

**CÔNG TY CỔ PHẦN
KHOÁNG SẢN BẮC KẠN
BAC KAN MINERALS
JOINT STOCK CORPORATION**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc
THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Số/No.: *297* /BKC-CBTT

*Phường Đức Xuân, ngày 08 tháng 9 năm 2025
Duc Xuan Ward, day 08 month 9 year 2025*

**CÔNG BỐ THÔNG TIN BẤT THƯỜNG
EXTRAORDINARY INFORMATION DISCLOSURE²**

Kính gửi:

**Ủy ban chứng khoán Nhà nước;
Sở Giao dịch chứng khoán Việt Nam;
Sở Giao dịch Chứng khoán Hà Nội;
To: State Securities Commission of Vietnam
Vietnam Exchange
Hanoi Stock Exchange**

**1. Tên tổ chức/Name of organization: CÔNG TY CỔ PHẦN KHOÁNG SẢN
BẮC KẠN/ BAC KAN MINERALS JOINT STOCK CORPORATION**

- Mã chứng khoán/Mã thành viên/ Stock code/ Broker code: **BKC**
- Địa chỉ/Address: Tổ 4A, Phường Đức Xuân, tỉnh Thái Nguyên/ *Group 4A, Duc Xuan Ward, Thai Nguyen Province.*
- Điện thoại liên hệ/Tel.: 02093 812 399
- E-mail: bkc@backanco.com - Website: <http://backanco.com/>

2. Nội dung thông tin công bố/Contents of disclosure:

Công ty Cổ phần khoáng sản Bắc Kạn giải trình chênh lệch lợi nhuận sau thuế thu nhập doanh nghiệp tại Báo cáo tài chính hợp nhất giữa niên độ năm 2025 đã soát xét/ *Bac Kan Mineral Joint Stock Corporation explanation on the differences in profit after sorporate income tax in the reviewed consolidated Interim Financial Statements for 2025.*

3. Thông tin này đã được công bố trên trang thông tin điện tử của công ty vào ngày 08/9/2025 tại đường dẫn <http://backanco.com/>/This information was published on the company's website on 08/9/2025 (date), as in the link <http://backanco.com/>

² Nội dung dịch sang tiếng Anh chỉ sử dụng cho mục đích thông tin và không dùng thay thế cho nội dung tiếng Việt. Trường hợp có sự mâu thuẫn hoặc khác biệt trong cách hiểu giữa nội dung tiếng Việt và nội dung tiếng Anh, thì nội dung tiếng Việt được ưu tiên áp dụng./ The English translation is provided for informational purposes only and shall not be used as a substitute for the original Vietnamese version. In the event of any discrepancy or difference in interpretation between the Vietnamese and English versions, the Vietnamese version shall prevail.

Chúng tôi xin cam kết các thông tin công bố trên đây là đúng sự thật và hoàn toàn chịu trách nhiệm trước pháp luật về nội dung các thông tin đã công bố./We hereby certify that the information provided is true and correct and we bear the full responsibility to the law.

Tài liệu đính kèm/Attached documents:

- Công văn số 286/CV-BKC ngày 29/8/2025
của Công ty Cổ phần khoáng sản Bắc Kạn/
Official Letter No. 286/CV-BKC dated
August 29, 2025 of Bac Kan Mineral Joint
Stock Corporation.

Đại diện tổ chức

Organization representative

Người UQ CBTT

Person authorized to disclose information



Nguyễn Văn Vũ/Nguyen Van Vu

**BAC KAN MINERALS
JOINT STOCK CORPORATION**

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Number: ~~286~~ /CV-BKC
Re: Explanation of difference in profit after
corporate income tax in the audited
consolidated interim financial statements 2025.

Thai Nguyen, 29 August, 2025

**To : STATE SECURITIES COMMISSION
HANOI STOCK EXCHANGE**

Name of listed organization: Bac Kan Minerals Joint Stock Corporation.
Stock code: BKC.

Address: Group 4, Duc Xuan Ward, Thai Nguyen Province, Vietnam.

Phone: 0209.3812.399

Email: bkc@backanco.com

Pursuant to Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market.

The Company explains the reason for the difference in the profit after corporate income tax index on the Business Performance Report in the Consolidated Interim Financial Statements reviewed by CPA Vietnam Auditing Company Limited as follows:

Explanation of difference in profit after corporate income tax :

Status	Content	6 months early 2025	6 months early 2024	Difference
1	Net revenue from sales and services	121,422,240,635	162,501,296,222	(41,079,055,587)
2	Cost of goods sold	102,842,946,330	147,491,037,572	(44,648,091,242)
3	Financial revenue	5,842,832,996	1,813,310,862	4,029,522,134
4	Financial costs	2,930,918,340	4,909,086,097	(1,978,167,757)
5	Cost of sales	951,702,494	1,234,690,100	(282,987,606)
6	Business management costs	6,053,178,584	7,694,998,899	(1,641,820,315)
7	Other income	2,684,846,268	2,552,080,560	132,765,708
8	Other costs	1,356,317,527	841,815,479	514,502,048
9	Profit after corporate income tax	12,651,885,300	3,756,047,597	8,895,837,703



Main reasons for the difference:

- In the first six months of 2025, the volume of goods sold was less than in the first six months of 2024, so net revenue from sales and service provision decreased. However, the selling price in the first six months of 2025 was higher, so the gross profit from sales and service provision was higher.

- Financial operating revenue in the first 6 months of 2025 is higher from loan interest and exchange rate differences.

- Financial expenses in the first 6 months of 2025 will decrease because the loan amount will decrease compared to the first 6 months of 2024.

- Business management costs in the first 6 months of 2025 will decrease because in 2024, a salary reserve fund will be set aside.


The main reason for this is that the profit after corporate income tax in the first 6 months of 2025 increased by 8.9 billion VND compared to the first 6 months of 2024.

The figures in the 2025 Consolidated Financial Statements and the 2025 Separate Financial Statements are equal. Since the Subsidiary was newly established on June 18, 2025, by June 30, 2025, in a short period of time, the Subsidiary has not yet started operating and shareholders have not yet contributed capital, so the figures have not yet arisen.

Above is the explanation of Bac Kan Mineral Joint Stock Corporation.

Thank you very much!

Recipient :

- As per your request;
- Save VT - KT. 

GENERAL DIRECTOR



Đinh Văn Hiến