

No: **939** /XMBS-TCKT
Ref: Explanation of profit on the Separate
Financial Statements 2025

Thanh Hoa, March, 12 th, 2026

To: - State Securities Commission
- Ha Noi Stock Exchange

Implement the document of the Hanoi Stock Exchange regarding the periodic information disclosure of listed companies.

Bim Son Cement Joint Stock Company (Company) would like to explain the fluctuation of profit in the Separate Financial report for the 2025 as follows:

After-tax profit in 2025 after the audit increased by 317,237 VND compared to after-tax profit before the audit.

The net profit after-tax of Bim Son Cement Joint Stock Company in of the year 2025 was positive 47.14 billion VND, increased by 43.53 billion VND compared to the of year 2024, mainly due to the following reasons: sales revenue increased by 5.97% (equivalent to 208.26 billion VND); cost of goods sold increased by 4.56% (equivalent to 145.18 billion VND); other income increased by 55.2% (equivalent to 4.81 billion VND); financial income increased by 13.11% (equivalent to 0.37 billion VND); selling expenses increased by 3.55% (equivalent to 6.27 billion VND); administrative expenses increased by 7.46% (equivalent to 8.12 billion VND); other expenses increased by 2,208.32% (equivalent to 13.93 billion VND); and financial expenses decreased by 12.57% (equivalent to 3.58 billion VND). However, in 2025, the increase in sales revenue, other income, financial operating revenue, and the decrease in financial costs will be greater than the increase in the cost of goods sold, management costs, selling costs, and other costs.

Therefore, the after-tax profit in 2025 increased compared to the after-tax profit in 2024.

Thank you and best regards,

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- As above;
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**AUTHORIZED PERSON TO DISCLOSE
INFORMATION
CHIEF ACCOUNTANT**



Nguyen Duc Son

No: **937** /XMBS-TCKT
Ref: Information Disclosure

Thanh Hoa, March 12th, 2026

- To: State Securities Commission
Hanoi Stock Exchange
1. Company name: Bim Son Cement Joint Stock Company
2. Stock code: BCC
3. Address: Ba Dinh Ward - Bim Son Town - 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 audited separate financial statements for 2025 were prepared on March 10, 2026, including:
- Balance sheet.
 - Income statement.
 - Cash flow statement.
 - Notes to the separate financial statement.
- 6.2. Official dispatch No. *939* /XMBS-TCKT date *March 12th*, 2026, explaining profit differences in separate 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