INTERIM FINANCIAL STATEMENTS

A CUONG MINERAL GROUP JOINT STOCK COMPANY

For the accounting period from 01/01/2026 to 30/06/2026
(reviewed)

WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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AASC AUDITING FIRM

CONTENTS

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of A Cuong Mineral Group Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the accounting period from January 1, 2026 to June 30, 2026.

THE COMPANY

A Cuong Mineral Group Joint Stock Company formerly known as Tam Cuong Company Limited, was granted the first Business Registration Certificate No. 048157 on February 15, 1996 by the Hanoi Department of Planning and Investment and the Business Registration Certificate No. 0100511368 by the Department of Planning and Investment of Bac Giang Province, first registered on February 15, 1996 and amended for the 25th time on June 14, 2018.

The Company's head office is located at: Goc Gao Village, Yen Dinh Commune, Bac Ninh Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

Members of The Board of Directors, The Board of Management and Board of Supervision during the fiscal period and to the reporting date are:

Board of Directors

Mrs. Nguyen Thi Thanh Huong	Chairman	Appointed on 13/08/2026
Mr. Nguyen Xuan Thanh	Chairman	Resigned on 30/06/2026
Mrs. Pham Thi Thuy Hanh	Member	

Board of Management

Mrs. Pham Thi Thuy Hanh	General Director

Board of Supervision

Mr. Pham Duc Thinh	The Chief Controller
Mr. Pham Thanh Dat	Member
Mrs. Pham Thi Thu Hoai	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the year and until the preparation of this Financial Statements is Mrs. Pham Thi Thuy Hanh – General Director.

AUDITORS

AASC Auditing Firm Company Limited has reviewed the Company's Interim Financial Statements.

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITY IN RESPECT OF THE INTERIM FINANCIAL STATEMENTS

The Board of Management is responsible for preparing the Interim Financial Statements which give a true and fair view of the financial position of the Company; its operating results and its cash flows for the Interim period. In preparing those Interim Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by The Board of Management and Board of Directors to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by errors or frauds;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Interim Financial Statements;
- Prepare the Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of financial statements;
- Prepare the Interim Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at anytime and to ensure that the Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Interim Financial Statements give a true and fair view of the financial position at June 30, 2026, its operation results and cash flows in the first 6 months of 2026 of Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Other commitments

We are committed to ensuring that our company has fully complied with all information disclosure obligations as required by current Vietnamese law.

On behalf of The Board of Management

M.S.D.N: 0100511368-C
CÔNG TY CỔ PHẦN TẬP ĐOÀN KHOÁNG SẢN Á CƯỜNG
SƠN ĐỘNG - BẮC GIANG

Phạm Thị Thủy Hạnh
Legal representative

Approval, August 25, 2026

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No.: 250826.011/BCTC.KT2

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, The Board of Directors and The Board of Management**
A Cuong Mineral Group Joint Stock Company

We have reviewed the Interim Financial Statements of A Cuong Mineral Group Joint Stock Company prepared on August 25, 2026, from page 06 to page 31 including: Interim Financial Position as at June 30, 2026, Interim Statement of Income, Interim Statement of Cashflows for the 6-months accounting period ending on the same date and Interim Notes to the Interim Financial Statements.

The Board of Management' responsibility

The Board of Management of the Company is responsible for the preparation and presentation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of financial statements and for such internal control as The Board of Management determines necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on the accompanying interim financial statements. However, because of the matter described in the 'Basis for Disclaimer of Conclusion' section, we were unable to obtain sufficient appropriate evidence to provide a basis for a conclusion on the interim financial statements.

Basis for disclaimer of conclusion

1. Our review scope was limited by the following issues:

- The Company did not perform physical counts of inventories and physical counts of fixed assets at the beginning and end of the period. Consequently, we were unable to observe the physical inventory and fixed asset counts, nor obtain the Company's physical inventory and fixed asset count records as of the beginning and end of the period.

- We were unable to obtain sufficient appropriate evidence to assess the assertions relating to trade receivables, trade payables, construction in progress, long-term deferred expenses, financial investments, deductible value-added tax (VAT), taxes and other receivables from the State, taxes and other payables to the State, as well as borrowings and finance lease liabilities of the Company.

- The Company's loans and accrued interest payable to credit institutions are all past due. We were unable to determine the actual obligations payable at the beginning of the year and at the end of the period, as well as the interest expenses incurred during the period that should be recognized in the interim financial statements for the accounting period from 01/01/2026 to 30/06/2026.

- We were also unable to determine whether transactions and balances with counterparties (including trade receivables, prepayments to suppliers, other receivables, and trade payables) represent related party transactions requiring presentation and disclosure in the notes to the interim financial statements.

Through the procedures performed, we were also unable to issue a review conclusion regarding the following balances:

Items	Notes	30/06/2026	01/01/2026
Cash and cash equivalents	3	1,587,777,284	790,092,959
Long-term investments	4	75,114,239,939	75,114,239,939
Provision for short-term doubtful debts		(2,523,500,000)	(2,523,500,000)
Short-term prepayments to suppliers	5	3,076,639,000	3,076,639,000
Other short-term receivables	6	7,927,000,000	10,427,000,000
Other long-term receivables	6	43,484,000,000	43,484,000,000
Inventories	8	202,980,064,049	192,560,968,050
Deductible VAT		144,764,327	51,705,140
Taxes and other receivables from State budget	16	37,064,914	37,064,914
Fixed assets	10	136,736,629,068	146,032,726,434
Assets in progress	9	60,113,835,778	60,113,835,778
Long-term deferred expenses	12	1,711,449,478	1,722,919,733
Short-term trade payables	13	3,863,606,300	3,971,606,300
Short-term prepayments from customers		1,290,000,000	1,290,000,000
Short-term accrued expenses	14	86,300,207,568	81,881,264,577
Taxes and other payables to the State budget	16	10,924,156,647	10,924,156,647
Other short-term payments	17	4,885,073,093	4,885,073,093
Short-term borrowings and finance lease liabilities	11	78,507,001,027	78,507,001,027

2. The Company's mining license at the Dong Tan coal mine, Lai Village, Son Dong Commune, Bac Ninh Province has expired. As required by the relevant State authorities of Bac Ninh Province, the Company is obligated to perform environmental restoration and mine closure for the excavated area in accordance with regulations. However, the Company has not accrued the environmental restoration costs for the aforementioned mine upon the expiration of the mining license. We were unable to estimate the environmental restoration costs and related environmental obligations that the Company would be required to provide for at the above-mentioned mine. Accordingly, any adjustments to this item would impact the Company's interim financial statements for the accounting period from January 1, 2026 to June 30, 2026.

3. For the accounting period from January 1, 2026 to June 30, 2026, the Company continued to generate no revenue from sales of goods and rendering of services. The Company's business operations during the period were almost entirely suspended. Expenses incurred during the period mainly comprised past-due interest expenses and general and administrative expenses. Furthermore, as of June 30, 2026, accumulated losses on the Company's statement of financial position stood at VND 193.60 billion, representing 37.96% of the Company's charter capital. The Company's business operations continued to suffer losses. These matters indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. We were unable to assess the repayable amount presented in the notes to the liabilities items, as well as the Company's ability to continue as a going concern in the foreseeable future.

Disclaimer of conclusion

Due to the significance of the matter described in the "Basis for Disclaimer of Conclusion" section, we have not been able to obtain sufficient appropriate review evidence to provide a basis for a review conclusion. Accordingly, we do not express a conclusion on the accompanying financial statements.

AASC Auditing Firm Company Limited

M.S.D.N: 0100[illegible] C.T.T.N.H.H
CÔNG TY
TRÁCH NHIỆM HỮU HẠN
HÃNG KIỂM TOÁN
AASC
THÀNH PHỐ HÀ NỘI

Vu Xuan Bien
Deputy General Director
Certificate of registration to audit practice
No: 0743-2023-002-1
Hanoi, August 25, 2026

INTERIM FINANCIAL POSITION

As at June 30, 2026

Code	ASSETS	Note	Closing balance VND	Opening balance VND
100	**A. CURRENT ASSETS**		**213,229,809,574**	**204,419,970,063**
110	**I. Cash and cash equivalents**	**3**	**1,587,777,284**	**790,092,959**
111	1. Cash		1,587,777,284	790,092,959
130	**II. Short-term receivables**		**8,480,139,000**	**10,980,139,000**
132	1. Short-term prepayments to suppliers	5	3,076,639,000	3,076,639,000
135	2. Other short-term receivables	6	7,927,000,000	10,427,000,000
136	3. Provision for short-term doubtful debts		(2,523,500,000)	(2,523,500,000)
140	**III. Inventories**	**8**	**202,980,064,049**	**192,560,968,050**
141	1. Inventories		203,751,103,715	193,332,007,716
142	2. Provision for devaluation of inventories		(771,039,666)	(771,039,666)
160	**IV. Other short-term assets**		**181,829,241**	**88,770,054**
162	1. Deductible VAT		144,764,327	51,705,140
163	2. Taxes and other receivables from State budget	16	37,064,914	37,064,914
200	**B. NON-CURRENT ASSETS**		**317,160,154,263**	**326,467,721,884**
210	**I. Long-term receivables**		**43,484,000,000**	**43,484,000,000**
215	1. Other long-term receivables	6	43,484,000,000	43,484,000,000
220	**II. Fixed assets**		**136,736,629,068**	**146,032,726,434**
221	1. Tangible fixed assets	10	136,736,629,068	146,032,726,434
222	- *Historical costs*		*316,878,669,988*	*316,878,669,988*
223	- *Accumulated depreciation*		*(180,142,040,920)*	*(170,845,943,554)*
250	**III. Long-term assets in progress**	**9**	**60,113,835,778**	**60,113,835,778**
252	1. Construction in progress		60,113,835,778	60,113,835,778
260	**IV. Long-term investments**	**4**	**75,114,239,939**	**75,114,239,939**
262	1. Investments in joint ventures and associates		75,200,000,000	75,200,000,000
264	2. Provision for devaluation of long-term investments		(85,760,061)	(85,760,061)
270	**V. Other long-term assets**		**1,711,449,478**	**1,722,919,733**
271	1. Long-term deferred expenses	12	1,711,449,478	1,722,919,733
280	**TOTAL ASSETS**		**530,389,963,837**	**530,887,691,947**

INTERIM FINANCIAL POSITION

As at June 30, 2026
(continue)

Code	CAPITAL	Note	Closing balance VND	Opening balance VND
300	**C. LIABILITIES**		**212,194,044,635**	**207,883,101,644**
310	**I. Current liabilities**		**212,194,044,635**	**207,883,101,644**
311	1. Short-term trade payables	13	3,863,606,300	3,971,606,300
312	2. Short-term prepayments from customers		1,290,000,000	1,290,000,000
313	3. Dividends and profits payable	15	25,500,000,000	25,500,000,000
314	4. Taxes and other payables to State budget	16	10,924,156,647	10,924,156,647
316	5. Short-term accrued expenses	14	86,300,207,568	81,881,264,577
320	6. Other short-term payments	17	4,885,073,093	4,885,073,093
321	7. Short-term borrowings and finance lease liabilities	11	78,507,001,027	78,507,001,027
323	8. Bonus and welfare fund		924,000,000	924,000,000
400	**D. OWNER'S EQUITY**		**318,195,919,202**	**323,004,590,303**
411	1. Contributed capital		510,000,000,000	510,000,000,000
411a	*Ordinary shares with voting rights*		*510,000,000,000*	*510,000,000,000*
418	2. Development and investment funds		1,800,000,000	1,800,000,000
420	3. Retained earnings		(193,604,080,798)	(188,795,409,697)
420a	*Retained earnings accumulated to previous year*		*(188,795,409,697)*	*(178,976,516,397)*
420b	*Retained earnings of the current period*		*(4,808,671,101)*	*(9,818,893,300)*
440	**TOTAL LIABILITIES AND OWNER'S EQUITY**		**530,389,963,837**	**530,887,691,947**

Preparer	Accounting in charge	Legal representative
Nguyen Thi Kim Ngan	**Nguyen Van Quyet**	**Pham Thi Thuy Hanh**
Preparer	Accounting in charge	Legal representative

M.S.D.N: 0100511368-C.T.C.P CÔNG TY CỔ PHẦN TẬP ĐOÀN KHOÁNG SẢN Á CƯỜNG H. SƠN ĐỘNG - T. BẮC GIANG

Approval, August 25, 2026

INTERIM STATEMENT OF INCOME

For the accounting period from 01/01/2026 to 30/06/2026

Code	ITEM	Note	Current period VND	Previous period VND
01	1. Revenue from sales of goods and rendering of services		-	-
02	2. Revenue deductions		-	-
10	3. Net revenue from sales of goods and rendering of services		-	-
11	4. Cost of goods sold		-	-
20	5. Gross profit from sales of goods and rendering of services		-	-
21	6. Gain/(Loss) on disposal of investment property		-	-
22	7. Financial income		4,020	8,341
23	8. Financial expenses	19	4,418,942,991	4,420,942,991
24	*In which: Interest expenses*		*4,418,942,991*	*4,420,942,991*
25	9. Selling expenses		-	-
26	10. General and administrative expenses	20	389,732,130	411,180,480
30	**11. Net profit from operating activities**		**(4,808,671,101)**	**(4,832,115,130)**
31	12. Other income		-	-
32	13. Other expenses		-	-
40	**14. Other profit**		-	-
50	**15. Total net profit before tax**		**(4,808,671,101)**	**(4,832,115,130)**
51	16. Current corporate income tax expense	21	-	-
52	17. Deferred corporate income tax expense		-	-
60	**18. Profit after corporate income tax**		**(4,808,671,101)**	**(4,832,115,130)**
70	**19. Basic earnings per share**	**22**	**(94)**	**(95)**

M.S.D.N: 0100511368 - C.T.C.P
CÔNG TY CỔ PHẦN TẬP ĐOÀN KHOÁNG SẢN Á CƯỜNG
H. SƠN ĐỘNG - T. BẮC GIANG

Preparer	Accounting in charge	Legal representative
Nguyen Thi Kim Ngan	**Nguyen Van Quyet**	**Pham Thi Thuy Hanh**
Preparer	Accounting in charge	Legal representative

Approval, August 25, 2026

INTERIM STATEMENT OF CASHFLOWS

For the accounting period from 01/01/2026 to 30/06/2026
(Under direct method)

Code	ITEM	Note	Current period VND	Previous period VND
	I. CASH FLOWS FROM OPERATING ACTIVITIES			
02	1. Cash paid to suppliers		(1,364,299,023)	(2,594,178,181)
03	2. Cash paid to employees		(337,140,000)	(425,688,387)
06	3. Other receipts from operating activities		2,500,000,000	3,100,000,000
07	4. Other payments on operating activities		(880,672)	(3,000,000)
20	*Net cash flows from operating activities*		*797,680,305*	*77,133,432*
	II. CASH FLOWS FROM INVESTING ACTIVITIES			
27	1. Interest and dividend received		4,020	8,341
30	*Net cash flows from investing activities*		*4,020*	*8,341*
40	*Net cash flows from financing activities*		-	-
50	**Net cash flows in the period**		**797,684,325**	**77,141,773**
60	**Cash and cash equivalents at the beginning of the period**		**790,092,959**	**447,579,712**
61	Effect of exchange rate fluctuations		-	-
70	**Cash and cash equivalents at the end of the period**	**3**	**1,587,777,284**	**524,721,485**

Nguyen Thi Kim Ngan	**Nguyen Van Quyet**	**Pham Thi Thuy Hanh**
Preparer	Accounting in charge	Legal representative

CÔNG TY CỔ PHẦN TẬP ĐOÀN KHOÁNG SẢN Á CƯỜNG
M.S.D.N: 0100511368
SƠN ĐỘNG - T. BẮC GIANG

Approval, August 25, 2026

NOTES TO INTERIM FINANCIAL STATEMENTS

For the accounting period from 01/01/2026 to 30/06/2026

1 . GENERAL INFORMATION

1.1 . Form of ownership

A Cuong Mineral Group Joint Stock Company formerly known as Tam Cuong Company Limited, was granted the first Business Registration Certificate No. 048157 on February 15, 1996 by the Hanoi Department of Planning and Investment and the Business Registration Certificate No. 0100511368 by the Department of Planning and Investment of Bac Giang Province, first registered on February 15, 1996 and amended for the 25th time on June 14, 2018.

The Company's head office is located at: Goc Gao Village, Yen Dinh Commune, Bac Ninh Province.

The registered charter capital of the Company is VND 510,000,000,000, the actual contributed charter capital as of 30 June, 2026 is VND 510,000,000,000, equivalent to 51,000,000 shares, par value of one share is VND 10,000.

1.2 . Business activities

Main business activities of the Company include:

- Mining of aluminum, copper, lead, zinc, tin ores; Mining of natural gas; Mining of crude oil; Mining and collection of lignite, hard coal; Mining of stone, sand, gravel, clay;
- Production of basic chemicals; Production of concrete and products from cement and gypsum; Production of construction materials from clay; Production of non-ferrous metals and precious metals; Production of coke; Treatment and disposal of hazardous waste; Site preparation;
- Wholesale and retail of cars (12 seats or less);
- Wholesale of metals and metal ores; Wholesale of coal and other solid fuels; Wholesale of crude oil; Wholesale of gasoline, gas and related products;
- Wholesale of other construction materials and installation equipment; Wholesale of agricultural and forestry raw materials; Wholesale of solid, liquid, gaseous fuels and related products;
- Wholesale of computers, peripherals and software; Wholesale of other machinery, equipment and spare parts; Wholesale of fabrics, ready-made garments, footwear;
- Restaurants and mobile catering services; Services related to printing; Other mining and ore support services; Agents and brokers; Transport services;
- Construction of railways and roads; Construction of houses of all kinds.

1.3 . Corporate structure

The Company's member entities are as follows:	Address
Office of A Cuong Minerals Group Joint Stock Company	Goc Gao Village, Yen Dinh Commune, Bac Ninh Province
Branch of A Cuong Minerals Group Joint Stock Company in Bac Giang	Goc Gao Village, Yen Dinh Commune, Bac Ninh Province
Branch of A Cuong Minerals Group Joint Stock Company - Dong Tan Coal Mine	Lai village, Son Dong commune, Bac Ninh province
Representative office of A Cuong Minerals Group Joint Stock Company	No. 15, Street 5, F361 An Duong Collective Area, Tay Ho Ward, Hanoi City
Representative office of A Cuong Minerals Group Joint Stock Company	No. 37, Street 6, F361 An Duong Collective Area, Tay Ho Ward, Hanoi City

Information of Associates of the Company is provided in Note No 4.

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY

2.1 . Accounting period and accounting currency

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies the Corporate Accounting Regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in accounting policies and disclosures

On 27/10/2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC guiding the corporate accounting regime to replace Circular No. 200/2014/TT-BTC dated 22/12/2014 of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated 21/03/2016 of the Ministry of Finance on amendments and supplements to a number of articles of Circular No. 200/2014/TT-BTC, effective for the fiscal year starting on or after January 01, 2026.

The Company has applied non-retrospectively the provisions of Circular No. 99/2025/TT-BTC from January 1, 2026. The Circular also represents changes in the presentation of some items in the financial statements. Comparative figures are reclassified to match the presentation of the current period. Details of the reclassification of comparative figures are set out in Note 26 and Appendix I of this financial statement.

2.4 . Basis for preparation of Interim Financial Statements

Interim Financial Statements are presented based on historical cost principle.

The Financial Statements of the Company are prepared based on summarization of the financial statements of the independent accounting entities and the head office of the Company;

In the Company's Interim Financial Statements, internal transactions and internal balances related to assets, capital sources and internal receivables and payables... have been excluded in their entirety.

2.5 . Accounting estimates

The preparation of Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires the Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the financial statements and the reported amounts of revenues and expenses during the fiscal year.

The estimates and assumptions that have a material impact in the Interim Financial Statements include:

- Provision for bad debts;
- Provision for devaluation of inventory;
- Estimated allocation of deferred expenses;
- Estimated useful life of fixed assets;

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by the Board of Management to be reasonable under the circumstances.

2.6 . Financial Instruments

Initial recognition

Financial assets

Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, lending loans, long-term and short-term investments. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include borrowings, trade payables, other payables and accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expenses directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the year because the Circular No.210/2009/TT-BTC and prevailing statutory regulations require to present Financial statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Cash

Cash comprises cash on hand and demand deposits.

2.8 . Financial investments

Investments in associates are initially recognized at original cost. After initial recognition, the value of those investments is measured at original cost less provision for devaluation of investments.

Provision for devaluation of investments is made at the end of the period as followings:

- For investments in associates, an impairment allowance is recognized when the investee incurs losses, based on the associate's financial statements as of the date the impairment allowance is recognized.

2.9 . Receivables

The receivables shall be recorded in details in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the financial statements according to their remaining terms at the reporting date.

The provision for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the provisions for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, at the reporting date, inventories are stated at the lower of cost and net realizable value.

Net realizable value is estimated based on the selling price of the inventory minus the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated using first in first out.

Method for valuation of work in process at the end of the reporting period is measured based on the actual costs incurred for each category of unfinished products.

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

2.11 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation and carrying amount.

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

- Buildings, structures	05 - 30	years
- Machine, equipment	05 - 10	years
- Vehicles, Transportation equipment	06 - 10	years
- Office equipment	03 - 05	years

2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Deferred land expenses include include prepaid land lease fees, including those related to leased land for which the Company has received land use right certificates but which do not qualify for recognition as intangible fixed assets under current regulations. These costs are recognized in the Income Statement using the straight-line method based on the term of the land lease contract.

- Other deferred expenses are recorded at their historical costs and allocated on the straight-line basis from 05 to 40 years.

2.14 . Payables

The payables shall be recorded in details in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the financial statements according to their remaining terms at the reporting date.

2.15 . **Dividend and profit payables**

Dividends and profits payable (in cash, non-monetary assets) are recorded when the enterprise does not have the right to refuse the obligation to pay dividends and profits to shareholders and capital contributors of the company in accordance with relevant laws.

The recognition time is the time when the investment recipient has no right to refuse dividend payment: after the dividend distribution announcement by the Company's Board of Directors and the announcement of the dividend entitlement date by the Vietnam Securities Depository and Clearing Corporation.

2.16 . **Borrowings**

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.17 . **Borrowing costs**

Borrowing costs are recognized as operating expenses in the year, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 “Borrowing costs”.

Regarding joint liability borrowings attributable to the construction or production of a qualifying asset, the borrowing costs eligible for capitalization in each accounting period shall be determined based on the capitalization rate for weighted average accumulated costs incurred in the construction or production of such asset. The capitalization rate shall be calculated according to the weighted average interest rate of the unpaid borrowings in the year, except for specific borrowings for the purpose of acquiring a qualifying asset. The capitalization rate is determined based on the weighted average borrowing rate applicable to the outstanding borrowings during the period.

2.18 . **Accrued expenses**

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary, expenses arising from seasonal cessation of production, interest expenses, etc. which are recorded as operating expenses of the reporting period.

2.19 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.20 . Revenue

Revenue is recognized when it is probable that the economic benefits will flow to the Company, which can be reliably measured. Revenue is determined at the fair value of the amounts received or to be received after deducting trade discounts, sales discounts, sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Financial income

Financial incomes include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company;
- The amount of the revenue can be measured reliably.

2.21 . Cost of goods sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the year, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the year even when products and goods have not been determined as sold.

2.22 . Financial expenses

Items recorded into financial expenses comprise borrowing cost.

The above items are recorded by the total amount arising in the year without offsetting against financial income.

2.23 . Selling expenses, general and administrative expenses

Selling expenses reflects the actual costs incurred in the process of providing goods and services.
General and administrative expenses reflect the actual costs incurred in the overall management of the Company.

2.24 . Corporate income tax

a) Current corporate income tax expenses

Current corporate income tax expense is determined based on taxable income for the year and the corporate income tax rate for the current period.

b) Current corporate income tax rate

During the six-month accounting period ended June 30, 2026, the Company applied a corporate income tax rate of 20% to business activities generating taxable income.

2.25 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the year attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for for the executive management) by the weighted average number of ordinary shares outstanding during the period.

2.26 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Companies, directly or indirectly through one or more intermediaries, having control over the Company or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Enterprises that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.27 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

Segment information should be prepared in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company in order to help users of financial statements better understand and make more informed judgements about the Company as a whole.

In first 6 months of 2026, the Company did not generate any sales and service revenue, therefore the Company did not prepare segment reports by business sector and by geographical area.

3 . CASH

	Closing balance	Opening balance
	VND	VND
Cash on hand	1,584,674,114	787,113,137
Demand deposits	3,103,170	2,979,822
	1,587,777,284	790,092,959

4 . FINANCIAL INVESTMENTS

	Closing balance			Opening balance		
	Original cost	Recoverable amount	Provision	Original cost	Recoverable amount	Provision
	VND	VND	VND	VND	VND	VND
Investments in associates						
- Tam Cuong Mineral Group Joint Stock Company (*)	75,200,000,000	75,114,239,939	(85,760,061)	75,200,000,000	75,114,239,939	(85,760,061)
	75,200,000,000	**75,114,239,939**	**(85,760,061)**	**75,200,000,000**	**75,114,239,939**	**(85,760,061)**

(*) The Company invests in Tam Cuong Mineral Group Joint Stock Company to manage and exploit Bo Ha, Dong Ky Commune, Bac Ninh Province coal mines according to Investment Certificate No. 02121000067 issued by Bac Ninh Provincial People's Committee on January 22, 2008. Tam Cuong Mineral Group Joint Stock Company operates under Business Registration Certificate No. 0102264114 issued by Hanoi Department of Planning and Investment for the first time on May 17, 2007, changed for the 12th time on July 3, 2017.

The Company has not determined the fair value of financial investments since Vietnamese Accounting Standards and Vietnamese Corporate Accounting System has not provided any detailed guidance on the determination of the fair value.

Detailed information about financial investments:

Name of financial investments	Place of establishment and operation	Ownership interest	Rate of voting rights	Principle activities
- Tam Cuong Mineral Group Joint Stock Company	Ha Noi	49%	49%	Mining of other non-ferrous metal ores

5 . PREPAYMENTS TO SUPPLIERS

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
Others				
- Bac Giang Construction and Installation SMLLC	500,000,000	(500,000,000)	500,000,000	(500,000,000)
- Financial Advisory Team	300,000,000	(300,000,000)	300,000,000	(300,000,000)
- Nguyen Van Hieu	750,000,000	(750,000,000)	750,000,000	(750,000,000)
- Nguyen Van Khanh	723,000,000	(723,000,000)	723,000,000	(723,000,000)
- Others	803,639,000	(250,500,000)	803,639,000	(250,500,000)
	3,076,639,000	**(2,523,500,000)**	**3,076,639,000**	**(2,523,500,000)**

6 . **OTHER RECEIVABLES**

	Closing balance		Opening balance	
	Value	Provision	Value	Provision
	VND	VND	VND	VND
a) **Short-term**				
- Advances (*)	4,927,000,000	-	5,727,000,000	-
- An Phu Company Limited	3,000,000,000	-	4,700,000,000	-
	7,927,000,000	**-**	**10,427,000,000**	**-**
b) **Long-term**				
- Do Linh Joint Stock Company (**)	43,484,000,000	-	43,484,000,000	-
	43,484,000,000	**-**	**43,484,000,000**	**-**

(*) Advance payment to implement the project "Exploitation and processing of primary gold ore in Minh Phong commune, Sa Ly commune, Luc Ngan district, Bac Giang province" according to the planning approval decisions No. 2184/QD-UBND and 2185/QD-UBND dated November 27, 2019 of the People's Committee of Luc Ngan district, Bac Giang province (now in Bac Ninh Province). Currently, the Company is planning to clear the site, sign a contract to conduct an environmental impact assessment, and build and install a preliminary processing workshop at the mine before transporting it to the specialized processing factory.

(**) The Company cooperates with Do Linh Joint Stock Company to implement the project of the original gold ore production and processing factory in Ta Soi area, Quy Chau district, Nghe An province. According to the Investment Registration Certificate No. 0644603665 dated April 12, 2016 certified by the Department of Planning and Investment of Nghe An province, the total investment capital of the project is 330.22 billion VND, the project's operation period is 50 years from the date of receiving the site handover.

7 . DOUBTFUL DEBTS

	Closing balance		Opening balance	
	Original cost	Recoverable	Original cost	Recoverable
	VND	VND	VND	VND
Total value of receivables and debts that are overdue or not due but difficult to be recovered				
Prepayments to suppliers	*3,012,209,000*	*488,709,000*	*3,012,209,000*	*488,709,000*
- Bac Giang Construction and Installation SMLLC	500,000,000	-	500,000,000	-
- Financial Advisory Team	300,000,000	-	300,000,000	-
- Nguyen Van Hieu	750,000,000	-	750,000,000	-
- Nguyen Van Khanh	723,000,000	-	723,000,000	-
- Others	739,209,000	488,709,000	739,209,000	488,709,000
	3,012,209,000	**488,709,000**	**3,012,209,000**	**488,709,000**

8 . INVENTORIES

	Closing balance		Opening balance	
	Original cost	Provision	Original cost	Provision
	VND	VND	VND	VND
Raw material	37,696,918,379	-	37,696,918,379	-
Work in process	147,264,787,412	-	136,845,691,413	-
Finished goods	18,789,397,924	(771,039,666)	18,789,397,924	(771,039,666)
	203,751,103,715	**(771,039,666)**	**193,332,007,716**	**(771,039,666)**

9 . LONG-TERM ASSET IN PROGRESS

	Closing balance		Opening balance	
	Original cost	Recoverable value	Original cost	Recoverable value
	VND	VND	VND	VND
- Cost of building embankment and dam systems	9,768,673,951	-	9,768,673,951	-
- Project cost of the "Copper Concentration Plant using Flotation Method with a capacity of 500 tons/day"	47,790,948,095	-	47,790,948,095	-
- Project cost of the "Investment in Construction of a Copper Smelting Plant with a capacity of 1,000 tons/year"	2,554,213,732	-	2,554,213,732	-
	60,113,835,778	**-**	**60,113,835,778**	**-**

Construction projects initiated in 2017 have been suspended due to environmental issues following the inspection conclusions on environmental protection and mineral resources issued by the Ministry of Natural Resources and Environment on 21 October 2016. As of the reporting date, these projects have not yet been completed. The Company has not determined the recoverable amount of these projects as at the date of the financial statements.

10 . TANGIBLE FIXED ASSETS

	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	247,766,680,834	63,060,964,475	5,991,218,679	59,806,000	316,878,669,988
Ending balance of the period	**247,766,680,834**	**63,060,964,475**	**5,991,218,679**	**59,806,000**	**316,878,669,988**
Accumulated depreciation					
Beginning balance	110,438,497,652	54,356,421,223	5,991,218,679	59,806,000	170,845,943,554
- Depreciation for the period	6,453,334,638	2,842,762,728	-	-	9,296,097,366
Ending balance of the period	**116,891,832,290**	**57,199,183,951**	**5,991,218,679**	**59,806,000**	**180,142,040,920**
Net carrying amount					
Beginning balance	137,328,183,182	8,704,543,252	-	-	146,032,726,434
Ending balance	**130,874,848,544**	**5,861,780,524**	**-**	**-**	**136,736,629,068**

- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 7,567,722,770.

11 . BORROWINGS

	Opening balance	During the period		Closing balance
	Values	Increase	Decrease	Values
	VND	VND	VND	VND
a) Short-term borrowings				
Short-term borrowings	**42,639,032,019**	-	-	**42,639,032,019**
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tay Branch (1)	42,639,032,019	-	-	42,639,032,019
Current portion of long-term debts	**35,867,969,008**	-	-	**35,867,969,008**
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tay Branch (2)	35,867,969,008	-	-	35,867,969,008
	78,507,001,027	**-**	**-**	**78,507,001,027**
b) Long-term borrowings				
- Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tay Branch (2)	35,867,969,008	-	-	35,867,969,008
	35,867,969,008	**-**	**-**	**35,867,969,008**
Amount due for settlement within 12 months	(35,867,969,008)	-	-	(35,867,969,008)
Amount due for settlement after 12 months	-			-

(1,2) Due to the lack of financial resources, all of the Company's loans are overdue. At the same time, the Company's ability to repay the debt depends on negotiations with the Bank on the repayment period as well as the source of future revenue. Due to the Company's debt ratio being at a high level, the Company has not yet determined the amount of debt that can be repaid as well as the overdue debt at the time of preparing the Interim Financial Statement.

c) Overdue borrowings and finance lease liabilities

	Closing balance		Opening balance	
	Principal	Interest	Principal	Interest
	VND	VND	VND	VND
- Brrowings	78,507,001,027	86,300,207,568	78,507,001,027	81,881,264,577
	78,507,001,027	**86,300,207,568**	**78,507,001,027**	**81,881,264,577**

Additional information for short-term loans:

No.	Bank / Contracts	Loan Limit (VND)	Interest rate	Duration of contract	Loan purpose	Forms of guarantee	Balances as of 30 June 2026 (VND)
1	**Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tay Branch (1)**						**42,639,032,019**
	Credit contract 02/2013/HĐ dated 02 December 2013	4,500,000,000	Floating Interest Rate	Loan Term according to each specific credit agreement and already overdue	Supplement working capital for sheet copper production and associated minerals from coal mining	Mortgage, Pledge	
	Credit contract 01/2015/2635737/HĐTD dated 18 December 2015	15,000,000,000	Floating Interest Rate	Loan Term according to each specific credit agreement and already overdue	Supplement working capital for business operations	Mortgage, Pledge	42,639,032,019
	Credit contract 01/20142635737/HĐTD dated 27 June 2014	15,697,000,000	Floating Interest Rate	Loan Term according to each specific credit agreement and already overdue	Offset short-term capital already invested in the project to expand the copper ore processing and refining plant using flotation and magnetic separation methods at Son Dong commune, Bac Ninh province	Mortgage, Pledge	
2	**Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Tay Branch (1)**						**35,867,969,008**
	Credit contract 01/2009/2635737/HĐTDTH dated 24 November 2009	30,000,000,000	Floating Interest Rate	120 months and expired	mplementation of the Investment Project for the Copper Concentration and Smelting Plant, Phase II – Metallurgy – Equipment Section, with a capacity of 1,550 tons/year, by Tam Cuong Co., Ltd.	Mortgage, Pledge	
	Credit contract 01/2013/HĐ dated 25 March 2013	3,700,000,000	Floating Interest Rate	48 months and expired	Project investment to purchase 5 VOLVO trucks to serve the Company's production and business activities	Secured by assets formed from loan capital.	35,867,969,008
	Credit contract 03/2013/HĐ dated 08 November 2013	25,000,000,000	Floating Interest Rate	72 months and expired	Investment in the Expansion of the Copper Concentration and Smelting Plant using Flotation and Magnetic Separation Methods at Son Dong Commune, Bac Ninh Province.	Secured assets formed from loan capital	
Total							**78,507,001,027**

12 . LONG - TERM DEFERRED EXPENSES

	Closing balance	Opening balance
	VND	VND
Land rental costs	874,258,881	920,104,826
Others	837,190,598	802,814,907
	1,711,449,478	**1,722,919,733**

13 . SHORT - TERM TRADE PAYABLES

	Closing balance	Opening balance
	VND	VND
Others		
Ngoc Diep Co., Ltd	1,471,558,706	1,471,558,706
117 Development Joint Stock Company	523,815,435	523,815,435
Dai Dong Xuan Joint Stock Company	606,472,424	606,472,424
Duong Hai Anh Private Enterprise	377,565,613	377,565,613
Nhat Long Service Development And Trading Investment Joint Stock Company	368,242,000	368,242,000
Thanh Cong Industry Heavy Joint Stock Company	142,242,900	142,242,900
EJC Joint Stock Company	56,092,000	56,092,000
EDC Joint Stock Company	42,839,113	42,839,113
Viet Nam Consultant Resources And Environment Joint Stock Company	132,321,652	132,321,652
Nam Viet Environment Consultant Services Company Limited	30,000,000	30,000,000
Yen Viet Security Services And Trading Investment Joint Stock Company	112,456,457	112,456,457
AASC Auditing Firm Company Limited	-	108,000,000
	3,863,606,300	**3,971,606,300**

Due to inadequate financial resources, most of the Company's short-term trade payables are overdue and the Company has not yet determined the amount of debt repayment capacity for these payables.

14 . SHORT - TERM ACCRUED EXPENSES

	Closing balance	Opening balance
	VND	VND
- Interest expense	86,300,207,568	81,881,264,577
	86,300,207,568	**81,881,264,577**

15 . DIVIDENDS AND PROFITS PAYABLE

	Closing balance	Opening balance
	VND	VND
Dividends and profits payable (*)	25,500,000,000	25,500,000,000
	25,500,000,000	**25,500,000,000**

(*) Pursuant to Official Letter No. 25/2026/CV-ACM dated 21 June 2026 issued by Acuong Mineral Group Joint Stock Company, the Vietnam Securities Depository and Clearing Corporation (VSDC) announced that the payment date for the first dividend distribution of 2015 by Acuong Mineral Group Joint Stock Company has been rescheduled to 25 June 2027.

16 . TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Receivable at the opening year	Payable at the opening year	Payable arise in the period	Amount paid in the period	Receivable at the closing period	Payable at the closing period
	VND	VND	VND	VND	VND	VND
Value added tax	-	5,368,222,613	-	-	-	5,368,222,613
Corporate income tax	-	1,677,515,853	-	-	-	1,677,515,853
Personal income tax	-	279,042,876	-	-	-	279,042,876
Natural resource tax	37,064,914	247,780,870	-	-	37,064,914	247,780,870
Environmental protection tax	-	38,452,800	-	-	-	38,452,800
Fees, charges and other payables	-	3,313,141,635	-	-	-	3,313,141,635
	37,064,914	**10,924,156,647**	**-**	**-**	**37,064,914**	**10,924,156,647**

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the financial statements could be changed at a later date upon final determination by the tax authorities.

17 . SHORT - TERM OTHER PAYABLES

	Closing balance	Opening balance
	VND	VND
- Tax penalties and late payment interest payable (*)	2,881,306,362	2,881,306,362
- Interest payables	3,766,731	3,766,731
	2,885,073,093	**2,885,073,093**

(*) The tax penalties were incurred in prior years and were recognised by the Company based on the tax authority's assessment notices. These amounts are overdue for payment.

18 . OWNER'S EQUITY

a) Changes in owner's equity

	Contributed capital	Development investment fund	Retained earnings	Total
	VND	VND	VND	**VND**
Beginning balance of previous period	**510,000,000,000**	**1,800,000,000**	**(178,976,516,397)**	**332,823,483,603**
Profit/loss for previous period	-	-	(4,832,115,130)	(4,832,115,130)
Ending balance of previous period	**510,000,000,000**	**1,800,000,000**	**(183,808,631,527)**	**327,991,368,473**
Beginning balance of current period	**510,000,000,000**	**1,800,000,000**	**(188,795,409,697)**	**323,004,590,303**
Profit/loss for current period	-	-	(4,808,671,101)	(4,808,671,101)
Ending balance of this period	**510,000,000,000**	**1,800,000,000**	**(193,604,080,798)**	**318,195,919,202**

b) Details of Contributed capital

	Rate	Ending of the period	Rate	Beginning of the year
	(%)	VND	(%)	VND
Mr. Nguyen Xuan Thanh	-	-	9.81	50,031,000,000
Others	100.00	491,125,000,000	90.19	459,969,000,000
	100.00	**491,125,000,000**	**100.00**	**510,000,000,000**

c) **Capital transactions with owners and distribution of dividends and profits**

	Current period	Previous period
	VND	VND
Owner's contributed capital	510,000,000,000	510,000,000,000
- *At the beginning of period*	*510,000,000,000*	*510,000,000,000*
- *At the ending of period*	*510,000,000,000*	*510,000,000,000*
Distributed dividends and profit:		
- *Dividend payable at the beginning of the year*	*25,500,000,000*	*25,500,000,000*
- *Dividend payable at the end of the year*	*25,500,000,000*	*25,500,000,000*

d) **Share**

	Closing balance	Opening balance
Quantity of Authorized issuing shares	51,000,000	51,000,000
Quantity of issued shares	51,000,000	51,000,000
- *Common shares*	*51,000,000*	*51,000,000*
Quantity of outstanding shares in circulation	51,000,000	51,000,000
- *Common shares*	*51,000,000*	*51,000,000*
Par value per share (VND)	10,000	10,000

e) **Company's funds**

	Closing balance	Opening balance
	VND	VND
Investment and development fund	1,800,000,000	1,800,000,000
	1,800,000,000	**1,800,000,000**

19 . FINANCIAL EXPENSES

	Current period	Previous period
	VND	VND
Interest expenses	4,418,942,991	4,420,942,991
	4,418,942,991	**4,420,942,991**

20 . GENERAL ADMINISTRATIVE EXPENSES

	Current period	Previous period
	VND	VND
Labour expenses	193,620,000	283,620,000
Depreciation expenses	98,483,616	111,374,982
Tax, Charge, Fee	880,672	4,683,000
Expenses of outsourcing services	85,245,344	-
Other expenses in cash	11,502,498	11,502,498
	389,732,130	**411,180,480**

21 . CURRENT CORPORATE INCOME TAX EXPENSES

	Current period	Previous period
	VND	VND
Corporate income tax from main business activitves		
Total profit before tax	(4,808,671,101)	(4,832,115,130)
Taxable income	(4,808,671,101)	(4,832,115,130)
Current corporate income tax expense (Tax rate 20%)	-	-
Tax payable at the beginning of period	1,677,515,853	1,677,515,853
Tax paid in the period	-	-
Corporate income tax payable	**1,677,515,853**	**1,677,515,853**

22 . BASIC EARNINGS PER SHARE

Basic earnings per share distributed to common shareholders of the company are calculated as follows:

	Current period	Previous period
	VND	VND
Net profit after tax	**(4,808,671,101)**	(4,832,115,130)
Profit distributed for common stocks	(4,808,671,101)	(4,832,115,130)
Average number of outstanding common shares in circulation in the period	51,000,000	51,000,000
Basic earnings per share	**(94)**	**(95)**

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

23 . FINANCIAL INSTRUMENTS

Financial risk management

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: changes interest rates.

Interest rate risk

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Cash and cash equivalents	3,103,170	-	-	3,103,170
Trade receivables, other receivables	7,927,000,000	43,484,000,000	-	51,411,000,000
	7,930,103,170	**43,484,000,000**	-	**51,414,103,170**
As at 01/01/2026				
Cash and cash equivalents	2,979,822	-	-	2,979,822
Trade receivables, other receivables	10,427,000,000	43,484,000,000	-	53,911,000,000
	10,429,979,822	**43,484,000,000**	-	**53,913,979,822**

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Under 1 year	From 1 to 5 years	Over 5 years	Total
	VND	VND	VND	VND
As at 30/06/2026				
Borrowings and debts	78,507,001,027	-	-	78,507,001,027
Trade payables, other payables	34,248,679,393	-	-	34,248,679,393
Accrued expenses	86,300,207,568	-	-	86,300,207,568
	199,055,887,988	-	-	**199,055,887,988**
As at 01/01/2026				
Borrowings and debts	78,507,001,027	-	-	78,507,001,027
Trade payables, other payables	34,356,679,393	-	-	34,356,679,393
Accrued expenses	81,881,264,577	-	-	81,881,264,577
	194,744,944,997	-	-	**194,744,944,997**

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

24 . SUBSEQUENT EVENTS AFTER THE REPORTING PERIOD

There have been no significant events occurring after the reporting period, which would require adjustments or disclosures to be made in the Interim Financial Statements.

25 . TRANSACTION AND BALANCES WITH RELATED PARTIES

Related parties	Relation
Nguyen Thi Thanh Huong	Chairman (Appointed on 13 August 2026)
Nguyen Xuan Thanh	Chairman (Resigned on 30 June 2026)
Pham Thi Thuy Hanh	Member of the Board of Directors / General Director
Pham Duc Thinh	The Chief Controller
Pham Thanh Dat	Member of the Board of Supervision
Pham Thi Thu Hoai	Member of the Board of Supervision
Nguyen Van Quyet	Accounting in charge
Pham Thi Minh Nguyet	Related Person to Board Member
Tam Cuong Mineral Group Joint Stock Company	Associated company

In addition to the information with related parties presented in the above Notes, during the year, the Company has transactions with related parties as follows:

	Current period	Previous period
	VND	VND
Advance	4,927,000,000	5,427,000,000
Pham Thi Minh Nguyet	4,927,000,000	5,427,000,000

In addition to the above related parties' transactions, other related parties did not have any transactions during the year and have no balance at the end of the accounting period with the Company.

26 . COMPARATIVE FIGURES

The comparative information in this Financial Statement is presented in the form of corresponding data. According to this method, comparative information of the previous period is presented on the Company's financial position, statement of income and cash flows in the previous period.

The comparative figures in the interim Statement of Financial Position and corresponding notes are the figures of the Financial Statements for the fiscal year ended December 31, 2025. The information in the interim Statement of Income, the interim Statement of Cash Flows, and corresponding notes is the information of the interim Financial Statements for the accounting period from January 1, 2025 to June 30, 2025. This information has been audited and reviewed by AASC Auditing Firm Company Limited.

The Company applies non-retrospectively Circular 99/2025/TT-BTC from January 1, 2026. As a result, the presentation of some items in the financial statements changes. Some figures as of January 01, 2026 and for the accounting period from January 01, 2025 to June 30, 2025 are reclassified to conform to the requirements on presentation of financial statements under Circular 99. (See details in Appendix 1 - Comparative Information.)

Nguyen Thi Kim Ngan	Nguyen Van Quyet	Pham Thi Thuy Hanh
Preparer	Accounting in charge	General Director

CÔNG TY CỔ PHẦN TẬP ĐOÀN KHOÁNG SẢN Á CƯỜNG

Approval, August 29, 2026

APPENDIX I: COMPARATIVE INFORMATION

Figures according to the Financial Statements for the fiscal year ending 31/12/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated October 27, 2025			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	a) Balance sheet			a) Inertim financial position		
	ASSETS			ASSETS		
130	III. Short-term receivables	10,980,139,000	130	II. Short-term receivables	10,980,139,000	
136	2. Other short-term receivables	10,427,000,000	135	2. Other short-term receivables	10,427,000,000	Changing codes
137	3. Provision for short-term doubtful debts	(2,523,500,000)	136	3. Provision for short-term doubtful debts	(2,523,500,000)	Changing codes
150	V. Other short-term assets	88,770,054	160	IV. Other short-term assets	88,770,054	Changing codes
152	1. Deductible VAT	51,705,140	162	1. Deductible VAT	51,705,140	Changing codes
153	2. Taxes and other receivables from	37,064,914	163	2. Taxes and other receivables from State budget	37,064,914	Changing codes
210	I. Long-term receivables	43,484,000,000	210	I. Long-term receivables	43,484,000,000	
216	1. Others long-term receivables	43,484,000,000	215	1. Others long-term receivables	43,484,000,000	Changing codes
260	VI. Other long-term assets	1,722,919,733	270	V. Other long-term assets	1,722,919,733	Changing codes
261	1. Long-term prepaid expenses	1,722,919,733	271	1. Long-term deferred expenses	1,722,919,733	Changing names and codes
270	TOTAL ASSET	530,887,691,947	280	TOTAL ASSET	530,887,691,947	Changing codes
	CAPITAL			CAPITAL		
310	I. Current liabilities	207,883,101,644	310	I. Current liabilities	207,883,101,644	
313	3. Taxes and other payables to State budget	10,924,156,647	314	3. Taxes and other payables to State budget	10,924,156,647	Changing names and codes
315	4. Short-term accrued expenses	81,881,264,577	316	4. Short-term accrued expenses	81,881,264,577	Changing codes
319	5. Other short-term payables	30,385,073,093	320	5. Other short-term payables	4,885,073,093	Changing codes
320	6. Short-term borrowings and finance lease liabilities	78,507,001,027	321	6. Short-term borrowings and finance lease liabilities	78,507,001,027	Changing codes
322	7. Bonus and welfare fund	924,000,000	323	7. Bonus and welfare fund	924,000,000	Changing codes

Figures according to the interim financial statements for the accounting period from 01/01/2025 to 30/06/2025			Adjusted figures according to Circular No. 99/2025/TT-BTC dated October 27, 2025			Changes
Code	Item	Amount	Code	Item	Amount	
		VND			VND	
	b) Statement of income			**b) Statement of income**		
			21	6. Gain/(loss) on disposal of investment property	-	Addition of a new line item
21	6. Financial income	8,341	22	7. Financial income	8,341	Changing codes
22	7. Financial expenses	4,420,942,991	23	8. Financial expenses	4,420,942,991	Changing codes
23	*- In which: Interest expense*	*4,420,942,991*	*24*	*- In which: Interest expense*	*4,420,942,991*	Changing names and codes