CÔNG TY CỔ PHẦN KIM LOẠI MÀU THÁI NGUYÊN - VIMICO

VIMICO - THAI NGUYEN NON - FERROUS METAL JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS
For the period ended at 30/06/2026

Thai Nguyen - July 2026

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STATEMENT OF THE BOARD OF DIRECTORS

The Board of Management of VIMICO - Thai Nguyen Non-Ferrous Metal Joint Stock Company (hereinafter referred to as "the Company") presents this report together with the reviewed interim Financial Statements for the accounting period ended at 30/06/2026.

THE COMPANY

Thai Nguyen Non-Ferrous Metals Joint Stock Company - Vimico (hereinafter referred to as "the Company") is a joint-stock company that was equitized from the State-owned Thai Nguyen Non-Ferrous Metals One-Member Limited Liability Company according to Decision No. 212/QD-TKV dated December 21, 2014 of the Vietnam Coal and Mineral Industry Group. The Company operates under Business Registration Certificate No. 4600100003 issued by the Department of Planning and Investment of Thai Nguyen Province (now the Department of Finance of Thai Nguyen Province), initially registered on April 10, 2005, amended several times, and the 14th amendment on September 22, 2025.

The charter capital of the Company, as stated in the Enterprise Registration Certificate No. 4600100003 (14th revision) dated 22 September 2025, is VND 180,000,000,000 (in words: One hundred and eighty billion Vietnamese dong).

The Company's stock is currently listed on the UPCOM Stock Exchange with stock code: TMG.

The Company's headquarters is located at: No. 89, Phu Xa 3, Tich Luong Ward, Thai Nguyen Province.

BOARD OF MANAGEMENT, BOARD OF SUPERVISORS AND BOARD OF DIRECTORS

Members of Boards of Management, Supervisors and Directors who held the Company during the year and at the date of this report are as follows:

Board of Management	**Position**
Mr Ly Xuan Tuyen	Chairman
Mr Tran Van Long	Member
Mr Pham The Vinh	Member
Mr Tran Minh Tuan	Member
Mr Pham Vu Hai	Member
Board of Supervisors	**Position**
Mr Nguyen Dinh Chien	Head of the Board
Mr Le Van Luong	Member
Mrs Ngo Thi Nham	Member
Mrs Dao Thi Khe	Member
Mrs Vu Thi Thanh Hao	Member
Board of Directors	**Position**
Mr Tran Van Long	Director
Mr Bui Huy Tuan	Deputy Director
Mr Nguyen Van Hau	Deputy Director
Mr Ta Van Binh	Deputy Director

The legal representative of the Company:

Mr Tran Van Long	Director

STATEMENT OF THE BOARD OF DIRECTORS (CONTINUED)

SUBSEQUENT EVENTS

According to the Board of Directors' assessment, in all material respects, there are no unusual events occurring after the accounting balance sheet date that affect the financial situation and operations of the Company that require adjustment or presentation in the accompanying Interim Financial Statements for the period ended at 30/06/2026.

AUDITORS

The interim financial statements for the period ended at 30/06/2026, were reviewed by CPA VIETNAM Co., Ltd. – a member of the INPACT International Audit Firm.

RESPONSIBILITY OF THE BOARD OF DIRECTORS

The Company's Board of Directors is responsible for preparing the financial statements that fairly and accurately reflect the Company's interim financial position as of June 30, 2026, as well as the business performance and cash flows for the accounting period ended at 30/06/2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations on financial statement preparation and presentation. In preparing these interim financial statements, the Board of Directors is required to:

- Select appropriate accounting policies and apply them consistently;
- Make reasonable and prudent judgments and estimates;
- Clearly state whether applicable accounting principles have been adhered to, and disclose and explain any material deviations in the interim financial statements;
- Design, implement, and maintain an internal control system related to the preparation and fair presentation of the interim financial statements to prevent material misstatements, whether due to fraud or error;
- Prepare the interim financial statements on a going concern basis unless it is inappropriate to assume that the Company will continue its operations.

The Board of Directors is responsible for ensuring that accounting records are properly maintained to accurately reflect the Company's interim financial position at any given time and that the interim financial statements are prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of financial statements. The Board of Directors is also responsible for safeguarding the Company's assets and, accordingly, implementing appropriate measures to prevent and detect fraud and other irregularities.

The Board of Directors confirms that the Company has complied with the above requirements in the preparation of the interim financial statements.

On behalf of and representing the Board of Directors,

M.S.D.N:4600100003-C.T.C.P
CỔ PHẦN
KIM LOẠI MÀU
THÁI NGUYÊN
-VIMICO
P.TÍCH LƯƠNG-T.THÁI NGUYÊN

Tran Van Long
Director
Thai Nguyen, 31 July 2026

CPA VIETNAM
CPA VIETNAM AUDITING COMPANY LIMITED
Head Office in Hanoi:
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Thanh Xuan Dist., Hanoi, Vietnam
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INPACT MEMBER

No: 169/2026/BCSX-CPA VIETNAM-NV1

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders,**
Boards of Management, Supervisors and Directors
Vimico - Thai Nguyen Non - Ferrous Metal Joint Stock Company

We have reviewed the accompanying interim financial statements of Vimico - Thai Nguyen Non - Ferrous Metal Joint Stock Company, prepared on 31 July 2026, from pages 06 to 40, including the interim financial position statement as of June 30, 2026, the Interim Income Statement, the Interim Cash Flow Statement for the For the period ended at30/06/2025, and the Notes to the Interim Financial Statements.

The Board of Directors' responsibility

The Board of Directors of Vimico - Thai Nguyen Non - Ferrous Metal Joint Stock Company is responsible for preparing and fairly presenting the Company's interim financial statements in accordance with the Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System, and relevant legal regulations on the preparation and presentation of interim financial statements. The Board of Directors is also responsible for implementing internal controls as deemed necessary to ensure that the preparation and presentation of the financial statements 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 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.

Conclusion of Auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Financial Statements do not give a true and fair view, in all material respects, of the interim financial position of the VIMICO - Thai Nguyen Non-Ferrous Metal Joint Stock Company as at 30 June 2026, and of the results of its operation and its cash flows for the 6 month period then ended in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting and the statutory requirements relevant to the preparation and presentation of the interim Financial Statements.

Other matter

The Company's interim financial statements for the accounting period ended June 30, 2025, were reviewed by a different auditor and audit firm, with the review report issued on August 11, 2025, concluding in unqualified opinion.

The interim financial statements for the fiscal year ended 31 December 2025 were audited by an auditor and an audit firm; the audit report issued on 5 May 2026 expressed a qualified opinion regarding adjustments to the 2025 interim financial statements resulting from changes to the salary fund and the allocation of routine repair and tool/instrument expenses, in accordance with Board of Directors Resolution No. 29/NQ-HĐQT dated 20 April 2026. This matter does not affect the Company's interim financial statements for the period ended 30 June 2026.

M.S.D.N: 0101917917
CÔNG TY TNHH KIỂM TOÁN CPA VIETNAM
THÀNH PHỐ HÀ NỘI - VIỆT NAM

Phan Thanh Nam
Deputy General Director
Audit Practising Registration Certificate
No: 1009-2023-137-1
Power of Attorney No: 02/2026/UQ-CPA VIETNAM of Chairman of Management Board dated 02/01/2026
For and on behalf of
CPA VIETNAM AUDITING COMPANY LIMITED
An Independent member of INPACT
Ha Noi, 31 July 2026

VIMICO - THAI NGUYEN NON - FERROUS METAL JOINT STOCK COMPANY
No. 89, Phu Xa 3, Tich Luong Ward, Thai Nguyen Province

Form B 01a - DN
Issued under Circular 99/2025/TT-BTC
27/10/2025 of the Ministry of Finance

INTERIM FINANCIAL POSITION STATEMENT
As at 30 June 2026

	ASSETS	Code	Note	30/06/2026 VND	01/01/2026 VND
A -	**CURRENT ASSETS (100=110+120+130+140+150+160)**	**100**		**339,784,498,312**	**252,443,630,037**
	Cash and cash equivalents	**110**	5.1	**76,864,869,315**	**134,452,678,172**
1.	Cash	111		46,492,148,171	43,408,694,516
2.	Cash equivalents	112		30,372,721,144	91,043,983,656
II.	**Short - term investments**	**120**	5.2	**90,000,000,000**	**-**
1.	Short - term held to maturity Investments	123		90,000,000,000	-
III.	**Short- term receivables**	**130**		**14,539,059,335**	**16,517,215,729**
1.	Short-term receivables from customers	131	5.3	376,050,716	10,185,677,521
2.	Prepayments to sellers in short-term	132	5.4	10,119,941,108	3,209,271,671
3.	Other short-term receivables	135	5.5	4,043,067,511	3,122,266,537
IV.	**Inventories**	**140**	5.6	**152,689,319,897**	**62,413,219,493**
1.	Inventories	141		154,164,240,174	63,888,139,770
2	Allowances for devaluation of inventories	142		(1,474,920,277)	(1,474,920,277)
VI.	**Other current assets**	**160**		**5,691,249,765**	**39,060,516,643**
1.	Short-term deferred expenses	161	5.7	4,397,382,053	39,060,516,643
2.	Tax and other receivables from government budget	163	5.15	1,293,867,712	-
B -	**LONG-TERM ASSETS (200=210+220+230+240+250+260+270)**	**200**		**363,512,041,156**	**379,426,299,105**
I.	**Long-term receivables**	**210**		**11,597,371,168**	**10,742,011,920**
1.	Other long-term receivables	215	5.5	11,597,371,168	10,742,011,920
II.	**Fixed assets**	**220**		**224,627,478,018**	**231,955,157,978**
1.	Tangible fixed assets	221	5.8	224,627,478,018	231,955,157,978
	- Historical Costs	*222*		*1,088,180,942,049*	*1,073,209,021,900*
	- Accumulated depreciation	*223*		*(863,553,464,031)*	*(841,253,863,922)*
2	Intangible fixed assets	227	5.9	-	-
	- Historical Costs	*228*		*629,245,319*	*629,245,319*
	- Accumulated amortization	*229*		*(629,245,319)*	*(629,245,319)*
IV.	**Long-term assets in progress**	**250**		**15,801,993,611**	**15,388,067,437**
1.	Construction in progress	252	5.10	15,801,993,611	15,388,067,437
V.	**Long-term investments**	**260**	5.11	**-**	**-**
1.	Investments in joint ventures and associates	262		1,020,246,000	1,020,246,000
2.	Allowances for long-term investments	264		(1,020,246,000)	(1,020,246,000)
VI.	**Other Long-term assets**	**270**		**111,485,198,359**	**121,341,061,770**
1.	Long-term deferred expenses	271	5.7	111,485,198,359	121,341,061,770
	TOTAL ASSETS (280 = 100+200)	**270**		**703,296,539,468**	**631,869,929,142**

INTERIM FINANCIAL POSITION STATEMENT (CONTINUED)

As at 30 June 2026

	RESOURCES	Code	Note	30/06/2026 VND	01/01/2026 VND Restated
C-	**LIABILITIES (300=310+330)**	**300**		**437,189,349,867**	**340,225,212,747**
I.	**Short-term liabilities**	**310**		**395,654,093,654**	**289,423,315,782**
1.	Short-term trade payables	311	5.12	123,126,683,250	128,331,318,458
2.	Short-term prepayments from customers	312	5.13	19,083,392,104	4,729,670,298
3.	Dividends and profit payables	313	5.14	46,073,032,700	92,845,500
4.	Short-term Taxes and other payables to State budget	314	5.15	34,712,777,683	36,834,509,288
5.	Payables to employees	315		77,058,786,466	47,753,150,647
6.	Short-term accrued expenses	316	5.16	29,605,297,265	1,702,085,968
7.	Other short-term payments	320	5.17	33,680,440,273	28,338,708,573
8.	Short-term borrowings and finance lease liabilities	321	5.18	15,518,000,000	40,701,002,079
9.	Bonus and welfare funds	323		16,795,683,913	940,024,971
II.	**Long-term liabilities**	**330**		**41,535,256,213**	**50,801,896,965**
1.	Long-term borrowings and finance lease liabilities	339	5.18	32,588,654,300	42,710,654,300
2.	Long-term provisions	343	5.19	8,946,601,913	8,091,242,665
D-	**OWNERS' EQUITY**	**400**	5.20	**266,107,189,601**	**291,644,716,395**
1.	Contributed capital	411		180,000,000,000	180,000,000,000
	- *Ordinary shares with voting rights*	*411a*		*180,000,000,000*	*180,000,000,000*
2.	Undistributed profit after tax	420		86,107,189,601	111,644,716,395
	- *Undistributed profit after tax brought forward*	*420a*		*4,298,458,019*	*15,222,727,572*
	- *Undistributed profit after tax for the current year*	*420b*		*81,808,731,582*	*96,421,988,823*
	TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+400)	**440**		**703,296,539,468**	**631,869,929,142**

Thai Nguyen, 31 July 2026

Preparer	Chief Accountant	Director
Pham Thi Thuy Duong	**Nguyen Thi Xuan Huong**	**Tran Van Long**

M.S.D.N: 4600100003-C.T.C.P CÔNG TY CỔ PHẦN KIM LOẠI MÀU THÁI NGUYÊN -VIMICO P.TÍCH LƯƠNG-T.THÁI NGUYÊN

VIMICO - THAI NGUYEN NON - FERROUS METAL JOINT STOCK COMPANY
No. 89, Phu Xa 3, Tich Luong Ward, Thai Nguyen Province

Form B 02a - DN
Issued under Circular 99/2025/TT-BTC 27/10/2025 of the Ministry of Finance

INTERIM INCOME STATEMENT

For the period ended 30/06/2025

	ITEMS	Code	Note	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
1.	Revenues from sales and services rendered	01	6.1	720,667,808,796	609,852,534,000
2.	Revenue deductions	02	6.1	-	-
3.	Net revenues from sales and services rendered (10 = 01-02)	10	6.1	720,667,808,796	609,852,534,000
4.	Cost of goods and services	11	6.2	585,582,086,941	534,460,663,482
5.	**Gross revenues from sales and services rendered (20 = 10-11)**	**20**		**135,085,721,855**	**75,391,870,518**
7.	Financial income	22	6.3	756,408,344	635,075,258
8.	Financial expenses	23	6.4	2,458,917,363	713,228,271
	In which: interest expenses	*24*		*2,395,831,647*	*575,793,644*
9.	Selling expenses	26	6.5	1,647,456,948	2,457,873,578
10.	General administrative expenses	27	6.5	29,701,260,228	26,754,194,521
11.	**Net profits from operating activities {30 = 20+(21-22)+24-(25+26)}**	**30**		**102,034,495,660**	**46,101,649,406**
12.	Other income	31	6.6	720,509,397	974,414,760
13.	Other expenses	32	6.6	336,954,164	2,589,679,738
14.	**Other profits (40 = 31-32)**	**40**		**383,555,233**	**(1,615,264,978)**
15.	**Total net profit before tax(50 = 30+40)**	**50**		**102,418,050,893**	**44,486,384,428**
16.	Current corporate income tax expenses	51	6.7	20,609,319,311	9,204,553,410
17.	Deferred corporate income tax expenses	52	6.7	-	-
18.	**Profits after corporate income tax (60 = 50-51-52)**	**60**		**81,808,731,582**	**35,281,831,018**
19.	**Basic earnings per share**	**70**	6.8	4,545	1,470

Thai Nguyen, 31 July 2026

Preparer	**Chief Accountant**	**Director**
Pham Thi Thuy Duong	**Nguyen Thi Xuan Huong**	**Tran Van Long**

M.S.D.N: 4600100003-C.T.C.P * CÔNG TY CỔ PHẦN KIM LOẠI MÀU THÁI NGUYÊN -VIMICO * P.TÍCH LƯƠNG-T.THÁI NGUYÊN

INTERIM CASH FLOW STATEMENT

(Indirect Method)

For the accounting period ended 30/06/2025

	ITEMS	Code	Note	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
I.	**Net cash flows from operating activities**				
1.	***Profit before tax***	**01**		**102,418,050,893**	**44,486,384,428**
2.	***Adjustments for***				
	- Depreciation of fixed assets and investment properties	02		22,711,600,109	20,063,090,030
	- Provisions	03		855,359,248	17,116,427,338
	- Gains (losses) on exchange rate differences from revaluation of accounts derived from foreign currencies	04		13,506,718	87,855,629
	- Gains (losses) on investing activities	05		756,408,344	(635,075,258)
	- Interest expenses	06		2,395,831,647	575,793,644
3.	***Operating profit before changes in working capital***	**08**		**129,150,756,959**	**81,694,475,811**
	- Increase (decrease) in receivables	09		1,122,797,146	(3,236,136,282)
	- Increase (decrease) in inventories	10		(90,276,100,404)	2,311,964,996
	- Increase (decrease) in payables	11		73,958,986,162	(37,016,762,655)
	- (Increase) decrease defered expenses	12		44,518,998,001	44,522,502,140
	- Interest paid	14		(2,395,831,647)	(575,793,644)
	- Corporate income tax paid	15		(26,000,000,000)	(10,073,739,402)
	- Other receipts from operating activities	16		-	346,594,000
	- Other payments on operating activities	17		(2,904,636,046)	(294,170,000)
	Net cash flows from operating activities	**20**		**127,174,970,171**	**77,678,934,964**
II.	**Cash flows from investing activities**				
1.	Expenditures on purchase and construction of fixed assets and long-term assets	21		(15,383,920,149)	(25,238,768,157)
2.	Expenditures on loans and purchase of debt instruments from other entities	23		(90,000,000,000)	-
3.	Proceeds from interests, dividends and distributed profits	27		-	482,378,082
	Net cashflow from investing activities	**30**		**(105,383,920,149)**	**(24,756,390,075)**
III.	**Cash flows from financing activities**				
1.	Proceeds from borrowings	33		-	37,910,526,615
2.	Repayment of financial principal	34		(35,305,002,079)	(36,825,526,615)
3.	Dividends and profits paid to the owner	36		(44,073,856,800)	(24,790,788,000)
	Net cashflow from financing activities	**40**		**(79,378,858,879)**	**(23,705,788,000)**
	Net cashflow during the period (50 = 20+30+40)	**50**		**(57,587,808,857)**	**29,216,756,889**
	Cash and cash equivalents at beginning of year	**60**	**5.1**	**134,452,678,172**	**94,613,369,527**
	Effect of exchange rate fluctuations	61		-	-
	Cash and cash equivalents at end of year (70 = 50+60+61)	**70**	**5.1**	**76,864,869,315**	**123,830,126,416**

Thai Nguyen, 31 July 2026

Preparer	Chief Accountant	Director
Pham Thi Thuy Duong	Nguyen Thi Xuan Huong	Tran Van Long

M.S.D.N: 4600100003-C.T.C.P
CÔNG TY CỔ PHẦN KIM LOẠI MÀU THÁI NGUYÊN VIMICO
P.TÍCH LƯƠNG-T.THÁI NGUYÊN

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024

1. COMPANY INFORMATION

1.1 Structure of ownership

Thai Nguyen Non-Ferrous Metals Joint Stock Company - Vimico is a joint-stock company that was equitized from the State-owned Thai Nguyen Non-Ferrous Metals One-Member Limited Liability Company according to Decision No. 212/QD-TKV dated December 21, 2014 of the Vietnam Coal and Mineral Industry Group. The Company operates under Business Registration Certificate No. 4600100003 issued by the Department of Planning and Investment of Thai Nguyen Province (now the Department of Finance of Thai Nguyen Province), initially registered on April 10, 2005, amended several times, and the 14th amendment on September 22, 2025.

The charter capital of the Company, as stated in the Enterprise Registration Certificate No. 4600100003 (14th revision) dated 22 September 2025, is VND 180,000,000,000 (in words: One hundred eighty billion Vietnamese dong).

The Company's stock is currently listed on the UPCOM Stock Exchange with stock code: TMG.

The Company's headquarters is located at: No. 89, Phu Xa 3, Tich Luong Ward, Thai Nguyen Province.

The total number of the Company's employees as at 30 June 2026 was 1,214 (31 December 2025: 1,333).

1.2 Operating industries and principle activities

- Mining of rare ores; production of non-ferrous and precious metals; iron ore mining;
- Mining of other non-ferrous metals; mining of chemical and fertilizer minerals;
- Production of iron, steel, and pig iron; production of basic chemicals; wholesale of metals and metal ores;
- Casting of non-ferrous metals; forging, stamping, pressing, and rolling of metals; powder metallurgy; production of metal structures; mechanical processing; metal treatment and coating; production of tanks, containers, and metal storage equipment.

1.3 Normal operating cycle

The company's normal business production cycle is 12 months.

1.4 The Company structure

As at 30 June 2026, the Company had the following subsidiaries and associates:

Subsidiaries	Address	Principle activities
Lang Hich Mining and Concentration Branch	Thai Nguyen Province	Mining and processing of zinc, lead and tin ores
Bac Kan Non-ferrous Metals Branch – Thai Nguyen Non-ferrous Metals Joint Stock Company – Vimico	Thai Nguyen Province	Mining and processing of zinc and lead ores

<u>**Associates**</u>

Name of associates	Address	Voting rights	Ownership interest	Principal activities
Vietnam - Thai Zinc Industry Joint Venture Company	Thai Nguyen Province	50%	40%	Zinc mining and smelting

1.5 Declaration on the Comparability of Information Presented in the Interim Financial Statements

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC, providing guidance on the Corporate Accounting Regime. This Circular replaces the Corporate Accounting Regime promulgated together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance. Circular No. 99/2025/TT-BTC is applicable to financial years beginning on or after 1 January 2026.

The Company has adopted the guidance set out in Circular No. 99/2025/TT-BTC with effect from 1 January 2026. Where the adoption of this Circular results in changes to the presentation of the interim financial statements, the Company has restated or reclassified the comparative information in accordance with the applicable regulations. Accordingly, the accounting information and figures presented in these interim financial statements are comparable, having been prepared and presented on a consistent basis.

2. ACCOUNTING PERIOD, MONETARY UNIT IN ACCOUNTING

2.1 Accounting period

The Company's fiscal year begins on January 1 and ends on December 31 each year.

The interim financial statements have been prepared for the period ended 30 June 2026.

2.2 Accounting currency

The accompanying interim financial statements are presented in Vietnamese Dong (VND).

3. ADOPTED ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1 Adopted Accounting System

The Company prepares its interim financial statements in accordance with the Vietnamese Corporate Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Ministry of Finance.

3.2 Statements for the compliance with Accounting Standards and System

The Company's Board of Directors ensures full compliance with the applicable Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting System in effect regarding the preparation and presentation of the interim financial statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the principal accounting policies adopted by the Company in the preparation of the interim financial statements:

4.1 Basis of preparation of the interim financial statements

The accompanying interim financial statements are presented in Vietnamese Dong (VND), based on the historical cost principle and in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant legal regulations governing the preparation and presentation of interim financial statements.

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

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounting estimate

The preparation of interim financial statements in compliance with Vietnamese Accounting Standards requires the Board of Directors to make estimates and assumptions that affect the reported amounts of liabilities, assets, and the presentation of contingent liabilities and assets as of the reporting date, as well as the reported amounts of revenue and expenses during the accounting period. The actual business results may differ from these estimates and assumptions.

Cash and Cash Equivalents

Cash includes cash on hand and bank deposits.

Cash equivalents are short-term investments with a maturity or redemption period of no more than three months from the purchase date, which are readily convertible to a known amount of cash and carry minimal risk of value fluctuation upon conversion.

Principles for applying exchange rates

Transactions denominated in currencies other than VND during the period are translated into VND at the actual exchange rate prevailing on the transaction date.

Assets and liabilities denominated in currencies other than VND—excluding demand deposits—are translated into VND at the average transfer buying and selling rates of the commercial bank where the Company regularly conducts transactions. The Company does not translate the portion or the entire value of foreign currency-denominated receivables for which a provision for bad debts has been made;

Balances of foreign currency demand deposits are translated at the average transfer buying and selling rates prevailing at the end of the accounting period at the commercial bank where the Company holds the deposit accounts.

Exchange rate differences arising from the translation of foreign currency-denominated monetary items are recognized in the results of operations for the period and presented on a net basis in the Income Statement.

Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has both the intention and the ability to hold until maturity, including bank deposits with original maturities of more than 3 months.

Held-to-maturity investments are initially recognised at cost and subsequently measured at amortised cost, representing the original carrying amount plus accrued interest income up to the reporting date, less any impairment allowance (if any). Impairment allowances for held-to-maturity investments are presented separately in the Statement of Financial Position.

Investments in Associates

Investments in joint ventures and associates over which the Company has control, and investments in associates and joint ventures over which the Company has significant influence, are presented in the separate interim financial statements using the cost method.

Profit distributions received by the Company from the accumulated profits of associates and joint ventures arising after the date on which the Company obtained control are recognised in the Company's results of operations for the period. Other distributions are regarded as a recovery of the investment and are deducted from the carrying amount of the investment.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for loss of investments

An impairment allowance is recognised for investments in associates when there are indicators or objective evidence that the investment is impaired as at the reporting date. The amount of the impairment loss is determined in accordance with the prevailing accounting regulations, taking into consideration the nature of each investment..

Where the investee is a parent company, the basis for determining the impairment allowance is the consolidated interim financial statements of the investee.

Receivables

The receivables comprise the customer receivables and other receivables. Receivables are recognized at the carrying amounts less allowances for doubtful debts.

Allowance for doubtful receivables is recognised when there are indicators or objective evidence that the Company is unable, or is unlikely, to recover amounts due from its receivables in accordance with the prevailing accounting regulations.

Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories comprise costs of direct materials, direct labor, and general operation (if any) incurred in bringing the inventories to their present location and conditions Net realizable value is determined as the estimated selling price less the estimated costs of completion and the estimated costs necessary to market, sell, and distribute the inventory.

Inventories are accounted for using the perpetual inventory system and valued using the weighted average method.

A provision for inventory devaluation is recognized when there is reliable evidence that the net realizable value is lower than the cost of inventory

Depreciation of Tangible Fixed Assets

Tangible fixed assets are reflected at their original cost, presented as the original cost less accumulated depreciation. The original cost of a fixed asset includes all costs incurred by the Company to acquire the tangible fixed asset up to the point when the asset is put into a state capable of operating as intended by the Company.

Fixed assets are depreciated using the straight-line method over their estimated useful lives. The specific depreciation periods are as follows:

	Years
Buildings and structures	05-25
Machinery and equipment	03-15
Transportation vehicles	06-15
Management equipment and tools	03-10

Accounting Principles and Amortization of Intangible Fixed Assets

The Company's intangible fixed asset consists of management software, which is recorded at cost less accumulated amortization.

The initial cost of intangible fixed assets is the total cost incurred by the Company to acquire the intangible fixed asset up to the point when the asset is put into a state capable of operating in the manner intended by the Company.

Management software is amortized using the straight-line method over its estimated useful life of 10 years

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Construction in Progress Costs

Assets under construction for production, leasing, administration, or any other purpose are recorded at cost. This includes related capital construction costs in accordance with the Company's accounting policy. Depreciation of these assets is applied as with other assets, beginning when the asset is ready for use.

Deferred charges

Prepaid expenses of the Company comprise actual expenditures incurred that relate to the operating results of multiple accounting periods. Prepaid expenses include, but are not limited to, the following: major repairs of property, plant and equipment; geological exploration costs; mining rights fees; tools and equipment; and other prepaid expenses., ...

Prepaid expenses are amortised and recognised in operating expenses on a straight-line basis over the periods to which they relate. Depending on the nature and significance of each type of prepaid expense, the amortisation periods are as follows: Short-term prepaid expenses are amortised over a period of up to 12 months; Long-term prepaid expenses are amortised over a period of more than 12 months and up to 36 months, Mining rights fees are amortised on a straight-line basis over the term of the mining rights granted.

Accrued Expenses

Accrued expenses represent expenses that have been incurred but not yet paid and are recognised in production and operating costs of the period to ensure that the actual recognition of such expenses does not cause significant fluctuations in operating results, in accordance with the matching principle between revenue and expenses.

The Company recognises accrued expenses primarily for the following items:

Accrued rental expenses for land and buildings: accrued based on the contractual lease term.

Labour, materials and fuel costs: accrued based on approved cost estimates, taking into account the volume of work completed.

Provisions

Provisions are recognised only when all of the following conditions are met: 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; and a reliable estimate can be made of the amount of the obligation.

The Company's provisions include the following:

- Provision for environmental restoration costs: The provision is recognised based on the estimated environmental restoration costs..

Loans and finance lease liabilities

Loans and finance lease liabilities include loans, financial leases, excluding loans in the form of bonds or preference shares with terms that the issuer is required to repurchase at a certain point in the future.

The Company monitors loan amounts and financial liabilities in details by each type and classifies them into short-term and long-term according to repayment term.

Expenses directly related to the loan are recognized to financial expenses, except for expenses incurred from a separate loan for investment, construction or production in progress, which are capitalized according to Accounting Standard "Borrowing costs".

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Liabilities

The account payables are monitored in details by payable terms, payable parties, original currency and other factors depending on the Company's management requirement.

The account payables include payables as trade payables, loans payable, intercompany payable and other payables which are determined almost certainly about the recorded value and term, which is not carried less than amount to be paid. They are classified as follows:

- Accounts payable to suppliers: Includes trade payables arising from transactions involving the purchase of goods, services, or assets from suppliers or vendors (entities independent of the purchaser).
- Internal payables: Includes payables between the head office and its dependent units, or between dependent units themselves.
- Other payables: Includes non-trade payables unrelated to transactions involving the purchase or supply of goods and services.

At the end of the financial year, the Company revalues outstanding payables denominated in foreign currencies using the average transfer buying and selling exchange rate of the commercial bank where the enterprise regularly conducts transactions.

Dividends and Profit Distribution

Dividends are recognised as a liability when the Company receives the dividend distribution resolution issued by the Board of Directors under the authority delegated by the General Meeting of Shareholders, together with the notification of the record date for dividend entitlement issued by the Vietnam Securities Depository and Clearing Corporation (VSDC).

Owners' equity

Capital is recorded according to the actual amounts invested by shareholders.

Profit after corporate income tax is distributed to shareholders after appropriations to reserves have been made in accordance with the Company's Charter and applicable laws, and upon approval by the General Meeting of Shareholders.

Revenue and other income

The Company's revenue includes sales of goods and finished products, primarily zinc ingots, zinc concentrate, and sulfuric acid.

Revenue from sale of goods shall be recognized when it satisfies all the five (5) conditions below:

(a) The Company has transferred to the buyer the significant risks and reward 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;

(d) It is probable that the economic benefits associated with the transaction will flow to the Company; and

(e) Costs related to transactions can be determined.

***Revenue from Interest and Other Income*:**

Revenue is recognised when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2024

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cost of goods sold

Cost of goods sold or services rendered including the cost of products, goods, services, sold during the period is recorded corresponding to revenue of the period. For cost which is over the normal level of inventories is recorded directly into the cost of goods sold.

Current corporate income tax expense and deferred corporate income tax, others tax

Current income tax expenses: are corporate income tax payable calculated on taxable profit during the year and current corporate income tax rate. Current income tax is calculated on taxable income and applicable tax rate during the tax period. Difference between taxable income and accounting profit is from adjustment of differences between accounting profit and taxable income in accordance with current tax policies.

The Company is subject to corporate income tax at the rate of 20% on its taxable income.

The determination of the Company's corporate income tax liability is based on the prevailing tax regulations. However, these regulations are subject to change from time to time, and the final determination of the corporate income tax liability is subject to examination and assessment by the competent tax authorities.

Earnings per share

Basic earnings per share is calculated by dividing net profit (loss) after tax for the year attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Related parties

A party is considered a related party of the Corporation in case that party is able to control the Corporation or to cause material effects on the financial decisions as well as the operations of the Corporation. A party is also considered a related party of the Corporation in case that party is under the same control or is subject to the same material effects.

When considering the relationship of related parties, the nature of relationship is focused more than its legal form.

Segment reporting

A segment is a distinguishable 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), and is subject to risks and returns that are different from those of other business segments. Management considers the Company's principal activities to be mineral mining and processing, operating primarily within a single geographical segment: Vietnam. Accordingly, the Company is not required to present segment reporting by business line or geographical area as prescribed by Vietnamese Accounting Standard No. 28 – Segment Reporting.

5. SUPPLEMENTARY INFORMATION TO ITEMS DISCLOSED IN INTERIM FINANCIAL POSITION STATEMENT

5.1 Cash and cash equivalents

The cash and cash equivalents held by the enterprise are not subject to restrictions on use	30/06/2026 VND	01/01/2026 VND
Cash on hand	206,127,052	101,398,553
Bank deposits (i)	46,286,021,119	43,307,295,963
Cash equivalents (ii)	30,372,721,144	91,043,983,656
Total	**76,864,869,315**	**134,452,678,172**

(i) In which, Demand deposits:

	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank For Industry and Trade - Thai Nguyen branch	26,190,291,178	33,056,461,904
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen branch	13,859,334,288	7,453,971,055
Others	6,236,395,653	2,796,863,004
Total	**46,286,021,119**	**43,307,295,963**

(ii) In which, Cash equivalents:

	30/06/2026 VND	01/01/2026 VND
Vietnam Joint Stock Commercial Bank For Industry and Trade - Thai Nguyen branch (*)	30,372,721,144	91,043,983,656
	30,372,721,144	**91,043,983,656**

(*): These represent term deposits placed with Vietnam Joint Stock Commercial Bank for Industry and Trade – Thai Nguyen Branch, bearing interest at rates ranging from 3.4% to 5.8% per annum, with an original maturity of one month.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 December 2024

5.2 Short-term financial investment

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original cost	Recoverable amount	Allowances	Original cost	Recoverable amount	Allowances
Short-term	**90,000,000,000**	**90,000,000,000**	-	-	-	-
Term deposits	***90,000,000,000***	***90,000,000,000***	-	-	-	-
Vietnam Joint Stock Commercial Bank For Industry and Trade - Thai Nguyen branch (*)	90,000,000,000	90,000,000,000	-	-	-	-
Total	**90,000,000,000**	**90,000,000,000**	-	-	-	-

(*) These represent term deposits placed with Vietnam Joint Stock Commercial Bank for Industry and Trade – Thai Nguyen Branch, with an original maturity of six months from the date of deposit, bearing interest at rates ranging from 3.4% to 5,8% per annum.

5.3 Receivables from customers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**376,050,716**	**-**	**10,185,677,521**	**-**
Dong Duong Minerals Joint Stock Company	-		5,203,494,819	
An Binh General Service & Trading Joint Stock Company	-		4,639,567,900	
Trung Nhat – Bao Thang – Vietnam Industrial Company Limited	161,934,554		161,934,554	
Hoang Nam Bac Kan Company Limited	98,085,900		98,085,900	
Other	116,030,262		82,594,348	
Total	**376,050,716**	**-**	**10,185,677,521**	**-**

5.4 Prepaid to suppliers

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**10,119,941,108**	**-**	**3,209,271,671**	**-**
Vinacomin - Mao Khe Mechanical Joint Stock Company	1,943,509,232	-	-	-
Bao Tien Machinery Equipment Joint Stock Company	2,337,390,691	-	2,280,690,691	-
Branch Han - Gotadi Travel Technologies JSC	2,058,976,800	-	-	-
Vietravel Tourism Joint Stock Company	2,237,094,000	-	-	-
Other	1,542,970,385	-	928,580,980	-
Total	**10,119,941,108**	**-**	**3,209,271,671**	**-**
In which: Prepayments to related-party suppliers (Details in Note 7.2)	***2,007,813,666***		-	

5.5 Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Book value	Provisions	Book value	Provisions
Short-term	**4,043,067,511**	**-**	**3,122,266,537**	**-**
- Receivables from social insurance	679,578,053		721,200,533	
- Interest on environmental deposits	1,444,355,169		1,444,355,169	
- Other receivables	1,919,134,289		956,710,835	
Long-term	**11,597,371,168**	**-**	**10,742,011,920**	**-**
Deposits (*)	11,597,371,168		10,742,011,920	
Total	**15,640,438,679**	**-**	**13,864,278,457**	**-**

(*): Environmental protection, forest protection, and disaster prevention deposit at the Thai Nguyen Provincial Environmental Protection, Forest Protection, and Disaster Prevention Fund.

5.6 Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	Provisions	Original value	Provisions
Raw materials	12,355,191,268	-	10,517,760,692	-
Tools and supplies	1,019,459,016	-	580,990,489	-
Work in progress	44,661,008,357	(1,474,920,277)	39,286,721,766	(1,474,920,277)
Finished goods	96,128,581,533	-	13,502,666,823	-
Total	**154,164,240,174**	**(1,474,920,277)**	**63,888,139,770**	**(1,474,920,277)**

5.7 Prepaid expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**4,397,382,053**	**39,060,516,643**
Fixed asset repair expenses	1,754,300,743	21,474,919,694
Insurance expenses	51,986,282	62,010,750
Others	2,591,095,028	17,523,586,199
Long-term	**111,485,198,359**	**121,341,061,770**
Fees for the use of geological data	16,419,485,913	18,941,581,236
Mineral extraction right fees	13,928,003,244	14,945,584,296
Drilling and exploration costs for upgrading tin ore reserve	15,155,233,917	13,298,974,460
Exploration costs for upgrading reserves of Cho Don mine	29,215,493,814	17,864,343,699
Fixed asset repair expenses	4,250,863,840	8,606,557,971
Others	32,516,117,631	47,684,020,108
Total	**115,882,580,412**	**160,401,578,413**

5.8 Tangible fixed assets

Unit: VND

	Buildings and Structures	Machinery, equipment	Motor vehicles	Office equipment	Total
HISTORICAL COST					
As at 01/01/2026	**596,355,520,321**	**400,100,863,374**	**72,294,236,120**	**4,458,402,085**	**1,073,209,021,900**
Purchase	-	2,602,613,333	6,310,261,994	595,179,533	9,508,054,860
Construction completed	5,751,658,164	124,207,125	-	-	5,875,865,289
Disposal and transfer	-	-	(412,000,000)	-	(412,000,000)
As at 30/6/2026	**602,107,178,485**	**402,827,683,832**	**78,192,498,114**	**5,053,581,618**	**1,088,180,942,049**
ACCUMULATED DEPRECIATION					
As at 01/01/2026	**503,339,828,457**	**283,210,941,658**	**50,496,434,439**	**4,206,659,368**	**841,253,863,922**
Depreciation	7,417,326,631	12,661,338,406	2,548,709,485	84,225,587	22,711,600,109
Disposal and transfer	-	-	(412,000,000)	-	(412,000,000)
As at 30/6/2026	**510,757,155,088**	**295,872,280,064**	**52,633,143,924**	**4,290,884,955**	**863,553,464,031**
NET BOOK VALUE					
At 01/01/2026	**93,015,691,864**	**116,889,921,716**	**21,797,801,681**	**251,742,717**	**231,955,157,978**
At 30/6/2026	**91,350,023,397**	**106,955,403,768**	**25,559,354,190**	**762,696,663**	**224,627,478,018**

The carrying amount of property, plant and equipment pledged as collateral for borrowings as at 30 June 2026 was VND 11,776,921,426 (as at 31 December 2025: VND 14,242,200,452).

The cost of property, plant and equipment that had been fully depreciated but was still in use as at 30 June 2026 was VND 639,526,438,849 (as at 31 December 2025: VND 615,157,088,226).

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.8 Tangible fixed assets (Continued)

List of Tangible Fixed Assets as of June 30, 2026:

Assets	Original Cost at 30/06/2026	Accumulated Depreciation at 30/06/2026	Residual Value at 30/06/2026
Buildings and structures	**602,107,178,485**	**510,757,155,088**	**91,350,023,397**
5-story dormitory	21,145,090,909	10,663,917,446	10,481,173,463
Main processing workshop - Package No. 6	13,536,475,932	6,113,815,366	7,422,660,566
Environmental protection works - Package No. 6	17,862,137,768	7,850,503,662	10,011,634,106
Dormitory - Bac Kan Non-Ferrous Metal Branch (Construction portion)	9,362,053,085	381,763,720	8,980,289,365
Tunnel driving for basic construction - Package No. 9	11,584,988,065	4,757,735,094	6,827,252,971
Remaining assets	528,616,432,726	480,989,419,799.76	47,627,012,926.24
Machinery and equipment	**402,827,683,832**	**295,872,280,064**	**106,955,403,768**
HM A10 conversion tower system - equipment portion	11,693,315,545	5,363,365,485	6,329,950,060
Investment in silver flotation in zinc hydrometallurgical sludge (Equipment)	6,658,312,074	625,211,207	6,033,100,867
Hydraulic rock drill in tunnel and compressed air system	3,727,777,778	275,700,235	3,452,077,543
Non-standard equipment - Absorption tower area	4,038,517,176	327,043,905	3,711,473,271
Remaining assets	376,709,761,259	289,280,959,232	87,428,802,027
Transportation and transmission equipment	**78,192,498,114**	**52,633,143,924**	**25,559,354,190**
Lung Chay power line	2,946,546,567	1,360,173,526.32	1,586,373,040.68
Various vehicles (7–15 seats)	4,291,160,314	2,294,649,061	1,996,511,253
Remaining assets	70,954,791,233	48,978,321,336.68	21,976,469,896.32
Office equipment and tools	**5,053,581,618**	**4,290,884,955**	**762,696,663**
Ricoh IM 8000 photocopier	458,333,333	6,111,120	452,222,213
Remaining assets	4,595,248,285	4,284,773,835	310,474,450

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.9 Intangible fixed assets

Unit: VND

	Technology	Total
HISTORICAL COST		
As at 01/01/2026	**629,245,319**	**629,245,319**
As at 30/6/2026	**629,245,319**	**629,245,319**
ACCUMULATED AMORTISATION		
As at 01/01/2026	**629,245,319**	**629,245,319**
As at 30/6/2026	**629,245,319**	**629,245,319**
NET BOOK VALUE		
As at 01/01/2026	-	-
As at 30/6/2026	-	-

The cost of intangible assets that had been fully amortised but remained in use as at 30 June 2026 was VND 629,245,319 (as at 31 December 2025: VND 629,245,319).

List of Intangible Fixed Assets as of June 30, 2026:

Assets	Original Cost at 30/06/2026	Accumulated Depreciation at 30/06/2026	Residual Value at 30/06/2026
Software	**629,245,319**	**629,245,319**	-
Blasting design support software	252,666,000	252,666,000	-
EFFECT computer software	169,079,805	169,079,805	-
Remaining assets	207,499,514	207,499,514	-

5.10 Construction in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original value	**Recoverable amount**	**Original value**	**Recoverable amount**
Construction in progress	**15,801,993,611**	**15,801,993,611**	**15,388,067,437**	**15,388,067,437**
Project on expansion and capacity upgrade of Lang Hich lead-zinc mine	8,437,254,430	8,437,254,430	8,019,235,911	8,019,235,911
Investment in renovation and reinforcement of tailings dam No.1, Cho Dien processing plant	2,947,323,481	2,947,323,481	2,947,323,481	2,947,323,481
Additional investment in the tailings storage area at Moc Hich warehouse	-	-	2,455,475,000	2,455,475,000
Project on expansion of the tailings storage area, Lang Hit processing plant	625,290,000	625,290,000	625,290,000	625,290,000
Other	3,792,125,700	3,792,125,700	1,340,743,045	1,340,743,045
Total	**15,801,993,611**	**15,801,993,611**	**15,388,067,437**	**15,388,067,437**

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)

For the period ended at 30 June 2026

5.11 Long-term financial investment

	30/06/2026 (VND)			01/01/2026 (VND)		
	Original price	Recoverable value	Provisions	Original price	Recoverable value	Provisions
Investment in Joint Venture Company	**1,020,246,000**	**-**	**(1,020,246,000)**	**1,020,246,000**	**-**	**(1,020,246,000)**
Vietnam - Thai Zinc Industry Joint Venture Company	1,020,246,000	-	(1,020,246,000)	1,020,246,000	-	(1,020,246,000)
Total	**1,020,246,000**	**-**	**(1,020,246,000)**	**1,020,246,000**	**-**	**(1,020,246,000)**

5.12 Trade payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**123,126,683,250**	**128,331,318,458**
CKC Company Limited	18,630,032,886	5,097,844,764
Hang Dat Import and Export Trading Company Limited	17,880,261,629	-
Trieu Phat Investment and Trading Company Limited	356,576,917	11,900,621,775
Truong Thanh Nonferrous Metals Company Limited	4,019,278,138	6,789,117,206
Global Transport and Trading Joint Stock Company	814,267,107	6,268,294,987
Other	81,426,266,573	98,275,439,726
Total	**123,126,683,250**	**128,331,318,458**
In which:		
Trade payables are related parties	***3,640,803,765***	***10,406,549,757***
(Details in Note 7.2)		

5.13 Prepayment from customers

	30/06/2026 VND	01/01/2026 VND
Short-term	**19,083,392,104**	**4,729,670,298**
Hoang Nam Trading and Services Company Limited	16,697,743,225	2,828,155,851
Other	2,385,648,879	1,901,514,447
Total	**19,083,392,104**	**4,729,670,298**

5.14 Dividends and profit distribution payables

	30/06/2026 VND	01/01/2026 VND
Dividends and profit payables (*)	46,073,032,700	92,845,500
Total	**46,073,032,700**	**92,845,500**
In which:		
Dividends and profits must be returned to the relevant parties	***45,900,000,000***	-
(Details in Note 7.2)		

(*): Pursuant to Resolution No. 52/NQ-ĐHĐCĐ dated 15 May 2026 of the Company's 2026 Annual General Meeting of Shareholders, the profit distribution plan for 2025 was approved, including a cash dividend of VND 90,000,000,000. As at 27 July 2026, the Company had paid VND 44,073,856,800 of the approved cash dividend..

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.15 Taxes and other receivables from, payables to the government budget

	01/01/2026 VND (Representation)	Additions VND	Paid VND	30/6/2026 VND
Payables	**36,834,509,288**	**125,837,528,184**	**127,959,259,789**	**34,712,777,683**
Short-term	***36,834,509,288***	***125,837,528,184***	***127,959,259,789***	***34,712,777,683***
Value Added Tax	4,638,608,827	37,150,891,031	37,480,451,115	4,309,048,743
Corporate income Tax	25,033,132,825	20,609,319,311	26,000,000,000	19,642,452,136
Personal Income Tax	893,659,455	1,340,866,727	1,367,789,563	866,736,619
Natural resource tax	5,272,560,795	35,441,973,138	34,155,498,192	6,559,035,741
Land tax, Land rental charges	3,212,460	2,590,738,276	2,593,950,736	-
Other taxes	-	1,000,000	1,000,000	-
Fee, charges and other receivables	993,334,926	28,702,739,701	26,360,570,183	3,335,504,444
Receivables	-	-	**1,293,867,712**	**1,293,867,712**
Short-term	-	-	***1,293,867,712***	***1,293,867,712***
Land tax, Land rental charges	-	-	1,293,867,712	1,293,867,712

5.16 Accrual expenses

	30/06/2026 VND	01/01/2026 VND
Short-term	**29,605,297,265**	**1,702,085,968**
Accrued electricity expenses	3,402,038,677	1,079,888,460
Accrued production costs	25,000,000,000	-
Others	1,203,258,588	622,197,508
Total	**29,605,297,265**	**1,702,085,968**

5.17 Other payables

	30/06/2026 VND	01/01/2026 VND
Short-term	**33,680,440,273**	**28,338,708,573**
Trade Union fees	-	3,155,297
Short-term deposits received	31,898,821,328	21,653,491,051
Others payables	1,781,618,945	6,682,062,225
Hardship support fund	*816,953,189*	*721,523,089*
Others	*964,665,756*	*5,960,539,136*
Total	**33,680,440,273**	**28,338,708,573**

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.18 Borrowings and finance lease liabilities

	30/6/2026 VND	Increased VND	Decreased VND	01/01/2026 VND
Short-term	**15,518,000,000**	**10,122,000,000**	**35,305,002,079**	**40,701,002,079**
Vietnam Joint Stock Commercial Bank For Industry and Trade - Thai Nguyen branch	-	-	27,692,002,079	27,692,002,079
Long-term loan due	***15,518,000,000***	***10,122,000,000***	***7,613,000,000***	***13,009,000,000***
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen branch (*)	5,910,000,000	2,480,000,000	4,705,000,000	8,135,000,000
Vietnam Joint Stock Commercial Bank For Industry and Trade - Thai Nguyen branch (**)	9,608,000,000	7,642,000,000	2,908,000,000	4,874,000,000
Long-term borrowings	**32,588,654,300**	**-**	**10,122,000,000**	**42,710,654,300**
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen branch (*)	11,070,800,000	-	2,480,000,000	13,550,800,000
Vietnam Joint Stock Commercial Bank For Industry and Trade - Thai Nguyen branch (**)	21,517,854,300	-	7,642,000,000	29,159,854,300
Total	**48,106,654,300**	**10,122,000,000**	**45,427,002,079**	**83,411,656,379**

(*) Details of the borrowings from the Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen Branch are as follows: Credit Agreement No. 02/2023/469085/HDTD dated 10 March 2024 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and the Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen Branch (BIDV Thai Nguyen), with a credit limit of VND 3,900,000,000. The loan was obtained to finance the investment in the Project "HM A10 Conversion Tower System – Thai Nguyen Electrolytic Zinc Plant" and has a loan term of 36 months. The loan bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the Project "HM A10 Conversion Tower System -Thai Nguyen Electrolytic Zinc Plant" and the agreed security arrangements as stipulated in the relevant pledge, mortgage, guarantee, escrow or other security agreements (collectively referred to as the "Security Agreements");

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.18 Borrowings and finance lease liabilities (Continued)

2. Credit Agreement No. 03/2023/469085/HDTD dated 21 August 2023 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company - Vimico and the Joint Stock Commercial Bank for Investment and Development of Vietnam – Thai Nguyen Branch (BIDV Thai Nguyen), with a credit limit of VND 11,450,000,000. The loan was obtained to finance the 2024 production maintenance investment project at the Bac Kan Non-Ferrous Metals Branch and Lang Hich Zinc-Lead Enterprise of Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and has a loan term of 36 months. The loan bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the 2024 production maintenance investment project at the Bac Kan Non-Ferrous Metals Branch and Lang Hich Zinc-Lead Enterprise of Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico, together with the agreed security arrangements as stipulated in the relevant pledge, mortgage, guarantee, escrow or other security agreements (collectively referred to as the "Security Agreements");

3. Credit Agreement No. 02/2024/469085/HDTD dated 26 December 2024 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and the Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch (BIDV Thai Nguyen), with a credit limit of VND 24,800,000,000. The loan was obtained to finance eligible and valid expenditures for the procurement of machinery and equipment and other related costs incurred in connection with the Environmental Improvement Project for the Thai Nguyen Electrolytic Zinc Plant and has a loan term of 60 months. The loan bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the project together with the relevant pledge, mortgage, guarantee and escrow agreements executed under the Security Agreements;

(**) Details of the borrowings from the Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thai Nguyen Branch (VietinBank Thai Nguyen) are as follows:

1. Credit Agreement No. 01/2025-HĐCVDADT/NHCT220-VIMICO dated 17 December 2025 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and the Joint Stock Commercial Bank for Industry and Trade of Vietnam - Thai Nguyen Branch (VietinBank Thai Nguyen), with a credit limit of VND 6,590,000,000. The loan was obtained to finance expenditures relating to the Investment Project for the Recovery of Zinc Concentrates from Zinc Hydrometallurgical Sludge at the Thai Nguyen Electrolytic Zinc Plant, including reimbursement of costs previously incurred. The loan has a term of 36 months and bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the project together with the relevant pledge, mortgage, guarantee and escrow agreements executed under the Security Agreements;

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.18 Borrowings and finance lease liabilities (Continued)

2. Credit Agreement No. 02/2025-HĐCVDADT/NHCT220-VIMICO dated 19 December 2025 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and the Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thai Nguyen Branch (VietinBank Thai Nguyen), with a credit limit of VND 10,453,000,000. The loan was obtained to finance eligible investment expenditures of the 2025 Investment Project for Maintaining Operations and Production at the Company's Head Office, affiliated workshops and enterprises, including equipment for the Lang Hich Zinc-Lead Enterprise – Bac Kan Non-Ferrous Metals Branch. The loan has a term of 36 months and bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the project together with the relevant pledge, mortgage, guarantee and escrow agreements executed under the Security Agreements;

3. Credit Agreement No. 03/2025-HĐCVDADT/NHCT220-VIMICO dated 31 December 2025 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and the Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thai Nguyen Branch (VietinBank Thai Nguyen), with a credit limit of VND 20,000,000,000. The loan was obtained to finance eligible investment expenditures of the Project for Exploration and Upgrading of Tin Ore Reserves in the Southern Sub-area, Tay Nui Phao Area. The loan has a term of 60 months and bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the project together with the relevant pledge, mortgage, guarantee and escrow agreements executed under the Security Agreements;

4. Credit Agreement No. 04/2025-HĐCVDADT/NHCT220-VIMICO dated 31 December 2025 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company - Vimico and the Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thai Nguyen Branch (VietinBank Thai Nguyen), with a credit limit of VND 14,450,000,000. The loan was obtained to finance eligible investment expenditures of the Project for Exploration and Upgrading of Zinc and Lead Ore Reserves in Cho Dien, Cho Don District, Bac Kan Province. The loan has a term of 60 months and bears a floating interest rate, which is subject to adjustment every six months. The loan is secured by all assets formed from the project together with the relevant pledge, mortgage, guarantee and escrow agreements executed under the Security Agreements;

5. Credit Agreement No. 01/2025-HĐCVHM/NHCT220-VIMICO dated 17 December 2025 entered into between Thai Nguyen Non-Ferrous Metals Joint Stock Company – Vimico and the Joint Stock Commercial Bank for Industry and Trade of Vietnam – Thai Nguyen Branch (VietinBank Thai Nguyen), with a credit limit of VND 50,000,000,000. The loan was obtained to supplement the Company's working capital for its mineral mining and processing activities. The loan has a term of three months and bears a floating interest rate, which is subject to adjustment every six months. The loan is unsecured.

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

5.19 Provisions

	30/06/2026 (VND)	01/01/2026 (VND)
	Carrying amount	Carrying amount
Long-term	**8,946,601,913**	**8,091,242,665**
Provision for environmental restoration - Cho Dien Zinc Mine	3,527,943,424	3,167,835,740
Provision for environmental restoration - Nui Phao Primary Tin Mine	1,663,930,308	1,546,783,185
Provision for environmental restoration - Lang Hich Zinc Mine	2,114,960,582	1,996,826,784
Provision for environmental restoration - Cuc Duong Zinc Mine	1,639,767,599	1,379,796,956
Total	**8,946,601,913**	**8,091,242,665**

In accordance with the Law on Environmental Protection regarding the obligation to rehabilitate and restore the environment for mineral exploitation projects, and guidelines issued by the Ministry of Finance, the Company sets aside provisions to cover these costs. These provisions are recognized as production and business expenses for the period and are allocated to the cost of the extracted products.

5.20 Owners' equity

a. Reconciliation of Changes in Owners' Equity

Unit: VND

	Owners' contributed capital	Undistributed profit after tax	Total
As at 01/01/2025	**180,000,000,000**	**86,425,730,978**	**266,425,730,978**
Profit in the previous year	-	96,709,529,881	96,709,529,881
Dividend distribution	-	(57,600,000,000)	(57,600,000,000)
Appropriation to funds		(13,603,003,406)	(13,603,003,406)
Provisional appropriation to the Reward and Welfare Fund from 2025	-	(287,541,058)	(287,541,058)
As at 01/01/2026	**180,000,000,000**	**111,644,716,395**	**291,644,716,395**
Profit in this year	-	81,808,731,582	81,808,731,582
Dividend distribution (i)	-	(90,000,000,000)	(90,000,000,000)
Appropriation to funds (i)	-	(17,346,258,376)	(17,346,258,376)
As at 30/06/2026	**180,000,000,000**	**86,107,189,601**	**266,107,189,601**

(i): The company distributed dividends of 90,000,000,000 VND and set aside a bonus and welfare fund of 16,680,000,9000 VND (temporarily deducted 287,541,058 VND in 2025), a bonus fund for management officers of 953,799,434 VND according to Resolution No. 52/NQ-DHDCD dated May 15, 2026 of the 2026 Annual General Meeting of Shareholders.

5.20 Owners' equity (Continued)

b. Details of owners' equity

Shareholders	30/06/2026 VND	01/01/2026 VND
Vinacomin - Minerals Holding Corporation (JSC)	91,800,000,000	91,800,000,000
Others	88,200,000,000	88,200,000,000
Total	**180,000,000,000**	**180,000,000,000**

c. Capital transactions with shareholders and appropriation of profits and dividends

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Shareholders' capital		
Opening balance	180,000,000,000	180,000,000,000
Increased during the year	-	-
Decreased during the year	-	-
Closing balance	180,000,000,000	180,000,000,000
Dividend, Profit distribution	**90,000,000,000**	**57,600,000,000**

d. Shares

ITEMS	30/06/2026 Share	01/01/2026 Share
Quantity of registered shares	**18,000,000**	**18,000,000**
Quantity of issued shares	**18,000,000**	**18,000,000**
Common shares	18,000,000	18,000,000
Preferred shares	-	-
Outstanding shares	**18,000,000**	**18,000,000**
Common shares	18,000,000	18,000,000
Preferred shares		
Par value of outstanding shares (VND/ share)	*10,000*	*10,000*

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

6. ADDITIONAL INFORMATION ON THE ITEMS OF THE INTERIM INCOME STATEMENT

6.1 Revenues from sales and services rendered

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Revenue from sales of goods	680,785,364,796	567,278,931,500
Revenue from provision of services	39,313,212,000	42,287,090,500
Others	569,232,000	286,512,000
Total	**720,667,808,796**	**609,852,534,000**
In which:		
Revenue from related parties (Details in Note 7.2)	***319,298,774***	***147,936,636***

6.2 Cost of goods sold

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Cost of goods sold	550,292,299,106	496,187,372,641
Cost of services rendered	35,250,307,168	38,251,200,841
Cost of other activities	39,480,667	22,090,000
Total	**585,582,086,941**	**534,460,663,482**

6.3 Financial income

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Interest income from deposits	753,930,048	635,075,258
Realized exchange rate gains	2,478,296	-
Total	**756,408,344**	**635,075,258**

6.4 Financial expenses

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Interest expenses	2,395,831,647	575,793,644
Realized exchange rate losses	13,506,718	87,855,629
Other financial expenses	49,578,998	49,578,998
Total	**2,458,917,363**	**713,228,271**

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

6.5 Selling, general and administrative expenses

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Selling expenses	**1,647,456,948**	**2,457,873,578**
Employee expenses	1,642,372,528	1,259,406,209
Other cash expenses	5,084,420	1,198,467,369
General administrative expenses	**29,701,260,228**	**26,754,194,521**
Employee expenses	14,615,975,228	10,635,943,736
Materials expenses	1,523,423,872	1,202,184,973
Office supplies expenses	21,998,207	29,050,000
Amortization and Depreciation expenses	1,291,752,419	1,526,072,021
Charges and fee	73,261,700	76,832,934
Outsourcing expenses	567,455,245	582,812,396
Other cash expense	11,607,393,557	12,701,298,461
Total	**31,348,717,176**	**29,212,068,099**

6.6 Other Income/expenses

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Other income		
Gains from fine, pelnaty received	-	812,112,312
Land tax reduction	563,128,707	-
Others	157,380,690	162,302,448
Total	**720,509,397**	**974,414,760**
Other expenses		
Selling expense of tools and instruments	316,545,664	1,332,892,659
Other expenses	20,408,500	1,256,787,079
Total	**336,954,164**	**2,589,679,738**
Other profit	**383,555,233**	**(1,615,264,978)**

6.7 Production and business expenses by factors

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Raw material expenses	360,664,414,965	287,578,729,564
Employee expenses	154,592,366,727	123,103,039,961
Amortization and Depreciation expenses	22,711,600,109	20,063,090,030
Outsourcing expenses	25,236,738,643	27,092,486,487
Other cash expenses	157,868,677,703	120,756,576,663
Total	**721,073,798,147**	**578,593,922,705**

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

6.8 Current corporate income tax expense

	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Total accounting profit before corporate income tax	**102,418,050,893**	**44,486,384,428**
Adjustment	628,545,664	1,536,382,620
Non-Deductible Expenses	*316,545,664*	*1,308,382,620*
Remuneration of the part-time Board of Directors	*312,000,000*	*228,000,000*
Taxable income	*103,046,596,557*	*46,022,767,048*
Corporate Income Tax rate	20%	20%
Current corporate income tax expenses	**20,609,319,311**	**9,204,553,410**

6.9 Basic earnings per share

	For the year ended 30/06/2026 VND	For the year ended 30/6/2025 (Representation) VND
Profit/(Loss) after corporate income tax	**81,808,731,582**	**35,281,831,018**
Decrease adjustment	-	***8,816,899,717***
Reward and Welfare Fund and Bonus Fund for Management Personnel (*)	-	*8,816,899,717*
Profits/(Loss) attributable to shareholders holding common shares (VND)	**81,808,731,582**	**26,464,931,301**
Weighted average number of common shares outstanding for the period (shares)	18,000,000	18,000,000
Basic earnings per share (VND/share)	**4,545**	**1,470**

(*) As at the reporting date, the Company was unable to reliably estimate the amount of profit for the accounting period ended 30 June 2026 that may be appropriated to the Bonus and Welfare Fund and the Management Bonus Fund. If the Company were to make appropriations to these funds for the accounting period ended 30 June 2026, the net profit attributable to shareholders and basic earnings per share would be reduced.

The company has recalculated the amount allocated to the employee reward and welfare fund and the management staff bonus fund for the fiscal year ending December 31, 2025, according to the profit distribution ratio for 2025 approved by the General Shareholders' Meeting Resolution in 2026. Accordingly, the amount allocated to the employee reward and welfare fund and the management staff bonus fund is VND 17,633,799,434. Therefore, the calculation of earnings per share for shareholders holding common stock to determine basic earnings per share for the interim accounting period ending June 30, 2025, will be reduced by half of the above amount. The basic earnings per share for the interim accounting period ending June 30, 2025, will change as follows:

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

6.9 Basic earnings per share (Continued)

	For the year ended 30/06/2026 VND (Presented)	For the year ended 30/06/2025 VND (Representation)	Difference
Profits after corporate income tax (VND)	35,281,831,018	35,281,831,018	-
Appropriation of reward fund for the Boards of Directors, Management, Supervisors		*8,816,899,717*	*8,816,899,717*
Profits or losses attributable to shareholders holding common shares (VND)	35,281,831,018	26,464,931,301	(8,816,899,717)
Weighted average number of common shares outstanding for the period (shares)	18,000,000	18,000,000	-
Basic earnings per share (VND/share)	**1,960**	**1,470**	**(490)**

7. OTHER INFORMATION

7.1 Operating lease commitments

The Company has entered into land lease agreements in Quang Son, La Hien, and Yen Thinh communes, as well as Bach Quang and Tich Luong wards Thai Nguyen Province, for the purposes of establishing offices, production workshops, and mineral extraction sites. Under these agreements, the Company is required to make both lump-sum and annual lease payments until the expiration of the lease terms.

7.2 Information of Related Parties

List of Related Parties :

Related Parties	Relationship
Viet Nam National Coal - Mineral Industries Group (Vinacomin)	Ultimate parent company
Vinacomin - Minerals Holding Corporation (JSC)	Parent company
Bang Giang Tourism and Trading Joint Stock Company	Under the same parent company
Sin Quyen Copper Ore Processing Branch - Lao Cai	Under the same parent company
Lao Cai Copper Smelting Branch - Vimico	Under the same parent company
Occupational Disease Treatment and Rehabilitation Center - VIMICO	Under the same parent company
Vinacomin - Mining Chemical Industry Corporation	Affiliated within the same Group
Vinacomin Tourism and Trading Joint Stock Company	Affiliated within the same Group
Vinacomin Business Administration School	Affiliated within the same Group
Viet Nam Coal and Mineral College	Affiliated within the same Group
Thai Nguyen Mining Chemical Industry Company – Branch of the Corporation Vinacomin Mining Chemical Industry Corporation	Affiliated within the same Group
Vinacomin Institute of Mining Science and Technology	Affiliated within the same Group
Vinacomin - Mao Khe Mechanical Joint Stock Company	Affiliated within the same Group
Vinacomin - Viet Bac Geology Joint Stock Company	Affiliated within the same Group
Vinacomin Mining Geology Joint Stock Company	Affiliated within the same Group
Lai Chau - Vimico Rare Earth Joint Stock Company	Affiliated within the same Group
Vinacomin - Minerals Holding Corporation - Brand Viet Nam Japan Gems	Affiliated within the same Group
Members of the Board of Directors, Supervisory Board, Board of Director, other managers and close individuals in the family of these members	Significant Influence

7.2 Information of Related Parties (Continued)

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

Compensation of the Board of Directors, the Director, and Other Key Management Personnel

Full name	Position	For the year ended 30/06/2026 VND	For the year ended 30/06/2025 VND
Board of Directors		**386,400,000**	**283,200,000**
Mr. Ly Xuan Tuyen	Chairman of the Board of Directors	88,800,000	62,400,000
Mr. Tran Van Long	Member of the Board of Directors	74,400,000	55,200,000
Mr. Pham The Vinh	Member of the Board of Directors	74,400,000	55,200,000
Mr. Tran Minh Tuan	Member of the Board of Directors	74,400,000	55,200,000
Mr. Pham Vu Hai	Member of the Board of Directors	74,400,000	55,200,000
Supervisory Board		**362,400,000**	**256,800,000**
Mr. Nguyen Dinh Chien	Head of the Supervisory Board	74,400,000	55,200,000
Mr. Le Van Luong	Member of the Supervisory Board	72,000,000	50,400,000
Ms. Ngo Thi Nham	Member of the Supervisory Board	72,000,000	50,400,000
Ms. Dao Thi Khue	Member of the Supervisory Board	72,000,000	50,400,000
Ms. Vu Thi Thanh Hao	Member of the Supervisory Board	72,000,000	50,400,000
Board of Directors		**1,347,747,488**	**752,556,624**
Mr. Tran Van Long	Director	432,711,419	292,759,641
Mr. Bui Huy Tuan	Deputy Director	326,655,181	229,705,602
Mr. Nguyen Van Hau	Deputy Director	325,087,571	230,091,381
Mr. Ta Van Binh	Deputy Director	263,293,317	-
Other managers		**291,502,318**	**192,475,755**
Mrs. Nguyen Thi Xuan Huong	Chief Accountant	291,502,318	192,475,755
Total		**2,388,049,806**	**1,485,032,379**

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)

For the period ended at 30 June 2026

7.2 Information of Related Parties (Continued)

Transactions with related parties

Related parties	**Relationship**	**Nature of transaction**	**For the year ended 30/06/2026 VND**	**For the year ended 30/06/2025 VND**
Purchase			**3,636,684,911**	**14,604,438,522**
Vinacomin - Minerals Holding Corporation (JSC)	Parent company	Purchases of goods and services	1,393,204,800	1,186,202,300
Vinacomin - Minerals Holding Corporation - Brand Viet Nam Japan Gems	Affiliated within the same Group	Purchases of goods and services	587,000,000	147,000,000
Lai Chau - Vimico Rare Earth Joint Stock Company	Affiliated within the same Group	Purchases of goods and services	-	4,663,280,000
Occupational Disease Treatment and Rehabilitation Center - VIMICO	Under the same parent company	Purchases of goods and services	-	597,450,000
Vinacomin Tourism and Trading Joint Stock Company	Affiliated within the same Group	Purchases of goods and services	1,401,700,000	1,191,802,222
Vinacomin - Mining Chemical Industry Corporation	Affiliated within the same Group	Purchases of goods and services	-	6,797,343,000
Vinacomin - Mao Khe Mechanical Joint Stock Company	Affiliated within the same Group	Purchases of goods and services	201,992,560	-
Vinacomin Business Administration School	Affiliated within the same Group	Purchases of goods and services	52,787,551	21,361,000
Sales			**319,298,774**	**147,936,636**
Sin Quyen Copper Ore Processing Branch - Lao Cai	Under the same parent company	Sales of goods and services	319,298,774	147,936,636

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

7.2 Transactions with related parties (Continued)

Balances with related parties

Related parties	Related Parties	Nature of trans	30/06/2026 VND	01/01/2026 VND
Prepayment to short-term sellers			**2,007,813,666**	**-**
Institute of Mining Science and Technology	Under the same Group	Prepayments for goods	64,304,434	-
Mao Khe Mechanical Joint Stock Company	Under the same Group	Prepayments for goods	1,943,509,232	-
Short-term payables to suppliers			**3,640,803,765**	**10,406,549,757**
Viet Nam Coal and Mineral College	Under the same Group	Payables for goods	-	446,850,000
Vinacomin - Mining Chemical Industry Corporation	Under the same Group	Payables for goods	763,604,675	-
Vinacomin Business Administration School	Under the same Group	Payables for goods	16,072,000	-
Vinacomin Mining Geology Joint Stock Company	Under the same Group	Payables for goods	-	110,000,000
Vinacomin - Viet Bac Geology Joint Stock Company	Under the same Group	Payables for goods	2,861,127,090	5,675,410,513
Institute of Mining Science and Technology	Under the same Group	Payables for goods	-	693,524,579
Mao Khe Mechanical Joint Stock Company	Under the same Group	Payables for goods	-	2,249,398,829
Vinacomin - Mining Chemical Industry Corporation	Under the same Group	Payables for goods	-	364,665,836
Vinacomin Tourism and Trading Joint Stock Company	Under the same Group	Payables for goods	-	866,700,000
Dividends and profits payable			**45,900,000,000**	**-**
Vinacomin - Minerals Holding Corporation (JSC)	Parent company	Dividends and profits	45,900,000,000	

NOTES TO THE INTERIM FINANCIAL STATEMENT (CONTINUED)
For the period ended at 30 June 2026

7.3 Comparative figures

The comparative information presented in the interim Statement of Financial Position and the related notes is derived from the audited financial statements for the financial year ended 31 December 2025, which were audited by the Thai Nguyen Branch of Moore AISC Auditing and Informatics Services Co., Ltd.

The comparative information presented in the interim Statement of Profit or Loss, the interim Statement of Cash Flows, and the related notes is derived from the interim financial statements for the accounting period ended 30 June 2025, which were reviewed by the Thai Nguyen Branch of Moore AISC Auditing and Informatics Services Co., Ltd..

The Company has adopted the guidance under Circular No. 99/2025/TT-BTC with effect from 1 January 2026. To ensure the comparability of the information presented in these interim financial statements, the Company has restated or reclassified certain items in the Statement of Financial Position as at 1 January 2026, as follows:

Items	31/12/2026 (Presented) VND	01/01/2026 (Republish) VND	Difference VND	Note
FUNDING	**631,869,929,142**	**631,869,929,142**	-	
I. Short-term liabilities	**289,423,315,782**	**289,423,315,782**	-	
3. Dividends and profit payables	-	92,845,500	92,845,500	(i)
7. Other short-term payments	28,431,554,073	28,338,708,573	(92,845,500)	(i)

(i): Reclassification of the balance of "Other short-term payables – dividends and profit" to "Dividends and profit payable" in accordance with the guidance set out in Circular No. 99/2025/TT-BTC.

Thai Nguyen, 31 July 2026

Preparer	Chief Accountant	Director
Pham Thi Thuy Duong	**Nguyen Thi Xuan Huong**	**Tran Van Long**

CÔNG TY CỔ PHẦN KIM LOẠI MÀU THÁI NGUYÊN -VIMICO
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