



HA GIANG MINERAL AND MECHANICS JOINT STOCK COMPANY - HGM

Ha Giang mineral and mechanics joint stock Company

Address: No. 390 Nguyen Trai Street – Ha Giang Ward 1 – Tuyen Quang Province

Phone: (84) 0219 3866 708

Fax : (84) 0219 3867 068

Email: khoangsanhg@vnn.vn

<http://www.hgm.vn>

FINANCIAL STATEMENTS

QUARTER II YEAR 2026

**OF HA GIANG MINERAL AND MECHANICS JOINT STOCK
COMPANY
-HGM-**

Recipients: -

-

Ha Giang Ward 1, July 2026



HA GIANG MINERAL AND MECHANICS JOINT STOCK COMPANY - HGM

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STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS		Code	Note	30/06/2026	01/01/2026
A-	CURRENT ASSETS	100		379,870,640,400	515,507,749,368
I.	Cash and cash equivalents	110	VI.1	236,295,125,869	258,355,319,252
1.	Cash	111		196,295,125,869	258,355,319,252
2.	Cash equivalents	112		40,000,000,000	-
II.	Short-term investments	120		104,049,800,000	222,899,000,000
1.	Trading securities	121	VI.2.a	-	-
2.	Provision for diminution in value of trading securities	122		-	-
3.	Short-term held-to-maturity investments	123	VI.2.b	104,049,800,000	222,899,000,000
4.	Provision for short-term investments held to maturity	124		-	-
5.	Other short-term investments	125		-	-
6.	Provision for impairment of other short-term investments	126		-	-
III.	Short-term receivables	130		12,229,608,547	10,942,954,734
1.	Short-term trade receivables	131	VI.3.a	234,386,986	234,386,986
2.	Short-term prepayment to suppliers	132		5,256,857,374	3,771,969,418
3.	Short-term intra-company receivables	133		-	-
4.	Receivables according to the progress of construction contracts	134		-	-
5.	Other short-term receivables	135	VI.4.a	7,464,605,040	7,662,839,183
6.	Provision for short-term doubtful debts	136	VI.6	(726,240,853)	(726,240,853)
7.	Shortage of assets awaiting resolution	137	VI.5	-	-
IV.	Inventories	140		25,450,908,985	23,310,475,382
1.	Inventories	141	VI.7	25,450,908,985	23,310,475,382
2.	Provision for devaluation of inventories	149		-	-
V.	Short-term biological assets	150		-	-
1.	Short-term livestock held for harvest	151		-	-
2.	Short-term seasonal crops or crops held for single harvest	152		-	-
3.	Provision for impairment of short-term biological assets	153		-	-
VI.	Other short-term assets	160		1,845,196,999	-
1.	Short-term expenses pending allocation	161	VI.14.a	-	-
2.	Deductible VAT	162		-	-
3.	Taxes and other receivables from the State budget	163		1,845,196,999	-
4.	Purchase and resale of Government bonds	164		-	-
5.	Other current assets	165	VI.15.a	-	-
B-	NON-CURRENT ASSETS	200		99,188,490,860	108,275,728,535
I.	Long-term receivables	210		8,998,120,327	7,360,930,322
1.	Long-term trade receivables	211	VI.3.b	-	-
2.	Long-term prepayment to suppliers	212		-	-
3.	Working capital provided to sub-units	213		-	-
4.	Long-term intra-company receivables	214		-	-
6.	Other long-term receivables	215	VI.4.b	8,998,120,327	7,360,930,322
7.	Provision for long-term doubtful debts	216		-	-
II.	Fixed assets	220		18,497,970,360	18,628,923,102
1.	Tangible fixed assets	221	VI.9	16,620,737,575	16,085,057,052
	- Historical costs	222		92,416,375,030	89,170,891,329
	- Accumulated depreciation	223		(75,795,637,455)	(73,085,834,277)

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS		Code	Note	30/06/2026	01/01/2026
2.	Finance lease fixed asset	224	VI.11	-	-
	- Historical costs	225		-	-
	- Accumulated depreciation	226		-	-
3.	Intangible fixed assets	227	VI.10	1,877,232,785	2,543,866,050
	- Historical costs	228		46,168,552,193	46,168,552,193
	- Accumulated amortization	229		(44,291,319,408)	(43,624,686,143)
III	Long-term biological assets	230	VI.12	-	-
1	Livestock (for recurring produce)	231		-	-
	a) Livestock held for recurring produce that have not yet reached maturity	232		-	-
	b) Livestock held for recurring produce that have reached maturity	233		-	-
	- Historical costs	234		-	-
	- Accumulated depreciation	235		-	-
2	Long-term livestock held for harvest	236		-	-
3	Long-term seasonal crops or crop held for single harvest	237		-	-
4	Provision for impairment of long-term biological assets	238		-	-
IV.	Investment properties	240	VI.13	-	-
	- Historical costs	241		-	-
	- Accumulated depreciation	242		-	-
V.	Long-term assets in progress	250		12,104,294,466	12,284,497,841
1.	Long-term work in progress	251	VI.8.a	-	-
2.	Construction in progress	252	VI.8.b	12,104,294,466	12,284,497,841
VI.	Long-term investments	260		58,962,417,480	69,365,997,520
1.	Investments in subsidiaries	261		-	-
2.	Investments in joint ventures and associates	262		-	-
3.	Equity investments in other entities	263	VI.2.c	69,469,880,000	69,469,880,000
4.	Provision for impairment of long-term investments in other entities	264	VI.2.c	(16,507,462,520)	(6,103,882,480)
5.	Held-to-maturity investments	265	VI.2.b	6,000,000,000	6,000,000,000
6.	Provision for long-term investments held to maturity	266	VI.2.b	-	-
VII.	Other long-term assets	270		625,688,227	635,379,750
1.	Long-term expenses pending allocation	271	VI.14.b	625,688,227	635,379,750
2.	Deferred income tax assets	272	VI.26.a	-	-
3.	Long-term equipment, supplies and spare parts	273		-	-
4.	Other long-term assets	274	VI.15.b	-	-
TOTAL ASSETS (280=100+200)		280		479,059,131,260	623,783,477,903

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

CAPITAL		Code	Note	31/03/2026	01/01/2026
A.	LIABILITIES	300		60,698,745,213	148,073,310,559
I.	Current liabilities	310		48,349,696,240	135,463,125,586
1.	Short-term trade payables	311	VI.17.a	1,052,542,963	1,891,394,164
2.	Short-term prepayments from customers	312		-	-
3.	Dividends and profit payable	313	VI.18	-	-
4.	Short-term taxes and other payable to the State budget	314	VI.19.a	8,661,195,371	68,646,263,515
5.	Payable to employees	315		3,050,297,800	8,979,792,625
6.	Short-term accrued expenses	316	VI.20.a	280,000,000	-
7.	Short-term intra-company payables	317	VI.21.a	666,049,721	16,540,789,328
8.	Short-term payables according to the progress of	318		-	-
9.	Short-term unearned revenue	319	VI.22.a	-	-
10.	Other short-term payments	320	VI.21.a	-	-
11.	Short-term borrowings and finance lease liabilities	321		-	-
12.	Provisions for short-term payables	322	VI.25.a	-	-
13.	Bonus and welfare fund	323		34,639,610,385	39,404,885,954
14.	Price stabilization fund	324		-	-
15.	Purchase and resale of Government bonds	325		-	-
II.	Non-current liabilities	330		12,349,048,973	12,610,184,973
1.	Long-term trade payables	331	VI.17.b	-	-
2.	Long-term prepayments from customers	332		-	-
3.	Long-term taxes and other payable to the State budget	333	VI.19.b	-	-
4.	Long-term accrued expenses	334	VI.20.b	-	-
5.	Intra-company payables on operating capital	335		-	-
6.	Long-term intra-company payables	336	VI.21.b	9,000,000	9,000,000
7.	Long-term unearned revenue	337	VI.22.b	-	-
8.	Other long-term payables	338		-	-
9.	Long-term borrowings and finance lease liabilities	339	VI.16.b	-	-
10.	Convertible bonds	340	VI.23	-	-
11.	Preference shares	341	VI.24	-	-
12.	Deferred income tax liabilities	342	VI.26.b	-	-
13.	Provisions for long-term payables	343	VI.25.b	12,340,048,973	12,601,184,973
14.	Science and technology development fund	344		-	-

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

CAPITAL		Code	Note	30/06/2026	01/01/2026
B.	OWNER'S EQUITY	400		418,360,386,047	475,710,167,344
1.	Contributed capital	411	VI.27.a	126,000,000,000	126,000,000,000
	- Ordinary shares with voting rights	411a		126,000,000,000	126,000,000,000
	- Preference shares	411b		-	-
2.	Share Premium	412	VI.27.a	9,478,311,977	9,478,311,977
3.	Conversion options on convertible bonds	413	VI.27.a	-	-
4.	Other contributed capital	414	VI.27.a	-	-
5.	Treasury shares	415	VI.27.a	-	-
6.	Differences upon asset revaluation	416	VI.28	-	-
7.	Exchanged differences	417	VI.29	-	-
8.	Development and investment funds	418	VI.27.a	50,000,000,000	50,000,000,000
9.	Other reserves	419	VI.27.a	1,103,464,642	1,103,464,642
10.	Retained earnings	420	VI.27.a	231,778,609,428	289,128,390,725
	- Retained earnings accumulated till the end of the previous period	420a		180,031,103,458	1,056,848,804
	- Retained earnings of the current period	420b		51,747,505,970	288,071,541,921
TOTAL CAPITAL (440=300+400)		440		479,059,131,260	623,783,477,903

Prepared on 18 July 2026

HaGiang Mineral and Mechanics Joint Stock Company

Preparer

(Sign, full name)


Hoang Le Khanh**Chief Accountant**

(Sign, full name)


Hoang Le Khanh**Director**

(Sign, full name and seal)


Do Khac Hung

HAGIANG MINERAL AND MECHANICS JOINT STOCK COMPANY

Address: No. 390 Nguyen Trai Street - Ha Giang I Ward - Tuyen Quang Province

Tel: (84) 02193866708 - Fax: (84) 02193867068

FINANCIAL STATEMENT

Second quarter of fiscal year 2026

Form No. B02-DN

STATEMENT OF INCOME

As at 30 June 2026

Unit: VND

No	ITEMS	Code	Note	Third Quarter		Accumulated from the beginning of the year end of this quarter	
				This year	Last year	This year	Last year
1	Revenue from sales of goods and rendering of services	01	VII.1.a	41,723,088,658	279,248,875,569	118,927,547,771	433,418,677,053
2	Revenue deductions	02	VII.2	-	-	-	-
3	Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		41,723,088,658	279,248,875,569	118,927,547,771	433,418,677,053
4	Cost of goods sold and services rendered	11	VII.3	17,669,255,750	38,923,576,121	37,534,065,146	62,095,177,052
5	Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		24,053,832,908	240,325,299,448	81,393,482,625	371,323,500,001
6	Gain/loss from sale and disposal of investment properties	21	VII.4	-	-	-	-
7	Financial income	22	VII.5	3,399,100,881	9,713,985,430	6,183,316,919	12,226,903,594
8	Financial expenses	23	VII.6	10,433,386,562	(10,889,728,640)	10,433,386,562	(10,889,728,640)
	-In which: Borrowing costs	24		-	-	-	-
9	Selling expenses	25	VII.9.b	169,718,328	398,796,237	401,525,448	637,235,104
10	General administrative expenses	26	VII.9.a	6,011,998,344	6,035,452,145	11,411,778,976	10,431,378,175
11	Net income from operating activities {30 = 20 + 21 + 22 - (23 + 25 + 26)}	30		10,837,830,555	254,494,765,136	65,330,108,558	383,371,518,956
12	Other revenues	31	VII.7	-	109,090,909	-	109,090,909
13	Other expense	32	VII.8	85,000,000	330,309,100	736,600,000	1,824,404,050
14	Other income (40 = 31 - 32)	40		(85,000,000)	(221,218,191)	(736,600,000)	(1,715,313,141)
15	Total net profit before tax (50 = 30 + 40)	50		10,752,830,555	254,273,546,945	64,593,508,558	381,656,205,815
16	Current corporate income tax expenses	51	VII.11	2,077,866,987	49,373,127,380	12,846,002,588	74,849,659,154
17	Deferred corporate income tax expenses	52	VII.12	-	-	-	-
18	Net profit after corporate income tax (60 = 50 - 51 - 52)	60		8,674,963,568	204,900,419,565	51,747,505,970	306,806,546,661
19	Basic earnings per share (*)	70		688	15,858	4,107	23,945
20	Diluted earnings per share (*)	71		-	-	-	-

Prepared on 18 July 2026

HaGiang Mineral and Mechanics Joint Stock Company

Director

Preparer

(Sign, full name)

Chief Accountant

(Sign, full name)

(Sign, full name and seal)


Hoang Le Khanh

Hoang Le Khanh

Do Khac Hung

STATEMENT OF CASH FLOWS

(Indirect method)

As at 30 June 2026

Unit: VND

ITEMS	Code	Note	Accumulated from the beginning of the yearend of this quarter	
			This year	Last year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		64,593,508,558	381,656,205,815
2. Adjustments for:				
- Depreciation and amortization of fixed assets and investment properties	02		3,376,436,443	1,837,122,289
- Provisions	03		10,142,444,040	(11,023,536,390)
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04		(1,468,371,095)	(7,407,910,043)
- Gains/losses from investing and financing activities	05		(4,685,139,302)	(4,818,993,551)
- Borrowing costs	06		-	-
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		71,958,878,644	360,242,888,120
- Increase or decrease in receivable	09		(5,907,310,211)	(32,205,088,027)
- Increase or decrease in inventories	10		(2,140,433,603)	13,338,318,618
- Increase or decrease in payable (excluding interest payable/corporate income tax payable)	11		(24,274,483,418)	(18,902,524,118)
- Increase or decrease in expenses pending allocation	12		9,691,523	(59,423,970)
- Increase or decrease in trading securities	13		-	-
- Borrowing costs paid	14		-	-
- Corporate income tax paid	15		(70,919,672,947)	(13,926,992,831)
- Other receipts from operating activities	16		-	-
- Other payments on operating activities	17		(2,982,562,836)	(3,528,869,240)
Net cash flows from operating activities	20		(34,255,892,848)	304,958,308,552
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Cash paid for purchase and construction of fixed assets and other long-term assets	21		(3,065,280,326)	(2,499,841,626)
2. Proceeds from disposal of fixed assets and other long-term assets	22		-	-
3. Loans and purchase of debt instruments from other entities	23		(104,049,800,000)	(314,875,000,000)
4. Collection of loans and resale of debt instrument to other entities	24		222,899,000,000	202,699,870,000
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		5,823,408,696	3,069,462,108
Net cash flows from investing activities	30		121,607,328,370	(111,605,509,518)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayment of contributions capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33	VIII.3	-	-
4. Repayment of principal	34	VIII.4	-	-
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(110,880,000,000)	(148,680,000,000)
Net cash flows from financing activities	40		(110,880,000,000)	(148,680,000,000)
Net cash flow in the period (50=20+30+40)	50		(23,528,564,478)	44,672,799,034
Cash and cash equivalents at beginning of the period	60		258,355,319,252	105,181,201,313
Effect of exchange rate fluctuations	61		1,468,371,095	7,407,910,043
Cash and cash equivalents at end of the period (70=50+60+61)	70		236,295,125,869	157,261,910,390

Prepared on 18 July 2026

Ha Giang Mineral and Mechanics Joint Stock Company

Preparer

(Sign, full name)

Hoang Le Khanh

Chief Accountant

(Sign, full name)

Hoang Le Khanh

Director

(Sign, full name and seal)



Do Khắc Hưng



NOTESTOTHEFINANCIALSTATEMENTS

From01/01/2026to30/06/2026

I. General information of the Company**1. Form of ownership: Joint stock company**

- Decision No. 2050/QĐ-UBND dated 30 September 2005, by the People's Committee of Ha Giang Province
- First Business Registration Certificate No. 1003000027 issued on 28 February 2006, by Ha Giang Authority for Planning and Investment Certificate No. 5100101762, amended for the 9th time on 24 June 2025 issued by Ha Giang Department of Finance
- Charter capital: VND 126,000,000,000 (Charter capital has been increased for the third time)

In which: The State (SCIC) holds 46.637% of the charter capital.

2. Business field: The company operates in the field of domestic mining and mineral processing.**3. Business activities:**

- Manufacturing and processing mechanical products;
- Construction of medium and small electrical works with voltage up to 35kV;
- Organizing import-export business services;
- Construction and installation of industrial, traffic, and building projects;
- Retail sales in supermarkets and shopping centers;
- Hotel business;
- Providing catering services under non-regular contracts with clients (such as serving banquets, meetings, weddings, etc.);
- Beverages services: bars, pubs, and taverns;
- Sauna, massage, and similar health enhancement services (excluding sports activities);
- Real estate business, land use rights owned, used, or leased;
- Organizing exploration and processing of various minerals;
- Mining of non-ferrous metal ores;
- Mining of precious and rare metal ores;
- Construction and installation of traffic infrastructure.

4. Normal business and production cycle:

- The Financial Statements reflect the continuous operational cycle of the Company from 01 January 2026 to 30 June 2026

5. The Company's operation in the fiscal year that affects the Financial Statements:

- The company is in its 20th year of operation as a joint-stock company and has been consistently profitable for 20 years.

6. Corporate structure:

- List of subordinate units without legal status and dependent accounting includes:

1 - Hanoi Branch

+ Address: No. 53 Quang Trung - Hai Ba Trung Ward - Hanoi City

2 - Antimony Mining Workshop

+ Address: Mau Due Commune, Tuyen Quang Province

3 - Antimony Smelting Workshop

+ Address: Mau Due Commune, Tuyen Quang Province

- List of Invested Companies:

1 - Cao Bang Cast Iron And Steel Joint Stock Company

+ Address: No. 52 Kim Dong Street, Thuc Phan Ward, Cao Bang Province, Viet Nam

+ Ownership percentage: 9.69%

+ Accounting method: Historical cost principle

II. Accounting period:

- Annual accounting period commences from 1 January and ends at 31 December.
- The Company maintains its accounting records in Vietnam Dong (VND). Other currencies are converted to Vietnam Dong (VND) for accounting purposes based on the exchange rate of the bank conducting the transaction.

III. Standards and Applicable Accounting Policies**1. Applicable Accounting Policies:**

- Applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025, which replaces the Circular No. 200/2014/TT-BTC dated 22 December 2014.

2. Declaration of compliance with Accounting Standards and Accounting System:

- The company accounts in accordance with the provisions of Circular No. 99/2025/TT-BTC; the Accounting Law No. 88/2015/QH13; and the current Vietnamese Accounting Standards.



NOTES TO THE FINANCIAL STATEMENTS

From 01/01/2026 to 30/06/2026

IV. Applicable Accounting Policies:

1. Principle of Financial Statement conversion: The company has no influence in the conversion of financial statements.

2. Types of exchange rates applied: The company applies exchange rate policies in accordance with the Circular No. 99/2025/TT-BTC dated 27 October 2025.

3. Principle of Determining the effective interest rate: The company applies the effective interest rate at the transaction date of the bank during the period.

4. Principle of recognizing cash and cash equivalents:

- Cash and cash equivalents are cash or foreign currency balances held in the company's treasury and bank deposits, as well as gold, silver, and precious metals, which are converted into VND at the reporting date.

- Method of converting foreign currencies into the functional currency: According to the current exchange rate of the transacting bank.

5. Financial investment recognition principle: Investments in affiliated companies are monitored and recognised at cost plus transaction costs directly related to the transaction. This includes:

- The company's equity in investments in businesses within the same industry through the purchase of shares.

6. Accounts receivable accounting principle: Accounts receivable are tracked in detail. If denominated in foreign currencies, they are converted using the transaction exchange rate. Receivables are classified as long-term or short-term, including those from trading, financial income, loans, compensation, entrusted collections, and missing assets.

7. Inventory recognition principle:

- The company's inventory is recognised at cost plus transportation costs (if any).

- Inventory accounting method: Inventory is accounted for using the perpetual method.

- Inventory valuation method: The weighted average cost method is used to value inventory during the period.

- Provision for evaluation of inventories made at the end of the period is based on the excess of original cost of inventory over their net realizable value.

8. Principle of recognizing and depreciating fixed assets, investment properties, and finance lease assets:

Fixed assets are classified based on their intended use to track and allocate depreciation appropriately.

- Tangible Fixed Assets are reflected on the balance sheet at cost, accumulated depreciation, and the carrying amount.

- The company applies the straight-line depreciation method as per Circular 45/2013/TT-BTC.

9. Principle of accounting for joint venture contracts: The company has no transactions during the period.

10. Principle of accounting for deferred corporate income tax: Deferred income tax liabilities are recognized and offset within the year based on the balance sheet and are not recorded in the accounting books.

11. Principle of accounting for expenses pending allocation: These are costs related to activities over multiple periods and are allocated over a maximum of 3 years.

The allocation is based on the nature and extent of each type of cost, with long-term or short-term classification depending on the nature of the expense.

12. Principle of accounting for payables:

Includes amounts owed for the purchase of goods, services, assets from independent sellers, internal transactions, financial costs, and non-commercial liabilities such as insurance, loans, fines, compensation, and unprocessed surplus assets.

- Dividends and profit distributions payable represent dividends and profit distributions payable (in cash or non-cash assets), as well as the payment status of dividends and profit distributions payable in cash to the Company's shareholders and capital contributors.

The Company

recognises dividends and profit distributions payable at the point when it no longer has the discretion to avoid the obligation to make such payments to its shareholders and capital contributors in accordance with the relevant laws and regulations. As the Company is subject to securities regulations, the timing of recognition of dividends payable is determined as the point when the investee no longer has the discretion to avoid the payment of dividends, in accordance with the applicable securities laws and regulations.

13. Principle of recognizing borrowings and financial lease liabilities:

Reflects borrowings and repayment status, excluding borrowings in the form of bond issuance or preferred shares. This is recorded in detailed tracking accounts.

14. Principle of recognizing and capitalizing borrowing costs: Borrowing costs are recognized as interest expenses in the period incurred.

15. Principle of recognizing accrued expenses:

Includes expenses that have been incurred but not yet paid due to insufficient documentation, accruals for employee-related liabilities that have been recorded but not paid, and provisions for expenses where the exact settlement time is not yet determined.

16. Principle and method of provisions for liabilities: Existing provisions are based on reliable and reasonable estimates.

Costs related to provisions are offset against previously established provisions.

During the period, the company is tracking the provision for environmental rehabilitation at the Mau Due Antimony Mine.

17. Principle of recognizing unearned revenues: No transactions occurred during the period.

18. Principle of recognizing convertible bonds: No transactions occurred during the period.

19. Principle of recognizing equity: Shareholder contributions are recognized according to the business registration certificate.

As of the financial statement preparation date, shareholders have fully contributed. Equity reflects both the contributed capital and business profits.

20. Principle and method of recognizing revenue:

Revenue is recognized when it is earned, and the benefits are likely to be received. This is determined when risks and rewards have been transferred to the buyer, and related sales transaction costs are identified.

Revenue from sale of goods: Includes products listed in the business license.

Financial income: Reflects interest income from deposits, late payment interest, and loan

interest. Other Income: Reflects income not included in the business registration license.



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From 01/01/2026 to 30/06/2026

21. Principle of determining revenue reductions:

Includes discounts, sales returns, and allowances. Taxes related to revenue are not reflected.

22. Principle of accounting for cost of goods sold:

Reflects direct costs associated with producing goods during the period. COGS is allocated to all finished goods that are stored in inventory during the period. Costs are separately accumulated and allocated to each type of product based on its appropriate nature.

23. Principle of accounting for financial expenses:

Includes costs related to financial activities such as interest expenses, financial investment losses, foreign currency sales losses, exchange rate losses, provisions for marketable securities write-downs, and investment losses in other entities.

24. Principle of accounting for selling and administrative expenses:

Selling Expenses: Related to the sales and service provision process.

Administrative Expenses: Reflects the overall costs of indirect management activities, such as office management within the company. These expenses are related to company management and operations but are not directly involved in production.

25. Principle and method of recognizing current and deferred corporate income tax expenses:

Since 2021, the company no longer enjoys the 10% corporate income tax incentive for 15 years (from 2006 to 2020). The corporate income tax rate is 20% from 2021 onwards.

The resource tax rate is 20%, with the tax base set by the Provincial People's Committee pursuant to Decision No. 110/2025/QĐ-UBND dated 19 December 2025.

V. Other accounting principles and methods:

Compliance with current regulations.

VI. Additional information for items presented in the Balance Sheet:

Unit: VND

1. Cash:		End of the year			Beginning of the year		
-Cash on hand		844,538,175			890,487,246		
-Demand deposits		195,450,587,694			257,464,832,006		
In which: - Vietnam Joint Stock Commercial Bank for Industry and Trade		11,314,964,653			30,085,410,216		
- Sai Gon Joint Stock Commercial Bank		182,910,028,557			203,580,000,000		
- Others		1,225,594,484			23,799,421,790		
- Cash equivalents		40,000,000,000			-		
Total		236,295,125,869			258,355,319,252		
2. Short-term financial investments:		End of the year			Beginning of the year		
a) Trading securities:		Original cost	Fair value	Provision	Original cost	Fair value	Provision
- Total value of shares:							
- Total value of bonds:							
- Other investments:							
- Reason for change:							
+ Interms of quantity:							
+ Interms of value:							
Basis for determining the fair value of trading securities							
b) Held to maturity investments:		End of the period			Beginning of the year		
b1) Short-term		Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
- Term deposits			104,049,800,000			222,899,000,000	
In which: - Vietnam Joint Stock Commercial Bank for Industry and Trade			23,000,000,000			70,000,000,000	
- Sai Gon Joint Stock Commercial Bank			21,049,800,000			82,899,000,000	
- Joint Stock Commercial Bank for Investment and Development of Vietnam			25,000,000,000			50,000,000,000	
- Vietnam Bank for Agriculture and Rural Development			20,000,000,000			-	
- Others			15,000,000,000			20,000,000,000	
- Bonds							
- Loans							
- Others							
Total			104,049,800,000			222,899,000,000	



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From 01/01/2026 to 30/06/2026

b2) Long-term	Original cost	Recoverable value	Provision	Original cost	Recoverable value	Provision
- Term deposits						
- Bonds		6,000,000,000			6,000,000,000	
- Loans						
- Others						
Total		6,000,000,000			6,000,000,000	

c) Equity investments in other entities	End of the period				Beginning of the year			
	Quantity of shares	%	Value in VND	Provision	Quantity of shares	%	Value in VND	Provision
- Cao Bang Cast Iron And Steel Joint Stock Company (CBI)	4,166,988	9.69	69,469,880,000	(16,507,462,520)	4,166,988	9.69	69,469,880,000	(6,103,882,480)
Total			69,469,880,000	(16,507,462,520)			69,469,880,000	(6,103,882,480)

The Company has not determined the fair value of these financial investments because the Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System do not provide specific guidance on the determination of fair value.

3. Trade receivables:

a) Short-term trade receivables:	End of the period	Beginning of the year
Metal purchases from TOKOKOSEN + GROND		
Other customers	234,386,986	234,386,986
Total	234,386,986	234,386,986
b) Long-term trade receivables:		
.....		
c) Trade receivables from related parties		
.....		

Reasons for additional provision or reversal of allowance for doubtful debts: During the year, the Company made no additional provision or reversal of allowance for doubtful debts: No

4. Other receivables	End of the period		Beginning of the year	
a) Short-term:	Value	Provision	Value	Provision
- Advances to employees within the company	53,397,855		99,546,228	
- Receivables for various types of insurance from company employees	64,759,815		62,372,067	
- Mortgages				
- Accrued interest receivable as of the end of the period	1,034,822,614		2,173,092,008	
- Other receivables	6,311,624,756		5,327,828,880	
Total	7,464,605,040		7,662,839,183	
b) Long-term:				
- Other receivables				
- Dividends and profits receivable				
- Environmental restoration deposit for Mau Due Yen Minh mine	3,109,799,040		1,700,186,826	
- Environmental restoration deposit for waste dump of Mau Due mine	3,458,508,307		3,230,930,516	
- Deposit for renting branch office in Hanoi	171,980,400		171,980,400	
- Deposit for securing the implementation of the investment project according to the License.	2,257,832,580		2,257,832,580	
Total	8,998,120,327		7,360,930,322	

5. Shortage of asset awaiting resolution:	End of the period		Beginning of the year	
	Quantity	Value	Quantity	Value
a) Cash				
b) Inventories				
c) Fix assets				
d) Other assets				



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6. Doubtful debts:	End of the period		Beginning of the year	
	Original cost	Provision	Original cost	Provision
- Total value of receivables and debts that are overdue can be recovered	726,240,853	(726,240,853)	726,240,853	(726,240,853)
In which: - Thanh Dong Construction Enterprise - Ha Giang	202,440,273	(202,440,273)	202,440,273	(202,440,273)
- Ha Long Company Limited - Ha Giang	114,814,447	(114,814,447)	114,814,447	(114,814,447)
- Others	408,986,133	(408,986,133)	408,986,133	(408,986,133)
- Information on penalties and receivables for late interest arising from overdue debts, but not recognized as revenue				
- Recoverability of overdue receivables				
Total	726,240,853	(726,240,853)	726,240,853	(726,240,853)

7. Inventories:	End of the period		Beginning of the year	
	Original cost	Provision	Original cost	Provision
- Raw material	5,313,998,443		4,525,578,832	
- Tools, supplies	1,432,561,063		1,662,131,130	
- Work in progress				
- Finished goods	18,704,349,479		17,122,765,420	
Total	25,450,908,985		23,310,475,382	

8. Long-term assets in progress:	End of the period		Beginning of the year	
	Value	Provision	Value	Provision
a) Long-term work in progress				
.....				
Total :				

b) Construction in progress:	End of the period		Beginning of the year	
	Value	Provision	Value	Provision
Project to upgrade reserves and adjust mining license	11,517,334,085		11,517,334,085	
Ore processing plant project at Mau Due mine	482,658,827		482,658,827	
Environmental permit issuance cost for Mau Due mine			74,256,929	
Drilling machine installation cost			130,248,000	
Internal oil supply station project	96,181,268		80,000,000	
Roofing system for the office area of the smelting workshop	8,120,286			
Total :	12,104,294,466		12,284,497,841	

9. Increase or decrease in tangible fixed assets:					
Item	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Total
1 - Historical cost of tangible fixed assets					
Beginning balance	31,307,601,488	43,786,421,032	13,444,820,609	632,048,200	89,170,891,329
- Purchase in the year	59,691,057	497,232,644	2,688,560,000		3,245,483,701
- Completed construction investment					
- Other increase					
- Transfer to investment properties					
- Liquidation, disposal					
- Other decrease					
Ending balance of the period	31,367,292,545	44,283,653,676	16,133,380,609	632,048,200	92,416,375,030



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2 - Accumulated depreciation					
Beginning balance	26,741,809,604	36,501,430,788	9,277,745,686	564,848,200	73,085,834,278
- Depreciation in the year	777,288,005	1,107,387,240	812,527,932	12,600,000	2,709,803,177
- Transfer to investment properties					
- Other increase					
- Transfer to investment properties					
- Liquidation, disposal					
- Other decrease					
Ending balance of the period	27,519,097,609	37,608,818,028	10,090,273,618	577,448,200	75,795,637,455
3 - Net carrying amount of tangible fixed assets	4,565,791,884	7,284,990,244	4,167,074,924	67,200,000	16,085,057,052
+ Beginning balance					
+ Ending balance	3,848,194,936	6,674,835,648	6,043,106,991	54,600,000	16,620,737,575

- The carrying amount of tangible fixed assets pledged as collateral for borrowings at the end of the year: No

- Perennial trees, working and producing animals: No

- List of existing tangible fixed assets and intangible fixed assets disposed of, sold or transferred during the period: No

- Cost of fully depreciated tangible fixed assets but still in use at the end of the year: VND 62,041,753,696

- Cost of tangible fixed assets awaiting for liquidation at the end of the year: No

- Commitments relating to the future acquisition or disposal of high-value tangible fixed assets: No

- Significant changes in intangible fixed assets: No

10. Increase or decrease in intangible fixed assets:

Item	Land use rights	Mineral exploration rights	Copyrights and patents	Other intangible fixed assets	Total
1 - Historical cost of intangible fixed assets					
Beginning balance	2,827,595,455	22,723,027,000	380,554,359	20,237,375,379	46,168,552,193
- Purchase in the year					
- Generated from within the company					
- Increased due to business combination					
- Other increase					
- Liquidation, disposal					
- Other decrease					
Ending balance of the period	2,827,595,455	22,723,027,000	380,554,359	20,237,375,379	46,168,552,193
2 - Accumulated depreciation					
Beginning balance	1,640,151,561	22,723,027,000	380,554,359	18,880,953,222	43,624,686,142
- Depreciation in the year	18,128,198			648,505,068	666,633,266
- Other increase					
- Liquidation, disposal					
- Other decrease					
Ending balance of the period	1,658,279,759	22,723,027,000	380,554,359	19,529,458,290	44,291,319,408
3 - Net carrying amount of intangible fixed assets					
+ Beginning balance	1,187,443,894	-	-	1,356,422,156	2,543,866,051
+ Ending balance	1,169,315,696	-	-	707,917,089	1,877,232,785

- List of existing intangible fixed assets and intangible fixed assets disposed of, sold or transferred during the period: No

- The carrying amount of intangible fixed assets pledged as collateral for borrowings at the end of the year: No

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

- Change in depreciation method: No

- Significant changes in intangible assets: No

11. Increase or decrease in financial leased fixed assets:

No changes during the period

12. Biological assets

No changes during the period

13. Increase or decrease in investment properties:

No changes during the period



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14. Expenses pending allocation:

a) Short-term:	End of the period	Beginning of the year
- Expenses pending allocation for leasing fixed assets (Hanoi branch office)		
- Dispatched tools and supplies at Hanoi branch office		
- Others		
Total		
b) Long-term:	End of the period	Beginning of the year
- Dispatched tools and supplies at Hanoi branch office	37,708,087	59,281,124
- Dispatched tools and supplies at the company office	263,461,364	192,578,464
- Dispatched tools and supplies at the antimony mining workshop	158,708,500	171,509,300
- Dispatched tools and supplies at antimony melting workshop	165,810,277	212,010,862
Total	625,688,228	635,379,750

15. Other assets:

a) Short-term:	End of the period	Beginning of the year
.....		
b) Long-term:		
.....		

16. Borrowing and finance lease liabilities:

	Beginning of the year		During the year		End of the period	
	Value	Amount can be paid	Increase	Decrease	Value	Amount can be paid
a) Short-term borrowings						
.....						
b) Long-term borrowings						
.....						
Total						

c) Finance lease liabilities:

d) Overdue borrowings and finance lease liabilities	End of the period		Beginning of the year	
	Principal	Interest	Principal	Interest
- Borrowings				
- Finance lease liabilities				
- Reason for non-payment				
Total				

17. Trade payables:

a) Short-term trade payables	End of the period		Beginning of the year	
	Value	Amount can be paid	Value	Amount can be paid
- Coal payments	487,038,744	487,038,744	483,542,568	483,542,568
- Payment for rental for ore transportation at the mine	76,547,475	76,547,475	473,100,305	473,100,305
- Others	488,956,744	488,956,744	934,751,291	934,751,291
Total	1,052,542,963	1,052,542,963	1,891,394,164	1,891,394,164
b) Long-term trade payables:				
c) Overdue trade payables:				
d) Trade payables from related parties:				

18. Dividends and profit distributions payable

	End of the period	Beginning of the year
Dividends and profit distributions payable comprise:		
- The payment terms for dividends and profit distributions in cash or non-cash assets to shareholders, owners, etc.;		
- Dividends and profit distributions declared but remaining unpaid after their due date to shareholders, owners, etc.		



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From 01/01/2026 to 30/06/2026

19. Tax and payables from State budget:

	Beginning balance		Transactions during the year		Ending balance	
	Receivables	Payables	Receivables	Payables	Receivables	Payables
a) Short-term						
-Value-added tax on domestic sales services		97,770,309	395,183,831	492,954,140	-	-
-Value-added tax on imported goods					-	-
-Export tax on Antimony metal			6,099,459,554	6,099,459,554	-	-
-Corporate income tax		62,151,521,346	12,846,002,588	70,919,672,947	-	4,077,850,987
-Personal income tax		2,258,078,474	7,027,393,613	8,945,934,702	-	339,537,385
-Natural resource tax		936,423,992	5,596,006,910	5,490,144,398	-	1,042,286,504
-Land tax and land rental			79,604,328	79,604,328	-	-
-Environmental tax		22,480,394	130,355,758	131,304,657	-	21,531,495
-Mining rights license fee for Antimony mine		3,179,989,000			-	3,179,989,000
-Fees, charges and other payables					-	-
Total		68,646,263,515	32,174,006,582	92,159,074,726	-	8,661,195,371
b) Long-term						
-Value-added tax on domestic sales services						
-Value-added tax on imported goods						
-Export tax on Antimony metal						
-Corporate income tax						
-Personal income tax						
-Natural resource tax						
-Land tax and land rental						
-Environmental tax						
-Environmental Protection Tax on Emissions						
-Mining rights license fee for Antimony mine						
-Fees, charges and other payables						
Total						

20. Accrued expenses:

a) Short-term:	End of the period	Beginning of the year
.....		
.....		
.....		
Total		
b) Long-term:		
-Interest expense		
-Other accrued expenses		
Total		

21. Other payables

a) Short-term:	End of the period	Beginning of the year
-Trade union fee	-	-
-Social insurance	3,445,233	3,445,231
-Health insurance		
-Unemployment insurance		
-Board of Management and Board of Supervision remuneration	180,000,000	180,000,000
-Other payables	482,604,488	611,379,097
-Payable to employees	-	15,745,965,000
Total	666,049,721	16,540,789,328



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b) Long-term:	End of the period	Beginning of the year
- Driver's deposit	9,000,000	9,000,000
Total	9,000,000	9,000,000

c) Unpaid overdue payables

22. Unearned revenues:

a) Short-term:	End of the period	Beginning of the year
- Prepaid revenue		
- Revenues from traditional customer loyalty program		
- Other unearned revenues		
Total		

b) Long-term:

c) Impossibility of contract performance

....

23. Bonds issued:

No changes during the period

24. Preferred shares classified as liabilities:

No changes during the period

25. Provisions for payables:

a) Short-term:

- Provision for construction warranty
- Other provision payables

Total

b) Long-term:	Beginning of the year	Increase or decrease	End of the period
- Provision for environmental rehabilitation cost of the Mau Due Antimony Mine until 2026	9,633,567,473	(261,136,000)	9,372,431,473
- Environmental rehabilitation escrow for the Waste Dump I-Mau Due Antimony Mine until 2026	2,967,617,500		2,967,617,500
Total	12,601,184,973	(261,136,000)	12,340,048,973

- Legal or constructive obligations, and the basis for estimating the value of obligations for environmental restoration, dismantling, rehabilitation and site reinstatement:

- Total estimated costs that the enterprise is required to pay as severance allowance to employees in accordance with labour laws and regulations: No

26. Deferred tax assets and deferred tax liabilities:

a) Deferred tax assets:

End of the period Beginning of the year

- The income tax rate used to determine the value of deferred tax assets
- Deferred tax assets related to temporary differences that are deductible
- Deferred tax assets related to unused tax loss carry forwards
- Deferred tax assets related to unused tax credits
- The offsetting amount with deferred tax liabilities
- **Deferred tax assets**

b) Deferred tax liabilities:

End of the period Beginning of the year

- The income tax rate used to determine the value of deferred tax liabilities
- Deferred tax liabilities arising from taxable temporary differences
- The offsetting amount with deferred tax assets
- **Deferred tax liabilities**



NOTES TO THE FINANCIAL STATEMENTS

From 01/01/2026 to 30/06/2026

27. Owner's equity:

a) Changes in owner's equity

Item	The items under shareholders' equity						
	Contributed capital	Share premium	Development and investment funds	Other funds under shareholders' equity	Treasury shares	Retained earnings	Total
Opening balance as at 01 January 2025	126,000,000,000	9,478,311,977	50,000,000,000	1,103,464,642	0	156,579,063,035	343,160,839,654
- Capital increased during the year							
- Profit during the year						306,806,546,661	306,806,546,661
- Other increases							
- Dividends						(148,680,000,000)	(148,680,000,000)
- Loss during the year							
- Other decreases						(11,937,520,586)	(11,937,520,586)
Opening balance as at 30 June 2025	126,000,000,000	9,478,311,977	50,000,000,000	1,103,464,642		302,768,089,110	489,349,865,729
Opening balance as at 01 January 2026	126,000,000,000	9,478,311,977	50,000,000,000	1,103,464,642		289,128,390,725	475,710,167,344
- Capital increased during the year							
- Profit during the year						51,747,505,970	51,747,505,970
- Other increases							
- Dividends						(110,880,000,000)	(110,880,000,000)
- Loss this year							
- Other decreases							
- Provision for financial reserve fund						1,782,712,733	1,782,712,733
Opening balance as at 30 June 2026	126,000,000,000	9,478,311,977	50,000,000,000	1,103,464,642		231,778,609,428	418,360,386,047

b) Details of Contributed capital	End of the period			Beginning of the year		
	%	Number of shares	Book value	%	Number of shares	Book value
- State Capital and Investment Corporation (SCIC)	46.64	5,876,280	58,762,800,000	46.64	5,876,280	58,762,800,000
- Treasury shares of HGM						
- Contributions from other shareholders	53.36	6,723,720	67,237,200,000	53.36	6,723,720	67,237,200,000
Total	-	12,600,000	126,000,000,000		12,600,000	126,000,000,000

c) Capital transactions with owners and distribution of dividends and profits	End of the period	Beginning of the year
- Contributed capital	126,000,000,000	126,000,000,000
+ At the beginning of the year	126,000,000,000	126,000,000,000
+ Increase in the year		-
+ Decrease in the year		-
+ At the end of the year	126,000,000,000	126,000,000,000
- Distributed dividends and profit	(110,880,000,000)	(312,480,000,000)

d) Share	End of the period	Beginning of the year
- Quantity of Authorized issuing shares	12,600,000	12,600,000
- Quantity of shares sold to the public	12,600,000	12,600,000
+ Common shares	12,600,000	12,600,000
+ Preferred shares		
- Quantity of shares repurchased (Treasury shares)		
+ Common shares		
+ Preferred shares		
- Quantity of outstanding shares in circulation	12,600,000	12,600,000
+ Common shares	12,600,000	12,600,000
+ Preferred shares		



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e) Dividends		End of the period	Beginning of the year	
-Dividends declared after balance sheet date:		8,800	24,800	
+ Dividends declared on common shares or charter capital		8,800	24,800	
+ Dividends declared on preference shares				
+ Shared dividends				
+ Share of profit distributed to supplement the charter capital of the investee				
-Dividend on accumulated preference shares not recorded				
-The enterprise is not permitted to use the entire amount of proceeds collected from the public offering or issuance of shares, which is currently under restriction: No				
f) Company's reserves	Beginning of the year	Increase	Decrease	End of the period
-Development and investment funds	50,000,000,000			50,000,000,000
-Other fund of owners' equity	1,103,464,642			1,103,464,642
Total	51,103,464,642			51,103,464,642
g) Income and expenses, profits and losses directly recorded to owner's equity:				
28. Differences upon asset revaluation:				
Reasons for change:				
29. Exchanged differences:				
		This period	Previous period	
- Due to the translation of Financial Statements from foreign currency to VND				
- Due to exchanged differences				
30. Off statement of financial position items:				
		End of the period	Beginning of the year	
a) Operating leased assets:				
- At 31 March 2026, the Company rents an office (Hanoi Branch) at Prime Center, 53 Quang Trung, Hanoi with a rental area of 80 m2, rental fee of VND 48,256,000 per month (including service fee and VAT), the rental fee will be paid in advance every 3 months.				
- The Company rents land under contract No. 06/HDTD dated 10 March 2010: the leased area is 10,440 m2 in Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and uses the land as a production and business facility. The rental price is VND 1,252,800 per year, the rental term is until 30 October 2032. Land rental fee is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).				
- The company leases land under contract No. 07/DTD dated 10 March 2010: the leased area is 29,943 m2 in Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and is used for mineral exploitation activities. The lease price is VND 3,593,160 per year, the lease term is until 30 October 2032. The land rent is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).				
- The company leases land under contract No. 08/HDTD dated 10 March 2010: the leased area is 130,940.7 m2 in Pac Den village, Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and is used for mineral exploitation activities. The lease price is VND 15,712,884 per year, the lease term is until 27 December 2026. The land rent is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).				
- The company leases land under contract No. 01/HDTD dated 05 January 2015: the leased area is 102,247.3 m2 in Ngam Sooc village, Mau Due commune, Yen Minh district, Ha Giang province (now Mau Due commune, Tuyen Quang province) and is used for mineral exploitation activities. Land rent is paid annually according to the notice, the lease term is until 27 December 2026. Land rent is paid according to the annual notice of the Tax Department of Ha Giang province (now the Tax Department of Tuyen Quang province).				
- The company leases land under decision No. 203/QD-UBND dated 04 March 2026: the leased area is 210,289.6 m2 in Mau Due commune, Ha Giang province and is used for mineral exploitation activities. Land rent is paid annually according to the notice of the Tax Department, the lease term is until 31 December 2045.				
b) Asset held under trust:				
c) Infrastructure Assets: Excluding State Capital in Enterprise: No				
d) Assets of the enterprise used as collateral or mortgage: No				
e) Foreign currencies:		End of the period	Beginning of the year	
Foreign currency				
USD		7,342,004.49	1,488,886.28	
CNY		9,705.16	9,705.16	
f) Precious metal, jewels				
SJC gold pieces		19.22	19.22	
g) Doubtful debts written-offs				
h) Interest on deferred payment or instalment purchases of assets: No				
i) Interest on deferred payment or instalment sales of assets: No				
k) Other information				
31. The carrying value of assets held by the enterprise on behalf of other parties but subject to restrictions on use due to legal constraints, or liabilities that the enterprise is obliged to settle under contractual agreements or in accordance with laws and regulations but are subject to restrictions due to legal constraints				
No				
32. Other information deemed necessary by the enterprise for disclosure and explanation to provide useful information to users				
No				

**NOTES TO THE FINANCIAL STATEMENTS***From 01/01/2026 to 30/06/2026***VII-Additional information for the items presented in the Statement of Income:***Unit: VND*

<i>1. Total revenue from sales of goods and rendering of services</i>	<i>This period</i>	<i>Previous period</i>
a) Revenue:		
-Revenue from sale of goods:	118,927,547,771	433,418,677,053
+ Export revenue from Antimony metal	114,975,709,459	430,984,422,264
+ Domestic revenue from Antimony metal	3,951,838,312	2,434,254,789
-Revenue from rendering of services:		
Total	118,927,547,771	433,418,677,053
b) Revenue from related parties:		
c) Revenue from asset leasing		
<i>2. Revenue deductions:</i>	<i>This period</i>	<i>Previous period</i>
-Revenue adjustment due to price decrease:		
Total	-	-
<i>3. Cost of goods sold and services rendered:</i>	<i>This period</i>	<i>Previous period</i>
-Cost of goods sold for Antimony metal	37,534,065,146	62,095,177,052
-Cost of services rendered		
-Normal loss of inventories		
-Provisions for devaluation of inventories and biological assets		
Total	37,534,065,146	62,095,177,052
<i>4. Gain/loss from sale and disposal of investment properties</i>	<i>This period</i>	<i>Previous period</i>
-Revenue from sale and disposal of investment properties		
-Net carrying amount of investment properties		
-Expenses of sold liquidation and disposal of investment properties		
-Gain/loss from sale and disposal of investment properties		
Total		
<i>5. Financial income:</i>	<i>This period</i>	<i>Previous period</i>
-Interest income	3,650,316,688	1,477,213,602
-Gain from sale and disposal of financial investments		
-Dividends and profit distributions received in cash or non-cash assets		
-Realised exchange gain		
-Unrealised exchange gain	1,498,177,617	7,407,910,043
-Interest on deferred payment or instalment		
-Payment discount received		
-Accrued interest on deposits not yet received during the period	1,034,822,614	3,341,779,949
Total	6,183,316,919	12,226,903,594
<i>6. Financial expenses:</i>	<i>This period</i>	<i>Previous period</i>
-Borrowing costs		
-Losses from sale and disposal of financial investments		
-Payment discount or interests from deferred payment purchase		
-Realised exchange loss		
-Unrealised exchange loss	29,806,522	
-Provision for diminution in value of trading securities and impairment of investments in other entities	10,403,580,040	(10,889,728,640)
-Costs incurred in unsuccessful bond or share issuances		
-Other financial expenses		
-Other financial reductions		
Total	10,433,386,562	(10,889,728,640)



NOTES TO THE FINANCIAL STATEMENTS

From 01/01/2026 to 30/06/2026

7. Other income:		
	This period	Previous period
-Sale of flyash bricks		
-Gain from liquidation, disposal of fixed assets and inventory		109,090,909
-Leasing of business premises		
-Collected fines		
-Deductible taxes		
-Grants, sponsorships, donations and gifts recognised as other income		
- Others		
Total		109,090,909
8. Other expenses:		
	This period	Previous period
-Scholarship sponsorships for university students in 2025	15,600,000	
-Fines, arrears		21,451,140
-Support Tet celebrations and building "Great Unity" houses for the poor (Ha Giang Vietnam Fatherland Front Committee)	430,000,000	700,000,000
-Other grants and supports	291,000,000	1,102,952,910
Total	736,600,000	1,824,404,050
9. Selling expenses and administrative expenses:		
a) Administrative expenses incurred during the period:		
	This period	Previous period
-Labour expenses- Branch	2,247,519,686	1,513,729,205
-Labour expenses- Company	6,058,259,070	6,269,148,485
-Material and tool expenses	234,685,543	263,090,567
-Depreciation expenses	783,905,114	790,179,786
-Tax, Charge, Fee	72,574,737	96,510,752
-Expenses of outsourcing services	1,142,492,691	493,405,935
-Other expenses in cash	872,342,134	1,005,313,445
Total	11,411,778,975	10,431,378,175
b) Selling expenses incurred during the period:		
	This period	Previous period
-Labour expenses- Company	1,440,000	
-Material and tool expenses	36,210,378	74,370,635
-Expenses of outsourcing services	345,266,270	559,984,469
-Other expenses in cash	18,608,000	2,880,000
Total	401,524,648	637,235,104
c) Reductions in selling expenses and administrative expenses:		
	This period	Previous period
...		
Total		
10. Business and production costs by items:		
	This period	Previous period
-Raw materials	20,068,043,532	28,450,291,740
-Labour expenses	9,069,497,060	9,615,124,476
-Depreciation expenses	2,405,825,774	1,977,280,778
-Expenses of outsourcing services	4,328,913,174	12,601,163,964
-Other expenses in cash	6,214,213,725	8,511,026,712
Total	42,086,493,265	61,154,887,670



NOTESTOTHEFINANCIALSTATEMENTS

From 01/01/2026 to 30/06/2026

11. Current income tax expenses:	This period	Previous period
- Profit before tax	64,593,508,558	381,656,205,815
- Tax calculated at the current corporate income tax rate	12,846,002,588	74,849,659,154
Adjustment:		
- Non-taxable income		
- Non-deductible expenses		
- Under/(over) provision in previous years		
....		
- Corporate income tax expense based on taxable income for the current year		
- Deferred corporate income tax expense		
- Corporate income tax expense		
Total corporate income tax expense for the current year:		

12. Deferred income tax	This period	Previous period
- Deferred income tax expense arising from taxable temporary differences		
- Deferred income tax expense arising from the reversal of deferred tax		
- Deferred income tax arising from deductible temporary differences		
- Deferred income tax arising from unused tax losses and tax credits		
- Deferred income tax arising from the reversal of refundable income tax payable		
- Total deferred income tax expense		

VIII-Additional information for the items presented in the Statement of Cash Flows:

	This period	Previous period
1. Non-cash transactions affecting future Statement of Cash Flows:		
- Purchase of assets through direct debtor finance lease transactions		
- Acquisition of a business through issuance of shares		
- Conversion of debt to equity		
- Other non-cash transactions		
2. Cash held by the company but not used:		
3. Amount of borrowings received during the year:	-	-
4. Amount of principal repaid during the year:	-	-
5. Acquisition and disposal of subsidiaries		

IX. Other information:

- Contingent liabilities**
 - State Audit Office of Region 7 audited in 2018, awaiting conclusion from relevant authorities
- Subsequent events after the reporting period**
- Information about related parties**
- Information on assets, revenue and results of operations by segment**

5. Comparative information	This period	Previous period
- Total implemented salary fund	18,948,498,219	15,463,903,821
- Total average number of employees	155	140
- Average salary per month	20,440,667	18,475,393
- Total income	21,889,498,219	17,735,403,821
- Average income per month	23,613,267	21,189,252

6. Other information

Prepared on 18 July 2026
Ha Giang Mineral and Mechanics Joint Stock Company

Preparer
(Sign, full name)

Hoang Le Khanh

Chief Accountant
(Sign, full name)

Hoang Le Khanh

Director
(Sign, full name and seal)

Do Khắc Hưng