

BIM SON CEMENT JOINT STOCK COMPANY

No: **3 2 7**/XMBS-TCKT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ref : Information Disclosure

Thanh Hoa, January 24th, 2025**ANOUNCEMENT OF DISCLOSURE PERIODIC FINANCIAL STATEMENTS**

To: Hanoi Stock Exchange

Pursuant to the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the stock market, Vicem Bim Son Cement Joint Stock Company shall disclosed its Financial Statements (FS) for the fourth quarter of 2024 to the Hanoi Stock Exchange as follows:

1. Organization name: Vicem Bim Son Cement Joint Stock Company

- Stock code: BCC
- Address: Ba Dinh Ward - Bim Son Town - Thanh Hoa Province
- Contact phone number: 02373.824.242 Fax: 02373.824.046
- Email: contact@ximangbimson.com.vn Website: www.ximangbimson.com.vn

2. Content of information disclosed:

- Financial Statements for the fourth quarter of 2024:

☐ Separate Financial Statements (TCNY does not have subsidiaries and the superior accounting unit has affiliated units);

☒ Consolidated Financial Statements (TCNY has subsidiaries);

☐ Consolidated Financial Statements (TCNY has affiliated accounting units with separate accounting apparatus)

- Cases that require explanation.:

+ The auditing organization issued an opinion that was not an unqualified opinion on the financial statements.

☐ Yes☐ No

- Explanatory note in case of integration:

☐ Yes☐ No

+ Profit after corporate income tax in the business results report of the reporting period has a discrepancy before and after the audit of 5% or more, changing from a loss to a profit or vice versa.

☐ Yes☐ No

- Explanatory note in case of integration:

☐ Yes

☐ No

+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period last year:

☒ Yes

☐ No

- Explanatory note in case of integration:

☒ Yes

☐ No

+ Profit after corporate income tax in the reporting period a loss, transferred from profit in the same period last year to a loss in this period or vice versa:

☒ Yes

☐ No

- Explanatory note in case of integration:

☒ Yes

☐ No

This information is published on the Company's website on January 25, 2025, at the link: www.ximangbimson.com.vn

3. Report on transactions with a valued at 35% or more of total assets in 2024:
No

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.

**AUTHORIZED PERSON TO
DISCLOSE INFORMATION
CHIEF ACCOUNTANT**

Recipients:

- As above;
- Board of Directors, General Director of the Company (for report)
- File: VT; TCKT



Nguyen Duc Son

No: **328** /XMBS-TCKT
Ref: Information Disclosure

Thanh Hoa, January 24th, 2025

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 consolidated financial statements for the four quarter of 2024 were prepared on January 24, 2025, including:

- Balance sheet
- Income statement.
- Cash flow statement
- Notes to the separate financial statement

6.2. Official dispatch No. 330 / XMBS-TCKT date January 24, 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**



Nguyễn Duc Son

No: **330** /XMBS-TCKT

Ref: Explanation of profit on the consolidated
financial statements Q4.2024.

Thanh Hoa, January

2025

To: State Securities Commission
Hanoi Stock Exchange

Bim Son Cement Joint Stock Company would like to explain the fluctuation of profit in the separate financial report for the fourth of 2024 as follows:

The net profit after-tax of Bim Son Cement Joint Stock Company in Q4.2024 was positive 39,91 billion VND, an increase 161,04 billion VND compared to the fourth quarter of 2023 mainly due to the following reasons: sales revenue increased by 44,69% (equivalent to 304,20 billion VND); cost of goods sold increased by 26,35% (equivalent to 183,32 billion VND); other income increased by 753,34% (equivalent to 6,66 billion VND); financial income increased by 846,88% (equivalent to 0,55 billion VND); selling expenses decreased by 10,79% (equivalent to 4,16 billion VND); administrative expenses decreased by 17,43% (equivalent to 6,51 billion VND); other expenses decreased by 99,79% (equivalent to 18,79 billion VND) and financial expenses decreased by 28,34% (equivalent to 3,48 billion VND). However, in the fourth quarter of 2024, the increase in sales revenue, financial income and the decrease in financial expenses, general and administration expenses, selling expense, other expenses were higher than the increase in the cost of goods sold.

Therefore, the net profit after-tax in Q4 2024 increased compared to the profit in Q4 2023 and changed from a loss reported in the same period last year to a profit in the same period this year.

Thank you and best regards,

Recipients:

- As above

- File: VT; TCKT

**AUTHORIZED PERSON TO
DISCLOSE INFORMATION
CHIEF ACCOUNTANT**



Nguyễn Đức Sơn