VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY -----------	THE SOCIALIST REPUBLIC OF VIETNAM Independence – Freedom –Happiness ----------------
No: 1255 /CLM-TCHC	*Hanoi, August 14th, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Respectfully to: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 issued by the Ministry of Finance providing guidelines on disclosure of information on securities market, Vinacomin – Coal Import Export Joint Stock Company hereby discloses the reviewed interim Financial Statements for the six moths year 2026 by an audit firm to the Hanoi Stock Exchange as follow:

1. Organization name : Vinacomin – Coal Import Export Joint Stock Company
- Stock code : CLM
- Address : No. 47 Quang Trung Street, Cua Nam Ward, Hanoi
- Tel : +84 24 39 424 634 Fax: +84 24 39 422 350
- Email : coalimex@fpt.vn
- Website : www.coalimex.vn

2. Content of information disclosure:

- The reviewed interim Financial Statements for the six moths year 2026:

☑ Separated interim Financial Statements (Listed organization without subsidiaries and superior accounting unit that has affiliated units);

☐ Consolidated Financial Statements (Listed organization with subsidiaries);

☐ General Financial Statements (Listed organization has affiliated units with separate accounting apparatus);

- Circumstances requiring explanation of reasons:

+ The audit organization issues an opinion other than an unqualified opinion on the Financial Statements (for audited financial statements):

☐ Yes ☑ No

Explanation document in case of "Yes":

☐ Yes ☐ No

☐ Yes ☐ No

\+ Profit after taxes in the reporting period has a difference of at least 5% between the pre-audit and post-audit, is changed from negative to positive or vice versa (for the reviewed Financial Statements):

☐ Yes ☑No

Explanation document in case of "Yes":

☐ Yes ☐ No

\+ Profit after corporate income tax as mentioned in the income statement of the disclosing period increases/decreases by at least 10% compared with the profit after corporate income tax as disclosed in the same period of the last year:

☑Yes ☐ No

Explanation document in case of "Yes":

☑Yes ☐ No

\+ Profit after taxes of the period is negative, is changed from positive in the previous period to negative in the current period or vice versa:

☐ Yes ☑No

Explanation document in case of "Yes":

☐ Yes ☐ No

3. Report transactions with a value of 35% or more of total assets during the reporting period (if any): Yes *(appendix attached)*

This information was published on the Company's website on August 14th 2026, as in the link: www.coalimex.vn .

We hereby certify that the information provided is true and accurate and we bear the full responsibility to the law for the content of the disclosed information.

Attachments:

- Reviewed interim Financial Statements for the 6 months 2026;
- Explanation document

Recipients:

- As above.
- BOD, Supervisory Board (for report)
- Deputy Director
- Finance and Accounting Department
- Archived at: Clerical Office, Organization and Administration Department, Corporate Secretary

LEGAL REPRESENTATIVE

DIRECTOR

M.S.D.N: 0100100304-C.T.C.P
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN
COALIMEX
THÀNH PHỐ HÀ NỘI

Phạm Minh

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

ANNEX: TRANSACTIONS WITH A VALUE OF 35% OR MORE OF TOTAL ASSET VALUE

6 MONTHS YEAR 2026

No	Name of organization/individual	Transaction content	Transaction value in the first 6 months of 2026 (VND)	Ratio transaction value/ total asset value as at 30/06/2026	Transaction completion date	Note
1	Viet nam National Coal- Mineral Industries Holding Corporation Limited	Purchasing domestic coal: 992,938.71 tons	1,649,490,463,937	36.12%	Work in progress	
2	Vinacomin - Cam Pha Port and Logistics Company	Selling imported blended coal: 1,496,179.96 tons	3,645,859,478,630	79.83%	Work in progress	
3	Vinacomin - Cam Pha Port and Logistics Company	Selling imported: 547.330,21 tons	1,641,994,490,172	35.96%	Work in progress	

VINACOMIN -	**THE SOCIALIST REPUBLIC OF VIETNAM**
COAL IMPORT EXPORT	**Independence – Freedom –Happiness**
JOINT STOC COMPANY	----------------

No: 1256 /CLM-KTTC

Ref. FS explaination

Hanoi, August 14th, 2026

Respectfully to: Hanoi Stock Exchange

Vinacomin – Coal Import Export Joint Stock Company provides explaination the content of the reviewed interim Financial Statements for the six moths year 2026 by an audit firm as follows:

- Profit after tax in the six months of the year 2026 is: VND59,554,260,165
- Profit after tax of the six months of the year 2025 is: VND50,370,900,659
- Profit after tax of the six months of the year 2026 increased by VND9,183,359,506 compared to the same period in year 2025.

Reasons:

In the six months of the year 2026, gross profit from sales and service provision increased by VND80,044,558,444 compared to the same period in 2025. Financial income decreased by VND40,080,234,074; financial expenses increased by VND17,902,804,032; selling expenses increased by VND19,811,250,480; general and administrative expenses decreased by VND10,061,002,239; other profit inreased by VND797,336,330; total current corporate income tax expense increased by VND3,925,248,921.

We hereby certify that the information provided is true and accurate and we bear the full responsibility to the law for the content of the disclosed information.

Recipients:	**LEGAL REPRESENTATIVE**
- As above.	**DIRECTOR**
- BOD, Supervisory Board (for report)	
- Deputy Director	M.S.D.N: 0100100304 - C.T.C.P. CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX THÀNH PHỐ HÀ NỘI
- Archives: Clerical Office, Organization and Administration Department, Corporate Secretary.	
	Phạm Minh

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN -COAL IMPORT EXPORT JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom –Happiness

Hanoi, August 06th, 2026

No: 1211 /UQ-CLM

LETTER OF AUTHORIZATION

Pursuant to the Civil Code No. 91/2015/QH13 dated November 24, 2015;

Pursuant to the Charter on Organization and Operation of Vinacomin – Coal Import Export Joint Stock Company (hereinafter referred to as the Company);

I. Information of the Authorizer:

Full name: Pham Minh;

Position: Director, the Company's legal representative.

Enterprise Code: 0100100304

Address: No. 47 Quang Trung Street, Cua Nam Ward, Hanoi.

II. Information of the Authorized person:

Full name: Nguyen Thuy Duong;

Position: Deputy Director of the Company.

III. Scope and content of authorization:

The Company Director authorizes Deputy Director Nguyen Thuy Duong to represent the Company in signing the reviewed semi-annual Financial Statements for 2026 and related documents.

The authorized person is responsible for complying with applicable laws and bears personal liability before the law and the authorizing party for their actions, while also reporting back to the authorizing party on the tasks performed during the authorization period.

IV. Authorization period: from 08/8/2026 to the end of 15/8/2026.

Recipients	AUTHORIZED PERSON	AUTHORIZER
Recipients: *- Board of Directors, Supervisory Board (for reporting);* *- Finance & Accounting Department;* *- Departments and branches;* *- Archives: Clerical Dept & HR.*	**AUTHORIZED PERSON** **DEPUTY DIRECTOR** *(Signed)* **Nguyen Thuy Duong**	**AUTHORIZER** **DIRECTOR** *(Signed)* **Pham Minh**

VIETNAM NATIONAL COAL - MINERAL
INDUSTRIES HOLDING CORPORATION LIMITED

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

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

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VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

Address: No.47 Quang Trung, Cua Nam Ward, Hanoi, Vietnam.

REPORT OF THE BOARD OF MANAGEMENT

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

The Board of Management of Vinacomin - Coal Import Export Joint Stock Company ("the Company") presents its report together with the Company's interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

1. General information

Vinacomin - Coal Import Export Joint Stock Company is a joint stock company transformed from a State Enterprise under Decision No. 149/2004/QD-BCN dated 01 December 2004 of Minister of Industry (now Ministry of Industry and Trade), initially as Import-Export and International Cooperation Company under Viet Nam National Coal Corporation, now being know as Viet Nam National Coal - Mineral Industries Holding Corporation Limited), was established and operate under the first Joint Stock Company Business Registration No.0103006558 issued by the Hanoi Department of Planning and investment (now the Hanoi Department of Finance) dated 25 January 2005.

During the operation, the Business Registration Certificate of Company has been changed serveral times, and the latest amendment was made under 18th amended Enterprise Registration Certificate of Joint Stock Company No.0100100304 dated 11 August 2025, issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance).

The Company's head office is located at No.47 Quang Trung, Cua Nam Ward, Hanoi.

2. Board of Directors, Board of Management and Board of Supervisors

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

Board of Directors

Name:	*Position:*
- Mr Bui Van Tuan	Chairman
- Mr Nguyen Manh Diep	Member
- Mr Pham Minh	Member
- Mr Tran Xuan Hoa	Member
- Mr Ngo Van Ca	Member

Board of Management

Name:	*Position:*
- Mr Pham Minh	Director
- Mr Nguyen Thuy Duong	Deputy Director
- Ms Le Thi Thu Trang	Deputy Director *(i)* (until 31 March 2026)

Board of Supervisors

Name:	*Position:*
- Ms Nguyen Thi Lan Anh	Head of the Board of Supervisors
- Ms Bui Thi Minh Thu	Member
- Mr Vu Ngoc Minh	Member

(i): According to Decision No. 51/QĐ-CLM dated 24 March 2026 of the Company's Board of Directors regarding the cessation of holding the position of Deputy Director of the Company.

REPORT OF THE BOARD OF MANAGEMENT (Continued)

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

3. Legal Representative

The legal representative of the Company during the period and until the preparation of this interim Financial Statements is Mr Pham Minh - Director.

4. Head office

The Company's head office is located at No.47 Quang Trung, Cua Nam Ward, Hanoi, Viet Nam.

5. Contingencies and other subsequent events

Up to the date of this report, the Board of Management of the Company considers that there is no event which may cause misstatement in the figures and information presented in the Reviewed interim Financial Statements of the Company.

6. Auditors

The auditor, PKF-TTG Auditing and Advisory Company Limited was appointed to conduct the reviewe of the Company's interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

7. Statement of the Board of Management's responsibility in respect of the interim Financial Statements

The Board of Management is responsible for these interim Financial Statements which give a true and fair view of the financial position of the Company at 30 June 2026, its operating results and its cash flows for the period. In preparing these 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 to ensure the preparation and presentation of interim Financial Statements do not contain any material misstatement caused by error or fraud;
- 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 these interim Financial Statements;
- Prepare these 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 interim Financial Statements;
- Prepare these interim Financial Statements on the 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 any time and to ensure that these 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 pledges that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 by Government on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16

REPORT OF THE BOARD OF MANAGEMENT (Continued)

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

November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.

Statement by the Board of Management

The Company's Board of Management confirms that the accompanying reviewed interim Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026, and its results of operations and its cash flows for the period from 01 January 2026 to 30 June 2026 then ended in accordance with prevailing Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprises and relevant statutory requirements applicable to financial reporting.

Hanoi, 12 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE
DEPUTY DIRECTOR

M.S.D.N: 0100100304 CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX THÀNH PHỐ HÀ NỘI

NGUYEN THUY DUONG

HEAD OFFICE
12A05, Vinaconex Diamond Tower,
459C Bach Mai Street, Bach Mai
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Tel: +84 888 136 336
Email: info@pkf-ttg.com.vn
Website: pkf-ttg.com.vn

No: 04/2026/BCSX/TTG

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: **Shareholders**
The Board of Directors and the Board of Management
Vinacomin - Coal Import Export Joint Stock Company

We have reviewed the accompanying interim Financial Statements of Vinacomin - Coal Import Export prepared on 12 August 2026, as set out on pages 07 to 60, including: interim Statement of Financial Position as at 30 June 2026, interim Statement of Income, interim Statement of Cash flows and Notes to the interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

The accompanying interim Financial Statements are not intended to present the financial position, results of operation and cash flows in accordance with the accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

The Board of Management's responsibility

The Board of Management 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 Corporate Accounting System and the statutory requirements relevant to preparation and presentation of interim Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of 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 these interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VRSE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim Financial Statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion

Auditor's conclusions

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Vinacomin - Coal Import Export Joint Stock Company as at 30 June 2026, and of the results of its operations and its cash flows for the period from 01/01/2026 to 30/06/2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Accounting System for enterprises and the statutory requirements relevant to preparation and presentation of Interim Financial Statements.

Other matter

The financial statements of the Company for the financial year ended 31 December 2025 were audited by another audit firm, which expressed an unmodified opinion on those financial statements on 24 March 2026. The Company's interim Financial Statements for the six-month period ended 30 June 2025 were also reviewed by the same audit firm, which expressed an unmodified conclusion on those interim Financial Statements on 14 August 2025.

Hanoi, 12 August 2026

FOR AND ON BEHALF OF PKF-TTG AUDITING AND ADVISORY COMPANY LIMITED

M.S.D.N: 0106679575 C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN PKF-TTG
THÀNH PHỐ HÀ NỘI

Nguyen Hoang Ha
Deputy General Director
Audit Practicing Registration
Certificate No. 0740-2023-330-1

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - COAL IMPORT EXPORTJOINT STOCK COMPANY
Address: No. 47 Quang Trung Street, Cua Nam Ward, Hanoi

Form No. B 01a - DN
(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Code	Note	30 Jun 2026	01 Jan 2026
CURRENT ASSETS	**100**		**4,490,213,282,690**	**1,639,585,279,884**
Cash and cash equivalents	**110**	**5.1**	**51,950,868,631**	**136,451,268,883**
Cash	111		51,950,868,631	136,451,268,883
Short-term financial investments	**120**		**-**	**-**
Short-term receivables	**130**		**1,740,197,507,897**	**743,833,231,517**
Short-term trade receivables from customers	131	5.2	1,577,116,071,759	605,006,328,292
Short-term advances to suppliers	132		32,272,081,828	10,006,506,419
Others short-term receivables	135	5.3	134,901,737,000	132,912,779,496
Provision for short-term receivables (*)	136	5.4	(4,092,382,690)	(4,092,382,690)
Inventory	**140**	**5.5**	**2,560,930,521,656**	**755,639,193,198**
Inventory	141		2,560,930,521,656	755,639,193,198
Others short-term assets	**160**		**137,134,384,506**	**3,661,586,286**
Short-term deferred expense	161	5.9	3,086,842,895	2,881,124,842
Deductible value-added tax (VAT)	162		131,362,448,516	-
Taxes and other receivables from the State	163	5.12	636,038,401	780,461,444
Other current assets	165		2,049,054,694	-
NON-CURRENT ASSETS	**200**		**76,574,380,717**	**81,022,499,563**
Long-term receivables	**210**		**2,869,471,000**	**2,963,431,000**
Other long-term receivables	215	5.3	2,869,471,000	2,963,431,000
Fixed assets	**220**		**12,154,552,700**	**8,506,281,288**
Tangible fixed assets	221	5.7	12,154,552,700	8,506,281,288
- Historical cost	222		27,701,619,857	24,859,946,937
- Accumulated depreciation (*)	223		(15,547,067,157)	(16,353,665,649)
Investment properties	**240**	5.8	**58,380,298,514**	**60,712,312,460**
- Historical cost	241		134,772,018,652	134,772,018,652
- Accumulated depreciation (*)	242		(76,391,720,138)	(74,059,706,192)
Long-term assets in progress	**250**	**5.6**	**-**	**3,541,212,594**
Long-term production and business costs in progress	251		-	-
Construction in progress	252		-	3,541,212,594
Other non-current assets	**270**		**3,170,058,503**	**5,299,262,221**
Long-term deferred expense	271	5.9	3,170,058,503	5,299,262,221
TOTAL ASSETS	**280**		**4,566,787,663,407**	**1,720,607,779,447**

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 June 2026

RESOURCES	Code	Note	30 Jun 2026	01 Jan 2026
LIBIALITIES	**300**		**3,747,010,951,603**	**919,420,841,435**
Current liabilities	**310**		**3,740,205,071,832**	**912,156,119,680**
Short-term trade payables	311	5.11	2,393,116,660,992	190,380,309,929
Short-term advances from customers	312		38,807,465,508	42,950,909,245
Dividends and profits payable	313	5.13	670,239,530	544,722,680
Short-term taxes and other payables to the State	314	5.12	23,907,035,610	40,314,843,842
Employee payables	315		13,039,964,994	10,862,315,003
Short-term accrued expenses	316	5.14	37,537,271,094	1,930,749,594
Short-term deferred revenue	319	5.16	1,380,443,801	1,355,567,468
Other short-term payables	320	5.15	180,181,301,378	122,826,345,081
Short-term loans and finance lease liabilities	321	5.10	1,040,017,326,376	492,922,899,162
Provision for short-term payables	322	5.17	4,718,742,500	6,458,248,000
Bonus and welfare fund	323		6,828,620,049	1,609,209,676
Long-term liabilities	**330**		**6,805,879,771**	**7,264,721,755**
Other long-term payables	338	5.15	6,805,879,771	7,264,721,755
EQUITY	**400**	5.18	**819,776,711,804**	**801,186,938,012**
Owners' contributed capital	411		110,000,000,000	110,000,000,000
- Ordinary shares with voting rights	411a		110,000,000,000	110,000,000,000
Share premium	412		4,122,208,000	4,122,208,000
Development and investment fund	418		241,326,254,641	241,326,254,641
Retained earnings	420		464,328,249,163	445,738,475,371
-Prior year undistributed profit after	420a		404,773,988,998	370,123,988,998
- Current year undistributed profit after tax	420b		59,554,260,165	75,614,486,373
TOTAL RESOURCES	**440**		**4,566,787,663,407**	**1,720,607,779,447**

Approval, 12 August 2026

PREPARED BY	CHIEF ACCOUNTANT	BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR
Nguyen Van Minh	Nguyen Thi Quynh Ngan	Nguyen Thuy Duong

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX M.S.D.N:0100100304 T.P HÀ NỘI

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - COAL IMPORT EXPORTJOINT STOCK COMPANY

Form No. B 02a - DN

Address: No. 47 Quang Trung Street, Cua Nam Ward, Hanoi

(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance)

INTERIM INCOME STATEMENT

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2025 to 30 Jun 2025
Revenue from sales of goods and rendering of services	**01**	**6.1**	**10,784,318,555,823**	**11,152,247,704,251**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		**10,784,318,555,823**	**11,152,247,704,251**
Cost of sales	11	6.2	10,483,737,080,081	10,931,710,786,953
Gross profit from sales of goods and rendering of services	**20**		**300,581,475,742**	**220,536,917,298**
Gain/loss from the sale and disposal of investment property	21		-	-
Financial income	22	6.3	6,936,778,889	47,017,012,963
Financial costs	23	6.4	63,156,772,861	45,253,968,829
- Of which: Borrowings costs	*24*		*34,641,756,860*	*20,780,528,340*
Selling expense	25	6.7	131,766,422,767	111,955,172,287
General and administrative expenses	26	6.7	36,641,006,885	46,702,009,124
Net profit from operating activities	**30**		**75,954,052,118**	**63,642,780,021**
Other income	31	6.5	1,081,653,040	892,819,369
Other expense	32	6.6	936,232,436	1,544,735,095
Other profit	**40**		**145,420,604**	**(651,915,726)**
Total accounting profit before tax	**50**		**76,099,472,722**	**62,990,864,295**
Current corporate income tax expense	51	6.8	16,545,212,557	12,619,963,636
Deferred corporate income tax expense	52		-	-
Profit after corporate income tax	**60**		**59,554,260,165**	**50,370,900,659**
Basic earnings per share (*)	70		5,414	4,579

Approval, 12 August 2026

PREPARED BY | **CHIEF ACCOUNTANT** | **BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE**
DEPUTY DIRECTOR

M.S.D.N: 0100100304 - C.T.C.P
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN
COALIMEX
THÀNH PHỐ HÀ NỘI

Nguyen Van Minh | **Nguyen Thi Quynh Ngan** | **Nguyen Thuy Duong**

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - COAL IMPORT EXPORTJOINT STOCK COMPANY
Address: No. 47 Quang Trung Street, Cua Nam Ward, Hanoi

Form No. B 03a - DN
(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance)

INTERIM CASH FLOWS STATEMENT
(Indirect method)
For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

ITEMS	Code	Note	From 01 Jan 2026 to 30 Jun 2026	From 01 Jan 2025 to 30 Jun 2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	**01**		**76,099,472,722**	**62,990,864,295**
Adjustments for:				
- Depreciation and amortization	02		3,492,286,545	2,487,805,297
- Provisions	03		(1,739,505,500)	(8,822,295,513)
- Foreign exchange gains/losses arising from the revaluation of foreign currency monetary items	04		644,541,942	3,272,400,822
- Gains/losses from investing and financing activities	05		(526,963,676)	(111,724,891)
- Borrowings cost	06		34,641,756,860	20,780,528,340
Operating profit before changes in working capital	**08**		**112,611,588,893**	**80,597,578,350**
- Increase/decrease in receivables	09		(1,128,278,968,413)	(1,491,383,405,518)
- Increase/decrease in inventory	10		(1,805,291,328,458)	(1,382,308,889,255)
- Increase/decrease in payables (excluding interest payable and corporate income tax payables)	11		2,271,935,505,439	1,081,557,844,602
- Increase/decrease in deferred expense	12		1,923,485,665	3,282,677,554
- Interest paid	14		(33,955,227,970)	(19,643,901,422)
- Corporate income tax paid	15		(13,740,910,763)	(14,358,838,899)
- Other cash receipts from operating activities	16		405,500,000	156,000,000
- Other cash payments for operating activities	17		(3,150,576,000)	(2,748,850,000)
Net cash flows from operating activities	**20**		**(597,540,931,607)**	**(1,744,849,784,588)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for acquisition and construction of fixed	21		(1,721,520,000)	(9,615,740,594)
Proceeds from disposal of fixed assets and other non-current assets	22		410,318,182	-
Interest, dividends and profit distributions received	27		116,645,494	111,724,891
Net cash flows from investing activities	**30**		**(1,194,556,324)**	**(9,504,015,703)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33	7.1	7,299,661,900,853	7,913,728,642,397
Repayment of borrowings	34	7.2	(6,752,567,473,639)	(6,257,483,079,573)
Dividends and profits paid to owners	36		(32,874,483,150)	(21,933,025,950)
Net cash flows from financing activities	**40**		**514,219,944,064**	**1,634,312,536,874**
Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)	**50**		**(84,515,543,867)**	**(120,041,263,417)**
Cash and cash equivalents at the beginning of the period	**60**		**136,451,268,883**	**179,725,623,186**
Effects of exchange rate changes on cash and cash equivalents	61		15,143,615	(242,295,862)
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**		**51,950,868,631**	**59,442,063,907**

Approval, 12 August 2026

PREPARED BY	CHIEF ACCOUNTANT	BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR
Nguyen Van Minh	Nguyen Thi Quynh Ngan	Nguyen Thuy Duong

M.S.D.N: 0100100368
CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN
COALIMEX
THÀNH PHỐ HÀ NỘI

NOTES TO THE INTERIM FINANCIAL STATEMENTS

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

1. OPERATION FEATURES OF THE COMPANY

1.1. Ownership structure

Vinacomin - Coal Import Export Joint Stock Company ('the Company") (formerly known as Import-Export and International Cooperation Company under Viet Nam National Coal Corporation, now being known as Viet Nam National Coal-Mineral Industries Holding Corporation Limited) transformed from a State - owned enterprise under pursuant to Decision No. 149/2004/QD-BCN dated 01 December 2004 of Minister of Industry (now Ministry of Industry and Trade), was established under the Law on Enterprises of Vietnam and operates under the firstly Business Registration of Joint Stock Company No.0103006558 issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance) dated 25 January 2005. and subsequently amended for the 18th time No.0100100304 dated 11 August 2025, issued by the Hanoi Department of Planning and Investment (now the Hanoi Department of Finance).

The Company's Charter capital is VND 110,000,000,000, equivalent to 11,000,000 shares, with a par value of VND 10,000 per share.

The Company's shares have been listed on Hanoi Stock Exchange (HNX) with stock symbol of CLM since 15 April 2016.

1.2. Business sectors

The Company operates in a wide range of business sectors.

1.3. Lines of business and principal activities:

The Company's main activities during periods included:

- Trading, direct and entrusted import-export of: coal mines, coal processed products; equipment, means of transport, motorbikes, spare parts, materials of all kinds, minerals, metals, raw materials, chemicals;
- Real estate business and office leasing (excluding land price consulting activities);
- Cargo transportation services;
- Overseas study consulting; labor export activities;
- Trading high-content Ammonum Nitrate
- Coal blending and processing operations;
- Real estate brokerage consulting, auctions, land use rights auctions.

The Company's principal activities are: coal trading, coal delivery service, rendering labor export services, entrusted import and export services, and office leasing...

1.4. Normal operating cycle.

The normal operating cycle of the Company is generally within 12 months.

1.5. Business structure

The Company's head office is located at No.47 Quang Trung, Cua Nam Ward, Ha Noi.

At 30 June 2026, the Company has one dependent accounting branch as below:

Dependent accounting branches:

No	Name	Address	Main operations
1	Branch in Ha Noi	No.33 Trang Thi, Cua Nam Ward, Ha Noi City	Trading and blessing of coal, provision of coal forwarding services, labor export services, and entrusted import and export services

1.6. Number of employees

The number of employees of the Company as at 30 June 2026 was 146 employees (as at 31 December 2025 was 148 employees).

2. ACCOUNTING PERIOD AND CURRENCY USED FOR ACCOUNTING`1qwa PURPOSE

The fiscal year of the Company begins on 1 January and ends on 31 December of the calendar year.

These interim Financial Statements are prepared for the accounting period from 01 January 2026 to 30 June 2026.

The Company's accounting currency is Vietnam Dong ("VND").

3. APPLICABLE ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

3.1. Standards and Applicable Accounting Policies

The Company applies Vietnamese Accounting Standards, Vietnamese Accounting System for Enterprises and relevant statutory requirements applicable to financial reporting.

These interim Financial Statements are not intended to present the financial position, results of operation and cash flows in accordance with the accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3.2. Adoption of new guidance on Accounting System for enterprises

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing guidance on the corporate accounting system ("Circular 99"). Circular 99 is effective for financial years beginning on or after 01 January 2026. This circular supersedes the following documents:

- Circular No. 200/2014/TT-BTC dated 22 December 2014 issued by the Ministry of Finance providing guidance on the Corporate Accounting System;
- Circular No. 75/2015/TT-BTC dated 18 May 2015 issued by the Ministry of Finance amending and supplementing Article 128 of Circular No. 200/2014/TT-BTC;
- Circular No. 53/2016/TT-BTC dated 21 March 2016 issued by the Ministry of Finance amending and supplementing some articles of Circular No. 200/2014/TT-BTC

The Board of Management considers that the adoption of Circular No. 99 in the current accounting period has no material impact on the Company's Interim Financial Statements.

3.3. Declaration of compliance with Accounting Standards and Accounting System

The Company's Board of Management confirms that it has fully complied with the requirements of the Vietnamese Accounting Standards, the prevailing Vietnamese accounting system applicable to enterprises, and relevant legal regulations in the preparation and presentation of these interim Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the main accounting policies that the Company applies in preparing these interim Financial Statements.

The accounting policies applied in preparing the company's interim financial statements for the period from 01/01/2026 to 30/06/2026 are consistent with those of the previous year Financial Statements.

4.1. Accounting estimates

The preparation of interim 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 accounting period.

The estimates and assumptions that have a material impact in these interim Financial Statements include:

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

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. Actual operating results may differ from those estimates and assumptions.

4.2. Cash and cash equivalents

Cash amounts include cash on hand, cash at banks (demand deposit), cash in transit.

Cash equivalents are short-term investments with maturity of 3 months or less that are convertible into cash and have no risk of conversion to cash from the date of acquisition at the reporting time

4.3. Foreign currency transactions

Transactions denominated in foreign currencies are converted at the exchange rate ruling as of the transaction dates. The balance of monetary items, cash equivalent and receivables and payables denominated in foreign currencies at reporting date are converted into Vietnamese Dong according to the provisions of Official Dispatch No. 2355/TKV-KTTC dated 8 April 2026 of the Vietnam National Coal - Mineral Industries Holding Corporation Limited, details as follows:

- USD demand deposits: use the average transfer buying and selling rate of the commercial bank where the Company maintains its deposit account at the end of the accounting period;
- Accounts receivable, accounts payable, cash reserves, and loans denominated in foreign currency converted to USD: use the average buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions at the end of the accounting period;
- Other foreign currencies (if any) will be based on the Bank's notification or converted to US dollars according to the principles guided in section 1 (If the Vietnamese Dong does not have an exchange rate with that foreign currency)

The average transfer buying and selling exchange rate is determined by averaging the transfer buying and transfer selling rates.

Exchange differences arising from revaluating the balance at reporting date are recognized in financial income or expense during the period according to Vietnam Accounting Standard No.10 - "The Effects of Changes in Foreign Exchange Rates".

4.4. Financial investments

Trading securities

Trading securities comprise securities and other financial instruments held for trading purposes at the end of the accounting period (held for the purpose of selling in the near term to generate profits from price fluctuations). Trading securities include shares, bonds and other securities and financial instruments such as fund certificates, share purchase rights, warrants, call options, put options, futures contracts, promissory notes, bills of exchange, and receivables/loans acquired for resale to earn profits.

Trading securities are initially recognised at the fair value of the consideration paid at the transaction date. Acquisition costs, if any, such as brokerage fees, transaction fees, information service fees, taxes, bank charges and other related costs, are recognised as finance expenses in the period incurred. At the end of the accounting period, where the market value of trading securities is lower than their cost, the Company recognises an allowance for impairment of trading securities in accordance with the applicable accounting regulations.

Held-to-maturity investments

Held-to-maturity investments are those that the Company's Board of Management has intention and ability to hold until maturity. Held-to-maturity investments include term deposits at bank.

Held-to-maturity investments are stated at their acquisition costs. After initial recognition, held-to-maturity investments are measured at recoverable amount. Any impairment loss incurred is recognised as expense in the Interim income statement and deducted against the value of such investments.

When there is firm evidence that part or all of the investment may not be recovered, the loss is recognized as financial expenses during the year and a decrease in the investment value.

Investment in other entities

Other investments are initially recognised at cost and include investments in equity instruments of other entities over which the Company has neither control, joint control nor significant influence; investments in BCC in which the Company does not have joint control but is entitled to economic benefits based on the post-tax profits of such contracts; holdings of precious metals and gemstones that are neither held for use as raw materials in the production process nor acquired for trading purposes; and paintings, photographs, documents and other valuable assets that are not held for use in the ordinary course of the Company's business activities.

In case it is evident that the investment falls against market fair value and the decrease is determined reliably, the entity record a decrease in value of investments and recorded to financial expenses in period.

4.5. Receivables

Receivables presented in the interim Financial Statements are carried at the amounts due from customers and other receivables, less the allowance for doubtful receivables at the reporting date:

- Receivables expected to be recovered or settled within one year (or within the normal operating cycle) are classified as current assets;
- Receivables expected to be recovered or settled after more than one year (or within the normal operating cycle) are classified as current assets;

The provision for doubtful debts is the expected impairment value of unpaid trade receivables for the remaining balances of trade receivables at the end of the the accounting period.

The provision for doubtful debts is made for receivables that are overdue from six months and above or receivables that are unlikely to be paid due to liquidation, bankruptcy or other similar problems.

4.6. Inventory

Inventories are measured at the lower of cost and net realizable value.

Cost comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Net realizable value is estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company applies the perpetual inventory method to record inventories. The cost of inventories is determined using regularly declaration method, as follows:

-	Domestic raw materials	Calculated according to the weighted average price method after each stock in.
-	Imported raw materials, tools equipments, goods	Calculated according to the actual specific price method.

The evaluation of necessary provision for inventory of which cost is higher than net realizable value complies with the Vietnamese Accounting Standard No. 2 "Inventories" and Circular No. 48/2019/TT-BTC dated 8 August 2019 issued by the Ministry of Finance providing guidance on setting up and use of provision for inventories impairment; losses in financial investments; bad debts; warranty of products and commodities and construction works at enterprises.

4.7. Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Tangible fixed assets

The cost of a tangible fixed asset comprises its purchase price and any directly attributable costs of bringing the tangible fixed asset to working condition for its intended use The historical cost of a tangible fixed asset that is constructed or produced by the Company itself shall include the actual production cost of the fixed asset plus expenses for installation and trial operation. Expenditures for additions, improvements and renewals are added to the carrying amount of the assets and expenditures for maintenance and repairs are charged to the interim Income Statement as incurred. When tangible fixed assets are sold or retired, cost and accumulated depreciation are written off and any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the Interim Income Statement.

Depreciation of tangible fixed assets is calculated using the straight-line method, which is applied consistently to all tangible fixed assets at rates determined to allocate their historical cost over their estimated useful life and in accordance with the guidance set out in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance on the management, use and depreciation of fixed assets, Circular No. 147/2016/TT-BTC dated 13 October 2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC, and Circular No. 28/2017/TT-BTC dated 12 April 2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The estimated useful lives of the Company's tangible fixed assets are as follows:

- Buildings and structures: 07 - 15 years
- Machinery and equipment: 06 - 10 years
- Vehicles, transportation and transmission equipment: 06 - 10 years
- Office supplies: 03 - 06 years

4.8. Investment property

Investment Property held for lease are stated at cost less accumulated depreciation. The initial cost of investment properties held to earn rentals comprises the purchase price, land use right costs and other directly attributable costs incurred in bringing the assets to the condition necessary for them to be capable of operating in the manner intended by the Management. Subsequent expenditure incurred after the investment properties held to earn rentals have been put into operation, such as repairs and maintenance costs, is recognised in the separate statement of income in the year in which such expenditure is incurred. Where it can be clearly demonstrated that such expenditure results in an increase in the future economic benefits expected to be obtained from the use of the investment properties held to earn rentals beyond their originally assessed standard of performance, such expenditure is capitalised as an additional cost of the investment properties

Depreciation is calculated using the straight-line method over the estimated useful life of the investment properties held to earn rentals.

The estimated useful lives of the Company's investment property are as follows:

- Building and structure: 15 - 25 years

4.9. Accounting principles for business cooperation contracts

In a Business Cooperation Contract (BCC) structured as a jointly controlled asset arrangement, the participating parties contribute capital to construct an asset that is used for the purposes of the

BCC and generates benefits for the participants in accordance with the contract terms. Each participating party recognizes its share of the jointly controlled asset as an asset on its own Financial Statements, records revenue derived from the exploitation of the jointly controlled asset, and bears a portion of the incurred expenses as agreed upon in the contract.

4.10. Deferred expenses

Deferred expense includes short-term deferred expense and long-term deferred expense on the Company's Statement of Financial Position, and mainly comprise cost of major repair of fixed assets, dispatched tools and supplies, cost of exploration drilling, other short-term and long-term expenses. Deferred expense is allocated to each period's operating expenses based on the nature and extent of each expense associated with its ability to generate economic benefits.

4.11. Trade payables and other payables

Trade payables and other payables are presented in the interim Financial Statements at the carrrying amounts payable to suppliers and other creditors and are detailed by individual creditor.

At the reporting date:

- Payables due within one year (or within the normal operating cycle) are classified as current liabilities;
- Payables due after more than one year (or within the normal operating cycle) are classified as current liabilities;

4.12. Dividends and profits payable

Profit after tax of the enterprise is distributed to shareholders after setting aside reserves as stipulated in the Company's Charter and legal regulations and approved by the Shareholders' General Meeting.

Dividends are distributed from undistributed profits based on the capital contribution ratio of each shareholder and are recognized as liabilities when approved by the General Meeting of Shareholders.

4.13. Accrued expenses

Accrued expense comprise expenses which are charged to the Income Statement but have not yet been paid at the end of the period to help avoid the fluctuation of operating cost and comply with matching principle. When these expenses actually incur, if there is any difference from the amounts previously accrued, the accountant must increase or decrease these expenses by corresponding amounts.

4.14. Provisions for payables

Principle of recognizing provision for payables: A provision for payables is recognized only when all following conditions are met:

- The Company has current debt obligation (legal obligation or jointly liable obligation) due to result from an event that already happened;
- Decrease in economic benefits may happen leading to the requirement for payment of debt obligation; and
- Giving a reliable estimation of the value of such debt obligation.

Provision for payables is set during the preparation of the Financial Statements. In case the amount of provision for payables needed to be set for this accounting term is higher than the unspent amount of provision formed in the previous accounting term, the difference is recorded into operating expenses of this accounting term. In case the amount of provision for payables needed to be set for this accounting term is less than the unspent amount of provision formed in the previous accounting term, the difference is reversed and deducted from operating expenses of this accounting term.

4.15. Borrowing costs and borrowing cost capitalization

Borrowing costs comprise borrowing interests, other expenses incurred in connection with the borrowing of funds are recognized as financial expenses of the accounting period in which they are incurred, except to the extent that they are included (capitalized) in the cost of assets by directly relating to the construction, acquisition or production of qualifying assets when meeting the requirements of standard on borrowing costs.

Borrowing costs are capitalized as part of the cost of the asset when it is probable that they will result in future economic benefits and the costs can be measured reliably. The capitalization of borrowing cost will cease when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale complete. Subsequent borrowing costs will be recognized as financial expenses of the period.

The sum of borrowing costs that are capitalized during the period cannot exceed the total borrowing costs incurred during that period. Borrowing interests and allocation of discount or premium that are capitalized in the period cannot exceed the actual borrowing interests incurred and allocation of discount or premium of that period.

4.16. Owner's equity

The Company's initial owners' contributed capital was recognised at the value of capital contributed by the contributing parties upon the Company's establishment as a joint stock company. During the course of its operations, owners' contributed capital is increased by additional capital contributions from shareholders.

Share premium is recognized as the difference between the issuance price and the par value of shares upon initial issuance or additional issuance, or the difference between the re-issuance price and the carrying amount of treasury shares. Direct costs related to the additional issuance of shares and the reissuance of treasury shares are deducted from share premium.

When repurchased shares are recognised as equity, the amount of the consideration paid, which includes directly attributable costs, net of tax effects, is recognised as a reduction from equity. Repurchased shares are classified as treasury shares under equity. When treasury shares are sold subsequently (reissued), any difference between the amount received and the cost of the shares reissued is presented within share premium

The Company is operating under the 18th amended Business Registration Certificate No. 0100100304 dated 11 August 2025 issued by the Hanoi Department of Finance , the Company's Charter capital is VND 110,000,000,000; divided into 11,000,000 shares with the par value of VND 10,000 per share.

Profit after corporate income tax is distributed to shareholders in accordance with the Company's Charter as well as the provision of Law and has been approved by the General Meeting of Shareholders.

4.17. Taxation

Value Added Tax (VAT):

Goods and services providing by the company are subjected to the VAT with the following rates:

- Coal and services, goods, supplies:	10%
- Urea:	5%
- Labor export:	0%

During the first six months of 2026, the Company applied an 8% tax rate to certain goods and services in accordance with Decree No. 174/2025/ND-CP dated 30 June 2025

Corporate income tax (CIT):

Taxable income is determined based on the results of operations for the accounting period, adjusted for expenses that are not deductible for corporate income tax purposes..

The company applies a corporate tax rate of 20% for the period

Corporate income tax expense for the accounting period is current corporate income tax expense.

Current corporate income tax is the tax calculated based on the taxable income for the year with tax rate applied in the fiscal year. Taxable income is different from accounting profit due to adjustment of temporary differences between tax accounting and financial accounting as well as adjustment of income or fees which are not taxable or non-deductible.

Deferred income tax is the corporate income tax payable or will be refunded due to the temporary difference between the carrying value of assets and liabilities for the purpose of financial statements and values used for tax purposes. Deferred tax liabilities are recognized for all temporary taxable differences. Deferred tax assets are recognized only when there is a certainty that there will be taxable income in the future to use these deductible temporary differences.

Other taxes are paid in accordance with the prevailing tax laws in Vietnam.

Taxes payable to the state budget will be finalized with the tax authority. Any differences between the tax payable as recorded in the Company's books and the amounts determined in the final tax inspection will be adjusted upon official settlement with the tax authority.

4.18. Revenue

Revenue is recognized to the extent that is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

(i) Revenue from sale of goods is recognized when significant risks and rewards of ownership of the goods have passed to the buyer, which coincides with the delivery of goods and acceptance by customers.

(ii) Revenue from provision of services is recognised in the Interim income statement when the services have been completed and accepted by the customer. No revenue is recognised if there are significant uncertainties regarding the collectibility of processing fee.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

(iii) Financial income includes revenue generated from interest on deposits recorded on an accrual basis, determined based on the balance of deposit accounts and the actual annual interest rates, exchange rate differences, and revenue from deferred sales recognized on an accrual basis based on the balance of deposit accounts and applicable interest rates; exchange rate differences and revenue from late payments by customers based on contracts and confirmed minutes with customers; Dividends and profit distributions are recognised when the Company's right to receive such dividends or profit distributions from its capital contributions is established. Share dividends are accounted for by recording only the increase in the number of shares held, and no value is recognised in respect of the shares received.

4.19. Cost of sales

The cost of sales is recognized in line with revenues from goods sold and services rendered and adheres to the principle of prudence. For direct material costs that exceed normal levels, labor costs, and fixed manufacturing overhead that are not allocated to the value of inventory, these costs are immediately recorded as cost of sales (after deducting any compensation, if applicable), even if the products or goods have not yet been determined to be consumed.

4.20. Financial expenses

The Company's financial expenses comprise borrowing interest expenses, foreign exchange losses, and other financial expenses incurred during the accounting period that are not capitalised in accordance with applicable regulations.

4.21. Selling expenses and General administration expenses

Selling expenses and General administration expenses reflect actual costs incurred in the process of sellings products and goods, rendering services and general management of the Company.

4.22. Financial instruments

Initial recognition

Financial assets: At the date of initial recognition, financial assets are recognized at cost plus transaction costs directly attributable to the acquisition of the financial asset. Financial assets of the Company include cash, cash equivalents, trade receivables, other receivables, deposits, financial investments and derivative financial instruments.

Financial liabilities: At the date of initial recognition, financial liabilities are recorded at cost plus transaction costs directly attributable to the issue of the financial liabilities. The Company's financial liabilities include trade payables, other payables, payables, financial liabilities, loans and derivative financial instruments.

Subsequent measurement after initial recognition

Present, there are no regulation on subsequent measurement of financial instrument after initial recognition.

4.23. Earnings per share

Basic earnings per share attributable to ordinary shareholders are calculated by dividing the profit or loss attributable to ordinary shareholders (after deducting appropriations to the bonus and welfare fund made during the year) by the weighted average number of ordinary shares outstanding during the accounting period.

Diluted earnings per share are determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of potential dilutive ordinary shares, including convertible bonds and share options

4.24. Related parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions.

Related parties include:

- Enterprises, including parent companies, subsidiaries and associates, and individuals that, directly or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company;
- Associates; individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company; key management personnel of the Company; close family members of such individuals or related parties; and entities controlled or significantly influenced by such individuals.

In considering each possible related party relationship, the substance of the relationship is considered rather than merely its legal form.

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5. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

		30/06/2026 (VND)	01/01/2026 (VND)
Cash on hands	(i)	585,006,650	506,984,453
Cash in banks	(ii)	51,365,861,981	135,925,359,541
Cash in transit		-	18,924,889
Total		**51,950,868,631**	**136,451,268,883**

(i) The balance of cash on hands as at the end of period :

	VND
Foreign Currency	-
Vietnamese Dong	585,006,650
Total	585,006,650

(ii) The balance of cash at banks at the end of the period:

	Original currency	VND
Vietnam Dong		**38,953,579,157**
Vietnam International Commercial Joint Stock Bank - Head office		89,927,531
Vietnam Joint Stock Commercial Bank for Industry and Trade		2,612,356,405
Joint Stock Commercial Bank for Foreign Trade of Vietnam		6,159,072,884
Saigon - Hanoi Commercial Joint Stock Bank - Thu Do Branch		18,367,127
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch		1,793,698,626
Vietnam Bank for Agriculture and Rural Development - Quang Ninh Branch		10,982,671,806
Vietnam Prosperity Joint Stock Commercial Bank		104,113,747
Prosperity And Growth Commercial Joint Stock Bank - Lieu Giai Branch		118,707,796

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

Vietnam Maritime Commercial Joint Stock Bank - So Giao Dich Branch		1,559,232,803
Shinhan Bank Vietnam Limited - Pham Hung Branch		328,852,606
Vietnam Export Import Commercial Joint Stock Bank - Hanoi Branch		415,539,669
Joint Stock Commercial Bank for Investment and Development of Vietnam - Quang Trung Branch		64,425,746
Military Commercial Joint Stock Bank		14,678,332,185
Vietnam Bank for Agriculture and Rural Development.		28,280,226
Foreign currencies		
US Dollar (USD)	**451,938.56**	**11,874,360,399**
Vietnam International Commercial Joint Stock Bank - Head office	1,197.57	31,517,647
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch	67,342.05	1,764,900,466
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Office	372,597.93	9,794,109,268
Joint Stock Commercial Bank for Investment and Development of Vietnam - Hanoi Branch.	6,202.83	162,948,344
Vietnam Bank for Agriculture and Rural Development - Quang Ninh Branch	6.87	180,654
Vietnam Export Import Commercial Joint Stock Bank - Ha Noi Branch	1,197.02	31,473,247
Military Commercial Joint Stock Bank	3,394.29	89,230,793
Euro (EUR)	**3,713.60**	**111,906,952**
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Office	3,534.80	106,530,972
Vietnam Export Import Commercial Joint Stock Bank - Ha Noi Branch	178.80	5,375,980
Japanese Yen (JPY)	**2,587,670**	**420,030,594**
Joint Stock Commercial Bank for Foreign Trade of Vietnam -	2,587,670	420,030,594
Australlian (AUD)	**331.38**	**5,984,879**
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Transaction Office	331.38	5,984,879
Total		**51,365,861,981**

5.2. Trade Receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	Provision	Value	Provision
a. Short-term receivables	**1,577,116,071,759**	**(4,092,382,690)**	**605,006,328,292**	**(4,092,382,690)**
Vinacomin - Cam Pha Port and Logistics Company	511,911,391,503	-	359,311,187,880	-
TKV - Thanh Hoa Co Dinh Chromite JSC	112,944,945,435	-	85,294,651,977	-
Vinacomin - Quang Ninh Coal processing Company	90,545,626,754	-	63,790,986,864	-
Vinacomin - Da Bac Logistics Company	383,111,146,133	-	-	-
Vinacomin - Hon Gai Coal Preparation Company	196,635,594,733	-	-	-
Other customers	281,967,367,201	(4,092,382,690)	96,609,501,571	(4,092,382,690)
b. Long-term receivables	-	-	-	-
Total	**1,577,116,071,759**	**(4,092,382,690)**	**605,006,328,292**	**(4,092,382,690)**

Other receivables from related parties customers as details in Appendix 04

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.3. Other receivables

Items	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	Provision	Value	Provision
a. Short-term	**134,901,737,000**	-	**132,912,779,496**	-
Advances	861,495,231	-	648,863,120	-
Provisional coal settlement amounts	30,846,045,038	-	-	-
Entrusted coal export proceeds	97,844,076,562	-	114,493,420,385	-
Other receivables	5,350,120,169		17,770,495,991	
b. Long term	**2,869,471,000**	-	**2,963,431,000**	-
Long-term pledges, deposits, and collaterals	2,869,471,000	-	2,963,431,000	-
Other receivables	-	-	-	-
Total	**137,771,208,000**	-	**135,876,210,496**	-
c. Receivables from BCC contracts jointly controlled by the enterprise	-	-	-	-

Other receivables from related parties customers as details in Appendix 04

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.4. Bad debts

Items	30/06/2026 (VND)			01/01/2026 (VND)		
	Original amount	**Recoverable amount**	**Debtor**	**Original amount**	**Recoverable amount**	**Debtor**
- Total amount of receivables and loans that are overdue for payment or overdue and unlikely to be recovered	4,092,382,690	-	-	4,092,382,690	-	-
+ Three years or more	4,092,382,690	-	-	4,092,382,690	-	-
Doubtful debts of PetroVietnam Petrochemical and Biofuel Joint Stock Company	*4,092,382,690*		*-PetroVietnam Petrochemical and Biofuel Joint Stock Company*	*4,092,382,690*		*-PetroVietnam Petrochemical and Biofuel Joint Stock Company*
+ From two years to less than three years	-	-	-	-	-	-
+ From one year to less than two years	-	-	-	-	-	
- Recoverability of overdue receivables	-	-	-	-	-	-
Total	**4,092,382,690**	-	-	**4,092,382,690**	-	-

5.5. Inventory

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost	Provision	Original cost	Provision
Goods in transit	516,624,091,177	-	3,864,732,687	-
Tools, supplies	3,990,098,500	-	496,149,500	-
Finished goods	1,256,583,367,924	-	596,508,828,818	-
Merchandise	49,329,674,512	-	50,448,343,024	-
Consigned goods	734,403,289,543		104,321,139,169	
Total	**2,560,930,521,656**	**-**	**755,639,193,198**	**-**

5.6. Long-term work in progress

	30/06/2026 (VND)		01/01/2026 (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a. Long-term production and business costs in progress	-	-	-	-
b. Construction in progress	-	-	**3,541,212,594**	-
Construction	-	-		-
Purchase	-	-	3,541,212,594	
Air-conditioning system of Ho Chi Minh City Branch	-	-	*3,541,212,594*	-
Total	**-**	**-**	**3,541,212,594**	**-**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.7. Increase and decrease in tangible fixed assets

Items	Buildings and structures	Machinery and equipment	Transportation vehicles	Management tools and equipment	Total
Historical cost					
Opening balance	**10,664,959,775**	**279,945,586**	**12,971,196,552**	**943,845,024**	**24,859,946,937**
- Purchase in period	-	4,808,544,011	-	-	4,808,544,011
- Completed construction in progress	-	-	-	-	-
- Other increases	-	-	-	-	-
- Transfer to investment properties	-	-	-	-	-
- Liquidation, disposal	-	-	(1,820,863,182)	(146,007,909)	(1,966,871,091)
- Other decreases	-	-	-	-	-
Closing balance	**10,664,959,775**	**5,088,489,597**	**11,150,333,370**	**797,837,115**	**27,701,619,857**
Accumulated depreciation					
Opening balance	**10,664,959,775**	**27,718,632**	**4,717,142,218**	**943,845,024**	**16,353,665,649**
- Depreciation in period		434,381,769	725,890,830		1,160,272,599
- Other increases	-	-	-	-	-
- Transfer to investment properties	-	-	-	-	-
- Liquidation, disposal	-	-	(1,820,863,182)	(146,007,909)	(1,966,871,091)
- Other decreases	-	-	-	-	-
Opening balance	**10,664,959,775**	**462,100,401**	**3,622,169,866**	**797,837,115**	**15,547,067,157**
- Net book value					
- At beginning of the period	**-**	**252,226,954**	**8,254,054,334**	**-**	**8,506,281,288**
- At ending of the period	**-**	**4,626,389,196**	**7,528,163,504**	**-**	**12,154,552,700**

- Net book value of tangible fixed assets pledged as security for loans: VND -

- Historical cost of fixed assets depreciated fully still be used: VND 13,479,500,526

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

- Details of tangible fixed assets with value accounting for 10% or more of the total value of tangible fixed assets (stated at historical cost)

Name	Historical cost	Accumulated depreciation	Net book value
3-floors trainee dormitory	2,933,758,217	2,933,758,217	-
Coalimex 66 speedboat	2,960,579,987	479,824,917	2,480,755,070
Central Air-conditioning System of 29-31 Dinh Bo Linh Builiding	4,808,544,011	411,052,965	4,397,491,046

5.8. Increase and decrease in investment property

	Opening balance	Increase during the period	Decrease during the period	Closing balance
a. Investment property				
Historical cost	**134,772,018,652**	**-**	**-**	**134,772,018,652**
33 Trang Thi Ha Noi Building	114,657,909,648	-	-	114,657,909,648
Linh Dam Apartment	510,319,688	-	-	510,319,688
29 - 31 Dinh Bo Linh Ho Chi Minh Building	19,603,789,316	-	-	19,603,789,316
Accumulated depreciation	**74,059,706,192**	**2,332,013,946**	**-**	**76,391,720,138**
33 Trang Thi Ha Noi Building	54,290,913,502	2,321,807,550	-	56,612,721,052
Linh Dam Apartment	165,003,374	10,206,396	-	175,209,770
29 - 31 Dinh Bo Linh Ho Chi Minh Building	19,603,789,316	-	-	19,603,789,316
Net book value	**60,712,312,460**	**-**	**2,332,013,946**	**58,380,298,514**
33 Trang Thi Ha Noi Building	60,366,996,146	-	2,321,807,550	58,045,188,596
Linh Dam Apartment	345,316,314	-	10,206,396	335,109,918
29 - 31 Dinh Bo Linh Ho Chi Minh Building	-	-	-	-

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

- Historical cost of investment property has been fully depreciated but still in leased or held waiting for price increase: VND 19,603,789,316

Investment property is a building in 33 Trang Thi, Cua Nam Ward, Ha Noi which established from Business Cooperation Contract (BCC) No.01/HTKD-Coalimex-TND dated 22/09/2003 and contract appendix signed between the Company (Coalimex) and Domestic Coal Company (now Vinacomin - Viet Bac Mining Industry Holding Corporation). According to terms of contract, the value of property is allocated between Coalimex and VVMI in proportion to their respective capital contribution ratios of 65% and 35%. The asset was completed and put into use from 01/2014 with total historical cost of the completed investment property amounting to VND 176,396,784,075 (of which 114,657,909,648 VND is allocated for Coalimex and VND 61,738,874,427 for VVMI). Coalimex and VVMI will recognize their respective allocated portion of the value asset. Coalimex is responsible for managing the leasing activities of entire building and allocated profit or loss after corporate income tax from leasing activities between 2 parties in proportion to the capital contributions of 65% and 35%. Coalimex is also responsible for fulfilling the corporate income tax payment obligations arising from the leasing activities of the building mentioned above.

Revenue and Cost of goods sold related to Investment property held for earn rental during the year are VND 14,617,724,252 and VND 2,706,236,650 respectively.

5.9. Deferred expenses

Items	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	**3,086,842,895**	**2,881,124,842**
Dispatched tools and supplies	453,356,585	917,885,001
Insurance expenses	1,794,971,936	923,414,391
Freight costs	-	622,859,520
Other prepaid expenses	838,514,374	416,965,930
b. Long-term	**3,170,058,503**	**5,299,262,221**
Repair costs	2,718,499,128	4,890,479,334
Other prepaid expenses	451,559,375	408,782,887
Total	**6,256,901,398**	**8,180,387,063**

5.10. Borrowings and financial leases

	01/01/2026 (VND)	Increase (VND)	Decrease (VND)	30/06/2026 (VND)
a. Short-term borrowings	**492,922,899,162**	**7,299,661,900,853**	**6,752,567,473,639**	**1,040,017,326,376**
Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung branch	50,000,000,000	442,819,455,070	492,819,455,070	-
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Operations Centre Branch	55,000,000,000	1,751,591,174,107	1,464,084,602,289	342,506,571,818
Joint Stock Commercial Bank for Investment and Development of Vietnam - Ha Noi branch	57,000,000,000	1,536,813,289,453	1,362,376,227,037	231,437,062,416
Military Commercial Joint Stock Bank - Dien Bien Phu Branch	-	151,787,955,232	151,787,955,232	-
Shinhan Bank Vietnam Limited - Pham Hung Branch	180,021,831,409	287,966,343,817	437,988,175,226	30,000,000,000
Vietnam Bank for Agriculture and Rural Development- Quang Ninh Branch	100,000,000,000	719,861,386,161	819,861,386,161	-
Vietnam Maritime Commercial Joint Stock Bank - So Giao Dich Branch	49,670,298,206	1,435,270,025,605	1,281,370,142,057	203,570,181,754
Vietnam Export Import Commercial Joint Stock Bank	-	973,487,656,007	742,279,530,567	231,208,125,440
Loans from the Company's Trade Union	1,230,769,547	64,615,401	-	1,295,384,948
b. Long-term borrowings	-	-	-	-
Total	**492,922,899,162**	**7,299,661,900,853**	**6,752,567,473,639**	**1,040,017,326,376**

Details of borrowings are presented in Appendix 05

	30/06/2026 (VND)	01/01/2026 (VND)
c. Reclassification of current portion of long-term borrowings as at the reporting date	**-**	**-**
d. Balance as at the reporting date	**1,040,017,326,376**	**492,922,899,162**
d.1 Short-term borrowings and finance leases (d.1 = a + c)	1,040,017,326,376	492,922,899,162
d.2 Long-term borrowings and finance leases (d.2 = b - c)	-	-

5.11. Trade payables

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	**2,393,116,660,992**	**190,380,309,929**
Vinacomin - Cam Pha Port and Logistics Company	215,387,579,222	101,699,225,098
AVRA International FZCO	286,096,824,000	-
Nam Tien Limited Liability Company	668,753,815,703	-
HMS Bergbau AG	375,566,279,535	-
IMI FUELS LLC	511,765,924,441	-
Other trade payables	335,546,238,091	88,681,084,831
b. Long-term	**-**	**-**
Total	**2,393,116,660,992**	**190,380,309,929**
c. Overdue trade payables	**-**	**-**
Total	**-**	**-**

Trade payables to related parties are detailed in Appendix 04.

5.12. Taxes and amounts payable to State budget

		01/01/2026 (VND)	Payable during the period (VND)	Paid during the period (VND)	30/06/2026 (VND)
a	**Payables**				
	Short-term	**40,314,843,842**	**808,881,880,236**	**825,289,688,468**	**23,907,035,610**
	Value added tax	33,338,128,216	683,198,039,596	702,914,478,864	13,621,688,948
	Import, export tax	-	62,078,765,698	62,078,765,698	-
	Corporate income tax	6,165,430,885	17,059,616,562	13,740,910,763	9,484,136,684
	Individual income tax	644,851,908	1,424,655,459	2,069,507,367	-
	Tax on housing and land, land rents	-	701,355,057	701,355,057	-
	Other taxes, fees and charges	166,432,833	44,419,447,864	43,784,670,719	801,209,978
	Long-term	-	-	-	-
	Total	**40,314,843,842**	**808,881,880,236**	**825,289,688,468**	**23,907,035,610**
b	**Receivables**				
	Short-term	**780,461,444**	**742,967,540**	**598,544,497**	**636,038,401**
	Value addede tax	26,259,504	-	(26,259,504)	-
	Import, export tax	11,234,400	-	(11,234,400)	-
	Individual income tax	-	-	636,038,401	636,038,401
	Tax on housing and land, land rents	742,967,540	742,967,540	-	-
	Long-term	-	-	-	-
	Total	**780,461,444**	**742,967,540**	**598,544,497**	**636,038,401**

Corporate income tax payable

- Current corporate income tax:	:	VND 16,545,212,557
- Corporate income tax paid on behalf of Vinacomin - Viet Bac Mining Industry Holding Corporate	:	VND 514,404,005
Total	:	**VND 17,059,616,562**

5.13. Dividends and profits payable

	30/06/2026 (VND)	01/01/2026 (VND)
Dividends payables	670,239,530	544,722,680
Total	**670,239,530**	**544,722,680**

5.14. Accrued expenses

		30/06/2026 (VND)	01/01/2026 (VND)
a.	**Short-term**	**37,537,271,094**	**1,930,749,594**
	Accrued interest expenses	939,932,048	318,018,559
	Accrued expenses for transportation, warehouse rental, insurance and inspection	34,636,864,547	1,131,231,706
	Accrued audit fees	125,000,000	-
	Other accrued expenses	1,835,474,499	481,499,329
b.	**Long-term**	-	-
	Total	**37,537,271,094**	**1,930,749,594**

5.15. Other payables

		30/06/2026 (VND)	01/01/2026 (VND)
a.	**Short-term**	**180,181,301,378**	**122,826,345,081**
	Vinacomin - Viet Bac Mining Industry Holding Corporation	3,307,820,085	5,234,639,227
	Entrusted coal exported payables (Vinacomin - Cam Pha Port and Logistic Compnay)	84,966,565,162	115,810,597,442
	Loading/unloading bonuses and penalties	12,162,317,616	-
	Advance export coal payment from customers	14,407,873,120	-
	Temporary settlement of coal payables	62,446,385,552	-
	Short-term deposits and collaterals received	20,891,750	20,891,750
	Other payables	2,869,448,093	1,760,216,662
b.	**Long-term**	**6,805,879,771**	**7,264,721,755**
	Long-term deposits and collateral received	6,805,879,771	7,264,721,755
	Total	**186,987,181,149**	**130,091,066,836**
c.	**Overdue payables**	-	-

5.16. Deferred revenue

		30/06/2026 (VND)	01/01/2026 (VND)
a.	**Short-term**	**1,380,443,801**	**1,355,567,468**
	Revenue from sales of goods and services received in advance	1,144,913,801	1,235,237,468
	Revenue from office rental received in advance	235,530,000	120,330,000
b.	**Long-term**	-	-
	Total	**1,380,443,801**	**1,355,567,468**
c.	**Inability to perform the contract with the customer**	-	-

5.17. Provisions for payables

		01/01/2026 (VND)	Provisions increase in the period	Provisions decrease in the period	30/06/2026 (VND)
a.	**Short-term**	**6,458,248,000**	**147,991,500**	**1,887,497,000**	**4,718,742,500**
	Provision for warranty of products and goods	6,458,248,000	147,991,500	1,887,497,000	4,718,742,500
b.	**Long-term**	-	-	-	-
	Total	6,458,248,000	**147,991,500**	1,887,497,000	**4,718,742,500**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.18. Owner's equity

Changes in owners' equity

	Share capital	Share premium	Development and investment funds	Retained earnings	Total
	(VND)	(VND)	(VND)	(VND)	(VND)
Prior year opening balance	**110,000,000,000**	**4,122,208,000**	**196,676,254,641**	**443,252,988,998**	**754,051,451,639**
Capital contribution in prior year	-	-	-	-	-
Prior year profit	-	-	-	75,614,486,373	75,614,486,373
Other increases	-	-	-	-	-
Capital decrease in prior year	-	-	-	-	-
Prior year loss	-	-	-	-	-
Profit distribution	-	-	44,650,000,000	(73,129,000,000)	(28,479,000,000)
Other reductions	-	-	-	-	-
Opening balance this period	**110,000,000,000**	**4,122,208,000**	**241,326,254,641**	**445,738,475,371**	**801,186,938,012**
Capital increase in the period	-	-	-	-	-
Profit for the this period	-	-	-	59,554,260,165	59,554,260,165
Other increases	-	-	-	-	-
Capital reductions during this period	-	-	-	-	-
Loss for the this period	-	-	-	-	-
Profit distribution (*)	-	-	-	(40,964,486,373)	(40,964,486,373)
Other decreases	-	-	-	-	-
Closing balance this period	**110,000,000,000**	**4,122,208,000**	**241,326,254,641**	**464,328,249,163**	**819,776,711,804**

(*) Pursuant Resolution No.01/NQ-ĐHĐCĐ date 28 April 2026 of the General Meeting of Shareholders of Vinacomin - Coal Import Export Joint Stock Company, the total profit distributed in 2025 amounted to VND 75,614,486,373; of which amount allocated for dividend payment in shares by VND 34,650,000,000, as disclosed in Note 8.3. The remaining distributed amount was allocated specifically as follows:

	Amount (VND)
Payment of dividends for 2025 (in cash)	33,000,000,000
Appropriation to the bonus and welfare fund	7,964,486,373
Total	**40,964,486,373**

Detailed of owners' contributed capital

	30/06/2026 (VND)	**01/01/2026 (VND)**
Vietnam National Coal and Mineral Industries Holding Corporation Limited	60,953,480,000	60,953,480,000
Other shareholders	49,046,520,000	49,046,520,000
Total	**110,000,000,000**	**110,000,000,000**

Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026 (VND)	**From 01/01/2025 to 30/06/2025 (VND)**
Contributed capital of owners		
At beginning of the period	110,000,000,000	110,000,000,000
Increase in the period	-	-
Decrease in the period	-	-
At the end of the period	110,000,000,000	110,000,000,000
Dividends and profits distributed	**33,000,000,000**	**22,000,000,000**

Share

	30/06/2026 (VND)	**01/01/2026 (VND)**
Number of registered issued shares	**11,000,000**	**11,000,000**
Number of shares offered to public	**11,000,000**	**11,000,000**
Ordinary shares	11,000,000	11,000,000
Preference shares	-	-
Number of shares bought back	-	-

Ordinary shares	-	-
Preference shares	-	-
Number of shares in circulation	**11,000,000**	**11,000,000**
Ordinary shares	11,000,000	11,000,000
Preference shares	-	-

Par value of outstanding shares: 10,000

5.19. Off - Statement of Financial Position items

					30/06/2026 (VND)	01/01/2026 (VND)
a.	**Foreign currencies**					
	US Dollar (USD)				451,938.56	285,210.08
	Euro (EUR)				3,713.60	3,708.49
	Japanese Yen (JPY)				2,587,670.00	6,104,753.00
	Australian Dollar (AUD)				331.38	331.38
b.	**Bad debts written-off**					
	Debtor		Reason	Written-off year		
	Tin Dat Manufacturing and Trading Joint Stock Company		Long-outstanding receivable	2015	-	886,052,173

c. **Assets held for safe custody, consignment, processing, and import-export entrustment**
The Company provides an advance payment guarantee under the Advance Payment Guarantee Letter No. 051MD2536402320 dated 30 December 2025 issued by Military Commercial Joint Stock Bank - Dien Bien Phu Branch in respect of Economic Contract No.29,12/HĐKT/2025 dated 29 December 2025 entered into between Vinacomin - Coal Import and Export Joint Stock Company and Ha Tu Coal Joint Stock Company - Vinacomin, under Package No.03: 01 mine drainage pumping system. The guarantee amount as at 30 June 2026 was VND 2,049,054,694

d. **Assets for operating leases**

Currently, Company leases office premises at:

- 33 Trang Thi, Cua Nam Ward, Ha Noi City: Revenue for firstly 6-months period: VND 10,128,933,030

- Cua Ong Ward, Quang Ninh province: Revenue for firstly 6-months period: VND 150,000,000

- Cong Thon, Phu Dong Commune, Ha Noi City: Revenue for firstly 6-months period: VND 780,000,000

- 29 - 31 Dinh Bo Linh, Binh Thanh Ward, Ho Chi Minh City: Revenue for firstly 6-months period: VND 2,946,059,011

- Apartments No. 206 and 408, Building 9B, Linh Dam Urban Area: Revenue for firstly 6-months period: VND 60,000,000

6. ADDITIONAL INFORMATION FOR ITEM IN THE STATEMENT OF INCOME

6.1. Revenue from goods sold and services rendered

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Revenue from goods and products sold	10,743,065,123,959	11,114,248,408,977
Revenue from services rendered	26,635,707,612	25,428,485,250
Revenue from office rental	14,617,724,252	12,570,810,024
Total	**10,784,318,555,823**	**11,152,247,704,251**

Details of revenue from related parties are presented in Appendix 01

6.2. Cost of sales

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of product and goods sold	10,480,165,197,645	10,940,509,003,590
Cost of services rendered	865,645,786	1,237,164,557
Cost of office rental	2,706,236,650	2,864,390,309
Provision/ reversal for decline in value of inventories	-	(12,899,771,503)
Total	**10,483,737,080,081**	**10,931,710,786,953**

6.3. Financial income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest income from deposits and loans	116,645,494	111,724,891
Payment discounts and late payment interest	2,185,522	1,987,218,004
Foreign exchange gains	6,817,947,873	44,918,070,068
Total	**6,936,778,889**	**47,017,012,963**

6.4. Financial expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest expenses	34,641,756,860	20,780,528,340
Loss on foreign exchange	28,515,016,001	24,473,440,489
Total	**63,156,772,861**	**45,253,968,829**

6.5. Other income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND
Fines collected from contract violation	32,050,880	377,854,624
Fix asset disposal	410,318,182	
Other items	639,283,978	514,964,745
Total	**1,081,653,040**	**892,819,369**

6.6. Other expenses

	From 01/01/2026 to 30/06/2026 (VND)	Từ 01/01/2025 đến 30/06/2025 (VND)
Contract penalties	33,273,200	1,252,231,234
Administrative fines	30,000,000	-
Late payment penalties, tax arrears	477,193,097	292,503,861
Other expenses	395,766,139	276,990,652
Total	**936,232,436**	**1,544,735,095**

6.7. Selling expenses and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. Administrative expenses	**36,641,006,885**	**46,702,009,124**
Labor	14,803,421,681	15,779,681,951
Office supplies and administrative materials	1,301,105,520	1,716,274,964
Fixed asset depreciation	578,854,935	99,508,577

	Tax, fees and charge	1,287,940,100	1,278,699,735
	Provision/ reversal of provision	-	100,876,490
	External services	3,788,275,095	3,490,094,163
	Other expenses in cash	14,881,409,554	24,236,873,244
b.	**Selling expenses**	**131,766,422,767**	**111,955,172,287**
	Labor	19,024,103,597	15,124,388,619
	Material, packing cost	68,858,528	161,875,712
	Material and tools	1,113,044,299	1,414,239,409
	Fixed asset depreciation	211,470,000	56,282,774
	Tax, fees and charges	124,418,043	-
	Provision/ reversal of provision	(1,739,505,500)	3,976,599,500
	External services	104,005,575,694	78,930,609,152
	Other in cash	8,958,458,106	12,291,177,121
c.	**Deductions from selling expenses and general and administrative expenses**	-	-
	Reversal of provisions for restructuring and other provisions	-	-
	Total	**168,407,429,652**	**158,657,181,411**

6.8. Corporate income tax expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Profit before tax	**76,099,472,722**	**62,990,864,295**
Tax calculated at the applicable corporate income tax rate	**20%**	**20%**
Adjustments	-	-
Adjustments increasing taxable income	-	-
- Non-taxable income	-	-
- Non-deductible expenses	-	-
-Remuneration of the Board of Directors, the Supervisory Board is not directly managed	-	-
Adjustments decreasing taxable income	-	-
- Mineral extraction rights fees for prior years	-	-
Adjustment for under/over provision of corporate income tax in the previous period	1,325,318,013	21,790,777
Current corporate income tax expense	15,219,894,544	12,598,172,859

Deferred corporate income tax expense	-	-
Total corporate income tax expense	16,545,212,557	12,619,963,636

6.9. Operating expenses classified by factors

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Material and tools	3,412,389,527,411	2,817,310,141,006
Labor	33,827,525,278	30,904,070,570
Fixed assets depreciation	3,492,286,545	2,487,805,297
Provision/ reversal of provision	-	-
External services	7,178,918,175,156	8,197,781,725,401
Other in cash	87,610,000,640	88,682,930,014
Total	**10,716,237,515,030**	**11,137,166,672,288**

7. ADDITIONAL INFORMATION TO ITEMS IN THE CASH FLOW STATEMENT

7.1 Proceeds from loans

	From 01/01/2026 to 30/06/2026 (VND)
Proceeds from loans according to the usual contract	7,299,661,900,853

7.2 Repayment of loans

	From 01/01/2026 to 30/06/2026 (VND)
Repayment of loans according to the usual contract	6,752,567,473,639

8. OTHER INFORMATION

8.1. Financial instruments

The risks from financial instruments include: market risk, credit risk and liquidity risk.

The Board of Management have general responsible for establish and control the company's financial risk management framework. The Board of Management has established policies to identify and analyse risks which Company is exposed, to establish appropriate risk control measures and risk limits, and to monitor risks and compliance with those risk limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and Company's operations.

The Board of Director has reviewed and approved the application of management policies for the above risks as follow:

(i) Market risk

Market risk is the risk that the fair value of future cash flows of financial instrument due to change in market prices. There are 4 market risks: interest rate risk, foreign exchange risk, commodity price risk and other price risk.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flow of financial instrument will fluctuate due to changes in market rate. Market risk due to change in the interest rate of Company, mainly related to cash, short-term deposit and borrowings.

The Company manage interest rate risk by analyzing the competition status in the market in order to apply the interest rate that brings benefits to Company and still within the limit of its risk management.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities.

The Company is exposed to exchange rate fluctuations primarily through its business transactions conducted in currencies other than the currency which Company uses . .

(ii) Credit risk

Credit risk is the risk due to the uncertainty in the counterparty's ability to meet its obligations causing financial loss. The Company bears credit risks from production and doing business activities (mainly trade receivables) and from its financial activities including deposits, foreign exchange transactions and other financial instruments.

Trade receivables

The Company minimizes the credit risk by only doing business with entities that have a good financial capacity and closely keeping track of the liabilities to speed up the recovery of debts. On the basis of this method and receivables related to different customers, the credit risk does not concentrate on a certain customer.

Bank deposits

The Company mainly maintains deposits at large and prestigious banks in Vietnam. The Company finds that the concentration of credit risk on bank deposits is low.

The Company's Board of Management assesses that all financial assets are current and not impaired because these financial assets are related to reputable and solvent customers.

(iii) Liquidity risk

Liquidity risk is the risk that arises from difficulty in fulfilling financial obligations due to a lack of capital. The liquidity risk of the Company mainly arises from the difference in the maturity of the financial assets and liabilities.

The Company supervises liquidity risk by maintaining an amount of cash, cash equivalents and borrowings from banks at the level that the Board of Management considers as sufficient to satisfy the Company's activities and minimize influences of changes in cash flows.

The table below analyses the Company's financial assets and non-derivative financial liabilities into relevant maturity groups based on the remaining period from the reporting date to the contractual maturity date. The amounts disclosed in the table represent the contractual undiscounted cash flows. The presentation of information on non-derivative financial assets is necessary to understand the Company's management of liquidity risk, as liquidity is managed on the basis of net liabilities and assets.

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 30/06/2026				
Book value				
Cash and cash equivalents	51,950,868,631	-	-	51,950,868,631
Trade receivables	1,577,116,071,759	-	-	1,577,116,071,759
Other receivables	134,901,737,000	1,548,000,000	1,321,471,000	137,771,208,000
Other financial assets	-	-	-	-
Less:				
Doubtful debt Provisions	(4,092,382,690)	-	-	(4,092,382,690)
Total financial assets	**1,759,876,294,700**	**1,548,000,000**	**1,321,471,000**	**1,762,745,765,700**
Borrowings and debts	1,040,017,326,376	-	-	1,040,017,326,376
Trade payables	2,393,116,660,992	-	-	2,393,116,660,992
Other payables and Accrued expenses	217,718,572,472	6,094,475,612	711,404,159	224,524,452,243

	Under 1 year	From 1 to 5 years	Over 5 years	Total
Total financial liabilities	**3,650,852,559,840**	**6,094,475,612**	**711,404,159**	**3,657,658,439,611**
Net liquidity gap	**(1,890,976,265,140)**	**(4,546,475,612)**	**610,066,841**	**(1,894,912,673,911)**

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 01/01/2026				
Book value				
Cash and cash equivalents	136,451,268,883	-	-	136,451,268,883
Trade receivables	605,006,328,292	-	-	605,006,328,292
Other receivables	132,912,779,496	1,641,960,000	1,321,471,000	135,876,210,496
Less:				
Doubtful debt provision	(4,092,382,690)	-	-	(4,092,382,690)
Total financial assets	**870,277,993,981**	**1,641,960,000**	**1,321,471,000**	**873,241,424,981**
Borrowings and debts	492,922,899,162	-	-	492,922,899,162
Trade payables	190,380,309,929	-	-	190,380,309,929
Other payables Accrued expenses	124,757,094,675	6,002,491,041	1,262,230,714	132,021,816,430
Total financial liabilities	**808,060,303,766**	**6,002,491,041**	**1,262,230,714**	**815,325,025,521**
Net liquidity gap	**62,217,690,215**	**(4,360,531,041)**	**59,240,286**	**57,916,399,460**

The Company believes that the concentration of risk in relation to debt repayment is low. The Company has sufficient access to the necessary funding sources.

(iv) Fair value

The carrying amounts, net of provisions, of short-term receivables, bank deposits, trade payables and other payables approximate their fair values.

	Carrying amount		Fair value	
	30/06/2026	**01/01/2026**	**30/06/2026**	**01/01/2026**
Financial assets				
Held-to-maturity investments	-	-	-	-
Loans and receivables	1,714,025,784,528	740,233,675,668	1,709,933,401,838	736,141,292,978
Trade receivables, other receivables	*1,714,025,784,528*	*740,233,675,668*	*1,709,933,401,838*	*736,141,292,978*
Available-for-sale financial assets	51,950,868,631	136,451,268,883	51,950,868,631	136,451,268,883
Long-term investments	-	-	-	-
Cash and cash equivalents	*51,950,868,631*	*136,451,268,883*	*51,950,868,631*	*136,451,268,883*
Total	**1,765,976,653,159**	**876,684,944,551**	**1,761,884,270,469**	**872,592,561,861**
Financial liabilities				
Financial liabilities	3,620,121,168,517	813,394,275,927	3,620,121,168,517	813,394,275,927
Borrowings and debts	*1,040,017,326,376*	*492,922,899,162*	*1,040,017,326,376*	*492,922,899,162*
Trade payables	*2,393,116,660,992*	*190,380,309,929*	*2,393,116,660,992*	*190,380,309,929*
Other payables	*186,987,181,149*	*130,091,066,836*	*186,987,181,149*	*130,091,066,836*
Total	**3,620,121,168,517**	**813,394,275,927**	**3,620,121,168,517**	**813,394,275,927**

The fair values of the financial assets and financial liabilities were not formally assessed and determined as at 30 June 2026 and 1 January 2026. However, the Board of Management assessed that the fair values of these financial assets and financial liabilities did not differ materially from their carrying amounts as at the end of the accounting period.

8.2. Segment reporting

The Company reports its operating results based on principle activities, including: the coal production and trading and other service provision. Detail information of operating results by activities is stated below:

	Sales product	Service rendered	Leasing office	Total
	VND	VND	VND	VND
6 months in 2026				
Revenue	10,743,065,123,959	26,635,707,612	14,617,724,252	10,784,318,555,823
Deduction	-	-	-	-
Cost of sales	10,480,165,197,645	865,645,786	2,706,236,650	10,483,737,080,081
Gross profit	**262,899,926,314**	**25,770,061,826**	**11,911,487,602**	**300,581,475,742**
6 months in 2025				
Revenue	11,114,248,408,977	25,428,485,250	12,570,810,024	11,152,247,704,251
Deduction	-	-	-	-
Cost of sales	10,927,609,232,087	1,237,164,557	2,864,390,309	10,931,710,786,953
Gross profit	**186,639,176,890**	**24,191,320,693**	**9,706,419,715**	**220,536,917,298**

Segment reporting by geographical areas (secondary reporting): it is based on the location of customers that creating revenue for the segment. For the accounting period from 01/01/2026 to 30/06/2026, the major activities of the Company are in Ha Noi. Accordingly, the Company does not prepare secondary segment reporting by geographical areas.

8.3. Event occuring after the period ended

Resolution of the General Meeting of Shareholders 2026 No. 01/NQ-ĐHĐCĐ dated April 28 2026 approved the policy and plan to increase the Company's charter capital through the issuance of shares for dividend payment of 2025. On July 9 2026, the Board of Directors issued Resolution No. 18/NQ-HĐQT approving the implementation of the charter capital increase by issuing shares to pay dividends for 2025. Accordingly, the Company plans to issue 3,465,000 shares to existing shareholders for dividend payment, with the total issuance value at par value of VND 34,650,000,000. As of the date of issuance of this report, the Company has announced the share issuance for dividend payment, with the record date for rights allocation being August 6, 2026.

8.4. Related parties

List of related parties in the period:

Related parties	Relationship
Vietnam National Coal - Mineral Industries Holding Corporation Limited	Parent company (the Group)
Vinacomin - Cam Pha Port and Logistric Company	Branch of the Group
Vinacomin - Mine Construction Company	Branch of the Group
Vinacomin - Quang Ninh Coal processing Company	Branch of the Group

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

TKV - Hon Gai Coal Company	Branch of the Group
TKV - Duong Huy Coal Company	Branch of the Group
TKV - Khe Cham Coal Company	Branch of the Group
TKV - Quang Hanh Coal Company	Branch of the Group
TKV - Mao Khe Coal Company	Branch of the Group
TKV - Ha Long Coal Company	Branch of the Group
Vinacomin - Cua Ong Coal Preparation Company	Branch of the Group
Vinacomin - Mine Rescue Center	A member of Group entity
Vinacomin - Institute of Energy and Mining Mechanical Engineering	A member of Group entity
Vietnam Coal and Mineral College	A member of Group entity
Vinacomin - Institute of Mining Science and Technology	A member of Group entity
Mine Safety Center	A member of Group entity
Development of Mining Technology and Equipment Join Stock Company	A member of Group entity
Vinacomin Hospital	A member of Group entity
Coal Industry Nursing Center - VVMI	Group Companies
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	Group Companies
VVMI - Mechanical and Pressure Equipment Joint Stock Company	Group Companies
Vinacomin - Environment One Member Limited Liability Company	A subsidiary of the Group
Vinacomin - Nui Beo Coal Join Stock Company	A subsidiary of the Group
Vinacomin - Vang Danh Coal Joint Stock Company	A subsidiary of the Group
Vinacomin - Ha Lam Coal Joint Stock Company	A subsidiary of the Group
Vinacomin - Machinery Joint Stock Company	A subsidiary of the Group
Vinacomin - Uong Bi Electric Mechanical Joint Stock Company	A subsidiary of the Group
Vinacomin - Mao Khe Mechanical Joint Stock Company	A subsidiary of the Group
Vinacomin - Mining Geology Joint Stock Company	A subsidiary of the Group
TKV - Viet Bac Geology Joint Stock Company	A subsidiary of the Group
Vinacomin - Informatics, Technology, Environment Joint Stock Company	A subsidiary of the Group

Vinacomin - Industry Investment Consulting Joint Stock Company	A subsidiary of the Group
Vinacomin - Transportation and Miner Commuting Service Joint Stock Company	A subsidiary of the Group
Vinacomin - Quacontrol Joint Stock Company	A subsidiary of the Group
Vinacomin - Materials Trading Joint Stock Company	A subsidiary of the Group
Quang Ninh Mining Chemical Industry Company	A branch of the Group's Subsidiary
Hanoi Mining Chemical Materials Company	A branch of the Group's Subsidiary
Branch of Vinacomin - Materials Trading Joint Stock Company - Hon Gai Materials Enterprise	A branch of the Group's Subsidiary
Branch of Vinacomin - Materials Trading Joint Stock Company - Transport and Unloading Enterprise	A branch of the Group's Subsidiary
Branch of Vinacomin Industry Investment Consulting Joint Stock Company - Hon Gai Coal Design Enterprise	A branch of the Group's Subsidiary
Vinacomin - Business Administration School	A branch of the Group
Vinacomin - Motor Industry Joint Stock Company	A subsidiary of the Group
Vinacomin - Tourism and Trading Joint Stock Company - Van Long Branch	Affiliates of the Corporation
Members of the Board of Directors, Board of Management and Board of Supervisors	

The balances as at 30 June 2026 and significant transactions with related parties during the six-month accounting period ended on the same date are presented in the accompanying appendices, as follows:

- Appendix 01: Statement of internal purchases of goods and services within the Group;
- Appendix 02: Statement of internal sales of goods and services within the Group
- Appendix 03: Detail report of assets sold directly to entities within the Group
- Appendix 04: Report on receivables from and payables to related parties;
- Appendix 05: Details of loan agreements and financial lease liabilities.

-

The Remunceration of the members of the Board of Directors, the Supervisory Board, and the Board of Management:

	Position	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Board of Directors and Supervisory Board		**321,120,000**	**385,344,000**
Mr Bui Van Tuan (capital management representative of TKV)	Chairman	30,840,000	37,008,000
Mr Nguyen Manh Diep	Member of BOD	26,280,000	31,536,000
Mr Nguyen Van Cu	Member of BOD (resigned from 28/04/2025)	-	24,528,000
Mr Tran Xuan Hoa	Member of BOD	131,400,000	157,680,000
Mr Pham Minh	Member of BOD	26,280,000	31,536,000
Mr Ngo Van Ca	Member of BOD	26,280,000	7,008,000
Ms Nguyen Thi Lan Anh (Capital management representative of TKV)	Head of Supervisory Board	27,480,000	32,976,000
Ms Bui Thi Minh Thu	Member of the Supervisory Board	26,280,000	31,536,000
Ms Nguyen Thi Hong Diep	Member of the Supervisory Board (resigned from 28/04/2025)	-	24,528,000
Mr Vu Ngoc Minh	Member of the Supervisory Board (from 28/04/2025)	26,280,000	7,008,000
Income from salaries and bonuses for managers		**1,285,506,000**	**1,333,786,287**
Mr Pham Minh	Director	393,619,200	378,141,667
Mr Nguyen Thuy Duong	Deputy Director	348,998,400	336,002,670
Ms Le Thi Thu Trang	Deputy Director	224,168,400	336,002,670
Ms Nguyen Thi Quynh Ngan	Chief Accountant	318,720,000	283,639,280
Total		**1,606,626,000**	**1,719,130,287**

8.5. Comparative information

Comparative information of the interim Statement of Financial Posistion and notes are those of the Financial Statements for the fiscal year ended 31 December 2025 of Vinacomin - Coal Import Export Joint Stock Company which were audited by CPA VIETNAM Auditing Company Limited - Northern Branch.

Comparative figures on the interim Income Statement, interim Cash Flows Statement and related supplementing notes are the figures on these interim Financial Statements for the period from 01/01/2025 to 30/06/2025 of of Vinacomin - Coal Import Export Joint Stock Company which were reviewed by CPA VIETNAM Auditing Company Limited - Northern Branch.

As presented in Note 3,2, effective from 1 January 2026, the Company has applied Circular No.99 prospectively. Certain comparative figures have also been reclassified to conform with the requirements of Circular No.99 relating to the presentation of interim Financial Statements. The reconciliation of the comparative figures previously presented, before and after reclassification, is as follows:

Interim Statement of Financial Posistion

Items	Code	01/01/2026 (VND) (reclassified)	31/12/2025 (VND) (according to the audited financial statements)
Dividends and profits payables	313	544,722,680	-
Short-term other payables	320	122,826,345,081	123,371,067,761

Approval, 12 August 2026

PREPARED BY	CHIEF ACCOUNTANT	BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR
		(Signature, full name and seal)
		M.S.D.N: 0100100304 CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX THÀNH PHỐ HÀ NỘI
NGUYEN VAN MINH	NGUYEN THI QUYNH NGAN	NGUYEN THUY DUONG

VIETNAM NATIONAL COAL - MINERAL
INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY
Address: No.47 Quang Trung, Cua Nam Ward, Hanoi, Vietnam.

Appendix 01

STATEMENT OF INTERNAL PURCHASES OF GOODS AND SERVICES WITHIN THE GROUP
For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

No	Selling entity	Purchases during the year
A	B	C
I	**Coal purchase expenses**	**1,649,490,463,937**
1	Vinacomin - Cam Pha Port and Logistics Company	1,649,490,463,937
II	**Other expenses**	**18,337,912,533**
1	Vietnam Coal and Mineral College	49,684,000
2	Vinacomin - Quacontrol JSC	9,594,752,862
3	Vinacomin - Business Administration School	163,680,955
4	Vinacomin - Cam Pha Port and Logistics Company	8,521,725,355
5	Vinacomin - Materials Trading Joint Stock Company	8,069,361
	Total	**1,667,828,376,470**

Approval, 12 August 2026

PREPARED BY	CHIEF ACCOUNTANT	BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR *(signature, full name and seal)*
NGUYEN VAN MINH	NGUYEN THI QUYNH NGAN	NGUYEN THUY DUONG

M.S.D.N: 0100100304 - CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX - THÀNH PHỐ HÀ NỘI

VIETNAM NATIONAL COAL - MINERAL
INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY
Address: No.47 Quang Trung, Cua Nam Ward, Hanoi, Vietnam.

Appendix 02

STATEMENT OF INTERNAL SALES OF GOODS AND SERVICES WITHIN THE GROUP

For the accounting period from 01 January 2026 to 30 June 2026

Unit: VND

No	Purchasing Entity	Sales during the year
A	B	C
1	Vinacomin - Cam Pha Port and Logistics Company	5,312,999,049,144
2	TKV - Hon Gai Coal Company	518,177,616,292
3	Vinacomin - Cua Ong Coal Preparation Company	10,098,084,000
4	Vinacomin - Mine Rescue Center	817,800,000
5	Vietnam National Coal And Mineral Industries Holding Corporation Limited	4,764,102,076
6	Vinacomin - Vang Danh Coal Joint Stock Company	6,740,467,000
7	Vinacomin - Cam Pha Coal Trading Joint Stock Company	1,156,064,276,268
8	Cao Son Coal Joint Stock Company	30,443,500,000
9	Deo Nai - Coc Sau - TKV Coal Joint Stock Company	14,612,880,000
10	Vinacomin - Lam Dong Aluminium Company	4,052,000,000
11	Vinacomin - Da Bac Logistics Company	1,168,338,020,940
12	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	832,083,605,054
13	Vinacomin-Nam Mau Coal Company	619,000,000
14	Vinacomin - Power Holding Corporation	22,612,261,779
15	Vinacomin - Quang Ninh Coal Processing Company	1,388,693,738,318
16	Vinacomin - Dak Nong Aluminium Company	522,000,000
	Total	**10,471,638,400,871**

PREPARED BY | **CHIEF ACCOUNTANT** | Approval, 12 August 2026
BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE
DEPUTY DIRECTOR
(signature, full name and seal)

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX

NGUYEN VAN MINH | **NGUYEN THI QUYNH NGAN** | **NGUYEN THUY DUONG**

Appendix 03

**DETAIL REPORT ON ASSETS SOLD DIRECTLY TO ENTITIES
WITHIN THE GROUP FOR THE ACQUISITION AND CONSTRUCTION OF FIXED ASSETS
For the accounting period from 01 January 2026 to 30 June 2026**

Unit: VND

No	Description	Quantity	Cost of sales	Internal sales revenue (invoice selling prices)	Profit(+); Loss (-)	Invoice	
						Code	Date
A	B	1	2	3	4 =3-2	5	6
1	**Vinacomin - Vang Danh Coal Joint Stock Company**		**804,800,000**	**844,950,000**	**40,150,000**		
	Spare Parts for Transfer Machines and Shearer Machines	2	804,800,000	844,950,000	40,150,000	209	2/5/2026
2	**Vinacomin - Nam Mau Coal Company**		**607,000,000**	**619,000,000**	**12,000,000**		
	Explosion - Proof Transformer Substation	1	607,000,000	619,000,000	12,000,000	222	2/9/2026
	Total		**1,411,800,000**	**1,463,950,000**	**52,150,000**		

Approval, 12 August 2026

PREPARED BY	CHIEF ACCOUNTANT	BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR *(signature, full name and seal)*
NGUYEN VAN MINH	NGUYEN THI QUYNH NGAN	NGUYEN THUY DUONG

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN VINACOMIN COALIMEX
M.S.D.N: 0100100304-C.T.C.P
THÀNH PHỐ HÀ NỘI

Appendix 04

REPORT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES
As at 30 June 2026

Unit: VND

No	Entities	Outstanding Balances							
		Account 131		Account 138		Account 331		Account 338	
		01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026
A	**RECEIVABLES**	**581,019,147,576**	**1,475,537,676,657**	-	**2,711,760,094**	-	-	-	-
I	**SHORT-TERM RECEIVABLES**	**581,019,147,576**	**1,475,537,676,657**	-	**2,711,760,094**	-	-	-	-
1	Vinacomin - Cam Pha Port and Logistics Company	359,311,187,880	511,911,391,503	-	2,711,760,094	-	-	-	-
2	Vinacomin - Hon Gai Coal Preparation Company	-	196,635,594,733	-	-	-	-	-	-
3	Vinacomin - Cua Ong Coal Preparation Company	8,197,200	288,445,615	-	-	-	-	-	-
4	Vinacomin - Mine Rescue Center	225,865,750	44,161,200	-	-	-	-	-	-
5	Vinacomin - Machinery Joint Stock Company	19,250,000	-	-	-	-	-	-	-
6	Vinacomin - Vang Danh Coal Joint Stock Company	-	2,644,989,240	-	-	-	-	-	-
7	Vinacomin - Cam Pha Coal Trading Joint Stock Company	-	137,209,419,612	-	-	-	-	-	-
8	Vinacomin - Nui Beo Coal Joint Stock Company	4,593,442,300	-	-	-	-	-	-	-
9	Cao Son Coal Joint Stock Company	22,357,706,400	13,151,592,000	-	-	-	-	-	-
10	Deo Nai - Coc Sau - TKV Coal Joint Stock Company	3,932,399,280	4,721,494,800	-	-	-	-	-	-
11	Vinacomin - Lam Dong Aluminium Company	24,840,000	1,841,184,000	-	-	-	-	-	-
12	Vinacomin - Da Bac Logistics Company	-	383,111,146,133	-	-	-	-	-	-

REPORT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES
As at 30 June 2026

Unit: VND

No	Entities	Outstanding Balances							
		Account 131		Account 138		Account 331		Account 338	
		01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026
13	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	85,294,651,977	112,944,945,435	-	-	-	-	-	-
14	Vinacomin - Nam Mau Coal Company	8,259,084,000	446,380,200	-	-	-	-	-	-
15	Vinacomin - Power Holding Corporation	32,866,735,925	19,192,425,432	-	-	-	-	-	-
16	TKV - Quang Ninh Coal Processing Company	63,790,986,864	90,545,626,754	-	-	-	-	-	-
17	Vinacomin - Dak Nong Aluminium Company	334,800,000	848,880,000	-	-	-	-	-	-
II	**LONG-TERM RECEIVABLES**	-	-	-	-	-	-	-	-
B	**PAYABLES**	**15,549,054,694**	**15,549,054,694**	-	-	**102,455,783,618**	**218,285,151,405**	**115,810,597,442**	**84,966,565,162**
I	**SHORT-TERM PAYABLES**	**15,549,054,694**	**15,549,054,694**	-	-	**102,455,783,618**	**218,285,151,405**	**115,810,597,442**	**84,966,565,162**
1	Vinacomin - Cam Pha Port and Logistics Company	-	-	-	-	101,699,225,098	215,387,579,222	115,810,597,442	84,966,565,162
2	Vietnam Coal and Mineral College	-	-	-	-	-	49,684,000	-	-
3	Vinacomin - Quacontrol JSC	-	-	-	-	756,558,520	2,847,888,183	-	-
4	Vinacomin - Ha Tu Coal Joint Stock Company	15,549,054,694	15,549,054,694	-	-	-	-	-	-

Appendix 04

REPORT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES
As at 30 June 2026

Unit: VND

No	Entities	Outstanding Balances							
		Account 131		Account 138		Account 331		Account 338	
		01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026
II	LONG-TERM PAYABLES	-	-	-	-	-	-	-	-
	TOTAL	596,568,202,270	1,491,086,731,351	-	2,711,760,094	102,455,783,618	218,285,151,405	115,810,597,442	84,966,565,162

PREPARED BY	CHIEF ACCOUNTANT	Approval, 12 August 2026 BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR *(Signature, full name and seal)*
NGUYEN VAN MINH	NGUYEN THI QUYNH NGAN	NGUYEN THUY DUONG

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX M.S.D.N: 0100100304 THÀNH PHỐ HÀ NỘI

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES

As at 30 June 2026

Unit: VND

No	Contract	Lender	Relation ship	Maturity date	At 30/6/2026		Purpose of the Loan	Security
					Outstanding Principal (VND)	Interest Rate (%)		
A	**SHORT-TERM LOANS**				**1,040,017,326,376**			
1	KH2-260146/HĐCV.COALIMEX	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Center		9/14/2026	136,000,000,000	7.10	Payment for Imported Coal	Unsecured
2	KH2-260146/HĐCV.COALIMEX	Joint Stock Commercial Bank for Foreign Trade of Vietnam – Transaction Center		9/28/2026	206,506,571,818	7.10	Payment for Imported Coal	Unsecured
3	1001-LAV-260015216	Vietnam Export Import Commercial Joint Stock Bank - Hanoi Branch		9/25/2026	5,000,000,000	6.90	Payment for Imported Coal	Unsecured
4	1001-LAV-260015216	Vietnam Export Import Commercial Joint Stock Bank - Hanoi Branch		9/29/2026	226,208,125,440	6.90	Payment for Imported Coal	Unsecured
5	01/2025/4301583/HĐTD	Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Noi Branch		8/26/2026	123,000,000,000	6.80	Payment for Imported Coal	Unsecured
6	01/2025/4301583/HĐTD	Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Noi Branch		9/3/2026	51,930,686,115	6.80	Payment for Imported Coal	Unsecured
7	01/2025/4301583/HĐTD	Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Noi Branch		9/16/2026	56,506,376,301	6.80	Payment for Imported Coal	Unsecured
8	SHBHNC/HĐTD/790500036496	Shinhhan Bank Vietnam Limited - Pham Hung Branch		10/15/2026	30,000,000,000	7.25	Payment for Imported Coal	Unsecured

Appendix 05

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES

As at 30 June 2026

Unit: VND

No	Contract	Lender	Relationship	Maturity date	At 30/6/2026 Outstanding Principal (VND)	At 30/6/2026 Interest Rate (%)	Purpose of the Loan	Security
9	112-00042320.08376/2025/HĐTDHM	Vietnam Maritime Commercial Joint Stock Bank - So Giao Dich Branch		8/12/2026	152,837,704,215	6.90	Payment for Imported Coal	Unsecured
10	112-00042320.08376/2025/HĐTDHM	Vietnam Maritime Commercial Joint Stock Bank - So Giao Dich Branch		8/24/2026	50,732,477,539	6.90	Payment for Imported Coal	Unsecured
11	Decision 113/QĐ-HĐQT ngày 1/6/2006	Company's Trade Union		6/30/2026	1,295,384,948	10.50	Production and business activities	Unsecured
B	**LONG-TERM LOANS**				-			
I	**Maturity: 1 - 5 Years**				-			
II	**Maturity: Over 10 Years**				-			

Approval, 12 August 2026

PREPARED BY	CHIEF ACCOUNTANT	BY AUTHORIZATION OF THE LEGAL REPRESENTATIVE DEPUTY DIRECTOR *(signature, full name and seal)*
NGUYEN VAN MINH	NGUYEN THI QUYNH NGAN	NGUYEN THUY DUONG

CÔNG TY CỔ PHẦN XUẤT NHẬP KHẨU THAN-VINACOMIN COALIMEX M.S.D.N: 0100100304 THÀNH PHỐ HÀ NỘI