VIETNAM NATIONAL CEMENT CORPORTATION BIM SON CEMENT JOINT STOCK COMPANY

SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness

No: 2695 /XMBS-TCKT Ref: Information Disclosure

Thanh Hoa, August, 15th, 2025

To

- State Securities Commission

- Ha Noi Stock Exchange

1. Company name:

Bim Son Cement Joint Stock Company

2. Stock code:

BCC

3. Address:

Bim Son Ward - Thanh Hoa Province

4. Tel: 02373.824.242

- Fax: 02373.824.046

5. Authozied person to disclose information:

Mr: Nguyen Duc Son

- Chief Accountant

- 6. Contents of the published information:
- 6.1. Bim Son Cement Joint Stock Company's reviewed interim Consolidated Financial Statements for the first 6 months of 2025 were prepared on August, 14th, 2025 including:
 - Balance sheet.
 - Income statement.
 - Cash flow statement.
 - Notes to the Separate Financial Statement.
- 6.2. Official dispatch No. 2696 /XMBS-TCKT date August, 15th, 2025, explaining profit differences in Consolidated Financial Statements.
- 7. Website address posting full Financial Reports: www.ximangbimson.com.vn

We hereby commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Recipients:

As above;

- File: VT; TCKT

AUTHOZIED PERSON TO DISCLOSE INFORMATION CHIEF ACCOUNTANT

Nguyen Duc Son

VIETNAM NATIONAL CEMENT CORPORTATION BIM SON CEMENT JOINT STOCK COMPANY

2696 /XMBS-TCKT

Ref: Explanation of profit on the Consolidated Financial Statements 6M-2025

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To: - State Securities Commission

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Bim Son Cement Joint Stock Company would like to explain the fluctuation of profit in the Consolidated Financial report for the first 6 months of 2025 as follows:

After-tax profit in first 6 months of 2025 after reviewed interim consolidated financial statements equals after-tax profit before review.

The net profit after tax of Bim Son Cement Joint Stock Company in first 6 months of 2025 was positive 2.74 billion VND, increased by 25.36 billion VND compared to the first 6 months of 2024, mainly due to the following reasons: sales revenue increased 7.39% (equivalent to 126.47 billion VND); cost of goods sold decreased 5.07% (equivalent to 79.62 billion VND); other income decreased 92.76% (equivalent to 10 billion VND); financial income decreased 84.18% (equivalent to 1.8 billion VND); selling expenses decreased 5.76% (equivalent to 5.79 billion VND); administrative expenses increased 13.01% (equivalent to 7.25 billion VND); other expenses increased 3,936.84% (equivalent to 10.66 billion VND); and financial expenses decreased 12.73% (equivalent to 2.43 billion VND). However, in the first 6 months of 2025, the increase in Sales revenue, Other income and the decrease in the Cost of goods sold, Financial expenses, Selling expense, were greater than the increase in General and Administration expenses, Other expenses and the decrease in Financial income.

Therefore, the net profit after tax in first 6 months of 2025 after reviewed increased compared to the profit in first 6 months of 2024 after reviewed and switched from loss to profit.

Thank you and best regards,

Recipients:

- As above;

- File: VT; TCKT

AUTHOZIED PERSON TO DISCLOSE INFORMATION

CHIEF ACCOUNTANT

Cổ PHẨN XI MĂNO BỈM SƠN

Nguyen Duc Son