# LAO CAI MINERAL EINEAL PROCESSING JOINT STOCK COMPANY

# CONSOLIDATED FINANCIAL STATEMENTS

## Quarter III 2026

*Lao Cai - October 2026*

Signature Not Verified
Ký bởi: CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI
Ký ngày: 26/10/2026 13:57:20

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## KNOW THE CONSOLIDATED FINANCIAL STATEMENT

*As at 30 September 2026*

**B 01-DN/HN**

Currency: VND

| ASSETS | Code | Notes | Ending balance | Opening balance |
|---|---|---|---|---|
| **A CURRENT ASSETS** | **100** | | **140.181.510.178** | **139.143.887.490** |
| **I. Cash and cash equivalents** | **110** | **1** | **644.967.240** | **135.412.663** |
| 1. Cash | 111 | | 644.967.240 | 135.412.663 |
| **II. Short-term investments** | **120** | | - | - |
| **III. Current account receivables** | **130** | | **137.868.977.960** | **137.255.178.812** |
| 1. Short-term trade receivables | 131 | 2 | 12.815.999.880 | 13.728.046.215 |
| 2. Short-term advances to suppliers | 132 | | 4.944.929.982 | 4.919.169.029 |
| 4. Other short-term receivables | 135 | 3 | 120.108.048.098 | 118.607.963.568 |
| **IV. Inventories** | **140** | **4** | - | **107.900.000** |
| 1. Inventories | 141 | | - | 107.900.000 |
| **V. Short-term biological assets** | **150** | | - | |
| **VI. Other current assets** | **160** | | **1.667.564.978** | **1.645.396.015** |
| 2. Deductible VAT | 162 | | 1.667.564.978 | 1.645.396.015 |
| **B NON-CURRENT ASSETS** | **200** | | **54.774.002.505** | **55.207.451.840** |
| **I. Long-term receivable** | **210** | | **171.177.000** | **171.177.000** |
| 6. Other long-term receivables | 215 | | 171.177.000 | 171.177.000 |
| **II. Fixed assets** | **220** | | **653.793.924** | **1.087.243.259** |
| 1. Tangible fixed assets | 221 | 5 | 653.793.924 | 1.087.243.259 |
| *- Cost* | *222* | | *15.198.828.192* | *15.198.828.192* |
| *- Accumulated depreciation* | *223* | | *(14.545.034.268)* | *(14.111.584.933)* |
| **III. Long-term biological assets** | **230** | | - | - |
| **IV. Investment properties** | **240** | | - | - |
| **V. Long-term assets in progress** | **250** | | **6.034.365.131** | **6.034.365.131** |
| 2. Construction in progress | 252 | 6 | 6.034.365.131 | 6.034.365.131 |
| **VI. Long-term investments** | **260** | | **47.914.666.450** | **47.914.666.450** |
| 2. Investments in joint ventures. associates | 262 | 10 | 47.950.000.000 | 47.950.000.000 |
| 4. Provision for long-term financial investment (*) | 264 | | (35.333.550) | (35.333.550) |
| **VII. Other long-term assets** | **270** | | - | - |
| **TOTAL ASSETS (270 = 100 + 200)** | **280** | | **194.955.512.683** | **194.351.339.330** |



*The notes from page 5 to page 18 are an integral part of the financial statements*

## KNOW THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

*As at 30 September 2026*

**B 01-DN/HN**

Currency: VND

| RESOURCES | Code | Notes | Ending balance | Opening balance |
|---|---|---|---|---|
| **C. LIABILITIES** | **300** | | **77.334.514.985** | **73.261.033.630** |
| **I. Current liabilities** | **310** | | **77.334.514.985** | **73.261.033.630** |
| 1. Short-term trade payables | 311 | 7 | 48.516.602.465 | 49.551.082.465 |
| 2. Short-term advances from customers | 312 | | 2.283.891.905 | 356.020.240 |
| 6. Short-term accured expenses | 316 | | 431.545.116 | 431.545.116 |
| 9. Other short-term payables | 320 | 8 | 11.076.168.521 | 7.896.078.831 |
| 10. Short-term provisions | 321 | | 12.230.000.000 | 12.230.000.000 |
| 12. Bonus and welfare fund | 323 | | 2.796.306.978 | 2.796.306.978 |
| **II. Non-current liabilities** | **330** | | - | - |
| **D. OWNERS' EQUITY** | **400** | | **117.620.997.698** | **121.090.305.700** |
| 1. Share capital | 411 | | 246.330.000.000 | 246.330.000.000 |
| *- Shares with voting rights* | *411a* | | *246.330.000.000* | *246.330.000.000* |
| 5. Treasury stocks (*) | 415 | | (1.910.000) | (1.910.000) |
| 8. Investment & development funds | 418 | | 5.145.322.665 | 5.145.322.665 |
| 9. Equity's other fund | 420 | | 2.796.306.978 | 2.796.306.978 |
| 10. Undistributed earnings | 421 | | (139.309.199.276) | (135.942.775.750) |
| *- Undistributed earnings by the end of prior year* | *421a* | | *(135.942.775.753)* | *(133.144.797.008)* |
| *- Undistributed earnings of the current period'* | *421b* | | *(3.366.423.526)* | *(2.797.978.742)* |
| 11. Non-controlling interests | 429 | | 2.660.477.331 | 2.763.361.807 |
| **TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300+ 400)** | **440** | | **194.955.512.683** | **194.351.339.330** |

M.S.D.N: 5300208618 - C.T.C.P
CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI
TỈNH LÀO CAI

| | | |
|---|---|---|
| **Nguyen Duc Thang** | **Nguyen Thi Hoa** | **Nguyen Thi Hoa** |
| **Chief Executive Officer** | **Chief Accountant** | **Preparer** |

*Lao Cai. 26 October 2026*

## CONSOLIDATED INCOME STATEMENT

**B 02-DN**

*Quarter III 2026*

Currency: VND

| ITEMS | Code | Notes | Quarter III | | Year-to-Date until the end of this quarter | |
|---|---|---|---|---|---|---|
| | | | Year 2026 | Year 2025 | Year 2026 | Year 2025 |
| **1. Revenue from sale of goods and rendering of services** | **1** | **11** | - | **11.245.125.000** | - | **45.157.152.200** |
| **3. Net revenue from sale of goods and rendering of services** | **10** | | - | **11.245.125.000** | - | **45.157.152.200** |
| 4. Cost of goods sold and services rendered | 11 | 12 | - | 11.373.197.452 | - | 44.703.077.361 |
| **5. Gross profit from sale of goods and redering of services** | **20** | | - | **(128.072.452)** | - | **454.074.839** |
| **6. Profit/loss from the sale/liquidation of investment properties.** | | | - | - | - | - |
| **7. Financial income** | **21** | **13** | **39.777** | **5.002** | **137.752** | **1.022.911.547** |
| 8. Finacial expenses | 22 | 14 | 568.353 | 318.197.683 | 377.182.570 | 320.637.335 |
| - *In which:* Interest expenses | 23 | | - | - | - | - |
| 9. Selling expenses | 25 | | - | - | - | - |
| 10. General and administrative expenses | 26 | 15 | 751.949.357 | 1.467.498.410 | 2.550.913.759 | 2.040.520.468 |
| **12. Operating profit** | **30** | | **(752.477.933)** | **(1.913.763.543)** | **(2.927.958.577)** | **(884.171.417)** |
| 13. Other income | 31 | | - | - | - | - |
| 14. Other expenses | 32 | | 433.449.335 | - | 541.349.335 | 288.966.223 |
| **15. Other profit** | **40** | | **(433.449.335)** | - | **(541.349.335)** | **(288.966.223)** |
| **16. Accounting profit before tax** | **50** | | **(1.185.927.268)** | **(1.913.763.543)** | **(3.469.307.912)** | **(1.173.137.640)** |
| 17. Current corporate income tax expense | 51 | 16 | - | - | - | - |
| **19. Net profit after tax** | **60** | | **(1.185.927.268)** | **(1.913.763.543)** | **(3.469.307.912)** | **(1.173.137.640)** |
| 20. Net profit after tax attributable to shareholders of the parent | 61 | | (1.147.194.069) | (1.856.372.880) | (3.366.423.526) | (1.135.564.350) |
| 21. Net profit after tax attributable to non-controlling interests | 62 | | (38.733.199) | (57.390.663) | (102.884.386) | (37.573.290) |
| **22. Basic earning per share** | 70 | 17 | **(48)** | **(77,7)** | **(140,84)** | **(47,63)** |
| **23. Declining earnings per share (*)** | 71 | | - | - | - | - |

**Nguyen Duc Thang**
**Chief Executive Officer**
*Lao Cai.26 October 2026*

**Nguyen Thi Hoa**
**Chief Accountant**

**Nguyen Thi Hoa**
**Preparer**

## CONSOLIDATED CASH FLOW STATEMENT

Quarter III 2026

*(Indirect method)*

**B 03-DN/HN**

Currency: VND

| ITEMS | Code | Notes | Year-to-Date until the end of this quarter | |
|---|---|---|---|---|
| | | | Year 2026 | Year 2025 |
| **I. Cash flows from operating activites** | | | | |
| *1. Accounting profit before tax* | **01** | | **(3.469.307.912)** | **(1.173.137.640)** |
| *2. Adjustments for:* | | | | |
| - Depreciation of tangible fixed assets and investment properties | 02 | | 433.449.335 | 288.966.223 |
| - Provisions | | | - | - |
| - Profit/(Loss) from investing activities | 05 | | (137.752) | - |
| - Interest expense | 06 | | 376.318.570 | (1.022.910.020) |
| *3. Operating profit before changes in working capital* | **08** | | *(2.659.677.759)* | *(1.907.081.437)* |
| - Increase/(Decrese) in receivables | 09 | | (635.968.201) | (84.147.473.195) |
| - Increase/decrease inventory | 10 | | 107.900.000 | 214.450.000 |
| - Increase/decrease accounts payable (excluding loan interest payable and corporate income tax payable) | 11 | | 4.073.481.355 | 32.692.965.331 |
| - Interest paid on loans | 14 | | (376.318.570) | - |
| - Other income from business operations | 16 | | - | - |
| - Other expenses for business operations | 17 | | - | - |
| *Net cash flows from/(used in) operating activities* | **20** | | *509.416.825* | *(53.147.139.301)* |
| **II. Cash flows from investing activities** | | | | |
| 2. Funds received from the disposal or sale of fixed assets and other long-term assets | 22 | | - | - |
| 3. Expenditures on loans and the purchase of debt instruments from other entities | 23 | | - | - |
| 4. Funds recovered from loans and the resale of debt instruments from other entities | 24 | | - | 55.129.000.000 |
| 7. Interest income from loans, dividends, and distributed profits | 27 | | 137.752 | 1.022.910.020 |
| *Net cash flows used in investing activites* | **30** | | *137.752* | *56.151.910.020* |
| **III. Cash flows from financing activities** | | | - | - |
| Money earned from borrowing | 33 | | - | - |
| *Net cash flows from/(used in) financing activities* | **40** | | - | - |
| **Net (decrease)/increase in cash for the period (50 = 20+30+40)** | **50** | | **509.554.577** | **3.004.770.719** |
| **Cash and cash equivalents at the beginning of the year** | **60** | | **135.412.663** | **217.284.998** |
| **Cash and cash equivalents at the end of the year (70 = 50+60+61)** | **70** | | **644.967.240** | **3.222.055.717** |

M.S.D.N: 5300208618 C.T.C.P CÔNG TY CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI TỈNH LÀO CAI

| | | |
|---|---|---|
| **Nguyen Duc Thang** | **Nguyen Thi Hoa** | **Nguyen Thi Hoa** |
| **Chief Executive Officer** | **Chief Accountant** | **Preparer** |

*Lao Cai. 26 October 2026*



*The notes from page 5 to page 18 are an integral part of the financial statements*

## I. GENERAL INFORMATION

### Form of Capital Ownership

Lao Cai Mineral Eineal Processing Joint Stock Company ("the Company") formerly Gia Long Co.. Ltd.. is a limited liability company with two or more members established under Business Registration Certificate No. 1202100192 issued by the Department of Planning and Investment of Lao Cai Province. The initial registration date was September 18. 2002. Over its operational history. changes in the type of enterprise. business activities. and charter capital of the Company have been successively certified by the Department of Planning and Investment of Lao Cai Province through amended business registration certificates. Currently. the Company operates under its 20th amended Business Registration Certificate issued on November 24. 2025. with enterprise code 5300208618.

### Company's Business Activities

The Company engages in the following business activities:

- Mining of precious metal ores: Specifically: The extraction. processing. trading of ferrous. non-ferrous metal ores;
- Trading of machinery. equipment. and spare parts;
- Consultancy and support for mining operations;
- Trading and production of building materials;
- Trading and import-export of crude oil. coal. and their derivatives;
- Trading of chemicals. materials. and fertilizers for industrial and agricultural purposes;
- Import-export trading of agricultural. forestry. and aquatic products;
- Construction of various types of buildings; Construction of other civil engineering works;
- Inland waterway freight transportation;
- Extraction of stone. Sand. gravel. clay;
- Wholesale of specialized items not elsewhere classified: Specifically: Coal. stone. sand. gravel;
- Retail trade through other forms not elsewhere classified: Specifically: Coal. stone. sand. gravel;
- Mining of iron ores;
- Specialized design activities: Specifically: Interior decoration;
- Leasing of machinery. equipment and tangible goods;
- Leasing of intangible non-financial assets;
- Coastal and deep-sea freight transportation; Road freight transportation
- Diplomatic activities;
- Installation of electrical systems; Installation of other construction systems; Other specialized construction activities;
- Maintenance. repair of automobiles and other motor vehicles;
- Sale of spare parts and accessories for automobiles and motor vehicles;
- Maintenance and repair of motorcycles;
- Sale of spare parts and accessories for motorcycles;
- Completion of construction works;
- Organization of trade promotion activities;
- Mining and collection of hard coal;
- Mining and collection of lignite;
- Extraction of crude oil;

- Extraction of natural gas;
- Mining of other non-ferrous metal ores;
- Salt mining;
- Manufacture of cement. lime. and gypsum;
- Manufacture of concrete. cement. and gypsum products;
- Retail sale of hardware. paint. glass. and other construction installation materials in specialized stores;
- Wholesale of construction materials and installation equipment;
- Warehousing and storage of goods;
- Rental of motor vehicles;
- Demolition; Site preparation;
- Wholesale of machinery. equipment and other mechanical parts;
- Other passenger road transport;
- Cargo handling;
- Other professional. scientific. and technical activities not elsewhere classified;
- Installation of water supply. drainage. heating. and air conditioning systems;
- Mining of chemical and fertilizer minerals;
- Mining and collection of peat;
- Cutting. shaping. and finishing of stone;
- Passenger transport by coastal and deep-sea routes;
- Passenger transport by inland waterways;
- Construction of utility projects;
- Mining of uranium and thorium ores;
- Manufacture of building materials from clay.

The Company is headquartered at No. 28B. Phan Dinh Giot Street. Lao Cai Ward. Lao Cai City. Lao Cai Province

## II. BASIS OF PREPARATION OF FINANCIAL STATEMENTS AND ACCOUNTING PERIOD

**Basis of Preparation of Financial statements**

The accompanying Financial Statements are presented in Vietnamese Dong (VND). prepared on a historical cost basis. and in accordance with Vietnamese Accounting Standards. the Vietnamese Accounting System. and other prevailing accounting regulations in Vietnam.

The accompanying Financial Statements are not intended to present the financial position. results of operations. and cash flows in accordance with generally accepted accounting principles and practices in other countries outside of Vietnam

**Accounting period**

The Company's fiscal year applicable for the presentation of its Financial statements starts on 1 January and ends on 31 December.

## III. APPLIED ACCOUNTING REGIME AND COMPLIANCE WITH VIETNAMESE ACCOUNTING STANDARDS

**Applied Accounting Regime**

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2026/TT-BTC dated October 27. 2026. by the Minister of Finance. providing guidance on the Corporate Accounting Regime.

**Declaration of Compliance with Accounting Standards and Regime**

The Company complies with Vietnamese Accounting Standards and the related guidelines issued by the Government. The Financial Statements are prepared and presented in full compliance with all provisions of each standard. related circulars. and the current applicable Accounting Regime.

**Applied Accounting Method**

The applied accounting method: General Journal method - Computer-based accounting systems.

## IV. APPLIED ACCOUNTING POLICIES

1. Principles for converting financial statements prepared in foreign currency to Vietnamese Dong (in cases where the accounting currency differs from Vietnamese Dong); Impact (if any) of converting financial statements from foreign currency to Vietnamese Dong.

2. Types of exchange rates applied in accounting:

- The selected exchange rate applied when accounting for exchange rate differences arising during the period and the exchange rate when revaluing monetary items denominated in foreign currency;

- Cross-transaction exchange rate for cases where banks do not publish the transaction exchange rate of the foreign currency;

- The gold purchase price published by the State Bank of Vietnam or the reference purchase price of entities authorized to trade gold according to law, to be used when revaluing monetary gold at the end of the accounting period.

3. Principles for determining the effective interest rate (effective rate) used for discounting cash flows.

4. Principles for recognizing cash and cash equivalents.

5. Accounting Principles for Financial Investments

a) Trading securities;

b) Investments held to maturity;

c) Investments in subsidiaries, joint ventures, and associates;

d) Investments in other entities;

e) Accounting methods for other transactions related to financial investments.

6. Accounting Principles for Accounts Receivable

The enterprise must disclose its accounting policies related to accounts receivable and the significant basis for the estimates used in the policy on provisions for doubtful receivables.

7. Accounting Principles for Inventory

- Principles for recognizing inventory;

- Methods for calculating inventory value;

- Methods for accounting for inventory;

- Methods for establishing provisions for inventory devaluation;

- Criteria for allocating raw materials and supplies;

- Accounting policies related to inventory for high-risk contracts.

8. Accounting and depreciation principles for tangible fixed assets (including perennial crops for periodic production, working animals), intangible fixed assets, leased fixed assets, and investment properties.

9. Accounting principles for biological assets.

10. Accounting principles for various types of business cooperation contracts.

11. Accounting principles for deferred expenses.

12. Accounting principles for accounts payable to suppliers.

13. Accounting principles for dividends and profits.

14. Principles for recognizing accrued expenses.

15. Principles for recognizing deferred revenue.

16. Accounting principles for provisions for liabilities.

17. Accounting principles for deferred corporate income tax.

18. Principles for recognizing loans and financial lease liabilities.

19. Principles for recognizing and capitalizing borrowing costs.

20. Principles for recognizing convertible bonds.

21. Principles for Recognizing Equity:

- Principles for recognizing owner's equity contributions, capital surplus, convertible bond options, and other owner's equity;

- Principles for recognizing revaluation differences of assets;

- Principles for recognizing exchange rate differences;

- Principles for recognizing undistributed profits.

22. Principles and Methods for Recognizing Revenue and Other Income:

- Revenue from sales and services:

+ Sales revenue.

+ Revenue from services.

+ Revenue from construction contracts.

+ Revenue from the sale of real estate, such as tourist apartments, office buildings with accommodation, or similar products.

+ Revenue from the sale of investment properties.

- Revenue from financial activities;

- Other income.

23. Principles for Accounting for Revenue Deductions.

24. Principles for Accounting for Cost of Goods Sold.

25. Principles for Accounting for Financial Expenses.

26. Accounting principles for selling expenses and administrative expenses.

27. Accounting principles for the sale and disposal of fixed assets and investment properties.

28. Principles and methods for recognizing current corporate income tax expense (including supplemental corporate income tax expense as stipulated by global minimum tax regulations) and deferred corporate income tax expense.

29. Other accounting principles and methods.

## V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE CONSOLIDATED BALANCE SHEET

### 1. Cash and cash equivalents

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Cash on hand | 587.480.717 | 115.848.045 |
| Cash at banks | 57.486.523 | 19.564.618 |
| Cash equivalents | - | - |
| **Total** | **644.967.240** | **135.412.663** |

### 2. Trade receivables

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Short-term trade receivables | 12.815.999.880 | 13.728.046.215 |
| Trade receivables from related parties | - | - |
| **Total** | **12.815.999.880** | **13.728.046.215** |

### 3. Other receivables

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Receivables from loan interest. dividend and profit distribution | 3.408.048.098 | 3.407.963.568 |
| Advances | 116.700.000.000 | 115.200.000.000 |
| Others | - | - |
| **Total** | **120.108.048.098** | **118.607.963.568** |

### 4. Inventories

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Raw materials | - | - |
| Tools and supplies | - | 107.900.000 |
| Work in progress | - | - |
| **Total** | **-** | **107.900.000** |

### 5. Tangible fixed assets

| | Buidings and structures | Machinery and equipment | Means of transportation. transmission | Management devices and tools | Total |
|---|---|---|---|---|---|
| | (VND) | (VND) | (VND) | (VND) | (VND) |
| **COST** | | | | | |
| **As at 01/01/2026** | **5.369.997.650** | **2.030.000.000** | - | - | **7.399.997.650** |
| Increase in the year | - | - | - | - | - |
| Decrease in the year | - | - | - | - | - |
| **As at 30/09/2026** | **5.369.997.650** | **2.030.000.000** | - | - | **7.399.997.650** |
| **ACCUMULATED DEPRECIATION** | | | | | |
| **As at 01/01/2026** | **4.607.554.391** | **1.705.200.000** | - | - | **6.312.754.391** |
| **Increase in the year** - | - | - | - | - | - |
| *Depreciation* | 250.749.335 | 182.700.000 | - | - | 433.449.335 |
| Other increases | - | - | - | - | - |
| **Decrease in the year** - | - | - | - | - | - |
| **As at 30/09/2026** | **4.858.303.726** | **1.887.900.000** | - | - | **6.746.203.726** |
| **CARRYING AMOUNT** | | | | | |
| **As at 01/01/2026** | **1.096.775.705** | **568.400.000** | - | - | **1.087.243.259** |
| **As at 30/09/2026** | **511.693.924** | **142.100.000** | - | - | **653.793.924** |

## 6. Construction in progress

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| The Gold Mining Project in Hoa Binh | 6.034.365.131 | 6.034.365.131 |
| Other construction in progress | - | - |
| **Total** | **6.034.365.131** | **6.034.365.131** |

## 7. Trade payables

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Short-term trade payables | 48.516.602.465 | 49.551.082.465 |
| Long-term trade payables | - | - |
| **Total** | **48.516.602.465** | **49.551.082.465** |
| Unpaid overdue debts | - | - |
| Trade payables to related parties | - | - |

## 8. Other trade payables

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Short-term** | **11.076.168.521** | **7.896.078.831** |
| Social insurance | - | - |
| Short-term deposits received | - | - |
| Other payables | 11.076.168.521 | 7.896.078.831 |
| **Long-term** | - | - |
| **Total** | **11.076.168.521** | **7.896.078.831** |

## 9. Owner's equity

| | Owner's equity VND | Treasury stocks | Investment & development funds | Enterprise reorganization assistance fund | Equity's Other Funds | Undistributed profits VND | Total VND |
|---|---|---|---|---|---|---|---|
| **As at 01/01/2026** | **246.330.000.000** | **(1.910.000)** | **5.145.322.665** | **-** | **2.796.306.978** | **(133.144.797.008)** | **121.124.922.635** |
| Capital increase in the previous year | - | - | - | - | - | - | - |
| Profit in the previous year | - | - | - | - | - | (2.797.978.742) | (2.797.978.742) |
| Other increases | - | - | - | - | - | - | - |
| Loss in the previous year | - | - | - | - | - | - | - |
| Dividend distribution | - | - | - | - | - | - | - |
| Other decreases | - | - | - | - | - | - | - |
| **As at 01/01/2026** | **246.330.000.000** | **(1.910.000)** | **5.145.322.665** | **-** | **2.796.306.978** | **(135.942.775.750)** | **118.326.943.893** |
| Capital increase in the year | - | - | - | - | - | - | - |
| Profit in the year | - | - | - | - | - | (3.366.423.526) | (3.366.423.526) |
| Other increases | - | - | - | - | - | - | - |
| Capital decrease in the year | - | - | - | - | - | - | - |
| Other decreases | - | - | - | - | - | - | - |
| **As at 30/09/2026** | **246.330.000.000** | **(1.910.000)** | **5.145.322.665** | **-** | **2.796.306.978** | **(139.309.199.276)** | **114.960.520.367** |

## 10. Financial investments

| | At the ending of the period | | | At the beginning of the period | | |
|---|---|---|---|---|---|---|
| | Cost | Fair value | Provision | Cost | Fair value | Provision |
| *** Investments in joint ventures and associates** | | | | | | |
| - Binh Thanh Green Environment Investment And Construction Joint Stock Company | 23.800.000.000 | 23.769.201.121 | (30.798.879) | 23.800.000.000 | 23.769.201.121 | (30.798.879) |
| - Van Son Green Environmental Cooperative | 24.150.000.000 | 24.145.465.329 | (4.534.671) | 24.150.000.000 | 24.145.465.329 | (4.534.671) |
| - Profit from investments in joint ventures and associates | - | - | - | - | - | - |
| *** Investments in other entities** | - | - | - | - | - | - |
| **Total** | **47.950.000.000** | **47.914.666.450** | **(35.333.550)** | **47.950.000.000** | **47.914.666.450** | **(35.333.550)** |

Details of the Company's subsidiaries As at 30 September 2026 as follow:

| Name of subsidiary. joint venture. associate Company | Equity interest (%) | Voting right (%) |
|---|---|---|
| Gia Long Hoa Binh LLC | 95.00% | 95.00% |
| Van Son Green Environmental Cooperative | 35.00% | 35.00% |
| Binh Thanh Green Environment Investment and Construction Joint Stock Company | 35.00% | 35.00% |

**Details of owner's equity investment as of 30/09/2026**

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| Other shareholders | 246.330.000.000 | 246.330.000.000 |
| **Total** | **246.330.000.000** | **246.330.000.000** |

* Value of bonds converted into shares during the period

* Number of treasury stocks: 191 shares

**Equity transactions with owners and distribution of dividends. profit shares**

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| - Owner's equity | | |
| + Opening capital contributions | 246.330.000.000 | 246.330.000.000 |
| + Increase in capital contributions during the period | - | - |
| + Decrease in capital contributions during the period | - | - |
| + Closing capital contributions | 246.330.000.000 | 246.330.000.000 |
| - Dividends. profit distribution | - | - |

**Shares**

| | 30/09/2026 VND | 01/01/2026 VND |
|---|---|---|
| **Authorised shares** | **24.633.000** | **24.633.000** |
| **Issued shares** | | |
| Ordinary shares | 24.633.000 | 24.633.000 |
| Preference shares | - | - |
| **Treasury shares** | - | - |
| Ordinary shares | 191 | 191 |
| Preference shares | - | - |
| **Shares in circulation** | | |
| Ordinary shares | 24.632.809 | 24.632.809 |
| Preference shares | - | - |

***Par value of outstanding shares:*** ***VND10.000 per share***

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

*These notes are an integral part of, and should be read in conjunction with, the accompanying financial statements*

## VI. ADDITIONAL INFORMATION FOR THE ITEMS PRESENTED IN THE CONSOLIDATED INCOME STATEMENT

### 11. Revenue from sale of goods and rendering of services

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter IIII/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter I/2025 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Revenue from sales. Services | - | - | 11.245.125.000 | 45.157.152.200 |
| **Total** | **-** | **-** | **11.245.125.000** | **45.157.152.200** |

### 12. Cost of goods sold and services rendered

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter II/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter I/2025 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Cost of good sold. services | - | - | 11.373.197.452 | 44.703.077.361 |
| **Total** | **-** | **-** | **11.373.197.452** | **44.703.077.361** |

### 13. Financial income

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter IIII/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter III/2025 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Interest income from deposits and loans | 39.777 | 137.752 | 5.002 | 1.022.911.547 |
| **Total** | **39.777** | **137.752** | **5.002** | **1.022.911.547** |

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

*These notes are an integral part of, and should be read in conjunction with, the accompanying financial statements*

## 14. Financial expenses

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter IIII/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter I/2025 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Other finance expenses | 568.353 | 377.182.570 | 318.197.683 | 320.637.335 |
| Reversal of financial provisions | | | | |
| **Total** | **568.353** | **377.182.570** | **318.197.683** | **320.637.335** |

## 15. Selling expenses and general and administrative expenses

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter IIII/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter I/2025 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| Administrative expenses incurred during the period | 751.949.357 | 2.550.913.759 | 1.467.498.410 | 2.040.520.468 |
| Selling expenses incurred during the period | - | - | - | - |
| **Total** | **751.949.357** | **2.550.913.759** | **1.467.498.410** | **2.040.520.468** |

## 16. Current corporate income tax expense

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter II/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter I/2025 |
|---|---|---|---|---|
| | VND | VND | VND | VND |
| **Profit before tax** | **(1.185.927.268)** | **(3.469.307.912)** | **(1.913.763.543)** | **(1.173.137.640)** |
| Increase adjustments | - | - | - | - |
| Decrease adjustments | - | - | - | - |
| **Taxable income** | - | - | - | - |

| | | | | |
|---|---|---|---|---|
| Current CIT expense | - | - | - | - |

## 17. Basic earnings per share

| | Quarter IIII/2026 | Cumulative from the beginning of the year to the end of Quarter IIII/2026 | Quarter III/2025 | Cumulative from the beginning of the year to the end of Quarter III/2025 |
|---|---|---|---|---|
| **Profit after tax** | **(1.185.927.268)** | **(3.469.307.912)** | **(1.913.763.543)** | **(1.173.137.640)** |
| Weighted average ordinary shares outstanding during the period (*) | 24.632.809 | 24.632.809 | 24.632.809 | 24.632.809 |
| **Basic earnings per share** | **(48)** | **(140,84)** | **(77,7)** | **(47,63)** |

(*) Weighted average ordinary shares outstanding during the period are calculated as follow:

| | Quarter II/2026 | Cumulative from the beginning of the year to the end of Quarter II/2026 | Quarter I/2025 | Cumulative from the beginning of the year to the end of Quarter I/2025 |
|---|---|---|---|---|
| Ordinary shares outstanding at the beginning of the period | 24.633.000 | 24.633.000 | 24.633.000 | 24.633.000 |
| Effect of repurchased ordinary shares | 191 | 191 | 191 | 191 |
| Effect of ordinary shares issued during the year | - | - | - | - |
| Weighted average ordinary shares outstanding during the period | 24.632.809 | 24.632.809 | 24.632.809 | 24.632.809 |

## VII. OTHER INFORMATION

### 1. Contingent liabilities

The company does not have any other contingent liabilities that need to be adjusted or disclosed in the financial statements.

### 2. Information about related parties

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS (Continued)**

*These notes are an integral part of, and should be read in conjunction with, the accompanying financial statements*

**2.1** Income of the members of the Board of Directors and the Executive Board:

| | Current year | Previous year |
|---|---|---|
| Income of the Executive Board | | |
| *+ Mr. Nguyen Duc Thang* | *72.000.000* | *72.000.000* |
| Income of the Board of Directors | | |
| *+ Mr. Hoang Quoc Tung* | *30.000.000* | *45.000.000* |
| **Total** | **102.000.000** | **117.000.000** |

**3. Segment Reporting**

In the financial year ending on September 30, 2026, the Company's main revenue was generated primarily within the same geographical area; therefore, the Company does not present a segment report.

**4. Reporting period**

No significant events occurred after the end of the accounting period that require adjustment or disclosure in the financial statements.

**5. Other information**

Explanation of consolidated business results for Quarter III/2026 :

| Items | Quarter III/2026 | Quarter III/2025 | Increase/Decrease | Rate % |
|---|---|---|---|---|
| Profit after CIT tax | (1.185.927.268) | (1.913.763.543) | 727.836.275 | (38%) |

The after-tax profit on the consolidated report for Quarter III of 2026 is: (1.185.927.268). This year's after-tax corporate income tax profit is higher than last year's due to lower business management costs this year.

M.S.D.N: 5300208614 CÔNG TY C.T.C.P CỔ PHẦN KHAI THÁC VÀ CHẾ BIẾN KHOÁNG SẢN LÀO CAI TỈNH LÀO CAI

| | | |
|---|---|---|
| **Nguyen Duc Thang** | **Nguyen Thi Hoa** | **Nguyen Thi Hoa** |
| **Chief Executive Officer** | **Chief Accountant** | **Preparer** |

*Lao Cai, 26 October 2026*