone Development Company. Under this addendum, the lessee under Land Lease Agreement No. 20HD/2005/TLD dated 9 September 2005 was changed from General Corporation for Economic Cooperation to Asia Mineral Joint Stock Company. The Company subleases 40,054 m² of land in Nam Cam Industrial Park, Nghi Loc District, Nghe An Province for the construction of an ultrafine white limestone powder processing plant. The land sublease term is 49 years from 16 February 2005, with land rental payments made annually.

5. EVENTS AFTER THE ACCOUNTING PERIOD END DATE

There were no material events occurring after 30 June 2026 that required adjustments to, or disclosure in, the interim financial statements.



Hoang Thi Oanh
Preparer



Que Minh Hoang
Chief Accountant



Le Van Chien
Chief Executive Officer
Approved on 11 August 2026

