

MINERALS HOLDING CORPORATION - TKV

THE SOCIALIST REPUBLIC OF VIETNAM

VIMICO - THAI NGUYEN NON - FERROUS

Independence - Freedom - Happiness

METAL JOINT STOCK COMPANY

# FINANCIAL STATEMENT COMPANY WIDE

*Quarter II, 2026*

To: .....

*Thái Nguyên, 2026*

## INTERIM STATEMENT OF FINANCIAL POSITION

As of June 30, 2026

Unit: VND

| ASSET                                                           | Code       | Note | Closing balance        | Opening balance        |
|-----------------------------------------------------------------|------------|------|------------------------|------------------------|
| 1                                                               | 2          | 3    | 4                      | 5                      |
| <b>A - CURRENT ASSET</b>                                        | <b>100</b> |      | <b>340,249,766,064</b> | <b>252,443,630,037</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> |      | <b>76,864,869,315</b>  | <b>134,452,678,172</b> |
| 1. Cash                                                         | 111        |      | 46,492,148,171         | 43,408,694,516         |
| 2. Cash equivalents                                             | 112        |      | 30,372,721,144         | 91,043,983,656         |
| <b>II. Short-term financial investments</b>                     | <b>120</b> |      | <b>90,000,000,000</b>  | <b>-</b>               |
| 1. Trading securities                                           | 121        |      |                        |                        |
| 2. Allowance for diminution in value of trading securities (*)  | 122        |      |                        |                        |
| 3. Held to maturity investments                                 | 123        |      | 90,000,000,000         |                        |
| 4. Allowance for short-term held-to-maturity investments (*)    | 124        |      |                        |                        |
| 5. Other short-term financial investments                       | 125        |      |                        |                        |
| 6. Allowance for impairment of other short-term investments (*) | 126        |      |                        |                        |
| <b>III. Short-term receivables</b>                              | <b>130</b> |      | <b>14,792,473,828</b>  | <b>16,517,215,729</b>  |
| 1. Short-term trade receivables                                 | 131        |      | 376,050,716            | 10,185,677,521         |
| 2. Short-term advances to suppliers                             | 132        |      | 10,119,941,108         | 3,209,271,671          |
| 3. Short-term intercompany receivables                          | 133        |      |                        |                        |
| 4. Construction contract receivables                            | 134        |      |                        |                        |
| 5. Other short-term receivables                                 | 135        |      | 4,296,482,004          | 3,122,266,537          |
| 6. Allowance for doubtful short-term receivables (*)            | 136        |      |                        |                        |
| 7. Shortages awaiting resolution                                | 137        |      |                        |                        |
| <b>IV. Inventories</b>                                          | <b>140</b> |      | <b>152,901,173,156</b> | <b>62,413,219,493</b>  |
| 1. Inventories                                                  | 141        |      | 154,376,093,433        | 63,888,139,770         |
| 2. Allowance for inventory write-down (*)                       | 142        |      | (1,474,920,277)        | (1,474,920,277)        |
| <b>V. Short-term Biological Assets</b>                          | <b>150</b> |      | <b>-</b>               | <b>-</b>               |
| 1. Livestock for short-term one-time harvest                    | 151        |      |                        |                        |
| 2. Seasonal crops or plants for short-term one-time harvest     | 152        |      |                        |                        |
| 3. Allowance for impairment of short-term biological assets (*) | 153        |      |                        |                        |
| <b>VI. Other Current Assets</b>                                 | <b>160</b> |      | <b>5,691,249,765</b>   | <b>39,060,516,643</b>  |
| 1. Short-term prepaid expenses                                  | 161        |      | 4,397,382,053          | 39,060,516,643         |
| 2. Deductible VAT                                               | 162        |      |                        |                        |
| 3. Taxes and other receivables from the State                   | 163        |      | 1,293,867,712          | -                      |
| 4. Government bond repurchase transactions                      | 164        |      |                        |                        |
| 5. Other current assets                                         | 165        |      |                        |                        |
| <b>B - NON-CURRENT ASSETS</b>                                   | <b>200</b> |      | <b>363,512,041,156</b> | <b>379,426,299,105</b> |
| <b>I. Long-term Receivables</b>                                 | <b>210</b> |      | <b>11,597,371,168</b>  | <b>10,742,011,920</b>  |
| 1. Long-term trade receivables                                  | 211        |      |                        |                        |
| 2. Long-term advances to suppliers                              | 212        |      |                        |                        |
| 3. Investments in subsidiaries/affiliated units                 | 213        |      |                        |                        |
| 4. Long-term intercompany receivables                           | 214        |      |                        |                        |
| 5. Other long-term receivables                                  | 215        |      | 11,597,371,168         | 10,742,011,920         |
| 6. Allowance for doubtful long-term receivables (*)             | 216        |      |                        |                        |

| ASSET                                                          | Code       | Note | Closing balance        | Opening balance        |
|----------------------------------------------------------------|------------|------|------------------------|------------------------|
| <b>II. Fixed Assets</b>                                        | <b>220</b> |      | <b>224,627,478,018</b> | <b>231,955,157,978</b> |
| 1. Tangible fixed assets                                       | 221        |      | 224,627,478,018        | 231,955,157,978        |
| - Cost                                                         | 222        |      | 1,088,180,942,049      | 1,073,209,021,900      |
| - Accumulated depreciation (*)                                 | 223        |      | (863,553,464,031)      | (841,253,863,922)      |
| 2. Finance lease assets                                        | 224        |      | -                      | -                      |
| - Cost                                                         | 225        |      |                        |                        |
| - Accumulated depreciation (*)                                 | 226        |      |                        |                        |
| 3. Intangible fixed assets                                     | 227        |      | -                      | -                      |
| - Cost                                                         | 228        |      | 629,245,319            | 629,245,319            |
| - Accumulated depreciation (*)                                 | 229        |      | (629,245,319)          | (629,245,319)          |
| <b>III. Long-term Biological Assets</b>                        | <b>230</b> |      | <b>-</b>               | <b>-</b>               |
| 1. Livestock for recurring production                          | 231        |      | -                      | -                      |
| a) Immature livestock                                          | 232        |      |                        |                        |
| b) Mature livestock                                            | 233        |      |                        |                        |
| - Cost                                                         | 234        |      |                        |                        |
| - Accumulated depreciation (*)                                 | 235        |      |                        |                        |
| 2. Livestock for long-term one-time harvest                    | 236        |      |                        |                        |
| 3. Seasonal crops or plants for long-term one-time harvest     | 237        |      |                        |                        |
| 4. Allowance for impairment of long-term biological assets (*) | 238        |      |                        |                        |
| <b>IV. Investment Property</b>                                 | <b>240</b> |      | <b>-</b>               | <b>-</b>               |
| - Cost                                                         | 241        |      |                        |                        |
| - Accumulated depreciation (*)                                 | 242        |      |                        |                        |
| <b>V. Long-term Work in Progress</b>                           | <b>250</b> |      | <b>15,801,993,611</b>  | <b>15,388,067,437</b>  |
| 1. Long-term production and business in progress               | 251        |      |                        |                        |
| 2. Construction in progress                                    | 252        |      | 15,801,993,611         | 15,388,067,437         |
| <b>VI. Long-term Financial Investments</b>                     | <b>260</b> |      | <b>-</b>               | <b>-</b>               |
| 1. Investments in subsidiaries                                 | 261        |      |                        |                        |
| 2. Investments in joint ventures and associates                | 262        |      | 1,020,246,000          | 1,020,246,000          |
| 3. Equity investments in other entities                        | 263        |      |                        |                        |
| 4. Allowance for impairment of long-term investments (*)       | 264        |      | (1,020,246,000)        | (1,020,246,000)        |
| 5. Long-term held-to-maturity investments                      | 265        |      |                        |                        |
| 6. Allowance for long-term held-to-maturity investments (*)    | 266        |      |                        |                        |
| <b>VII. Other Non-current Assets</b>                           | <b>270</b> |      | <b>111,485,198,359</b> | <b>121,341,061,770</b> |
| 1. Long-term prepaid expenses                                  | 271        |      | 111,485,198,359        | 121,341,061,770        |
| 2. Deferred tax assets                                         | 272        |      |                        |                        |
| 3. Long-term spare parts, materials, and equipment             | 273        |      |                        |                        |
| 4. Other non-current assets                                    | 274        |      |                        |                        |
| <b>TOTAL ASSETS (280 = 100 + 200)</b>                          | <b>280</b> |      | <b>703,761,807,220</b> | <b>631,869,929,142</b> |
| <b>C - LIABILITIES</b>                                         | <b>300</b> |      | <b>437,612,264,036</b> | <b>340,225,212,747</b> |
| <b>I. Current Liabilities</b>                                  | <b>310</b> |      | <b>394,077,007,823</b> | <b>289,423,315,782</b> |
| 1. Short-term trade payables                                   | 311        |      | 122,903,757,250        | 128,331,318,458        |
| 2. Short-term advances from customers                          | 312        |      | 19,083,392,104         | 4,729,670,298          |
| 3. Dividends and profit payable                                | 313        |      | 46,073,032,700         | 92,845,500             |
| 4. Short-term taxes and other payables to the State            | 314        |      | 34,725,242,079         | 36,834,509,288         |
| 5. Payables to employees                                       | 315        |      | 77,553,964,950         | 47,753,150,647         |
| 6. Short-term accrued expenses                                 | 316        |      | 29,605,297,265         | 1,702,085,968          |
| 7. Short-term intercompany payables                            | 317        |      |                        |                        |
| 8. Short-term construction contract payables                   | 318        |      |                        |                        |

| ASSET                                                   | Code       | Note | Closing balance        | Opening balance        |
|---------------------------------------------------------|------------|------|------------------------|------------------------|
| 9. Short-term unearned revenue                          | 319        |      |                        |                        |
| 10. Other short-term payables                           | 320        |      | 33,818,637,562         | 28,338,708,573         |
| 11. Short-term borrowings and finance lease liabilities | 321        |      | 13,518,000,000         | 40,701,002,079         |
| 12. Short-term provisions                               | 322        |      |                        |                        |
| 13. Bonus and welfare fund                              | 323        |      | 16,795,683,913         | 940,024,971            |
| 14. Price stabilization fund                            | 324        |      |                        |                        |
| 15. Government bond repurchase transactions             | 325        |      |                        |                        |
| <b>II. Non-current Liabilities</b>                      | <b>330</b> |      | <b>43,535,256,213</b>  | <b>50,801,896,965</b>  |
| 1. Long-term trade payables                             | 331        |      |                        |                        |
| 2. Long-term advances from customers                    | 332        |      |                        |                        |
| 3. Long-term taxes and other payables to the State      | 333        |      |                        |                        |
| 4. Long-term accrued expenses                           | 334        |      |                        |                        |
| 5. Intercompany payables related to business capital    | 335        |      |                        |                        |
| 6. Long-term intercompany payables                      | 336        |      |                        |                        |
| 7. Long-term unearned revenue                           | 337        |      |                        |                        |
| 8. Other long-term payables                             | 338        |      |                        |                        |
| 9. Long-term borrowings and finance lease liabilities   | 339        |      | 34,588,654,300         | 42,710,654,300         |
| 10. Convertible bonds                                   | 340        |      |                        |                        |
| 11. Preference shares                                   | 341        |      |                        |                        |
| 12. Deferred tax liabilities                            | 342        |      |                        |                        |
| 13. Long-term provisions                                | 343        |      | 8,946,601,913          | 8,091,242,665          |
| 14. Science and technology development fund             | 344        |      |                        |                        |
| <b>D -EQUITY</b>                                        | <b>400</b> |      | <b>266,149,543,184</b> | <b>291,644,716,395</b> |
| 1. Owners' 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        |
| - Preference shares                                     | 411b       |      |                        |                        |
| 2. Share premium                                        | 412        |      |                        |                        |
| 3. Convertible bond options                             | 413        |      |                        |                        |
| 4. Other equity                                         | 414        |      |                        |                        |
| 5. Treasury shares (*)                                  | 415        |      |                        |                        |
| 6. Revaluation surplus                                  | 416        |      |                        |                        |
| 7. Foreign exchange differences                         | 417        |      |                        |                        |
| 8. Investment and development fund                      | 418        |      |                        |                        |
| 9. Other equity funds                                   | 419        |      |                        |                        |
| 10. Retained earnings                                   | 420        |      | 86,149,543,184         | 111,644,716,395        |
| - Accumulated retained earnings brought forward         | 420a       |      | 4,298,458,019          | 15,222,727,572         |
| - Retained earnings for the current period              | 420b       |      | 81,851,085,165         | 96,421,988,823         |
| <b>TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)</b>   | <b>440</b> |      | <b>703,761,807,220</b> | <b>631,869,929,142</b> |

Approved on: 14. July, 2026

PREPARED BY  
(Signature, full name)



Pham Thi Thuy Duong

CHIEF ACCOUNTANT  
(Signature, full name)



Nguyen Thi Xuan Huong

DIRECTOR  
(Signature, full name, seal)



Tran Van Long

**INCOME STATEMENT**

For the accounting period from January 1, 2026 to June 30, 2026

Unit: VND

| Item                                                                         | Code | Note | Quarter II      |                 | Accumulation from the beginning of the fiscal year to at the end of current quarter |                 |
|------------------------------------------------------------------------------|------|------|-----------------|-----------------|-------------------------------------------------------------------------------------|-----------------|
|                                                                              |      |      | Current period  | Last period     | Current period                                                                      | Last period     |
| <i>I</i>                                                                     | 2    | 3    | 4               | 5               | 6                                                                                   | 7               |
| 1. Revenue from sales of goods and rendering of services                     | 1    |      | 390,516,836,687 | 299,053,570,200 | 720,667,808,796                                                                     | 609,852,534,000 |
| 2. Revenue deductions                                                        | 2    |      |                 |                 |                                                                                     |                 |
| 3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)  | 10   |      | 390,516,836,687 | 299,053,570,200 | 720,667,808,796                                                                     | 609,852,534,000 |
| 4. Cost of goods sold                                                        | 11   |      | 306,813,112,425 | 255,389,972,835 | 585,784,374,302                                                                     | 534,460,663,482 |
| 5. Gross profit from sales of goods and rendering of services (20 = 10 - 11) | 20   |      | 83,703,724,262  | 43,663,597,365  | 134,883,434,494                                                                     | 75,391,870,518  |
| 6. Gain/(loss) from disposal and liquidation of investment property          | 21   |      |                 |                 |                                                                                     |                 |
| 7. Financial income                                                          | 22   |      | 317,566,920     | 482,429,708     | 756,408,344                                                                         | 635,075,258     |
| 8. Financial expenses                                                        | 23   |      | 1,135,515,953   | 256,311,776     | 2,458,917,363                                                                       | 713,228,271     |
| - Including: Interest expense                                                | 24   |      | 1,072,430,237   | 142,297,056     | 2,395,831,647                                                                       | 575,793,644     |
| 9. Selling expenses                                                          | 25   |      | 819,576,522     | 765,258,966     | 1,647,456,948                                                                       | 2,457,873,578   |
| 10. General and administrative expenses                                      | 26   |      | 15,239,880,815  | 13,258,865,979  | 29,446,030,888                                                                      | 26,754,194,521  |
| 11. Operating profit {30 = 20 + 21 + 22 - (23 + 25 + 26)}                    | 30   |      | 66,826,317,892  | 29,865,590,352  | 102,087,437,639                                                                     | 46,101,649,406  |
| 12. Other income                                                             | 31   |      | 632,411,538     | 929,269,217     | 720,509,397                                                                         | 974,414,760     |
| 13. Other expenses                                                           | 32   |      | 53,802,787      | 2,565,169,698   | 336,954,164                                                                         | 2,589,679,738   |
| 14. Other profit (40 = 31 - 32)                                              | 40   |      | 578,608,751     | (1,635,900,481) | 383,555,233                                                                         | (1,615,264,978) |
| 15. Total accounting profit before tax (50 = 30 + 40)                        | 50   |      | 67,404,926,643  | 28,229,689,871  | 102,470,992,872                                                                     | 44,486,384,428  |
| 16. Current corporate income tax expense                                     | 51   |      | 13,531,345,886  | 5,925,512,491   | 20,619,907,707                                                                      | 9,204,553,410   |
| 17. Deferred corporate income tax expense                                    | 52   |      |                 |                 |                                                                                     |                 |
| 18. Profit after corporate income tax (60 = 50 - 51 - 52)                    | 60   |      | 53,873,580,757  | 22,304,177,380  | 81,851,085,165                                                                      | 35,281,831,018  |
| 19. Basic earnings per share (*)                                             | 70   |      | 2,993           | 1,239           | 4,547                                                                               | 1,960           |
| 20. Diluted earnings per share (*)                                           | 71   |      |                 |                 |                                                                                     |                 |

**PREPARED BY**  
(Signature, full name)



Pham Thi Thuy Duong

**CHIEF ACCOUNTANT**  
(Signature, full name)



Nguyen Thi Xuan Huong

Approved on: 14 July, 2026



**DIRECTOR**  
(Signature, full name, seal)

Tran Van Long

**CASH FLOW STATEMENT**

(Indirect method) (\*)

For the accounting period from January 1, 2026 to June 30, 2026

Unit: VND

| Items                                                                                                        | Code | Note | Accumulation from the beginning of the fiscal year to at the end of this quarter |                  |
|--------------------------------------------------------------------------------------------------------------|------|------|----------------------------------------------------------------------------------|------------------|
|                                                                                                              |      |      | Current period                                                                   | Last period      |
| 1                                                                                                            | 2    | 3    | 4                                                                                | 5                |
| <b>I. Cash Flows from Operating Activities</b>                                                               |      |      |                                                                                  |                  |
| 1. Profit before tax                                                                                         | 1    |      | 102,470,992,872                                                                  | 44,486,384,428   |
| 2. Adjustments for:                                                                                          |      |      |                                                                                  |                  |
| - Depreciation of fixed assets and investment property                                                       | 2    |      | 22,711,600,109                                                                   | 20,063,090,030   |
| - Provisions                                                                                                 | 3    |      | 855,359,248                                                                      | 17,116,427,338   |
| - Foreign exchange gains/losses arising from revaluation of monetary items denominated in foreign currencies | 04   |      | 13,506,718                                                                       | 87,855,629       |
| - Gains/losses from investing and financing activities                                                       | 05   |      | 756,408,344                                                                      | (635,075,258)    |
| - Interest expense                                                                                           | 6    |      | 2,395,831,647                                                                    | 575,793,644      |
| - Other adjustments                                                                                          | 7    |      |                                                                                  |                  |
| 3. Operating profit before changes in working capital                                                        | 8    |      | 129,203,698,938                                                                  | 81,694,475,811   |
| - Increase/decrease in receivables                                                                           | 09   |      | 869,382,653                                                                      | (3,236,136,282)  |
| - Increase/decrease in inventories                                                                           | 10   |      | (90,487,953,663)                                                                 | 2,311,964,996    |
| - Increase/decrease in payables (excluding interest payable and corporate income tax payable)                | 11   |      | 74,371,311,935                                                                   | (37,016,762,655) |
| - Increase/decrease in prepaid expenses                                                                      | 12   |      | 44,518,998,001                                                                   | 44,522,502,140   |
| - Increase/decrease in trading securities                                                                    | 13   |      |                                                                                  |                  |
| - Interest paid                                                                                              | 14   |      | (2,395,831,647)                                                                  | (575,793,644)    |
| - Corporate income tax paid                                                                                  | 15   |      | (26,000,000,000)                                                                 | (10,073,739,402) |
| - Other cash inflows from operating activities                                                               | 16   |      |                                                                                  | 346,594,000      |
| - Other cash outflows for 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   |
| <b>II. Cash Flows from Investing Activities</b>                                                              |      |      |                                                                                  |                  |
| 1. Payments for acquisition and construction of fixed assets and other long-term assets                      | 21   |      | (15,383,920,149)                                                                 | (25,238,768,157) |
| 2. Proceeds from disposal of fixed assets and other long-term assets                                         | 22   |      |                                                                                  |                  |
| 3. Payments for loans granted and purchases of debt instruments of other entities                            | 23   |      | (90,000,000,000)                                                                 |                  |
| 4. Collections from loans granted and proceeds from sale of debt instruments of other entities               | 24   |      |                                                                                  |                  |
| 5. Payments for equity investments in other entities                                                         | 25   |      |                                                                                  |                  |
| 6. Proceeds from disposal of equity investments in other entities                                            | 26   |      |                                                                                  |                  |
| 7. Interest received, dividends and profit distributions received                                            | 27   |      |                                                                                  | 482,378,082      |
| Net cash flows from investing activities                                                                     | 30   |      | (105,383,920,149)                                                                | (24,756,390,075) |
| <b>III. Cash Flows from Financing Activities</b>                                                             |      |      |                                                                                  |                  |
| 1. Proceeds from issuance of shares and capital contributions from owners                                    | 31   |      |                                                                                  |                  |
| 2. Payments for return of capital contributions to owners and repurchase of issued shares                    | 32   |      |                                                                                  |                  |
| 3. Proceeds from borrowings                                                                                  | 33   |      | -                                                                                | 37,910,526,615   |
| 4. Repayment of loans principal                                                                              | 34   |      | (35,305,002,079)                                                                 | (36,825,526,615) |
| 5. Repayment of finance lease liabilities                                                                    | 35   |      |                                                                                  |                  |
| 6. Dividends and profit distributions paid to owners                                                         | 36   |      | (44,073,856,800)                                                                 | (24,790,788,000) |
| Net cash flows from financing activities                                                                     | 40   |      | (79,378,858,879)                                                                 | (23,705,788,000) |
| Net cash flows during the period (50 = 20+30+40)                                                             | 50   |      | (57,587,808,857)                                                                 | 29,216,756,889   |

| Items                                                              | Code | Note | Accumulation from the beginning of the fiscal year to at the end of this quarter |                 |
|--------------------------------------------------------------------|------|------|----------------------------------------------------------------------------------|-----------------|
|                                                                    |      |      | Current period                                                                   | Last period     |
| Cash and cash equivalents at the beginning of the period           | 60   |      | 134,452,678,172                                                                  | 94,613,369,527  |
| Effect of exchange rate changes on cash and cash equivalents       | 61   |      |                                                                                  |                 |
| Cash and cash equivalents at the end of the period (70 = 50+60+61) | 70   |      | 76,864,869,315                                                                   | 123,830,126,416 |

Approved on: 14 July, 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR

(Signature, full name)

(Signature, full name)

(Signature, full name, seal)



Pham Thi Thuy Duong



Nguyen Thi Xuan Huong



Tran Van Long

**NOTES TO THE COMBINED FINANCIAL STATEMENTS  
FOR THE WHOLE COMPANY  
The second quarter of 2026**

**I. Characteristics of business operations**

1. Capital Structure: Joint Stock Company Capital. In which State Capital holds 51%.
2. Business sectors: Survey, exploration, exploitation, refining, and trading of minerals.  
Business in other industries as prescribed by law
3. Business lines  
Geological survey, exploration, and mining; processing and refining of non-ferrous metals; construction of infrastructure for industrial and civil works; trading of various minerals; production of construction materials; repair of automobiles and mining equipment; design and manufacture of equipment and spare parts; import and export of equipment, materials, spare parts, and minerals; and other business activities as permitted by law.
4. Normal production and business cycle
5. Characteristics of business operations during the fiscal year
6. Corporate structure: Independent accounting joint stock company
7. Number of employees as at the end of the reporting period: 1,214 employees.
8. Statement on the comparability of information in the financial statements: The financial statements are prepared on a basis that ensures comparability of information.
9. Disclosure of other information in the Financial statements: Other information has been disclosed in accordance with applicable laws and regulations, including corporate law, securities law, and other relevant legal provisions.

**II. Accounting Period and Currency Used in Accounting**

1. Accounting period: From January 1 to December 31 annually.
2. Accounting currency: Vietnam Dong (VND).

**III. Accounting Standards and Accounting Regime Applied**

1. Applicable accounting regime:

The Company applies the Vietnamese Enterprise Accounting System issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance, and management reporting forms of Vietnam National Coal and Mineral Industries Holding Corporation.

2. Statement on compliance with accounting standards and accounting regimes

The Company complies with current accounting regulations and guidance on Vietnamese Accounting Standards issued by the Ministry of Finance.

The financial statements are prepared in accordance with the principles of prudence and materiality.

#### **IV. Applied Accounting Policies**

1. Principles for translating financial statements prepared in foreign currencies into Vietnamese Dong.

2. Exchange rates applied in accounting.

3. Principles for determining the effective interest rate used to discount cash flows.

4. Principles for recognition of cash and cash equivalents

At the end of the accounting period, the Company conducts physical inventory checks to ensure accuracy. Ending balances are converted into VND.

Foreign currency balances are translated into the accounting currency based on exchange rates announced by commercial banks at the reporting date (December 31). These rates are applied for the purpose of closing the books and converting foreign currency amounts into VND

5. Accounting policies for financial investments

Investments in subsidiaries, associates, and jointly controlled entities:

Recognition of contributed capital is based on decisions of the Board of Directors of the joint venture regarding capital contributions of each party, supported by relevant invoices and documentation.

- Short-term investments in securities

- Other short-term and long-term investments

- Methods for provision for impairment of short-term and long-term investments

6. Accounting policies for receivables

7. Accounting policies for inventories

- Inventories are measured at historical cost.

- Method of calculating inventory value: Determined based on physical counts and unit cost at period-end for each item.

- Inventory accounting method: Perpetual inventory system.

- Provision for inventory write-down: None.

8. Accounting policies and depreciation of fixed assets and investment property

- Recognition principles for tangible fixed assets, intangible fixed assets, and finance leases:

- + Tangible fixed assets: Purchase price + Transportation expense + Installation and trial operation expenses.

- Depreciation method for tangible and intangible fixed assets:

Depreciation is applied in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013 issued by the Ministry of Finance, using the straight-line method over the estimated useful lives of the assets.

9. Accounting policies for biological assets.

10. Accounting policies for business cooperation contracts.

11. Accounting policies for prepaid expenses.

12. Accounting policies for trade payables.

13. Accounting policies for dividends and profit payable.

14. Principles for recognition of accrued expenses

Recognized based on purchase contracts and relevant supporting documents.

15. Principles for recognition of unearned revenue.

16. Accounting policies for provisions

For construction projects where costs are incurred but no output has yet been generated, general administrative costs are recorded as prepaid expenses and subsequently allocated to the cost of goods manufactured when products are completed.

17. Accounting policies for deferred corporate income tax.

18. Accounting policies for borrowings and finance lease liabilities.

19. Principles for recognition and capitalization of borrowing costs

- Principles for recognition of borrowing costs

- Capitalization rate used to determine borrowing costs eligible for capitalization during the period

20. Accounting policies for convertible bonds.

21. Principles for recognition of equity

- Recognition of owners' contributed capital, share premium, and other equity

- Recognition of revaluation surplus

- Recognition of foreign exchange differences

- Recognition of retained earnings

22. Principles and methods for recognition of revenue and other income

- Revenue from sale of goods:

Recognized based on sales contracts and invoices when goods have been delivered and accepted for payment by customers.

- Revenue from rendering of services:

Recognized upon completion of services in accordance with signed contracts when the customer makes payment or accepts payment.

- Financial income:

Includes distributed profits from financial activities and gains from foreign exchange transactions.

- Revenue from construction contracts

23. Accounting policies for revenue deductions.

24. Accounting policies for cost of goods sold.

25. Accounting policies for financial expenses.

26. Accounting policies for selling expenses and general and administrative expenses.

27. Accounting policies for disposal and liquidation of fixed assets and investment property.

28. Principles and methods for recognition of corporate income tax expenses  
(including additional corporate income tax expenses under global minimum tax regulations),  
and deferred corporate income tax expenses.
29. Other accounting policies and methods.

NOTES TO FINANCIAL STATEMENTS  
the second quarter of 2026

Unit: VND

| Account                                       | Closing balance | Opening balance   |                 |                   |                |                 |
|-----------------------------------------------|-----------------|-------------------|-----------------|-------------------|----------------|-----------------|
| 01. Cash                                      | 46,492,148,171  | 43,408,694,516    |                 |                   |                |                 |
| - Cash on hand                                | 206,127,052     | 101,398,553       |                 |                   |                |                 |
| - Demand Deposits                             | 46,286,021,119  | 43,307,295,963    |                 |                   |                |                 |
| - Cash in transit                             |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Original cost   | Fair value        | Allowances      | Original cost     | Fair value     | Allowances      |
| 02. Financial investments                     | 121,392,967,144 | 120,372,721,144   | (1,020,246,000) | 92,064,229,656    | 91,043,983,656 | (1,020,246,000) |
| a/ Trading securities                         | -               | -                 | -               | -                 | -              | -               |
| (Conforms to form 02A-TM)                     |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Original cost   | Book value        | Original cost   | Book value        |                |                 |
| b/ Held to maturity investments               | 120,372,721,144 | 120,372,721,144   | 91,043,983,656  | 91,043,983,656    |                |                 |
| b1/ Short term                                | 120,372,721,144 | 120,372,721,144   | 91,043,983,656  | 91,043,983,656    |                |                 |
| - Term deposits                               | 120,372,721,144 | 120,372,721,144   | 91,043,983,656  | 91,043,983,656    |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Original cost   | Fair value        | Allowances      | Original cost     | Fair value     | Allowances      |
| c/ Equity investments in other entities       | 1,020,246,000   | -                 | (1,020,246,000) | 1,020,246,000     | -              | (1,020,246,000) |
| (In accordance with Form 02C-TM and PB01-TKV) |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Original cost   | Fair value        | Allowances      | Original cost     | Fair value     | Allowances      |
| 03. Short-term Trade Receivables              | 376,050,716     | 376,050,716       | -               | 10,185,677,521    | 10,185,677,521 |                 |
| (Conforms to Form 03A-TM)                     |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Value           | Allowances        | Value           | Allowances        |                |                 |
| 04. Other short-term receivables              | 4,296,482,004   |                   | 3,122,266,537   |                   |                |                 |
| (Conforms to Form 04-TM)                      |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Quantity        | Value             | Quantity        | Value             |                |                 |
| 05. Shortage of assets awaiting resolution    | 0               | 0                 | 0               | 0                 |                |                 |
| a/ Cash                                       |                 |                   |                 |                   |                |                 |
| b/ Inventories                                |                 |                   |                 |                   |                |                 |
| c/ Fixed assets                               |                 |                   |                 |                   |                |                 |
| d/ Other assets                               |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Original cost   | Recoverable value | Original cost   | Recoverable value |                |                 |
| 06. Doubtful debts                            |                 | 0                 | 602 040 000     | 0                 |                |                 |
| (Conforms to Form 06-TM)                      |                 |                   |                 |                   |                |                 |
|                                               | Closing balance |                   | Opening balance |                   |                |                 |
|                                               | Original cost   | Allowances        | Original cost   | Allowances        |                |                 |
| 07. Inventories                               | 154,376,093,433 | (1,474,920,277)   | 63,888,139,770  | (1,474,920,277)   |                |                 |
| - Goods in Transit                            |                 |                   |                 |                   |                |                 |
| - Raw materials                               | 12,531,174,038  |                   | 10,517,760,692  |                   |                |                 |
| - Tools, supplies                             | 1,019,459,016   |                   | 580,990,489     |                   |                |                 |
| - Cost of work in progress                    | 44,665,249,458  | (1,474,920,277)   | 39,286,721,766  | (1,474,920,277)   |                |                 |

|                                                          |                                      |                     |                   |                                      |                     |                    |
|----------------------------------------------------------|--------------------------------------|---------------------|-------------------|--------------------------------------|---------------------|--------------------|
| - Finished product                                       | 96,160,210,921                       | -                   | 13,502,666,823    | -                                    |                     |                    |
| - Goods                                                  |                                      |                     |                   |                                      |                     |                    |
| - Goods Sent on Consignment                              |                                      |                     |                   |                                      |                     |                    |
| - Goods in bonded warehouse                              |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      |                     | Opening balance   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 08. Other short-term assets                              | 15,801,993,611                       | 15,388,067,437      |                   |                                      |                     |                    |
| a/ Long-term work in process                             |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| b/ Construction in progress                              | 15,801,993,611                       | 15,388,067,437      |                   |                                      |                     |                    |
| (Conforms to Form 08-TM)                                 |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 09. Increase and decrease of tangible fixed assets       | 224,627,478,018                      | 231,955,157,978     |                   |                                      |                     |                    |
| (Conforms to Form 09-TM)                                 |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 10. Increase and decrease of intangible fixed assets     | 0                                    | 0                   |                   |                                      |                     |                    |
| (Conforms to Form 10-TM)                                 |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 11. (Increase) decrease of financial leased fixed assets | 0                                    | 0                   |                   |                                      |                     |                    |
| (Conforms to Form 11-TM)                                 |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 12. Increase or decrease in investment real estate       | 0                                    | 0                   |                   |                                      |                     |                    |
| (Conforms to Form 12-TM)                                 |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 13. Prepaid expenses                                     | 115,882,580,412                      | 160,401,578,413     |                   |                                      |                     |                    |
| (Conforms to Form 13-TM)                                 |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      | Opening balance     |                   |                                      |                     |                    |
| 14. Other assets                                         | 0                                    | 0                   |                   |                                      |                     |                    |
| a/ Short term                                            |                                      |                     |                   |                                      |                     |                    |
| b/ Long term                                             |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      |                     | During the period |                                      | Opening balance     |                    |
|                                                          | Value                                | Repayment capacity  | Increase          | Decrease                             | Value               | Repayment capacity |
| 15. Borrowings and finance leases                        | 48,106,654,300                       | 48,106,654,300      | 8,122,000,000     | 43,427,002,079                       | 83,411,656,379      | 83,411,656,379     |
| a/ Short-term loans                                      | -                                    | -                   | -                 | 27,692,002,079                       | 27,692,002,079      | 27,692,002,079     |
| b/ Long-term loans                                       | 48,106,654,300                       | 48,106,654,300      | 8,122,000,000     | 15,735,000,000                       | 55,719,654,300      | 55,719,654,300     |
| - Long-term debt due in less than 1 year                 | 13,518,000,000                       | 13,518,000,000      | 8,122,000,000     | 7,613,000,000                        | 13,009,000,000      | 13,009,000,000     |
| - Term from 1-3 years                                    | 34,588,654,300                       | 34,588,654,300      |                   | 8,122,000,000                        | 42,710,654,300      | 42,710,654,300     |
| - Term from 3-5 years                                    |                                      |                     |                   |                                      |                     |                    |
| - Term from 5-10 years                                   |                                      |                     |                   |                                      |                     |                    |
| - Term over 10 years                                     |                                      |                     |                   |                                      |                     |                    |
|                                                          | Current period                       |                     |                   | Last period                          |                     |                    |
| Term of debt                                             | Total payment of financial receipts. | Pay rental interest | Repay principal   | Total payment of financial receipts. | Pay rental interest | Repay principal    |
| c/ Paid finance lease liabilities                        | 0                                    | 0                   | 0                 | 0                                    | 0                   | 0                  |
|                                                          | Closing balance                      |                     | Opening balance   |                                      |                     |                    |
|                                                          | Original                             | Interest            | Original          | Interest                             |                     |                    |
| d/ Outstanding and overdue borrowings and finance leases | 0                                    | 0                   | 0                 | 0                                    |                     |                    |
| - Loans                                                  |                                      |                     |                   |                                      |                     |                    |
| - Financial leases                                       |                                      |                     |                   |                                      |                     |                    |
|                                                          | Closing balance                      |                     | Opening balance   |                                      |                     |                    |

|                                                      | Value           | Repayment capacity | Value           | Repayment capacity |               |      |
|------------------------------------------------------|-----------------|--------------------|-----------------|--------------------|---------------|------|
| 16. Short-term Trade payables                        | 122,903,757,250 | 122,903,757,250    | 128,331,318,458 | 128,331,318,458    |               |      |
| (Conforms to Form 3A-TM)                             |                 |                    |                 |                    |               |      |
|                                                      | Closing balance |                    | Opening balance |                    |               |      |
|                                                      | Value           |                    | Value           |                    |               |      |
| 17. Dividends and profits payable                    | 46,073,032,700  |                    | 92,845,500      |                    |               |      |
|                                                      |                 |                    |                 |                    |               |      |
|                                                      | Closing balance |                    | Opening balance |                    |               |      |
|                                                      | Value           | Interest rate      | Term            | Value              | Interest rate | Term |
| 18. Preferred shares classified as liabilities       |                 |                    |                 |                    |               |      |
| - Par value                                          |                 |                    |                 |                    |               |      |
| - Repurchased value during the period                |                 |                    |                 |                    |               |      |
|                                                      | Closing balance | Opening balance    |                 |                    |               |      |
| 19. Taxes and other payables to Government budget    | 34,725,242,079  | 36,834,509,288     |                 |                    |               |      |
| (Conforms to Form 19-TM)                             |                 |                    |                 |                    |               |      |
|                                                      | Closing balance |                    | Opening balance |                    |               |      |
|                                                      | Value           | Repayment capacity | Value           | Repayment capacity |               |      |
| 20. Short-term accrued expenses                      | 29,605,297,265  | 29,605,297,265     | 1,702,085,968   | 1,702,085,968      |               |      |
| - Accrued salary expenses during the vacation period |                 |                    |                 |                    |               |      |
| Accrued expenses during the downtime period          |                 |                    |                 |                    |               |      |
| - Accrued cost of goods sold estimate                |                 |                    |                 |                    |               |      |
| - Interest                                           |                 |                    | 71,636,895      | 71,636,895         |               |      |
| - Other accrued expenses                             | 29,605,297,265  | 29,605,297,265     | 1,630,449,073   | 1,630,449,073      |               |      |
| + Payables to subcontractors                         |                 |                    |                 |                    |               |      |
| + Payables for basic construction projects           |                 |                    |                 |                    |               |      |
| + Transportation Costs                               |                 |                    |                 |                    |               |      |
| + Cost of electricity bill                           | 3,402,038,677   | 3,402,038,677      | 1,079,888,460   | 1,079,888,460      |               |      |
| + Environmental monitoring costs                     |                 |                    |                 |                    |               |      |
| + Audit costs for 2021                               |                 |                    |                 |                    |               |      |
| + Other payables                                     | 26,203,258,588  | 26,203,258,588     | 550,560,613     | 550,560,613        |               |      |
|                                                      | Closing balance |                    | Opening balance |                    |               |      |
|                                                      | Value           | Repayment capacity | Value           | Repayment capacity |               |      |
| 21. Other payables                                   | 33,818,637,562  | 33,818,637,562     | 28,338,708,573  | 28,338,708,573     |               |      |
| a/ Short term                                        | 33,818,637,562  | 33,818,637,562     | 28,338,708,573  | 28,338,708,573     |               |      |
| - Excess assets awaiting resolution                  |                 |                    |                 |                    |               |      |
| - Union dues                                         | 72,696          | 72,696             | 3,155,297       | 3,155,297          |               |      |
| - Social insurance                                   |                 |                    |                 |                    |               |      |
| - Health insurance                                   |                 |                    |                 |                    |               |      |
| - Unemployment insurance                             |                 |                    |                 |                    |               |      |
| - Payables related to privatization                  |                 |                    |                 |                    |               |      |
| - Short-term margin and Security Deposit             | 31,898,821,328  | 31,898,821,328     | 21,653,491,051  | 21,653,491,051     |               |      |
| - Other payables and accrued liabilities             | 1,919,743,538   | 1,919,743,538      | 6,682,062,225   | 6,682,062,225      |               |      |
| b/ Long term                                         |                 |                    |                 |                    |               |      |
| - Long-term margin and Security Deposit              |                 |                    |                 |                    |               |      |
| - Other payables and accrued liabilities             |                 |                    |                 |                    |               |      |
| c/ Outstanding debts                                 |                 |                    |                 |                    |               |      |
|                                                      | Closing balance | Opening balance    |                 |                    |               |      |
| 22. Short-term unearned revenue                      | 0               | 0                  |                 |                    |               |      |
| a/ Short term                                        | 0               | 0                  |                 |                    |               |      |

|                                                                                  |                 |                 |       |                       |  |
|----------------------------------------------------------------------------------|-----------------|-----------------|-------|-----------------------|--|
| b/ Long term                                                                     | 0               | 0               |       |                       |  |
| c/ Risk of non-performance of contract with customers                            |                 |                 |       |                       |  |
|                                                                                  | Closing balance | Opening balance |       |                       |  |
| 23. Provisions for payables                                                      | 8,946,601,913   | 8,091,242,665   |       |                       |  |
| a/ Short term                                                                    |                 |                 |       |                       |  |
| - Provision for product warranty                                                 |                 |                 |       |                       |  |
| - Provision for construction warranty                                            |                 |                 |       |                       |  |
| - Restructuring provision                                                        |                 |                 |       |                       |  |
| - Other provisions payable                                                       |                 |                 |       |                       |  |
| + Periodic maintenance costs for fixed assets                                    |                 |                 |       |                       |  |
| + Furnace meters not meeting the planned coefficient                             |                 |                 |       |                       |  |
| + Excavated land not meeting the planned coefficient                             |                 |                 |       |                       |  |
| + Transport capacity not meeting the plan                                        |                 |                 |       |                       |  |
| + Other                                                                          |                 |                 |       |                       |  |
| b/ Long term                                                                     | 8,946,601,913   | 8,091,242,665   |       |                       |  |
| - Provision for product warranty                                                 |                 |                 |       |                       |  |
| - Provision for construction warranty                                            |                 |                 |       |                       |  |
| - Restructuring provision                                                        |                 |                 |       |                       |  |
| - Other provisions payable                                                       | 8,946,601,913   | 8,091,242,665   |       |                       |  |
|                                                                                  | Closing balance | Opening balance |       |                       |  |
| 24. Deferred tax assets and deferred tax liabilities                             |                 |                 |       |                       |  |
| a/ Deferred tax assets:                                                          |                 |                 |       |                       |  |
| The corporate income tax rate used to determine the value of deferred tax assets |                 |                 |       |                       |  |
| Deferred tax assets related to unused tax losses                                 |                 |                 |       |                       |  |
| b/ Deferred tax liabilities                                                      |                 |                 |       |                       |  |
| - Amount offset against deferred tax assets                                      |                 |                 |       |                       |  |
|                                                                                  | Closing balance | Opening balance |       |                       |  |
| 25. Owner's equity                                                               | 266,149,543,184 | 291,644,716,395 |       |                       |  |
| (Conforms to Form B09A)                                                          |                 |                 |       |                       |  |
|                                                                                  | Closing balance | Opening balance |       |                       |  |
| 26. Differences upon asset revaluation                                           |                 |                 |       |                       |  |
| (Conforms to Form B09A)                                                          |                 |                 |       |                       |  |
|                                                                                  | Closing balance | Opening balance |       |                       |  |
| 27. Exchange rate difference                                                     | 0               | 0               |       |                       |  |
|                                                                                  | Closing balance | Opening balance | Spent | Beginning of the year |  |
| 28. Funding sources                                                              |                 |                 |       |                       |  |
|                                                                                  | Closing balance | Opening balance |       |                       |  |
| 29. Off-balance sheet items                                                      |                 |                 |       |                       |  |
| b/ Assets held for safekeeping                                                   | 0               | 0               |       |                       |  |
| c/ Foreign currencies of all kinds                                               |                 |                 |       |                       |  |
| d/ Precious metals and gemstones                                                 | 0               | 0               |       |                       |  |
| d/ Doubtful debts has been handled                                               | 25,215,442,461  | 25,215,442,461  |       |                       |  |

Preparer

Pham Thi Thuy Duong

Chief Accountant

Nguyen Thi Xuan Huong



Director

Tran Van Long

## The Reconciliation of changes in equity

| No | Account                                | Total           | Owner's equity  | In which                    |                                           | Share premium | Bond conversion option | Other owners' equity | Treasurer's stock | Asset revaluation difference | Exchange rate difference | Investment Fund | Enterprise Reorganization Support | Other equity funds | Undistributed Earnings | Capital construction investment funds | Non-controlling interest | Other items |
|----|----------------------------------------|-----------------|-----------------|-----------------------------|-------------------------------------------|---------------|------------------------|----------------------|-------------------|------------------------------|--------------------------|-----------------|-----------------------------------|--------------------|------------------------|---------------------------------------|--------------------------|-------------|
|    |                                        |                 |                 | Capital contribution of TKV | Other shareholders' capital (outside TKV) |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    |                                        |                 | 1               | 1a                          | 1b                                        | 2             | 3                      | 4                    | 5                 | 6                            | 7                        | 8               | 9                                 | 10                 | 11                     | 12                                    | 13                       | 14          |
| A  | Equity movements                       |                 |                 |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| 1  | Last year's opening balance            | 180,000,000,000 | 180,000,000,000 | 91,800,000,000              | 88,200,000,000                            |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| 2  | Increase incurred in the previous year | 111,644,716,395 | -               | -                           | -                                         | -             | -                      | -                    | -                 | -                            | -                        | -               | -                                 | -                  | 111,644,716,395        | -                                     | -                        | -           |
|    | - Capital increase                     | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Profit                               | 111,644,716,395 | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    | 111,644,716,395        |                                       |                          |             |
|    | - Other increases                      | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| 3  | Decrease incurred in the previous year | -               | -               | -                           | -                                         | -             | -                      | -                    | -                 | -                            | -                        | -               | -                                 | -                  | -                      | -                                     | -                        | -           |
|    | - Capital decrease                     | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Loss                                 | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Other discounts                      | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| 4  | Beginning balance of this year         | 291,644,716,395 | 180,000,000,000 | 91,800,000,000              | 88,200,000,000                            | -             | -                      | -                    | -                 | -                            | -                        | -               | -                                 | -                  | 111,644,716,395        | -                                     | -                        | -           |
| 5  | Increase incurred this year            | 81,851,085,165  | -               | -                           | -                                         | -             | -                      | -                    | -                 | -                            | -                        | -               | -                                 | -                  | 81,851,085,165         | -                                     | -                        | -           |
|    | - Capital increase                     | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Profit                               | 81,851,085,165  | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    | 81,851,085,165         |                                       |                          |             |
|    | - Other increases                      | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| 6  | Decrease incurred in this year         | 107,346,258,376 | -               | -                           | -                                         | -             | -                      | -                    | -                 | -                            | -                        | -               | -                                 | -                  | 107,346,258,376        | -                                     | -                        | -           |
|    | - Reduce capital                       | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Loss                                 | -               | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Other discounts                      | 107,346,258,376 | -               |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| 7  | Balance at the end of this year        | 266,149,543,184 | 180,000,000,000 | 91,800,000,000              | 88,200,000,000                            | -             | -                      | -                    | -                 | -                            | -                        | -               | -                                 | -                  | 107,346,258,376        | -                                     | -                        | -           |
| B  | Owner's equity details                 | Closing balance |                 |                             |                                           |               |                        |                      |                   |                              |                          |                 |                                   |                    | 86,149,543,184         |                                       |                          |             |

[illegible]

| No | Account                                                                                                                                    | Total           | Owner's equity  | In which                    |                                           | Share premium | Bond conversion option. | Other owners' equity | Treasury stock | Asset revaluation difference | Exchange rate difference | Investment Fund | Enterprise Reorganization Support | Other equity funds | Undistributed Earnings | Capital construction investment funds | Non-controlling interest | Other items |
|----|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------------------|-------------------------------------------|---------------|-------------------------|----------------------|----------------|------------------------------|--------------------------|-----------------|-----------------------------------|--------------------|------------------------|---------------------------------------|--------------------------|-------------|
|    |                                                                                                                                            |                 |                 | Capital contribution of TKV | Other shareholders' capital (outside TKV) |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    |                                                                                                                                            |                 | 1               | 1a                          | 1b                                        | 2             | 3                       | 4                    | 5              | 6                            | 7                        | 8               | 9                                 | 10                 | 11                     | 12                                    | 13                       | 14          |
| E  | Corporate funds                                                                                                                            | Closing balance | Opening balance |                             |                                           |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Development investment fund;                                                                                                             | -               | -               |                             |                                           |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    | - Other funds of equity.                                                                                                                   |                 |                 |                             |                                           |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
|    |                                                                                                                                            | Closing balance | Opening balance |                             |                                           |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| G  | Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards. |                 |                 |                             |                                           |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |
| H  | Charter capital according to the latest business registration certificate                                                                  | 180,000,000,000 | 180,000,000,000 |                             |                                           |               |                         |                      |                |                              |                          |                 |                                   |                    |                        |                                       |                          |             |

Preparer



Pham Thi Thuy Duong

Chief Accountant



Nguyen Thi Xuan Huong

Director



Tran Van Long

**STATEMENT OF FINANCIAL ACTIVITIES AND OTHER CASH FLOWS**  
**As of june 30, 2026**

Unit: VND

| No         | Content                                                                       | Current period       | Last period        |
|------------|-------------------------------------------------------------------------------|----------------------|--------------------|
| <b>I</b>   | <b>FINANCIAL INCOMES</b>                                                      | <b>756,408,344</b>   | <b>635,075,258</b> |
| 1          | Interest on deposits                                                          | 753,930,048          | 635,075,258        |
| 2          | Loan interest                                                                 | -                    | -                  |
| 3          | Profit from the sale of investments                                           | -                    | -                  |
| 4          | Dividends, profits shared                                                     | -                    | -                  |
| 5          | Exchange rate gains                                                           | 2,478,296            | -                  |
|            | - Foreign exchange gains from buying, selling, and settling foreign currency  | -                    | -                  |
|            | - Foreign exchange gains from revaluation of year-end balances                | 2,478,296            | -                  |
| 6          | Interest on installment sales, payment discounts                              | -                    | -                  |
| 7          | Other financial incomes                                                       | -                    | -                  |
| <b>II</b>  | <b>FINANCIAL EXPENSES</b>                                                     | <b>2,458,917,363</b> | <b>713,228,271</b> |
| 1          | Loan interest                                                                 | 2,395,831,647        | 575,793,644        |
|            | - Short-term loan interest                                                    | 303,070,488          | 250,574,123        |
|            | - Medium and long term loan interest                                          | 2,092,761,159        | 325,219,521        |
| 2          | Cash discounts, interest on installment purchases                             | -                    | -                  |
| 3          | Losses from disposal or liquidation of financial investments                  | -                    | -                  |
| 4          | Foreign exchange losses                                                       | 13,506,718           | 87,855,629         |
|            | - Foreign exchange losses from buying, selling, and settling foreign currency | -                    | -                  |
|            | - Foreign exchange losses from revaluation of year-end balances               | 13,506,718           | 87,855,629         |
| 5          | Provision for impairment of short-term and long-term investments              | -                    | -                  |
| 6          | Other financial expenses                                                      | 49,578,998           | 49,578,998         |
| <b>III</b> | <b>OTHER INCOME</b>                                                           | <b>720,509,397</b>   | <b>974,414,760</b> |
| 1          | Disposal of fixed assets                                                      | -                    | -                  |
| 2          | Gains from asset revaluation                                                  | -                    | -                  |
| 3          | Sale and leaseback of assets                                                  | -                    | -                  |
| 4          | Penalty income                                                                | -                    | -                  |
| 5          | Resolved doubtful debts                                                       | -                    | -                  |
| 6          | Tax reduction                                                                 | -                    | -                  |
| 7          | Other items                                                                   | 720,509,397          | 974,414,760        |

| No | Content                                                     | Current period | Last period   |
|----|-------------------------------------------------------------|----------------|---------------|
| II | OTHER EXPENSES                                              | 336,954,164    | 2,589,679,738 |
| 1  | Residual value of fixed assets and disposal of fixed assets | -              |               |
| 2  | Loss from asset revaluation                                 | -              | -             |
| 3  | Penalties                                                   | -              |               |
| 4  | Other items                                                 | 336,954,164    | 2,589,679,738 |

Preparer

Chief Accountant

Director



Pham Thi Thuy Duong



Nguyen Thi Xuan Huong



Tran Van Long

## SELLING EXPENSES AND ADMINISTRATIVE EXPENSES REPORT

As of June 30, 2026

Unit: VND

| No          | CONTENT                                                            | Current period        | Last period           |
|-------------|--------------------------------------------------------------------|-----------------------|-----------------------|
| <b>I.</b>   | <b>Selling expenses</b>                                            | <b>1,647,456,948</b>  | <b>2,457,873,578</b>  |
| 1           | Employee expenses                                                  | 1,642,372,528         | 1,259,406,209         |
| a           | Salary                                                             | 1,408,489,208         | 1,059,318,169         |
| b           | Insurance, Union dues                                              | 233,883,320           | 200,088,040           |
| c           | Meal allowance                                                     | -                     | -                     |
| 2           | Energy expenses                                                    | -                     | -                     |
| 3           | Packaging material costs                                           | -                     | -                     |
| 4           | Tools and equipment costs                                          | -                     | -                     |
| 5           | Depreciation expense of fixed assets                               | -                     | -                     |
| 6           | Warranty expenses                                                  | -                     | -                     |
| 7           | Outsourced service costs                                           | -                     | -                     |
| 8           | Other cash expenses                                                | 5,084,420             | 1,198,467,369         |
| <b>II.</b>  | <b>General &amp; Administrative Expenses</b>                       | <b>29,446,030,888</b> | <b>26,754,194,521</b> |
| 1           | Administrative staff expenses                                      | 14,615,975,228        | 10,635,943,736        |
| a           | Salary                                                             | 12,301,607,698        | 8,742,369,312         |
| b           | Insurance, Union dues                                              | 1,514,622,530         | 1,125,854,424         |
| c           | Meal allowance                                                     | 799,745,000           | 767,720,000           |
| 2           | Energy expenses                                                    | 595,413,064           | 447,711,833           |
| 3           | Management material costs                                          | 928,010,808           | 754,473,140           |
| 4           | Office supplies costs                                              | 21,998,207            | 29,050,000            |
| 5           | Depreciation expense of fixed assets                               | 1,291,752,419         | 1,526,072,021         |
| 6           | Taxes, fees, charges                                               | 73,261,700            | 76,832,934            |
| 7           | Provision expenses                                                 | -                     | -                     |
| 8           | Outsourced service costs                                           | 567,455,245           | 582,812,396           |
| 9           | Other cash expenses                                                | 11,352,164,217        | 12,701,298,461        |
| <b>III.</b> | <b>Reductions in insurance costs and business management costs</b> | <b>-</b>              | <b>-</b>              |
| 1           | Reversal of warranty provision for products and goods              | -                     | -                     |
| 2           | Reversal of restructuring provision and other provisions           | -                     | -                     |
| 3           | Other deductions                                                   | -                     | -                     |

Preparer

Chief Accountant

Director



Pham Thi Thuy Duong



Nguyen Thi Xuan Huong



Tran Van Long

GATHERING OF PRODUCTION COSTS BY ELEMENT

As of June 30, 2026

Unit: VND

| No | Cost element                                        | Total           | IN THERE        |                        |                    |                          |                                      |                          |                                 | Service business |
|----|-----------------------------------------------------|-----------------|-----------------|------------------------|--------------------|--------------------------|--------------------------------------|--------------------------|---------------------------------|------------------|
|    |                                                     |                 | Coal Production | Electricity Generation | Mineral Production | Explosives manufacturing | Construction materials manufacturing | Mechanical manufacturing | Manufacturing of other products |                  |
| 1  | Sale of externally purchased semi-finished products | -               |                 |                        | -                  |                          |                                      |                          |                                 |                  |
| 2  | Cost of raw materials, materials, energy            | 360,663,137,189 | -               | -                      | 360,496,621,450    | -                        | -                                    | -                        | 166,515,739                     | -                |
|    | - Raw materials                                     | 252,156,436,394 |                 |                        | 251,989,920,655    |                          |                                      |                          | 166,515,739                     |                  |
|    | - Fuel                                              | 38,117,888,428  |                 |                        | 38,117,888,428     |                          |                                      |                          | -                               |                  |
|    | - Motivation                                        | 70,388,812,367  |                 |                        | 70,388,812,367     |                          |                                      |                          | -                               |                  |
| 3  | Labor expenses                                      | 154,864,031,507 | -               | -                      | 154,821,520,205    | -                        | -                                    | -                        | 42,511,302                      | -                |
|    | Salary                                              | 136,398,433,484 |                 |                        | 136,398,433,484    |                          |                                      |                          | -                               |                  |
|    | - Insurance, Union dues                             | 11,812,386,523  |                 |                        | 11,769,875,221     |                          |                                      |                          | 42,511,302                      |                  |
|    | - Meal allowance                                    | 6,653,211,500   |                 |                        | 6,653,211,500      |                          |                                      |                          | -                               |                  |
| 4  | Depreciation expense of fixed assets                | 22,711,600,109  |                 |                        | 22,711,600,109     |                          |                                      |                          | -                               |                  |
| 5  | Outsourced service costs                            | 25,236,738,643  |                 |                        | 13,453,813,834     |                          |                                      |                          | 11,782,924,809                  |                  |
| 6  | Other cash expenses                                 | 157,581,219,209 |                 |                        | 153,770,560,813    |                          |                                      |                          | 3,810,658,396                   |                  |
|    | Total                                               | 721,056,726,657 | -               | -                      | 705,254,116,411    | -                        | -                                    | -                        | 15,802,610,246                  | -                |

Preparer

Chief Accountant

Director



Pham Thi Thuy Duong

Nguyen Thi Xuan Huong

Tran Van Long

REPORT ON CUSTOMER RECEIVABLES AND SUPPLIER PAYABLES  
 As of June 30, 2026

| NO.   | OBJECT                                                           | ACCOUNT 131       |                |                  |                | ACCOUNT 331       |                 |                  |                 |
|-------|------------------------------------------------------------------|-------------------|----------------|------------------|----------------|-------------------|-----------------|------------------|-----------------|
|       |                                                                  | TOTAL ACCOUNT 131 |                | 131 - SHORT TERM |                | TOTAL ACCOUNT 331 |                 | 331 - SHORT TERM |                 |
|       |                                                                  | Debit             | Credit         | Debit            | Credit         | Debit             | Credit          | Debit            | Credit          |
|       | TOTAL                                                            | 376,050,716       | 19,083,392,104 | 376,050,716      | 19,083,392,104 | 10,119,941,108    | 122,903,757,250 | 10,119,941,108   | 122,903,757,250 |
| I     | INTERNAL OF MINERAL CORPORATION                                  | -                 | -              | -                | -              | -                 | -               | -                | -               |
| II    | WITHIN THE TKV GROUP                                             | -                 | -              | -                | -              | 2,007,813,666     | 3,640,803,765   | 2,007,813,666    | 3,640,803,765   |
| 1     | General Corporation of Mining Chemicals                          | -                 | -              | -                | -              | -                 | 763,604,675     | -                | 763,604,675     |
| 2     | Institute of Mining Science and Technology                       | -                 | -              | -                | -              | 64,304,434        | -               | 64,304,434       | -               |
| 4     | Mao Khe Mechanical JSC                                           | -                 | -              | -                | -              | 1,943,509,232     | -               | 1,943,509,232    | -               |
| 5     | Business Administration School                                   | -                 | -              | -                | -              | -                 | 16,072,000      | -                | 16,072,000      |
| 6     | Viet Bac Geological Company                                      | -                 | -              | -                | -              | -                 | 2,861,127,090   | -                | 2,861,127,090   |
| III   | OUTSIDE THE TKV GROUP                                            | 376,050,716       | 19,083,392,104 | 376,050,716      | 19,083,392,104 | 8,112,127,442     | 119,262,953,485 | 8,112,127,442    | 119,262,953,485 |
| III.1 | Total remaining outstanding debt                                 | 21,981,093        | 166,298,488    | 21,981,093       | 166,298,488    | 432,914,542       | 67,570,180,854  | 432,914,542      | 67,570,180,854  |
| III.2 | Top 10 subjects with the largest outstanding debt                | 354,069,623       | 18,917,093,616 | 354,069,623      | 18,917,093,616 | 7,679,212,900     | 51,692,772,631  | 7,679,212,900    | 51,692,772,631  |
| 1     | Trung Nhat Bao Thang Vietnam Industrial Practice Company Limited | 161,934,554       | -              | 161,934,554      | -              | -                 | -               | -                | -               |
| 2     | Hoang Nam Bac Kan Company Limited                                | 98,085,900        | -              | 98,085,900       | -              | -                 | -               | -                | -               |
| 3     | BEDRA Vietnam Alloy Materials Company Limited                    | 38,622,673        | -              | 38,622,673       | -              | -                 | -               | -                | -               |
| 4     | Jinhua Zinc Technology (Vietnam) Company Limited                 | 38,086,423        | -              | 38,086,423       | -              | -                 | -               | -                | -               |
| 5     | Viet Duc Steel Joint Stock Company                               | 17,340,073        | -              | 17,340,073       | -              | -                 | -               | -                | -               |
| 6     | Branch of Hoang Nam Trading and Services Company Limited         | -                 | 16,697,743,225 | -                | 16,697,743,225 | -                 | -               | -                | -               |
| 7     | Phuc Hung Trading Company Limited                                | -                 | 1,614,093,912  | -                | 1,614,093,912  | -                 | -               | -                | -               |
| 8     | Cao Bac Services and Trading Company Limited                     | -                 | 334,685,825    | -                | 334,685,825    | -                 | -               | -                | -               |
| 9     | GTN Vietnam Industrial Equipment Company Limited                 | -                 | 160,546,441    | -                | 160,546,441    | -                 | -               | -                | -               |
| 10    | Machinery and Spare Parts Import-Export Joint Stock Company      | -                 | 110,024,213    | -                | 110,024,213    | -                 | -               | -                | -               |
| 11    | STEC Science, Technology and Inspection Joint Stock Company      | -                 | -              | -                | -              | 190,800,000       | -               | 190,800,000      | -               |

| NO. | OBJECT                                                                          | ACCOUNT 131       |        |                  |        | ACCOUNT 331       |                |                 |                |
|-----|---------------------------------------------------------------------------------|-------------------|--------|------------------|--------|-------------------|----------------|-----------------|----------------|
|     |                                                                                 | TOTAL ACCOUNT 131 |        | 131 - SHORT TERM |        | TOTAL ACCOUNT 331 |                | 331- SHORT TERM |                |
|     |                                                                                 | Debit             | Credit | Debit            | Credit | Debit             | Credit         | Debit           | Credit         |
| 12  | Northeast Geological Federation                                                 |                   | -      |                  |        | 854,951,409       | -              | 854,951,409     |                |
| 13  | Bao Tien Machinery Equipment Joint Stock Company                                |                   |        |                  |        | 2,337,390,691     | -              | 2,337,390,691   |                |
| 14  | Han Branch of Gotadi Travel Technology Joint Stock Company                      |                   |        |                  |        | 2,058,976,800     | -              | 2,058,976,800   |                |
| 15  | Vietravel Joint Stock Company                                                   |                   |        |                  |        | 2,237,094,000     | -              | 2,237,094,000   |                |
| 16  | CKC Company Limited                                                             |                   |        |                  |        | -                 | 18,630,032,886 |                 | 18,630,032,886 |
| 17  | Hang Dat Import-Export Trading Company Limited                                  |                   |        |                  |        | -                 | 17,880,261,629 |                 | 17,880,261,629 |
| 18  | Geotechnical Research Center                                                    |                   |        |                  |        | -                 | 5,812,314,100  |                 | 5,812,314,100  |
| 19  | TNV/Hai Duong Mineral Production, Trading and Port Services Joint Stock Company |                   |        |                  |        | -                 | 4,982,870,520  |                 | 4,982,870,520  |
| 20  | Tien Hung Steel Company Limited                                                 |                   |        |                  |        | -                 | 4,387,293,496  |                 | 4,387,293,496  |

Prepared by



Pham Thi Thuy Duong

Chief Accountant



Nguyen Thi Xuan Huong

Director



Tran Van Long

REPORT ON OTHER RECEIVABLES - PAYABLES

As of June 30, 2026

Unit: VND

| NO.   | OBJECT                                                                                  | Account 138 [Receivables (+) / Payables (-)] |                     |                       |      | Account 338 [Payables (+) / Receivables (-)] |                  |                    |      |
|-------|-----------------------------------------------------------------------------------------|----------------------------------------------|---------------------|-----------------------|------|----------------------------------------------|------------------|--------------------|------|
|       |                                                                                         | TOTAL DEBT<br>BALANCE OF<br>ACCOUNT 138      | 138 - SHORT<br>TERM | 138 -<br>LONG<br>TERM | NOTE | TOTAL CREDIT<br>BALANCE OF<br>ACCOUNT 338    | 338 - SHORT TERM | 338 - LONG<br>TERM | NOTE |
|       | TOTAL                                                                                   | 4,296,482,004                                | 4,296,482,004       | -                     |      | 79,891,670,262                               | 79,891,670,262   | -                  |      |
| I     | INTERNAL OF MINERAL CORPORATION                                                         | -                                            | -                   | -                     |      | 45,900,000,000                               | 45,900,000,000   | -                  |      |
| 1     | Head Office                                                                             | -                                            | -                   | -                     |      | 45,900,000,000                               | 45,900,000,000   | -                  |      |
| II    | WITHIN THE TKV GROUP                                                                    | -                                            | -                   | -                     |      | -                                            | -                | -                  |      |
| III   | OUTSIDE THE TKV GROUP                                                                   | 4,296,482,004                                | 4,296,482,004       | -                     |      | 33,991,670,262                               | 33,991,670,262   | -                  |      |
| III.1 | Total remaining outstanding debt                                                        | 1,923,123,989                                | 1,923,123,989       |                       |      | 462,183,077                                  | 462,183,077      |                    |      |
| III.2 | Top 10 subjects with the largest outstanding debt                                       | 2,373,358,015                                | 2,373,358,015       | -                     |      | 33,529,487,185                               | 33,529,487,185   | -                  |      |
| 1     | Receivables from employees for electricity, housing, water                              | 70,602,116                                   | 70,602,116          |                       |      | -                                            | -                |                    |      |
| 2     | Personal income tax receivable 1388                                                     | 94,818,416                                   | 94,818,416          |                       |      | -                                            | -                |                    |      |
| 3     | Environmental deposit interest receivable                                               | 1,444,355,169                                | 1,444,355,169       |                       |      | -                                            | -                |                    |      |
| 4     | Receivables from employees for social, health, and unemployment insurance contributions | 679,578,053                                  | 679,578,053         |                       |      | -                                            | -                |                    |      |
| 5     | Employee hardship allowance fund 0.5% collected via salaries                            | 84,004,261                                   | 84,004,261          |                       |      | -                                            | -                |                    |      |
| 6     | Support fund 0.5%                                                                       | 0                                            |                     |                       |      | 816,953,189                                  | 816,953,189      |                    |      |
| 7     | Hazardous allowances                                                                    | -                                            |                     |                       |      | 287,432,081                                  | 287,432,081      |                    |      |
| 8     | Trade union funds                                                                       | -                                            |                     |                       |      | 72,696                                       | 72,696           |                    |      |
| 9     | Dividends payable to shareholders                                                       | -                                            |                     |                       |      | 173,032,700                                  | 173,032,700      |                    |      |
| 10    | Party and Youth union funds                                                             | -                                            |                     |                       |      | 19,414,537                                   | 19,414,537       |                    |      |
| 11    | Receipts and disbursements of outpatient health insurance drug fund                     | -                                            |                     |                       |      | 23,273,690                                   | 23,273,690       |                    |      |
| 12    | Production shift duty allowances                                                        | -                                            |                     |                       |      | 63,640,000                                   | 63,640,000       |                    |      |
| 13    | Other accrued expenses                                                                  | -                                            |                     |                       |      | 246,846,964                                  | 246,846,964      |                    |      |
| 14    | Customer deposits                                                                       | -                                            |                     |                       |      | 31,898,821,328                               | 31,898,821,328   |                    |      |

Prepared by

Chief Accountant

Director



Pham Thi Thuy Duong

Nguyen Thi Xuan Huong

Tran Van Long

MINERALS HOLDING CORPORATION – TKV  
THAI NGUYEN NON FERROUS METAL JOINT STOCK COMPANY

REPORT ON RECEIVABLES - PAYABLES: PRINCIPAL - INTEREST  
As of June 30, 2026

Unit: VND

| No   | OBJECT                                                                           | loan principal          |                         |                         |                         | INTEREST                  |                            |                           |                         | NOTE |
|------|----------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|----------------------------|---------------------------|-------------------------|------|
|      |                                                                                  | SHORT TERM LOAN         |                         | LONG TERM               |                         | SHORT TERM LOAN           |                            | LONG TERM LOAN            |                         |      |
|      |                                                                                  | Debit<br>account<br>128 | Credit account<br>341.1 | Debit<br>account<br>228 | Credit account<br>341.2 | Debit<br>account<br>13882 | Credit<br>account<br>33542 | Debit<br>account<br>13883 | Credit account<br>33543 |      |
|      | TOTAL                                                                            | -                       |                         | -                       | 48,106,654,300          | -                         | -                          | -                         |                         |      |
| I    | INSIDE TKV GROUP                                                                 | -                       |                         | -                       | -                       | -                         | -                          | -                         |                         |      |
| 14   | Group headquarters (KT-TC Board)                                                 |                         |                         |                         |                         |                           |                            |                           |                         |      |
| II   | OUTSIDE TKV GROUP                                                                | -                       |                         | -                       | 48,106,654,300          | -                         | -                          | -                         |                         |      |
| II.1 | Total outstanding debt balances                                                  |                         |                         |                         |                         |                           |                            |                           |                         |      |
| II.2 | Top 10 largest outstanding debtors                                               | -                       |                         | -                       | 48,106,654,300          | -                         | -                          | -                         |                         |      |
| 1    | Thai Nguyen Investment and Development Bank                                      |                         |                         |                         | 16,980,800,000          |                           |                            |                           |                         |      |
| 2    | Viet Nam joint stock commercial bank for industry and trade - Thai Nguyen branch |                         |                         |                         | 31,125,854,300          |                           |                            |                           |                         |      |

Prepared by

Chief Accountant

Director

Pham Thi Thuy Duong

Nguyen Thi Xuan Huong



Tran Van Long

**OTHER RECEIVABLES**  
As of June 30, 2026

| No        | OBJECT                                             | Closing balance      |                       | Opening balance      |                       |
|-----------|----------------------------------------------------|----------------------|-----------------------|----------------------|-----------------------|
|           |                                                    | Short term           | Long term             | Short term           | Long term             |
| A         | B                                                  | 1                    | 2                     | 3                    | 4                     |
|           | <b>Total</b>                                       | <b>4,296,482,004</b> | <b>11,597,371,168</b> | <b>3,122,266,537</b> | <b>10,742,011,920</b> |
| <b>I</b>  | <b>INSIDE TKV GROUP</b>                            | -                    | -                     | -                    | -                     |
| 1         | Receivables from equitization                      |                      |                       |                      |                       |
| 2         | Receivables from dividends and profit distribution |                      |                       |                      |                       |
| 3         | Receivables from employees                         |                      |                       |                      |                       |
| 4         | Margin Deposit, Security Deposit                   |                      |                       |                      |                       |
| 5         | Loan                                               |                      |                       |                      |                       |
| 6         | Reimbursed expenses                                |                      |                       |                      |                       |
| 7         | Other receivables                                  |                      |                       |                      |                       |
| <b>II</b> | <b>Outside TKV</b>                                 | <b>4,296,482,004</b> | <b>11,597,371,168</b> | <b>3,122,266,537</b> | <b>10,742,011,920</b> |
| 1         | Receivables from equitization                      |                      |                       |                      |                       |
| 2         | Receivables from dividends and profit distribution |                      |                       |                      |                       |
| 3         | Receivables from employees                         |                      |                       |                      |                       |
| 4         | Margin Deposit, Security Deposit                   |                      | 11,597,371,168        |                      | 10,742,011,920        |
| 5         | Loan                                               |                      |                       |                      |                       |
| 6         | Reimbursed expenses                                |                      |                       |                      |                       |
| 7         | Other receivables                                  | 4,296,482,004        | -                     | 3,122,266,537        |                       |

Prepared by

Chief Accountant

Director





Pham Thi Thuy Duong

Nguyen Thi Xuan Huong

Tran Van Long

DETAILED REPORT ON MAJOR REPAIRS OF FIXED ASSETS  
As of June 30, 2026

A SUMMARY DATA

| NO. | INDICATORS                                                                | BEGINNING<br>BALANCE | PLAN          | CUMULATIVE<br>PERFORMANCE SINCE THE<br>BEGINNING OF THE YEAR | COMPLETED MAJOR<br>REPAIRS | COST ALLOCATION | ENDING BALANCE |
|-----|---------------------------------------------------------------------------|----------------------|---------------|--------------------------------------------------------------|----------------------------|-----------------|----------------|
| A   | B                                                                         | 1                    | 2             | 3                                                            | 4                          | 5               | 6=1+3-4        |
| 1   | Intra-TKV services                                                        | 0                    | 0             | 0                                                            | 0                          | 0               | 0              |
| 2   | External services (outside TKV)                                           | 429,654,141          | 1,625,000,000 | 603,395,624                                                  | 674,509,024                | 119,156,495     | 358,540,741    |
| 3   | Self-performed works                                                      | 0                    | 6,549,000,000 | 3,770,274,918                                                | 1,564,445,529              | 0               | 2,205,829,389  |
|     | Total                                                                     | 429,654,141          | 8,174,000,000 | 4,373,670,542                                                | 2,238,954,553              | 119,156,495     | 2,564,370,130  |
| B   | DETAILED DATA                                                             |                      |               |                                                              |                            |                 |                |
| NO. | INDICATORS                                                                | BEGINNING<br>BALANCE | PLAN          | CUMULATIVE<br>PERFORMANCE SINCE THE<br>BEGINNING OF THE YEAR | COMPLETED MAJOR<br>REPAIRS | COST ALLOCATION | ENDING BALANCE |
| A   | B                                                                         | 1                    | 2             | 3                                                            | 4                          | 5               | 6=1+3-4        |
| I   | Intra-TKV services                                                        | 0                    | 0             | 0                                                            | 0                          | 0               | 0              |
| II  | External services (outside TKV)                                           | 429,654,141          | 1,625,000,000 | 603,395,624                                                  | 674,509,024                | 119,156,495     | 358,540,741    |
| 1   | Non-ferrous Metallurgy Workshop No. 2                                     | 0                    | 0             | 0                                                            | 0                          | 0               | 0              |
| 2   | TN Electrolytic Zinc Plant                                                | 71,113,400           | 225,000,000   | 213,669,422                                                  | 284,782,822                | 94,927,607      | 0              |
| 2.1 | Major repair of grab crane A09 – Zinc Plant (2025)                        | 71,113,400           | 225,000,000   | 213,669,422                                                  | 284,782,822                | 94,927,607      | 0              |
| 3   | Company Office                                                            | 0                    | 0             | 0                                                            | 0                          | 0               | 0              |
| 4   | Hich Village Zinc-Lead Factory                                            |                      |               | 389,726,202                                                  | 389,726,202                | 24,228,888      | 0              |
| 4.1 | Major Overhaul of Truck (License Plate No. 20C-220.47)                    | 0                    |               | 197,959,101                                                  | 197,959,101                | 8,248,296       | 0              |
| 4.2 | Major Overhaul of Truck (License Plate No. 20C-262.40)                    | 0                    |               | 191,767,101                                                  | 191,767,101                | 15,980,592      | 0              |
| 5   | Bac Kan Non-ferrous Metals Branch                                         | 358,540,741          | 1,400,000,000 | 0                                                            | 0                          | 0               | 358,540,741    |
| 5.1 | Major repair of industrial explosives warehouse – Khuoi Khem              | 219,206,481          | 1,400,000,000 | 0                                                            |                            |                 | 219,206,481    |
| 5.2 | Major repair of industrial explosives warehouse – Deo An                  | 139,334,260          |               | 0                                                            |                            |                 | 139,334,260    |
| III | Self-performed works                                                      | 0                    | 6,549,000,000 | 3,770,274,918                                                | 1,564,445,529              | 0               | 2,205,829,389  |
| 1   | Non-ferrous Metallurgy Workshop No. 2                                     | 0                    | 0             |                                                              |                            |                 |                |
| 2   | TN Electrolytic Zinc Plant                                                | 0                    | 765,000,000   | 674,781,338                                                  | 415,876,638                | 0               | 258,904,700    |
| 2.1 | Major Overhaul of Overhead Crane A06 – Zinc Plant (2026)                  | 0                    | 205,000,000   | 201,236,653                                                  | 201,236,653                | 0               | 0              |
| 2.2 | Major Overhaul of Solution Cooling Tower No. 1 – Hydrometallurgy Area A08 | 0                    | 240,000,000   | 214,639,985                                                  | 214,639,985                | 0               | 0              |

| NO. | INDICATORS                                                                                   | BEGINNING BALANCE  | PLAN                 | CUMULATIVE PERFORMANCE SINCE THE BEGINNING OF THE YEAR | COMPLETED MAJOR REPAIRS | COST ALLOCATION    | ENDING BALANCE       |
|-----|----------------------------------------------------------------------------------------------|--------------------|----------------------|--------------------------------------------------------|-------------------------|--------------------|----------------------|
| 2.3 | Major Overhaul of Silver Flotation System – Zinc Plant (2026)                                | 0                  | 80,000,000           | 198,000,000                                            | 0                       | 0                  | 198,000,000          |
| 2.4 | Major Overhaul of Solution Storage Tank S24 – Hydrometallurgy Area A07, Zinc Plant (2026)    | 0                  | 120,000,000          | 22,792,000                                             | 0                       | 0                  | 22,792,000           |
| 2.5 | Major Overhaul of Solution Storage Tank S26 – Hydrometallurgy Area A07, Zinc Plant (2026)    | 0                  | 120,000,000          | 38,112,700                                             | 0                       | 0                  | 38,112,700           |
| 3   | Company Office                                                                               | 0                  | 0                    | 0                                                      | 0                       | 0                  | 0                    |
| 4   | Hich Village Zinc-Lead Factory                                                               | 0                  | 4,775,000,000        | 1,923,884,689                                          | 0                       | 0                  | 1,923,884,689        |
| 4.1 | Major Overhaul of the Spiral Classifier System                                               | 0                  |                      | 563,640,000                                            |                         | 0                  | 563,640,000          |
| 4.2 | Major Overhaul of the Nui Phao Mineral Processing System (hoặc NP Mineral Processing System) | 0                  | 2,265,000,000        | 830,942,686                                            |                         | 0                  | 830,942,686          |
| 4.3 | Major Overhaul of the Nui Phao Ball Mill                                                     | 0                  |                      | 47,660,000                                             |                         | 0                  | 47,660,000           |
| 4.4 | Major Overhaul of the F1830 × 3000 Ball Mill – Hich Mineral Processing Plant                 | 0                  |                      | 25,842,000                                             |                         | 0                  | 25,842,000           |
| 4.5 | Major Overhaul of the Vacuum Filter Press System – Hich Mineral Processing Plant             | 0                  | 1,530,000,000        | 19,610,000                                             |                         | 0                  | 19,610,000           |
| 4.6 | Major Overhaul of the F1500 × 3000 Ball Mill (Cuc Duong Workshop)                            | 0                  |                      | 178,576,147                                            |                         | 0                  | 178,576,147          |
| 4.7 | Regular Repair of the Square-Paddle Washing System                                           | 0                  |                      | 116,513,856                                            |                         | 0                  | 116,513,856          |
| 4.8 | Major Overhaul of the Conveyor, Crushing and Screening System – Mineral Processing Workshop  | 0                  | 980,000,000          | 141,100,000                                            |                         | 0                  | 141,100,000          |
| 5   | Bac Kan Non-ferrous Metals Branch                                                            | 0                  | 1,009,000,000        | 1,171,608,891                                          | 1,148,568,891           | 0                  | 23,040,000           |
| 5.1 | Major Overhaul of VEAM Truck (License Plate No. 97C-00685)                                   | 0                  | 180,000,000          | 9,920,000                                              |                         | 0                  | 9,920,000            |
| 5.1 | Major Overhaul of the Low-Voltage Power Line from Khuoi Khem to Nam Thi                      | 0                  | 349,000,000          | 628,379,970                                            | 628,379,970             | 0                  | 0                    |
| 5.1 | Major Overhaul of Truck (License Plate No. 97C-02388)                                        | 0                  | 180,000,000          | 13,120,000                                             | 0                       | 0                  | 13,120,000           |
| 5.1 | Major Overhaul of the Power Line in the Suoc-Lapointe Area                                   | 0                  | 300,000,000          | 520,188,921                                            | 520,188,921             | 0                  | 0                    |
|     | <b>Total</b>                                                                                 | <b>429,654,141</b> | <b>8,174,000,000</b> | <b>4,373,670,542</b>                                   | <b>2,238,954,553</b>    | <b>119,156,495</b> | <b>2,564,370,130</b> |

Prepared by



Le Thi Anh Nguyet

Chief Accountant



Nguyen Thi Xuan Huong



Trần Văn Long

## VIMICO - THAI NGUYEN NON - FERROUS METAL JOINT STOCK COMPANY

## REPORT ON CONSTRUCTION IN PROGRESS

As of June 30, 2026

## A. SUMMARY DATA

Unit: VND

| NO. | UNIT NAME          | Beginning balance | Cumulative from the beginning of the year to the end of the reporting period |               |             |                | Decrease during the period |           |                 |                 | Ending work in progress |
|-----|--------------------|-------------------|------------------------------------------------------------------------------|---------------|-------------|----------------|----------------------------|-----------|-----------------|-----------------|-------------------------|
|     |                    |                   | CONSTRUCTION                                                                 | DEVICE        | OTHER       | ADD            | TOTAL                      | HAND OVER | INCREASE ASSETS | OTHER DISCOUNTS |                         |
| A   | B                  | 1                 | 2                                                                            | 3             | 4           | 5              | 6                          | 7         | 8               | 9               | 10                      |
|     | BASIC CONSTRUCTION | 14,958,413,296    | 3,293,538,437                                                                | 9,674,221,527 | 695,370,370 | 13,663,130,334 | 15,383,920,149             | -         | 15,383,920,149  | -               | 13,237,623,481          |
| 1   | Owner's equity     | 14,958,413,296    | 3,293,538,437                                                                | 9,674,221,527 | 695,370,370 | 13,663,130,334 | 15,383,920,149             | -         | 15,383,920,149  | -               | 13,237,623,481          |
| 2   | Loan capital       | -                 | -                                                                            | -             | -           | -              | -                          | -         | -               | -               | -                       |
| 3   | Other capital      | -                 | -                                                                            | -             | -           | -              | -                          | -         | -               | -               | -                       |

## B. DETAILED DATA BY PROJECT NAME

| NO. | PROJECT                                                                                                                              | Beginning balance | Cumulative from the beginning of the year to the end of the reporting period |               |             |                | Decrease during the period |           |                 |                 | Ending work in progress |
|-----|--------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------|---------------|-------------|----------------|----------------------------|-----------|-----------------|-----------------|-------------------------|
|     |                                                                                                                                      |                   | CONSTRUCTION                                                                 | DEVICE        | OTHER       | ADD            | TOTAL                      | HAND OVER | INCREASE ASSETS | OTHER DISCOUNTS |                         |
| A   | B                                                                                                                                    | 1                 | 2                                                                            | 3             | 4           | 5              | 6                          | 7         | 8               | 9               | 10                      |
|     | BASIC CONSTRUCTION                                                                                                                   |                   |                                                                              |               |             |                |                            |           |                 |                 |                         |
| I   | OWNER'S EQUITY                                                                                                                       | 14,958,413,296    | 3,293,538,437                                                                | 9,674,221,527 | 695,370,370 | 13,663,130,334 | 15,383,920,149             | -         | 15,383,920,149  | -               | 13,237,623,481          |
| 1   | Thai Nguyen Electrolytic Zinc Plant                                                                                                  | 370,370,369       | -                                                                            | 1,406,126,200 | 316,666,666 | 1,722,792,866  | 1,406,126,200              | -         | 1,406,126,200   | -               | 687,037,035             |
| 1.1 | Investment in the Ventilation System for the Electrolysis Area (Hydrometallurgy Area A08) at the Thai Nguyen Electrolytic Zinc Plant | 138,888,888       | -                                                                            | -             | -           | -              | -                          | -         | -               | -               | 138,888,888             |
| 1.2 | Investment in Production Maintenance at the Thai Nguyen Electrolytic Zinc Plant (2025)                                               | 231,481,481       | -                                                                            | -             | -           | -              | -                          | -         | -               | -               | 231,481,481             |
| 1.3 | Major overhaul of Ag Scavenger Flotation Machine No. 1 at the Mineral Processing Plant in 2026                                       | -                 | -                                                                            | 299,700,000   | -           | 299,700,000    | 299,700,000                | -         | 299,700,000     | -               | -                       |
| 1.4 | Major overhaul of Ag Scavenger Flotation Machine No. 2 at the Mineral Processing Plant in 2026                                       | -                 | -                                                                            | 299,700,000   | -           | 299,700,000    | 299,700,000                | -         | 299,700,000     | -               | -                       |
| 1.5 | Major overhaul of Ag Scavenger Flotation Machine No. 3 at the Mineral Processing Plant in 2026                                       | -                 | -                                                                            | 299,700,000   | -           | 299,700,000    | 299,700,000                | -         | 299,700,000     | -               | -                       |

| NO. | PROJECT                                                                                                                                         | Beginning balance | Cumulative from the beginning of the year to the end of the reporting period |               |             |               |                | Decrease during the period |                 |                 |               |  | Ending work in progress |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------|---------------|-------------|---------------|----------------|----------------------------|-----------------|-----------------|---------------|--|-------------------------|
|     |                                                                                                                                                 |                   | CONSTRUCTION                                                                 | DEVICE        | OTHER       | ADD           | TOTAL          | HAND OVER                  | INCREASE ASSETS | OTHER DISCOUNTS |               |  |                         |
| A   | B                                                                                                                                               | 1                 | 2                                                                            | 3             | 4           | 5             | 6              | 7                          | 8               | 9               | 10            |  |                         |
| 1.6 | Major overhaul of the Main Flotation Machine at the Mineral Processing Plant in 2026                                                            | -                 | -                                                                            | 370,180,000   | -           | 370,180,000   | 370,180,000    | -                          | 370,180,000     | -               | -             |  |                         |
| 1.7 | Procurement and installation of video conferencing equipment at the Mineral Processing Plant in 2026                                            | -                 | -                                                                            | 136,846,200   | -           | 136,846,200   | 136,846,200    | -                          | 136,846,200     | -               | -             |  |                         |
| 1.8 | Renovation and completion of the installation of the fire prevention and firefighting (FPF) system for the five-storey staff apartment building | -                 | -                                                                            | -             | 85,185,185  | 85,185,185    | -              | -                          | -               | -               | 85,185,185    |  |                         |
| 1.9 | Investment Project for a Waste Heat Boiler System at the Thai Nguyen Electrolytic Zinc Plant                                                    | -                 | -                                                                            | -             | 231,481,481 | 231,481,481   | -              | -                          | -               | -               | 231,481,481   |  |                         |
| 2   | Company Office                                                                                                                                  | 11,640,719,446    | 439,344,444                                                                  | 8,268,095,327 | 378,703,704 | 9,086,143,475 | 11,123,599,956 | -                          | 11,123,599,956  | -               | 9,603,262,965 |  |                         |
| 2.1 | Investment: (Project Consulting) Research on the Application of Lead Production Technology and Equipment                                        | 346,274,091       | -                                                                            | -             | -           | -             | -              | -                          | -               | -               | 346,274,091   |  |                         |
| 2.2 | Expansion and Capacity Upgrade Project for the Lang Hich Zinc-Lead Mine                                                                         | 8,019,235,911     | -                                                                            | 166,166,667   | 251,851,852 | 418,018,519   | -              | -                          | -               | -               | 8,437,254,430 |  |                         |
| 2.3 | Investment in the Expansion of the Tailings Storage Facility at the Lang Hich Mineral Processing Plant (Sa Lung Tailings Dump)                  | 625,290,000       | -                                                                            | -             | -           | -             | -              | -                          | -               | -               | 625,290,000   |  |                         |
| 2.4 | Investment in Information Technology Systems for the Company's Management and Operations                                                        | 194,444,444       | -                                                                            | -             | -           | -             | -              | -                          | -               | -               | 194,444,444   |  |                         |
| 2.5 | Investment in a silver recovery system from zinc hydrometallurgical sludge at the Non-Ferrous Metal Plant                                       | -                 | -                                                                            | -             | 43,518,519  | 43,518,519    | 43,518,519     | -                          | 43,518,519      | -               | -             |  |                         |
| 2.6 | Investment in the expansion of the tailings storage area at the Moc Hich warehouse site                                                         | 2,455,475,000     | 439,344,444                                                                  | -             | 83,333,333  | 522,677,777   | 2,978,152,777  | -                          | 2,978,152,777   | -               | -             |  |                         |
| 2.7 | Investment in maintaining the Company's operations in 2026                                                                                      | -                 | -                                                                            | 1,283,050,100 | -           | 1,283,050,100 | 1,283,050,100  | -                          | 1,283,050,100   | -               | -             |  |                         |
| 2.8 | Investment in maintaining production operations at the Luyen Hop Non-Ferrous Metals Branch and the Bac Kan Non-Ferrous Metals Branch in 2026    | -                 | -                                                                            | 6,818,878,560 | -           | 6,818,878,560 | 6,818,878,560  | -                          | 6,818,878,560   | -               | -             |  |                         |
| 3   | Chi nhánh Mỏ tuyển Lãng Hích                                                                                                                    | -                 | -                                                                            | -             | -           | -             | -              | -                          | -               | -               | -             |  |                         |
| 4   | XN Thiếc Đại Từ                                                                                                                                 | -                 | -                                                                            | -             | -           | -             | -              | -                          | -               | -               | -             |  |                         |
| 4   | Bac Kan Non-ferrous Metals Branch                                                                                                               | 2,947,323,481     | 2,854,193,993                                                                | -             | -           | 2,854,193,993 | 2,854,193,993  | -                          | 2,854,193,993   | -               | 2,947,323,481 |  |                         |

| NO. | PROJECT                                                                                                       | Beginning balance | Cumulative from the beginning of the year to the end of the reporting period |        |       |               |               | Decrease during the period |                 |                 |               | Ending work in progress |
|-----|---------------------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------|--------|-------|---------------|---------------|----------------------------|-----------------|-----------------|---------------|-------------------------|
|     |                                                                                                               |                   | CONSTRUCTION                                                                 | DEVICE | OTHER | ADD           | TOTAL         | HAND OVER                  | INCREASE ASSETS | OTHER DISCOUNTS |               |                         |
| A   | B                                                                                                             | 1                 | 2                                                                            | 3      | 4     | 5             | 6             | 7                          | 8               | 9               | 10            |                         |
| 4.1 | Investment in the renovation and reinforcement of Tailings Dam No. 1 at the Cho Dien Mineral Processing Plant | 2,947,323,481     |                                                                              |        |       | -             |               |                            |                 |                 | 2,947,323,481 |                         |
| 4.2 | Peripheral drainage channel system for the tailings pond at the Cho Dien Zinc-Lead Mine                       |                   | 2,854,193,993                                                                |        |       | 2,854,193,993 | 2,854,193,993 |                            | 2,854,193,993   |                 | -             |                         |

Prepared by



Nhu Thi Quyen

Chief Accountant



Nguyen Thi Xuan Huong

Director



Tran Van Long

**CONSOLIDATED REPORT ON THE INCREASE AND DECREASE OF HISTORICAL COST AND DEPRECIATION OF TANGIBLE FIXED ASSETS**  
As of June 30, 2026

| No  | INDICATORS                               | Total             | Classified by source of formation |                 |                |                 | Classified by group |                    |                      |                    | Unit: ¥N |
|-----|------------------------------------------|-------------------|-----------------------------------|-----------------|----------------|-----------------|---------------------|--------------------|----------------------|--------------------|----------|
|     |                                          |                   | Owner's equity                    | Loan capital    | Other capital  | Buildings       | Power equipment     | Transport vehicles | Management equipment | Other fixed assets |          |
| A   | Historical cost of tangible fixed assets |                   |                                   |                 |                |                 |                     |                    |                      |                    |          |
| I   | OPENING BALANCE                          | 1,073,209,021,900 | 773,632,932,541                   | 251,960,745,392 | 47,615,343,967 | 596,355,520,321 | 400,100,863,374     | 72,294,236,120     | 4,458,402,085        | -                  |          |
| II  | INCREASE IN THE PERIOD                   | 32,218,480,976    | 30,925,440,976                    | 1,293,040,000   | -              | 8,654,669,641   | 7,481,063,091       | 15,127,568,711     | 955,179,533          | -                  |          |
| 1   | Purchases during the period              | 9,508,054,860     | 9,508,054,860                     | -               | -              | -               | 2,602,613,333       | 6,310,261,994      | 595,179,533          | -                  |          |
| 2   | Completed basic construction investment  | 5,875,865,289     | 5,875,865,289                     | -               | -              | -               | 124,207,125         | -                  | -                    | -                  |          |
| 3   | Due to transfer                          | 16,834,560,827    | 15,541,520,827                    | 1,293,040,000   | -              | -               | 4,754,242,633       | 8,817,306,717      | 360,000,000          | -                  |          |
| 4   | Other increases                          |                   | -                                 | -               | -              | -               | -                   | -                  | -                    | -                  |          |
| III | DECREASES IN THE PERIOD                  | 17,246,560,827    | 15,769,125,180                    | 1,477,435,647   | -              | 2,891,115,740   | 4,766,138,370       | 9,229,306,717      | 360,000,000          | -                  |          |
| 1   | Transferred to investment properties     |                   | -                                 | -               | -              | -               | -                   | -                  | -                    | -                  |          |
| 2   | Disposal of Assets                       | 412,000,000       | 227,604,353                       | 184,395,647     | -              | -               | -                   | 412,000,000        | -                    | -                  |          |
| 3   | Due to transfer                          | 16,834,560,827    | 15,541,520,827                    | 1,293,040,000   | -              | 2,891,115,740   | 4,766,138,370       | 8,817,306,717      | 360,000,000          | -                  |          |
| 4   | Other decreases                          |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| IV  | CLOSING BALANCE                          | 1,088,180,942,049 | 788,789,248,337                   | 251,776,349,745 | 47,615,343,967 | 602,119,074,222 | 402,815,788,095     | 78,192,498,114     | 5,053,581,618        | -                  |          |
| B   | DEPRECIATION OF TANGIBLE FIXED ASSETS    |                   |                                   |                 |                |                 |                     |                    |                      |                    |          |
| I   | OPENING BALANCE                          | 841,253,863,922   | 563,878,959,685                   | 242,277,779,814 | 35,097,124,423 | 503,339,828,457 | 283,210,941,658     | 50,496,434,439     | 4,206,659,368        | -                  |          |
| II  | INCREASE IN THE PERIOD                   | 22,711,600,109    | 20,476,598,255                    | 1,902,169,668   | 332,832,186    | 7,417,326,631   | 12,661,338,406      | 2,548,709,485      | 84,225,587           | -                  |          |
| 1   | Due to depreciation                      | 22,711,600,109    | 20,476,598,255                    | 1,902,169,668   | 332,832,186    | 7,417,326,631   | 12,661,338,406      | 2,548,709,485      | 84,225,587           | -                  |          |
| 2   | Due to wear and tear                     |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| 3   | Due to transfer                          |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| 4   | Other increases                          |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| III | DECREASES IN THE PERIOD                  | 412,000,000       | 227,604,353                       | 184,395,647     | -              | -               | -                   | 412,000,000        | -                    | -                  |          |
| 1   | Transferred to investment properties     |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| 2   | Disposal of Assets                       |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| 3   | Due to transfer                          | 412,000,000       | 227,604,353                       | 184,395,647     | -              | -               | -                   | 412,000,000        | -                    | -                  |          |
| 4   | Other decreases                          |                   |                                   |                 |                |                 |                     |                    |                      | -                  |          |
| IV  | CLOSING BALANCE                          | 863,553,464,031   | 584,127,953,587                   | 243,995,553,835 | 35,429,956,609 | 510,757,155,088 | 295,872,280,064     | 52,633,143,924     | 4,290,884,955        | -                  |          |
| C   | NET BOOK VALUE OF TANGIBLE FIXED ASSETS  |                   |                                   |                 |                |                 |                     |                    |                      |                    |          |
| I   | OPENING BALANCE                          | 231,955,157,978   | 209,753,972,856                   | 9,682,965,578   | 12,518,219,544 | 93,015,691,864  | 116,889,921,716     | 21,797,801,681     | 251,742,717          | -                  |          |
| II  | CLOSING BALANCE                          | 224,627,478,018   | 204,661,294,750                   | 7,780,795,910   | 12,185,387,358 | 91,361,919,134  | 106,943,508,031     | 25,559,354,190     | 762,696,663          | -                  |          |

Prepared by

Chief Accountant

Director



Lê Thị Ánh Nguyệt

Nguyễn Thị Xuân Hương

Trần Văn Long

CONSOLIDATED REPORT ON INCREASES AND DECREASES IN THE COST AND AMORTIZATION OF INTANGIBLE FIXED ASSETS

As of June 30, 2026

| No  | INDICATORS                              | Total       | Divided by source of formation |              |               | Divide by group   |                 |        |                                       |           |                    |
|-----|-----------------------------------------|-------------|--------------------------------|--------------|---------------|-------------------|-----------------|--------|---------------------------------------|-----------|--------------------|
|     |                                         |             | Owner's equity                 | Loan capital | Other capital | Computer software | Land use rights | Patent | Compensation for capital construction | Trademark | Other fixed assets |
| A   | HISTORICAL COST OF INTANGIBLE ASSETS    |             |                                |              |               |                   |                 |        |                                       |           |                    |
| I   | OPENING BALANCE                         | 629,245,319 | 629,245,319                    | -            | -             | 629,245,319       |                 |        |                                       |           | -                  |
| II  | INCREASE IN THE PERIOD                  | -           | -                              | -            | -             | -                 |                 |        |                                       |           | -                  |
| 1   | Purchase during the period              | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 2   | Completed basic construction investment | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 3   | Due to transfer                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 4   | Other increases                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| III | DECREASES IN THE PERIOD                 | -           | -                              | -            | -             | -                 |                 |        |                                       |           | -                  |
| 1   | Transferred to investment properties    | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 2   | Disposal of Assets                      | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 3   | Due to transfer                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 4   | Other decreases                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| IV  | CLOSING BALANCE                         | 629,245,319 | 629,245,319                    | -            | -             | 629,245,319       |                 |        |                                       |           | -                  |
| B   | DEPRECIATION OF INTANGIBLE ASSETS       |             |                                |              |               |                   |                 |        |                                       |           |                    |
| I   | OPENING BALANCE                         | 629,245,319 | 629,245,319                    | -            | -             | 629,245,319       |                 |        |                                       |           | -                  |
| II  | INCREASE IN THE PERIOD                  | -           | -                              | -            | -             | -                 |                 |        |                                       |           | -                  |
| 1   | Due to depreciation                     | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 2   | Due to wear and tear                    | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 3   | Due to transfer                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 4   | Other increases                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| III | DECREASES IN THE PERIOD                 | -           | -                              | -            | -             | -                 |                 |        |                                       |           | -                  |
| 1   | Transferred to investment properties    | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 2   | Disposal of Assets                      | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 3   | Due to transfer                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| 4   | Other decreases                         | -           |                                |              |               |                   |                 |        |                                       |           | -                  |
| IV  | CLOSING BALANCE                         | 629,245,319 | 629,245,319                    | -            | -             | 629,245,319       |                 |        |                                       |           | -                  |
| C   | RESIDUAL VALUE OF INTANGIBLE ASSETS     |             |                                |              |               |                   |                 |        |                                       |           |                    |
| I   | OPENING BALANCE                         | -           | -                              | -            | -             | -                 |                 |        |                                       |           | -                  |
| II  | CLOSING BALANCE                         | -           | -                              | -            | -             | -                 |                 |        |                                       |           | -                  |

Prepared by

*Signature*

Le Thi Anh Nguyet

Chief Accountant

*Signature*

Nguyen Thi Xuan Huong

Director



*Signature*

Tran Van Long

## VIMICO - THAI NGUYEN NON - FERROUS METAL JOINT STOCK COMPANY

## PREPAID EXPENSES

As of June 30, 2026

Unit: VND

| NO. | Content                                                                                                                                                                                                                                                                             | Beginning balance | Increase during the period | Decrease during the period | Ending balance  | Note |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------------|----------------------------|-----------------|------|
| A   | B                                                                                                                                                                                                                                                                                   | 1                 | 2                          | 3                          | 4               | 5    |
| I   | Short term                                                                                                                                                                                                                                                                          | 39,060,516,643    | 5,358,150,747              | 40,021,285,337             | 4,397,382,053   |      |
| 1   | Major repair expenses                                                                                                                                                                                                                                                               | 21,474,919,694    | 1,849,228,351              | 21,569,847,302             | 1,754,300,743   |      |
| 2   | Insurance                                                                                                                                                                                                                                                                           | 62,010,750        | 66,979,638                 | 77,004,106                 | 51,986,282      |      |
| 3   | Other short-term prepaid expenses                                                                                                                                                                                                                                                   | 17,523,586,199    | 3,441,942,758              | 18,374,433,929             | 2,591,095,028   |      |
| II  | Long term                                                                                                                                                                                                                                                                           | 121,341,061,770   | 20,781,695,803             | 30,637,559,214             | 111,485,198,359 |      |
| 1   | Major repair expenses                                                                                                                                                                                                                                                               | 8,606,557,971     | 389,726,202                | 4,745,420,333              | 4,250,863,840   |      |
| 2   | Mineral exploitation rights fees                                                                                                                                                                                                                                                    | 14,945,584,296    | 2,325,400,000              | 3,342,981,052              | 13,928,003,244  |      |
| 3   | Geological data usage fees                                                                                                                                                                                                                                                          | 18,941,581,236    | -                          | 2,522,095,323              | 16,419,485,913  |      |
| 4   | Project value: "Exploration and upgrading of primary tin ore reserves in the southern sub-area, Nui Phao West area, Dai Tu District, Thai Nguyen Province, within Mining License No. 1689/GP-BTNMT dated July 12, 2017 issued by the Ministry of Natural Resources and Environment" | -                 | -                          | -                          | -               |      |
| 5   | Other long-term prepaid expenses                                                                                                                                                                                                                                                    | 78,847,338,267    | 18,066,569,601             | 20,027,062,506             | 76,886,845,362  |      |
|     | Total                                                                                                                                                                                                                                                                               | 160,401,578,413   | 26,139,846,550             | 70,658,844,551             | 115,882,580,412 |      |

Prepared by



Pham Thi Thuy Duong

Chief Accountant



Nguyen Thi Xuan Huong

Director



Tran Van Long

REPORT ON THE PERFORMANCE OF OBLIGATIONS TO THE STATE  
PART I: AMOUNT PAYABLE (TOTAL)

As of June 30, 2026

Unit: VND

| INDICATORS                                  | CODE      | Outstanding amount<br>at the beginning of | Accumulated from the beginning of the year |                        | Outstanding<br>amount at the end |
|---------------------------------------------|-----------|-------------------------------------------|--------------------------------------------|------------------------|----------------------------------|
|                                             |           |                                           | AMOUNT PAYABLE                             | AMOUNT PAID            |                                  |
| 1                                           | 2         | 3                                         | 4                                          | 5                      | 6=3+4-5                          |
| <b>I. TAXES</b>                             | <b>10</b> | <b>35,841,174,362</b>                     | <b>97,147,252,879</b>                      | <b>101,598,689,606</b> | <b>31,389,737,635</b>            |
| 1. Value Added Tax                          | 11        | 4,638,608,827                             | 37,152,767,031                             | 37,480,451,115         | 4,310,924,743                    |
| - VAT on domestic goods                     | 11.1      | 4,638,608,827                             | 37,152,767,031                             | 37,480,451,115         | 4,310,924,743                    |
| - VAT on imported goods                     | 11.2      | -                                         | -                                          | -                      | -                                |
| 2. Excise tax                               | 12        | -                                         | -                                          | -                      | -                                |
| 3. Export and import Taxes                  | 13        | -                                         | -                                          | -                      | -                                |
| - Export tax                                | 13.1      | -                                         | -                                          | -                      | -                                |
| - Import tax                                | 13.2      | -                                         | -                                          | -                      | -                                |
| 4. Corporate Income Tax                     | 14        | 25,033,132,825                            | 20,619,907,707                             | 26,000,000,000         | 19,653,040,532                   |
| 5. Personal Income Tax                      | 15        | 893,659,455                               | 1,340,866,727                              | 1,367,789,563          | 866,736,619                      |
| 6. Resource Tax                             | 16        | 5,272,560,795                             | 35,441,973,138                             | 34,155,498,192         | 6,559,035,741                    |
| 7. Real estate tax and land rent            | 17        | 3,212,460                                 | 2,590,738,276                              | 2,593,950,736          | -                                |
| 8. Environmental Protection Tax             | 18        | -                                         | -                                          | -                      | -                                |
| 9. Other taxes                              | 19        | -                                         | 1,000,000                                  | 1,000,000              | -                                |
| <b>II. FEES, CHARGES AND OTHER PAYABLES</b> | <b>30</b> | <b>993,334,926</b>                        | <b>28,702,739,701</b>                      | <b>26,360,570,183</b>  | <b>3,335,504,444</b>             |
| 1. Surcharges                               | 31        | -                                         | -                                          | -                      | -                                |
| 2. Fees and charges                         | 32        | -                                         | -                                          | -                      | -                                |
| 3. Environmental protection fees            | 33        | 993,334,926                               | 22,718,759,510                             | 20,376,589,992         | 3,335,504,444                    |
| 4. Mineral extraction rights                | 34        | -                                         | 5,677,314,094                              | 5,677,314,094          | -                                |
| 5. Document usage fee                       | 35        | -                                         | -                                          | -                      | -                                |
| 6. Other charges                            | 36        | -                                         | 306,666,097                                | 306,666,097            | -                                |
| <b>TOTAL</b>                                | <b>40</b> | <b>36,834,509,288</b>                     | <b>125,849,992,580</b>                     | <b>127,959,259,789</b> | <b>34,725,242,079</b>            |

Prepared by

Chief Accountant

Director

Pham Thi Thuy Duong

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Tran Van Long

## REPORT ON THE PERFORMANCE OF OBLIGATIONS TO THE STATE

## PART II: RECEIVABLES

As of June 30, 2026

Unit: VND

| INDICATORS                                      | CODE      | Accounts receivable<br>at the beginning of<br>the year | Accumulated from the<br>beginning of the year |                                    | Outstanding<br>receivables at the<br>end of the period |
|-------------------------------------------------|-----------|--------------------------------------------------------|-----------------------------------------------|------------------------------------|--------------------------------------------------------|
|                                                 |           |                                                        | Accounts<br>receivable                        | Amount<br>collected or<br>refunded |                                                        |
| 1                                               | 2         | 3                                                      | 4                                             | 5                                  | 6=3+4-5                                                |
| <b>I. TAXES</b>                                 | <b>10</b> | -                                                      | 1,293,867,712                                 | -                                  | 1,293,867,712                                          |
| 1. Value Added Tax                              | 11        | -                                                      | -                                             | -                                  | -                                                      |
| - VAT on domestic goods                         | 11.1      | -                                                      | -                                             | -                                  | -                                                      |
| - VAT on imported goods                         | 11.2      | -                                                      | -                                             | -                                  | -                                                      |
| 2. Excise tax                                   | 12        | -                                                      | -                                             | -                                  | -                                                      |
| 3. Export and import Taxes                      | 13        | -                                                      | -                                             | -                                  | -                                                      |
| - Export tax                                    | 13.1      | -                                                      | -                                             | -                                  | -                                                      |
| - Import tax                                    | 13.2      | -                                                      | -                                             | -                                  | -                                                      |
| 4. Corporate Income Tax                         | 14        | -                                                      | -                                             | -                                  | -                                                      |
| 5. Personal Income Tax                          | 15        | -                                                      | -                                             | -                                  | -                                                      |
| 6. Resource Tax                                 | 16        | -                                                      | -                                             | -                                  | -                                                      |
| 7. Real estate tax and land rent                | 17        | -                                                      | 1,293,867,712                                 | -                                  | 1,293,867,712                                          |
| 8. Environmental Protection Tax                 | 18        | -                                                      | -                                             | -                                  | -                                                      |
| 9. Other taxes                                  | 19        | -                                                      | -                                             | -                                  | -                                                      |
| <b>II. FEES, CHARGES AND<br/>OTHER PAYABLES</b> | <b>30</b> | -                                                      | -                                             | -                                  | -                                                      |
| 1. Surcharges                                   | 31        | -                                                      | -                                             | -                                  | -                                                      |
| 2. Fees and charges                             | 32        | -                                                      | -                                             | -                                  | -                                                      |
| 3. Environmental protection fee                 | 33        | -                                                      | -                                             | -                                  | -                                                      |
| 4. Mineral extraction rights                    | 34        | -                                                      | -                                             | -                                  | -                                                      |
| 5. Document usage fee                           | 35        | -                                                      | -                                             | -                                  | -                                                      |
| 6. Other charges                                | 36        | -                                                      | -                                             | -                                  | -                                                      |
| <b>TOTAL</b>                                    | <b>40</b> | -                                                      | 1,293,867,712                                 | -                                  | 1,293,867,712                                          |

Prepared by

Chief Accountant

Director

Pham Thi Thuy Duong

Nguyen Thi Xuan Huong



Tran Van Long