

No: 1105/CLM-TCHC

Hanoi, July 20th, 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 audited Financial Statements for the second quarter of the year 2026 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 Financial Statements for the second quarter of the year 2026:

☒ Separated 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

2

- + 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 audited 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 July 20th 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. 

Attach:

- Financial Statements for the year 2025;
- 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**



Phạm Minh

**VINACOMIN -
COAL IMPORT EXPORT
JOINT STOC COMPANY**

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom –Happiness

No: 1106/CLM-KTTC

Ref. FS explanation

Hanoi, July 20th, 2026

Respectfully to: Hanoi Stock Exchange

Vinacomin – Coal Import Export Joint Stock Company provides explanation the content of the Financial Statements for the second quarter of the year 2026 as follows::

- Profit after tax in the second quarter of the year 2026 is:
VND35,660,452,196

- Profit after tax of the second quarter of the year 2025 is:
VND30,367,917,180

- Profit after tax of the second quarter of the year 2026 increased by
VND5,292,535,016 compared to the same period in year 2025.

Reasons:

In the second quarter of the year 2026, gross profit from sales and service provision increased by VND76,660,240,346 compared to the same period in 2025. Financial income decreased by VND37,546,005,743; financial expenses increased by VND7,335,414,066; selling expenses increased by VND24,183,740,496; general and administrative expenses decreased by VND3,244,590,428; other profit decreased by VND2,594,592,654; total current corporate income tax expense increased by VND2,952,542,799.

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:

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

**LEGAL REPRESENTATIVE
DIRECTOR**



Pham Minh

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

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

QUARTER II YEAR 2026

No	Name of organization/individual	Transaction content	Transaction value in 2nd quarter 2026 (VND)	Ratio transaction value/ total asset value as at 30/06/2026	Transaction completion date	Note
1	Vinacomin - Cam Pha Port and Logistics Company	Selling imported blended coal: 874,092.65 tấn	2,194,542,873,645	48.05%	Work in progress	



**VIETNAM COAL-MINERAL INDUSTRY GROUP
VINACOMIN – COAL IMPORT EXPORT JOINT STOCK COMPANY
(Coalimex)**

**FINANCIAL STATEMENT
QUARTER II - 2026**

HANOI – 2026

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK
COMPANY
Address: 47 Quang Trung, Cua Nam Ward, Hanoi

Form No. B01a – DN
(Issued under Circular No 99/2025/TT-BTC
dated 27/10/2025 by Ministry of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30/06/2026

Currency unit: VND

ASSETS	CODE	NOTE	CLOSING BALANCE	OPENING BALANCE
	2	3	4	5
A. CURRENT ASSETS	100		4,490,630,226,316	1,639,585,279,884
I. Cash and cash equivalents	110		38,440,821,409	136,451,268,883
1. Cash	111	VI.1	38,440,821,409	136,451,268,883
II. Short-term financial investment	120	VI.2	-	-
III. Short-term receivables	130		1,740,675,922,053	743,833,231,517
1. Short-term trade receivables	131	VI.3a	1,577,116,071,759	605,006,328,292
2. Short-term advances to suppliers	132		32,791,100,973	10,006,506,419
5. Other short-term receivables	135	VI.4a	134,861,132,011	132,912,779,496
6. Provision for short-term doubtful debts (*)	136	VI.3a	(4,092,382,690)	(4,092,382,690)
IV. Inventory	140	VI.7	2,560,928,644,237	755,639,193,198
1. Inventory	141		2,560,928,644,237	755,639,193,198
2. Provision for devaluation of inventory (*)	142		-	-
V. Short-term biological assets	150		0	0
VI- Other short-term assets	160		150,584,838,617	3,661,586,286
1. Short-term deferred expense	161	VI.14a	3,011,110,510	2,881,124,842
2. Deductible value added tax	162		131,388,635,012	-
3. Taxes and amounts receive from the State budget	163	VI.19b	636,038,401	780,461,444
5. Other short-term assets	165	VI.15a	15,549,054,694	0
B. NON-CURRENT ASSETS				
(200=210+220+230+240+250+260+270)	200		76,540,909,230	81,022,499,563
I. Long-term receivables	210		2,869,471,000	2,963,431,000
6. Other long-term receivables	215	VI.4b	2,869,471,000	2,963,431,000
II. Fixed assets	220		12,154,552,700	8,506,281,288
1. Tangible fixed assets	221	VI.9	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)
III. Long-term biological assets	230	VI.12	0	0
VI. Investment property	240	VI.13	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)
V. Long-term assets in progress	250	VI.8	-	3,541,212,594
2. Cost of construction in progress	252		0	3,541,212,594
VI. Long-term financial investment	260		-	-
VII. Other long-term assets	270		3,136,587,016	5,299,262,221
1. Long-term deferred expense	271	VI.14b	3,136,587,016	5,299,262,221
TOTAL ASSETS (280=100+200)	280		4,567,171,135,546	1,720,607,779,447

8/2

A

RESOURCES	CODE	NOTE	CLOSING BALANCE	OPENING BALANCE
C. LIABILITIES	300		3,747,291,646,637	919,420,841,435
I. Short-term liabilities	310		3,740,485,766,866	912,156,119,680
1. Short-term trade payables	311	VI.17a	2,392,936,531,197	190,380,309,929
2. Short-term advances from customers	312		39,320,112,653	42,950,909,245
3. Dividends and profits payable	313	VI.18	670,239,530	544,722,680
4. Short-term taxes and amounts payable to the State budget	314	VI.19a	23,850,782,184	40,314,843,842
5. Payables to employees	315		13,039,964,994	10,862,315,003
6. Short-term accrued expenses	316	VI.20a	37,541,702,204	1,930,749,594
9. Short-term deferred revenue	319	VI.22a	1,380,443,801	1,355,567,468
10. Other short-term payables	320	VI.21a	180,181,301,378	122,826,345,081
11. Short-term loans and financial lease liabilities	321	VI.16acd	1,040,017,326,376	492,922,899,162
12. Provision for short-term payables	322	VI.25a	4,718,742,500	6,458,248,000
13. Bonus and welfare funds	323		6,828,620,049	1,609,209,676
II. Long-term liabilities	330		6,805,879,771	7,264,721,755
8. Other long-term payables	338	VI.21b	6,805,879,771	7,264,721,755
D- EQUITY	400		819,879,488,909	801,186,938,012
1. Owner's paid-in capital	411	VI.27b	110,000,000,000	110,000,000,000
- Ordinary shares with voting rights	411a		110,000,000,000	110,000,000,000
- Preference shares	411b		0	0
2. Share premium	412		4,122,208,000	4,122,208,000
3. Bond conversion options	413		0	0
4. Other owners' capitals	414		-	-
5. Treasury shares (*)	415		0	0
6. Differences in asset revaluation	416	VI.28	0	0
7. Exchange rate difference	417	VI.29	0	0
8. Investment and development fund	418		241,326,254,641	241,326,254,641
10. Undistributed profit after tax	420		464,431,026,268	445,738,475,371
- Prior year undistributed profit after tax	420a		404,773,988,998	370,123,988,998
- Current year undistributed Profit after tax	420b		59,657,037,270	75,614,486,373
TOTAL RESOURCES (440 = 300 + 400)	440		4,567,171,135,546	1,720,607,779,447

Approved, 20 July 2026

Prepared by

Nguyen Van Minh

Chief Accountant

Nguyen Thi Quynh Ngan

Legal Representative



INTERIM INCOME STATEMENT

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

Currency unit: VND

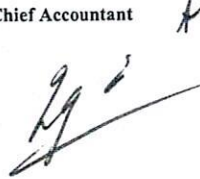
Items	Code	Note	Quarter II		Accumulated from beginning of the year to end of the quarter	
			Current year	Prior year	Current year	Prior year
	2	3	4	5	6	7
1. Revenue from goods sold and services rendered	01	VII.1	6,456,876,298,364	5,775,984,756,617	10,784,318,555,823	11,152,247,704,251
2. Deductions	02	VII.2	-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 03)	10		6,456,876,298,364	5,775,984,756,617	10,784,318,555,823	11,152,247,704,251
4. Cost of goods sold	11	VII.3	6,264,934,973,160	5,660,703,671,759	10,483,734,682,460	10,931,710,786,953
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		191,941,325,204	115,281,084,858	300,583,873,363	220,536,917,298
7. Financial incomes	22	VII.5	472,077,808	38,018,083,551	6,936,737,638	47,017,012,963
8. Financial expenses	23	VII.6	39,515,092,885	32,179,678,819	63,156,772,861	45,253,968,829
- In which: Interest expense	24		22,479,492,220	13,805,320,019	34,641,756,860	20,780,528,340
9. Selling expenses	25	VII.9b	85,449,881,359	61,266,140,863	132,527,906,143	111,955,172,287
10. General and Administrative expenses	26	VII.9a	21,403,960,565	24,648,550,993	35,751,771,094	46,702,009,124
11. Profit from operating activities (30=20+21+22-(23+24+25))	30		46,044,468,203	35,204,797,734	76,084,160,903	63,642,780,021
12. Other income	31	VII.7	969,153,859	773,146,064	1,081,653,040	892,819,369
13. Other expenses	32	VII.8	781,409,301	(2,009,191,148)	937,869,840	1,544,735,095
14. Other profit (40=31-32)	40		187,744,558	2,782,337,212	143,783,200	(651,915,726)
15. Total profit before tax	50		46,232,212,761	37,987,134,946	76,227,944,103	62,990,864,295
16. Current corporate income tax expense	51	VII.11	10,571,760,565	7,619,217,766	16,570,906,833	12,619,963,636
17. Deferred corporate income tax expense	52	VII.11	-	-	-	-
18. Profit after corporate income tax (60 = 50-51-52)	60		35,660,452,196	30,367,917,180	59,657,037,270	50,370,900,659
19. Basic earnings per share	70		3,242	2,761	5,423	4,579
20. Diluted earnings per share	71					

Prepared by



Nguyen Van Minh

Chief Accountant



Nguyen Thi Quynh Ngan

Legal representative



INTERIM CASHFLOW STATEMENT

(Indirect method)

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

Currency: VND

ITEMS	Code	Accumulated from the beginning of the year to the end of the period	
		Year 2026	Year 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit before tax</i>	01	76,227,944,103	25,003,729,349
<i>2. Adjustments for</i>			
Fixed asset and Investment property depreciation	02	3,492,286,545	1,166,006,973
Provisions	03	(1,739,505,500)	3,521,351,847
Unrealized foreign exchange gains, losses	04	644,541,942	5,398,004,459
Gains, losses on investments, financing	05	(526,922,425)	(63,322,614)
Interest expenses	06	34,641,756,860	6,975,208,321
Others	07	-	
<i>3. Operating profits before changes in working capital</i>	08	112,740,101,525	42,000,978,335
(Increase)/ Decrease in accounts receivable	09	(1,127,992,942,505)	(1,610,358,578,205)
(Increase)/ Decrease in inventories	10	(1,805,289,451,039)	(820,625,568,285)
Increase/ (Decrease) in accounts payables (exclusive of interest expenses, tax payable)	11	2,257,964,495,038	901,253,249,613
(Increase)/ Decrease in prepayments	12	2,032,689,537	7,222,970,724
(Increase)/Decrease trading securities	13	-	
Interest expenses paid	14	(34,019,843,371)	(5,932,073,300)
Corporate income tax paid	15	(13,740,910,763)	(9,179,499,127)
Other cash inflows from operating activities	16	405,500,000	106,000,000
Other cash outflows from operating activities	17	(3,150,576,000)	(1,469,600,000)
<i>Net cash flow from operating activities</i>	20	(611,050,937,578)	(1,496,982,120,245)
II. CASH FLOWS FROM INVESTMENT ACTIVITIES			
1. Payment for purchased, construction fixed assets and long-term investments	21	(1,721,520,000)	-
2. Proceeds from liquidation, disposal fixed assets and long-term investments	22	451,350,000	-
3. Payment for lending and purchasing debt instruments of other units	23	-	-
4. Proceeds from loans and resale of debt instruments of other units	24	-	-
5. Payment for investing capital in other units	25	-	-
6. Proceeds from collecting investment capital in other units	26	-	-
7. Income from interest, dividend and profit paid	27	75,572,425	63,322,614
<i>Net cash flow from investment activities</i>	30	(1,194,597,575)	63,322,614
III. CASH FLOWS FROM FINANCING ACTIVITIES			

1.Proceeds from issuing shares and receiving capital contributions from owners	31		
2.Payment of capital contributions to owners, repurchase of issued shares of the enterprise	32	-	-
3. Proceeds from loans	33	7,299,661,900,853	3,178,887,464,661
- Short term		-	
- Long term		-	
4. Repayment of loans	34	(6,752,567,473,639)	(1,835,885,229,664)
- Short term			
- Long term			
5. Repayment of financial lease principal	35		
6. Dividend, profit paid to the owners	36	(32,874,483,150)	(16,703,850)
<i>Net cash flow from financing activities</i>	40	514,219,944,064	1,342,985,531,147
NET INCREASE/DECREASE IN CASH (50 = 20+30+40)	50	(98,025,591,089)	(153,933,266,484)
Cash and cash equivalents at the beginning of the year	60	136,451,268,883	179,725,623,186
Effects from changes of foreign exchange rate	61	15,143,615	(104,204,367)
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	38,440,821,409	25,688,152,335

Prepared by

Chief Accountant

Legal representative



Nguyen Van Minh



Nguyen Thi Quynh Ngan



Phạm Minh

VINACOMIN- COAL IMPORT-EXPORT JOINT
STOCK COMPANY

Address: 47 Quang Trung – Cua Nam - Ha noi

Form No. B09a– DN

Issued under Circular No 99/2025/TT-BTC

dated 27/10/2025 by Minister of Finance

NOTES TO FINANCIAL STATEMENTS

Accounting period from 01/01/2026 to 30/06/2026

I. Operation feature of the Company

1. Form of capital ownership: Joint stock company (in which the State owned company holds controlling shares)

2. Business field: Import-export and supply of materials, export of labor, office leasing

3. Business lines: The company's business activities include coal trading, providing labor export services, import and export consignment services, and office rental...

The Company's main activities are:

- *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 Ammonium Nitrate;*
- *Coal processing activities;*
- *Real estate brokerage consulting, auctions, land use rights auctions.*

4. Normal production and business cycle: calendar year

5. Operation feature of the enterprise during the fiscal year that affects the financial statements: No

6. Business structure: The company's headquarters is at No. 47 Quang Trung, Cua Nam ward, Hanoi city. The Company has the following dependent accounting branche:

- Hanoi Branch: located at 33 Trang Thi, Cua Nam Ward, Hanoi City

7. The average number of employees in 6 months of the year 2026 is 151.

8. Ability to compare information on financial reports: The preparation of Financial statements is governed by Circular 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance. Financial statements for 2025 and earlier were prepared according to Circular 200/2014/TT-BTC dated December 22, 2014. In the 2026 financial statements, the

huz

h

figures for the same period of the previous year and the opening balances have been adjusted and restructured accordingly, following the guidance of Circular 99/2025/TT-BTC dated October 27, 2025.

II. Accounting period, currency used in accounting

1. Annual accounting period: Starts on January 1 and ends on December 31 of the calendar year.
2. The currency used in accounting is Vietnamese Dong (VND).

III. Applicable accounting regimes and standards

1. Applied accounting regime: Financial statements are prepared in accordance with the corporate financial reporting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance to guide corporate accounting regime;
2. Financial statements are prepared in accordance with accounting standards and accounting regime of the Socialist Republic of Vietnam.

IV. Applicable accounting policies

1. Principles for recording cash and cash equivalents:

Cash includes cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments with a maturity of no more than 3 months, capable of being converted into a specified amount of cash and with no risk of conversion into cash from the date of purchase. that investment at the time of reporting.

2. Types of exchange rates applied in accounting

Foreign currency transactions during the period are converted into Vietnamese Dong at the actual exchange rate on the transaction date. The actual transaction exchange rate is determined according to the following principles:

- For foreign currency purchases and sales: use the exchange rate specified in the foreign currency purchase/sale contract between the Company and the commercial bank;
 - For recording receivables, payables: use the average transfer buying and selling rate of the commercial bank that the Company usually has transactions at the time the transaction occurs.
- In year 2026, the commercial bank that the Company usually has transactions is Vietcombank.

Exchange rates applied when revaluating at the end of the financial period:

The balance at the end of the financial period of items with foreign currency origin is 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;

42

1

- + 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 as above (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.

Actual exchange rate differences arising during the period and differences due to revaluation of foreign currency balances at the end of the period are recorded in financial income or financial expenses in the financial period.

3. Accounting principles of accounts receivables:

Receivables are presented in the Financial Statements at the book value receivable from the Company's customers and other receivables plus provisions for bad debts.

Provision for bad debts represents the expected value lost due to receivables not paid by customers arising from the balance of receivables at the end of the fiscal year.

4. Principles for recording inventory:

Principles for recording inventory: The value of warehoused goods is calculated by the price of purchased goods + Import tax (if any) + incurred purchase costs.

Method for calculating inventory value:

- Raw materials:

+ Domestic raw materials: calculated according to the weighted average price method after each stock in.

+ Imported raw materials: calculated according to the actual specific price method.

+ Tools equipments: calculated according to the actual specific price method

- Goods: calculated according to the actual specific price method

Inventory accounting method: Regular declaration method

Method of setting up provisions for devaluation of inventory: Provision for devaluation of inventory is made for materials and goods in inventory whose original cost is greater than the net realizable value according to the provisions of Vietnam accounting standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated August 8, 2019 by the Ministry of Finance on guiding the setting up and handling of provisions for devaluation of inventory, damage loss of investments, bad debts, and sales warranty obligation, goods, services, and construction works at the enterprise.

5. Principles for recognition and depreciation of fixed assets and investment real estate:

Fixed assets are stated at their historical cost and accumulated depreciation.

5.1 Tangible fixed assets:

Handwritten signature

Handwritten mark

The historical cost of a tangible fixed asset includes the purchase price and costs directly related to bringing the asset into a ready-to-use state. The historical cost of tangible fixed assets that are self-made or self-constructed includes construction costs, actual production costs incurred, plus installation and test run costs. The costs of upgrading tangible fixed assets are capitalized and recorded as an increase in the historical cost of the fixed assets; Maintenance and repair costs are included in business results for the year. When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation are written off and any losses arising from liquidation of tangible fixed assets are accounted for in business results.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets according to a calculated ratio to allocate historical cost over the estimated period of use and in accordance with the instructions in Circular 45. /2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the Management, Use and Depreciation Regime of Fixed Assets.

5.2 Intangible fixed assets:

The historical cost of an intangible fixed asset includes the purchase price and direct costs related to preparing the asset and making it ready for use. Asset upgrade costs are capitalized and the historical cost of fixed assets; Other costs are included in business results for the year. When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any losses arising from liquidation of intangible fixed assets are accounted for in business results.

Depreciation of intangible fixed assets is calculated using the straight-line method, applied to all assets according to a calculated ratio to allocate historical cost over the estimated period of use and in accordance with the instructions in Circular 45. /2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the Management, use and depreciation Regime of fixed assets.

5.3 Investment real estate:

Investment real estate is stated at historical cost and accumulated depreciation

The original cost of investment real estate is all monetary costs that the Company spent to acquire the investment real estate up to the time of purchase. The costs of purchasing, upgrading and for investment real estate are capitalized, recorded as an increase in the original price of investment real estate, maintenance and repair costs are included in the business results for the year. When investment property is sold or liquidated, its original cost and accumulated depreciation are written off and any profits or losses arising from the disposal of investment property are accounted for in the operating results.

Depreciation of investment real estate is calculated using the straight-line method and recorded in business expenses during the year. The estimated useful life of investment real estate is calculated according to the useful life of buildings and structures as guided in Circular 45/2013/TT-BTC dated April 25, 2013 by the Ministry of Finance on guidance. Management, use and depreciation

12

4

regime of fixed assets. Investment properties are offices owned and leased by the Company under operating lease contracts.

6. Accounting principles for business cooperation contracts:

Business cooperation contracts are implemented in accordance with the terms of the contract. Contracts are tracked and accounted for separately in terms of revenue, costs and profits. The profit distributed to the parties is the profit after the company has fully fulfilled its obligations to the State Budget (VAT, Corporate Income Tax, Land Tax and land rental...) according to the capital contribution ratio of the parties.

7. Principles of accounting for deferred expenses:

Deferred expenses are expenses that have complete invoices and documents, are actually paid in cash during the year but are only partially included in the year's business operating expenses, the remainder is expenses for the following years or allocated for future years.

8. Principles of accounting for liabilities:

Accounts payable are presented in the financial statements at the book value payable from the company's customers and other payables.

9. Principles for recording loans and financial lease liabilities:

Loans are recorded on the basis of loan contracts of the banks to which the Company receives debt (Value, loan period, loan purpose...)

10. Principles for recording and capitalizing borrowing costs:

Borrowing costs are recorded in financial operating expenses during the year unless those borrowing costs are included in asset value (capitalization) because they are directly related to construction investment, purchasing assets or producing those assets in progress.

The capitalization of borrowing costs will be suspended during periods when construction or production of an asset in progress is interrupted, unless such interruption is necessary, and will cease when the construction activities or production of assets in progress are interrupted. Main activities for preparing unfinished assets for use or sale have been completed. The costs incurred will then be recorded as business operating expenses in the fiscal year. Borrowing costs capitalized during the fiscal year are borrowing costs incurred during the fiscal year related to capital construction works.

11. Principles for recording accrued expenses:

Accrued expenses include the value of expenses that have been included in business operating expenses in the fiscal year, but have not been actually paid at the end of the fiscal year. When those costs arise, if there is a difference with the deducted amount, the accountant will record additional costs or reduce costs accordingly.

12. Principles and methods for recording provisions for payables:

Payable provisions include sales warranty money payable under the terms of the goods sales contract. The level of appropriation is implemented according to Circular No. 48/2019/TT-

Handwritten signature

Handwritten letter 'A'

BTC dated August 8, 2019 of the Ministry of Finance. The appropriation rate is not more than 5%. The level of provision for sales warranty obligation is calculated by multiplying the provision rate by the value of the goods under warranty.

13. Principles for recognizing deferred revenue:

Deferred revenue is revenue that has been invoiced or collected in advance from customers but is allocated to later accounting periods, including pre-collecting office rent for future periods, labor export fees collected for many years.

14. Accounting principles for dividend and profit payments:

The time when a business recognizes a dividend or profit liability is when the business no longer has the right to refuse its obligation to pay dividends or profits to shareholders and capital contributors of the company according to relevant laws. This time is usually determined after the conclusion of the annual General Meeting of Shareholders.

15. Principles for recognizing equity:

The Company's initial investment capital is recorded according to the value of capital contributed by the State and other capital contributing parties when converting the Company's form from a State-owned enterprise to a Joint Stock Company. During operations, the Company's owner's investment capital is recorded to increase according to the increased capital contribution value of shareholders.

16. Principles and methods of revenue recognition:

Sales revenue is recognized when the transaction outcome can be determined reliably and the Company is capable of obtaining economic benefits from this transaction.

Sales revenue is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and the goods have been delivered to the buyer and accepted by the customer.

Revenue from providing services is recognized when the majority of risks and benefits have been transferred to the customer, the service has been provided and accepted by the customer.

Financial activity revenue is revenue arising from deposit interest, loan interest, and exchange rate difference interest recorded based on notices from banks and financial institutions.

Financial revenue generated from exchange rate difference profits is recorded as an estimate of the unit based on the exchange rate at the date of the transaction (for realized exchange rate differences) and the exchange rate at the date of transaction end of accounting period (for unrealized exchange rate differences).

Financial revenue collected from customers' late payment interest is recorded based on the payment terms of the sales contract and contract appendix (adjust payment term if any) and interest calculation minutes.

17. Principles of financial cost accounting:



The Company's financial operating expenses include loan interest expenses that are not capitalized according to the regulations and exchange rate differences incurred. Loan interest expense includes interest payable during the year on the Company's short-term and long-term loans.

18. Principles and methods for recording corporate income tax expenses:

For the year 2026, the Company calculates and pays corporate income tax at the tax rate of 20%

Corporate income tax is calculated based on taxable income at the applicable tax rate in the reporting period. The difference between taxable income and profit before tax is due to adjusting temporary differences between tax accounting and financial accounting as well as adjusting non-taxable or non-deductible income or expenses.

V. Other applicable accounting policies: None

MS

K

IX. Other information

1. Contingent liabilities, commitments, and other financial information: None
2. Events occurring after the end of the accounting period: The company did not experience any event after the end of the accounting period.
3. Information about related parties:

Parties are considered to be related when one party has the ability to control the other party or exercise significant influence over the other party in financial and business decisions in the first 6 months of 2026, Vietnam Coal and Mineral Industry Group and units within the Group are recognized as related parties of the Company.

Balances as of June 30, 2026 and transactions with related parties in the first 6 months of 2026 are shown in the attached appendices:

- Form No. 02B-TKV: Internal revenue report in Vinacomin Group.
- Form No. 03A-TM-TKV: Report on receivables within the Group.
- Form No. 16A-TM-TKV: Report on payables within the Group.
- Appendix of fixed assets sold: Detailed report of assets sold directly to units within Vinacomin Group to form assets.

42

1

VI-Additional information for items presented in the Statement of Financial Position

1. Cash & cash equivalent

(Currency unit: VND)

Non-restricted in use cash and cash equivalents held by the business	30/06/2026	01/01/2026
- Cash	585,006,650	506,984,453
- Demand deposit (i)	37,855,814,759	135,925,359,541
- Cash in transit		18,924,889
- Cash equivalent (ii)		
Total	38,440,821,409	136,451,268,883

(i) Details of demand deposit balances account for 10% of the total demand deposit balance as of the date 30/06/2026

	Original currency	VND
US Dollar (USD)		
Vietnam Foreign Trade Bank	372,598	9,794,109,268
EURO (EUR)		
Japanese Yen (JPY)		
Vietnam Dong (VND)		
Vietnam Foreign Trade Bank		6,149,066,913
Agribank - Quang Ninh Branch		10,982,671,806

(ii) Details of cash equivalents representing 10% or more of the total cash equivalents as of the date 30/06/2026

2-Short-term financial investments

3 - Trade receivables

Item	30/06/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
a, Short-term trade receivables	1,577,116,071,759	(4,092,382,690)	605,006,328,292	(4,092,382,690)
- Details of customers with balance of 10% or more	1,295,148,704,558		508,396,826,721	
+ Vinacomin- Cam Pha Port and Logistics Company	511,911,391,503		359,311,187,880	
+ TKV - Hon Gai Coal Company	196,635,594,733		-	
+ Da Bac Warehousing and Logistics Company - Vinacomin	383,111,146,133		-	
+ Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	112,944,945,435		85,294,651,977	
+ Vinacomin - Quang Ninh Coal Processing Company	90,545,626,754		63,790,986,864	
- Other short-term trade receivables	281,967,367,201	(4,092,382,690)	96,609,501,571	(4,092,382,690)
b, Long-term trade receivables	-		-	
c, Receivables from customers who are related parties:	1,475,537,676,657		581,019,147,576	
Details in form 03A-TM-TKV				

12

4

4 - Other receivables

Item	30/06/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
a, Short-term	134,861,132,011	-	132,912,779,496	-
- Receivable of dividends and distributed profits				
- Accounts receivable from employees				
+ Staff advances to be collected	874,390,199		648,863,120	
+ Personal income tax receivables	-		1,936,484,054	
- Other receivables				
+ Temporary settlement of receivable coal amounts	30,846,045,038			
+ VAT on goods consigned for sale			2,741,438,768	
+ Entrustment coal exports receivables	97,844,076,562		114,493,420,385	
+ Entrustment imported equipment receivables	-		5,230,246,608	
+ Other receivables	5,296,620,212	-	7,862,326,561	-
b, Long- term	2,869,471,000	-	2,963,431,000	-
+ Labor export deposit	2,653,471,000		2,653,471,000	
+ Other collateral, deposits	216,000,000		309,960,000	
Total	137,730,603,011	-	135,876,210,496	-

5. Shortage of assets awaiting resolution

Item	30/06/2026		01/01/2026	
	Quantity	Value	Quantity	Value
a, Cash				
b, Inventory				
c, Fixed asset				
d, Other asset		-		-
Total	-	-	-	-

4/2

h

6 - Bad debts

Items	30/06/2026			01/01/2026		
	Original amount	Recoverable amount	Debtor	Original amount	Recoverable amount	Debtor
Total value of receivables and loans that are overdue or not overdue but are difficult to collect	4,092,382,690	-		4,092,382,690	-	
<i>In which:</i>						
<i>Doubtful debt of Petrochemical and Biofuel Joint Stock Company</i>	4,092,382,690	-	<i>Petrochemical and Biofuel Joint Stock Company</i>	4,092,382,690	-	<i>Petrochemical and Biofuel Joint Stock Company</i>
Ability to collect overdue receivables	-			-		
Total	4,092,382,690	-	-	4,092,382,690	-	-

102

K

7 - Inventory

Item	30/06/2026		01/01/2026	
	Original amount	Provision	Original amount	Provision
- Goods in transit	516,624,091,177		3,864,732,687	
- Materials				
- Tools, equipments	3,990,098,500		496,149,500	
- Work in progress				
- Products	1,256,583,367,924	-	596,508,828,818	-
- Merchandise	49,329,674,512		50,448,343,024	
- Consigned goods	734,401,412,124	-	104,321,139,169	-
- Goods, raw materials, and supplies in bonded warehouses			-	
Total original cost of inventory	2,560,928,644,237	-	755,639,193,198	-

* Value of stagnant, poor, poor quality inventory that cannot be sold at the end of the period: None

* Book value of inventory used as mortgage or pledge to secure payable debts: None

* Value of reversal of provision for inventories devaluation during the year: None

* Circumstances or events that lead to additional or reversals of provisions for devaluation of inventory : None

8- Long-term assets in progress

Item	30/06/2026		01/01/2026	
	Original amount	Recoverable amount	Original amount	Recoverable amount
a, Long-term cost for production and business in progress				
Total				
b, Cost of construction in progress				
- Purchase in progress			3,541,212,594	3,541,212,594
<i>Of which, projects account for 10% or more:</i>				
+ Air conditioning system at Coalimex Building 29-31 DBL - Ho Chi Minh City			3,541,212,594	3,541,212,594
- Construction in progress				
- Periodic major repair cost				
- Upgrading and renovating fixed assets				
Total	-	-	3,541,212,594	3,541,212,594

Handwritten signature and mark

9-Increase/ decrease in tangible fixed assets

Items	Houses/ Buildings	Machinery	Transportation vehicles	Office Equipment	Other fixed assets	Total
Historical cost-Tangible Fixed asset						
Opening balance	10,664,959,775	279,945,586	12,971,196,552	943,845,024		24,859,946,937
- Purchase in year	-	4,808,544,011	-	-		4,808,544,011
- Investment in capital construction completed						-
- Other increases						-
- Conversion to Investment Property						-
- Disposals, liquidation	-	-	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 the period	-	434,381,769	725,890,830	-		1,160,272,599
- Other increases						-
- Conversion to Investment Property						-
- Disposals, liquidation	-		1,820,863,182	146,007,909		1,966,871,091
- Other decreases						-
Closing balance	10,664,959,775	462,100,401	3,622,169,866	797,837,115	-	15,547,067,157
Net book value- Tangible Fixed asset						
Opening balance	-	252,226,954	8,254,054,334	-		8,506,281,288
Closing balance	-	4,626,389,196	7,528,163,504	-		12,154,552,700

*Net book value of tangible fixed assets used to pledge, mortgage: None

*Historical cost of fixed assets depreciated fully still be used

13,479,500,526

Dust suppression fogging vehicle BS 30M-502.57	2,057,683,249	375,213,771	1,682,469,478
Dust suppression fogging vehicle BS 30M-503.87	2,057,683,249	375,213,771	1,682,469,478
Dust suppression fogging vehicle BS 30M-499.17	2,057,683,249	375,213,771	1,682,469,478
Coalimex 66 speedboat	2,960,579,987	479,824,917	2,480,755,070
Central air conditioning system Building 29-3 IDBL	4,808,544,011	411,052,965	4,397,491,046

*Cost of fixed assets awaiting for liquidation: None

*Commitments on buying and selling tangible fixed assets of great value in the future:

*Other changes in tangible fixed assets: None

92/7

10-Increase or decrease in intangible fixed assets

11-Increase/ decrease in financial lease fixed assets

12- Biological assets

13-Increase/ decrease in investment property:

Items	Opening balance	Increase in the period	Decrease in the period	30/06/2026
Historical cost-Investment Property	134,772,018,652	-	-	134,772,018,652
- Land use rights				
- Houses/ Buildings	134,772,018,652	-	-	134,772,018,652
- Houses and land use rights				
- Infrastructure				
Accumulated depreciation	74,059,706,192	2,332,013,946	-	76,391,720,138
- Land use rights				
- Houses/ Buildings	74,059,706,192	2,332,013,946	-	76,391,720,138
- Houses and land use rights				
- Infrastructure				
Net book value- Investment Property	60,712,312,460	-	2,332,013,946	58,380,298,514
- Land use rights				
- Houses/ Buildings	60,712,312,460	-	2,332,013,946	58,380,298,514
- Houses and land use rights				
- Infrastructure				
b/ Investment properties held for appreciation				

*Net book value of investment property used to pledge, mortgage: **None**

- Historical cost of investment property has been fully depreciated but still in leased or held waiting for price increase:

-Details of investment properties whose value accounts for 10% or more of the total investment property value as of date 30/06/2026:

19,603,789,316

Asset name	Historical cost	Accumulated depreciation	Net book value
Building 33 Trang Thi - Ha Noi (*)	114,657,909,648	56,612,721,052	58,045,188,596
Apartment in Linh Dam	510,319,688	175,209,770	335,109,918

(*) The investment property, Building 33 Trang Thi Street, Cua Nam Ward, Hanoi City, was formed from Business Cooperation Contract No. 01/HTKD-Coalimex_TND dated September 22, 2003, and the contract appendices signed between Coalimex and the Domestic Coal Company, now Vietnam Northern Mining Industry Corporation TKV-CTCP (VVM). According to the contract terms, the value of the property was divided between Coalimex and VVM in the respective capital contribution ratio of 65%-35%. This property was completed and bring into use in January 2014; the total historical cost of the completed investment property was VND 176,396,784,075 (divided between VND 114,657,909,648 for Coalimex and VND 61,738,874,427 for VVM).

- Data explanation and other explanations: **None**

14- Deferred expense

Item	30/06/2026	01/01/2026
a, Short- term deferred expense	3,011,110,510	2,881,124,842
- Tools, equipments	444,949,128	917,885,001
- Insurance	1,776,902,686	923,414,391
- Transportation cost	-	622,859,520
- Other deferred expense	789,258,696	416,965,930
b, Long-term deferred expense	3,136,587,016	5,299,262,221
- Repair cost	2,684,441,628	4,890,479,334
- Other deferred expense	452,145,388	408,782,887
Total	6,147,697,526	8,180,387,063

15- Other assets

Item	30/06/2026	01/01/2026
a, Other short- term asset (Details by items)	15,549,054,694	-
- Restricted demand deposits used as collateral for business contract advance payment guarantees.	15,549,054,694	-
b, Other long- term asset (Details by items)		
Total	15,549,054,694	-

Handwritten signature

Handwritten signature

16 - Loans and financial lease liabilities

Content	30/06/2026		In the period		01/01/2026	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount
a, Short-term loan	1,040,017,326,376	1,040,017,326,376	7,299,661,900,853	6,752,567,473,639	492,922,899,162	492,922,899,162
Short-term loans with outstanding balances of 10% or more:	1,038,721,941,428	1,038,721,941,428	7,147,809,330,220	6,600,779,518,407	491,692,129,615	491,692,129,615
- Loans from BIDV Bank, Hanoi Branch	231,437,062,416	231,437,062,416	1,536,813,289,453	1,362,376,227,037	57,000,000,000	57,000,000,000
- Loans from Vietnam Foreign Trade Bank (Vietcombank)	342,506,571,818	342,506,571,818	1,751,591,174,107	1,464,084,602,289	55,000,000,000	55,000,000,000
- Loans from Eximbank, Hanoi Branch	231,208,125,440	231,208,125,440	973,487,656,007	742,279,530,567	-	-
- Loans from Maritime Bank, Head office Branch	203,570,181,754	203,570,181,754	1,435,270,025,605	1,281,370,142,057	49,670,298,206	49,670,298,206
- Loans from the Agricultural and Rural Development Bank- Quang Ninh branch	-	-	719,861,386,161	819,861,386,161	100,000,000,000	100,000,000,000
- Loans from Shinhanbank, Hanoi Branch	30,000,000,000	30,000,000,000	287,966,343,817	437,988,175,226	180,021,831,409	180,021,831,409
- Loans from the Industrial and Commercial Bank of Vietnam, Hai Ba Trung Branch	-	-	442,819,455,070	492,819,455,070	50,000,000,000	50,000,000,000
b, Long-term loan	-	-	-	-	-	-
c. Loans from related parties	-	-	-	-	-	-
Total	1,040,017,326,376	1,040,017,326,376	7,299,661,900,853	6,752,567,473,639	492,922,899,162	492,922,899,162

88

1

17. Trade payables

Items	30/06/2026	01/01/2026
a, Short-term trade payables	2,392,936,531,197	190,380,309,929
- Details of customer which account for 10% or more	2,057,570,422,901	101,699,225,098
+ Vinacomin - Cam Pha Port and Logistics Company	215,387,579,222	101,699,225,098
+ AVRA International FZCO	286,096,824,000	-
+ HMS Bergbau AG	375,566,279,535	-
+ IMI FUELS LLC.	511,765,924,441	-
+ Nam Tien LTD	668,753,815,703	-
-		
- Others trade payable	335,366,108,296	88,681,084,831
b, Long-term trade payables	-	-
c, Unpaid overdue debts	-	-
d, Payables to sellers who are related parties (Refer to Form No. 16A-TM-TKV)	218,285,151,405	102,455,783,618

18. Dividends and profits payable

Items	30/06/2026	01/01/2026
Dividends and profits payable	670,239,530	544,722,680

As of January 1, 2026, increase adjustment for item Dividends and Profits Payable (Code 313) , decrease adjustment for item Other Payables (Code 320) by VND 544,722,680, in accordance with Circular 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

19-Taxes and amounts payable to/ receive from the State budget

Content	01/01/2026	Payable in the year	Paid in the year	30/06/2026
a, Payable				
* Short term				
- Value added tax	33,338,128,216	683,197,301,872	702,914,478,864	13,620,951,224
- Special consumption tax				
- Import/ export tax	-	62,078,765,698	62,078,765,698	-
- Corporate income tax (*)	6,165,430,885	17,085,310,838	13,740,910,763	9,509,830,960
- Personal income tax	644,851,908	1,551,410,747	2,196,262,655	-
- Land rental charges	-	701,355,057	701,355,057	-
- Other taxes	166,432,833	44,338,237,886	43,784,670,719	720,000,000
* Long term				
Total	40,314,843,842	808,952,382,098	825,416,443,756	23,850,782,184
b, Receivable				
* Short term				
- Value added tax	26,259,504	-	(26,259,504)	-
- Special consumption tax				-
- Import/ export duties	11,234,400	-	(11,234,400)	-
- Corporate income tax (*)	-	-	-	-
- Personal income tax	-	-	636,038,401	636,038,401
- Land rental charges	742,967,540	742,967,540	-	-
- Other taxes				
* Long term				
Total	780,461,444	742,967,540	598,544,497	636,038,401

(*) Payable corporate income tax includes:

- Corporate income tax is based on taxable profit of the current year

- CIT payable on behalf of Viet Bac Vinacomin-Mining Industry Corporation (VVMII):

Total

16,570,906,833

514,404,005

17,085,310,838

172

X

20. Accrued expenses

Item	30/06/2026	01/01/2026
a) Short-term accrued expenses	37,541,702,204	1,930,749,594
- Accrued interest expense	939,932,048	318,018,559
- Accrued auditing fee	125,000,000	-
- Accrued freight costs, warehousing rental, insurance, coal mixing service expenses...	34,636,864,547	1,131,231,706
- Other accrued expenses	1,839,905,609	481,499,329
b) Long-term accrued expenses	-	-
Total	37,541,702,204	1,930,749,594

21. Other payables

Item	30/06/2026	01/01/2026
a) Other short-term payables		
- Surplus assets awaiting resolution		
- Trade Union fees	66,862,770	
- Social insurance, health insurance, unemployment insurance	4,181,711	
- Receive short-term deposit...	20,891,750	20,891,750
- Other payables		
+ Vinacomin - Viet Bac Mining Industry Holding Corporation (Business cooperation contract) payable	3,307,820,085	5,234,639,227
+ Coal related bonuses/penalties payables	12,162,317,616	
+ Payables for coal export	84,966,565,162	115,810,597,442
+ Temporary settlement of payable coal amounts	62,446,385,552	-
+ Other payables	2,798,403,612	1,760,216,662
Total	180,181,301,378	122,826,345,081
b) Other long-term payables		
- Receive long-term collateral, deposits...	6,805,879,771	7,264,721,755
Total	6,805,879,771	7,264,721,755
c) Unpaid overdue debts	-	-

As of January 1, 2026, increase adjustment for item Dividends and Profits Payable (Code 313) , decrease adjustment for item Other Payables (Code 320) by VND 544,722,680, in accordance with Circular 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

22. Deferred revenue

Item	30/06/2026	01/01/2026
a) Short-term	1,380,443,801	1,355,567,468
- Revenue received in advance	1,144,913,801	1,235,237,468
- Revenue from traditional customer programs	235,530,000	120,330,000
b) Long-term		
c) The possibility of not being able to perform contracts with customers		

23. Bonds issued

30/06/2026

01/01/2026

-

-

24. Preferred shares are classified as liabilities

30/06/2026

01/01/2026

-

-

25. Provisions for payables

Item	01/01/2026	Provision amount increased in the period	Provision amount decreased in the period	30/06/2026
a) Short-term				
- Provision for warranty obligations	6,458,248,000	147,991,500	1,887,497,000	4,718,742,500
- Other provision for payables			-	
Total	6,458,248,000	147,991,500	1,887,497,000	4,718,742,500
b) Long-term				
Total				

26- Deferred tax assets and deferred tax liabilities

a- Deferred tax assets

Item	Closing balance	Opening balance

b- Deferred tax liabilities

Item	Closing balance	Opening balance
- Deferred income tax liabilities arising from temporary taxable differences.		

42

K

27- Equity

a- Changes in Equity reconciliation table

Content	Owner's capital contribution	Share capital surplus	Other owner's capital	Difference in asset revaluation	Exchange rate difference	Investment and development	Undistributed profit after-tax and funds	Total
	1	2	4	5	6	7	8	9
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 increase in prior year								-
- Prior profit							75,614,486,373	75,614,486,373
- Other increase								-
- Profit distribution						44,650,000,000	(73,129,000,000)	(28,479,000,000)
- Capital decrease in prior year								-
- Prior loss								-
- Other decrease								-
Prior year closing balance	110,000,000,000	4,122,208,000	-	-	-	241,326,254,641	445,738,475,371	801,186,938,012
Current year opening balance	110,000,000,000	4,122,208,000	-	-	-	241,326,254,641	445,738,475,371	801,186,938,012
- Capital increase in current year								-
- Current year profit							59,657,037,270	59,657,037,270
- Other increase								-
- Profit distribution							(40,964,486,373)	(40,964,486,373)
- Capital decrease in current year								-
- Current year loss								-
- Other decrease								-
Current year closing balance	110,000,000,000	4,122,208,000	-	-	-	241,326,254,641	464,431,026,268	819,879,488,909

Profit distribution in year

The Company distributed profits according to Resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-DHDCD dated 24 April 2026 as follows: dividend payment in cash at the ratio 30% amounting to VND 33,000,000,000; dividend payment in shares at the ratio 31.5% amounting to VND34,650,000,000; distributed to the Bonus and welfare fund VND 7,964,486,373; distributed to the Development Investment Fund VND0. Procedures for the dividend payment in shares are currently processing.

Handwritten signature

b-Details of owner's investment capital		30/06/2026	01/01/2026
- Capital contribution from Parent Company (TKV)		60,953,480,000	60,953,480,000
- Capital contribution from other shareholders (common shares)		49,046,520,000	49,046,520,000
Total		110,000,000,000	110,000,000,000
c- Transactions related to owner's capital and dividend and profit distribution		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Owners' paid-in capital			
+ Paid-in capital as at year beginning		110,000,000,000	110,000,000,000
+ Paid-in capital increased in the year		-	-
+ Paid-in capital decreased in the year		-	-
+ Paid-in capital as at the year end		110,000,000,000	110,000,000,000
- Distributed dividend, profit		22,000,000,000	33,000,000,000
d- Shares		30/06/2026	01/01/2026
- Number of registered issued shares		11,000,000	11,000,000
- Number of shares offered to public			
+ Ordinary shares		11,000,000	11,000,000
+ Preference shares			
- Number of shares bought back (treasury shares)			
+ Ordinary shares			
+ Preference shares			
- Number of outstanding shares		11,000,000	11,000,000
+ Ordinary shares		11,000,000	11,000,000
+ Preference shares			
<i>*Par value of outstanding shares (VND)</i>		<i>10,000</i>	<i>10,000</i>
d-Dividends, profit			
- Dividends declared after the financial year ends		-	-
+ Dividends declared on Common Shares		-	-
+ Dividends declared on Preference Shares		-	-
+ Dividends in the form of shares		-	-
+ The portion of profit distributed to supplement the charter capital of the enterprise receives investment.			
- Dividends of cumulative preferred shares have not been recorded			
e- Corporate funds			
- Investment and development fund		241,326,254,641	241,326,254,641
- Business arrangement support fund			
- Other funds of the owner's equity			
g- Income and expenses, profits or losses are recorded directly into equity according to the provisions of accounting standards			

28. Differences in asset revaluation

30/06/2026	01/01/2026
------------	------------

29. Exchange rate difference

30/06/2026	01/01/2026
------------	------------

Handwritten signatures and marks.

30- Off-balance sheet items

Item	30/06/2026	01/01/2026
a) Leased assets: The total minimum lease payments in the future of non-cancellable operating lease contracts according to the specified periods.		
c) Infrastructure assets are not considered part of the state's capital component in the enterprise		
d) The company's assets used as collateral or security.		
d) Foreign currencies of all kinds		
- USD	451,938.56	285,210.08
- EUR	3,713.60	3,708.49
- JPY	2,587,670.00	6,104,753.00
- AUD	331.38	331.38
e) Bad debts have been resolved	-	886,052,173
g) Interest paid in installments or on credit when purchasing assets		
h) Interest paid in installments or on credit when selling assets		
i) Other information about off-Statement of Financial Position		

31. The value of assets held by the enterprise from other parties but restricted in use due to legal limitations, or liabilities that the enterprise is obligated to pay under contractual agreements or legal regulations.

Item	30/06/2026	01/01/2026
Asset		
- Other assets	15,549,054,694	-
Total	15,549,054,694	-
Liabilities		
Total	-	-

(*) A demand deposit account at Military Commercial Joint Stock Bank is restricted to secure an advance payment guarantee under a business contract.

32- Other information that needs to be explained or clarified

Handwritten signature

Handwritten signature

VII- Additional information for items presented in the Income Statement

1- Total revenue from goods and services rendered

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
a) Revenue		
- Revenue from goods sold (excludes revenue from the sale and liquidation of investment properties)	10,743,065,123,959	11,114,248,408,977
- Revenue from services rendered (excludes construction services)	26,635,707,612	25,428,485,250
- Revenue from leasing offices	14,617,724,252	12,570,810,024
Total	10,784,318,555,823	11,152,247,704,251
b) Revenue from related parties (Refer to Form 02B-TKV for details)	10,471,638,400,871	

2- Revenue deductions

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Trade discounts		
- Sales discounts		
- Sales returns	-	
Total	-	-

3- Cost of sales

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Cost of goods sold (excludes the residual value and costs of selling and liquidating investment properties)	10,480,167,075,064	10,940,509,003,590
- Cost of services rendered (excludes construction services)	865,645,786	1,237,164,557
- Cost of leasing offices	2,701,961,610	2,864,390,309
- Provision for inventory devaluation, provision for devaluation of biological assets		(12,899,771,503)
Total	10,483,734,682,460	10,931,710,786,953

4- Profit/loss from the sale, liquidation of investment property

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profit/loss from the sale, liquidation of investment property		

902

A

5- Financial income

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Interest from deposits, lendings	116,604,243	111,724,891
- Foreign exchange gain	6,817,947,873	44,918,070,068
+ Due to foreign currency purchases and payments during the period	6,817,947,873	44,914,724,784
+ Due to reassessment of closing balances	-	3,345,284
- Payment discounts or Interest on deferred payments	2,185,522	1,987,218,004
Total	6,936,737,638	47,017,012,963

6-Financial expenses

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Interest expenses	34,641,756,860	20,780,528,340
+ Short-term loan interest	34,641,756,860	20,780,528,340
- Foreign exchange loss	28,515,016,001	24,473,440,489
+ Due to foreign currency purchases and payments during the period	27,870,474,059	21,197,694,383
+ Due to reassessment of closing balances	644,541,942	3,275,746,106
Total	63,156,772,861	45,253,968,829

7- Other income

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Disposals, sales of Fixed assets	410,318,182	
- Revaluation gain of assets upon capital contribution		
+ Fines collected		
- Fines collected from contract violation	32,050,880	377,854,642
- Tax relief		
- Grants, donations, and gifts are recognized as other income		
- Others		
+ Others	639,283,978	514,964,727
Total	1,081,653,040	892,819,369

8- Other expense

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Residual value of fixed assets and liquidation/selling costs of assets		
- Revaluation loss on assets upon capital contribution		
- Fines		
+ Administrative fines	30,000,000	
+ Penalties due to contract violation	33,273,200	409,726,124
- Other expensees		
+ Late payment penalties, tax arrears	477,193,097	135,992,547
+ Others	397,403,543	999,016,424
Total	937,869,840	1,544,735,095

12

9- Selling expenses and Administrative expenses

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
a) Administrative expenses incurred during the period	35,751,771,094	46,702,009,124
- Administrative staff expenses	14,803,421,681	15,779,681,951
+ Salary and wages	13,166,818,998	14,203,010,496
+ Insurances, Trade union fees	1,291,228,251	1,267,000,769
+ Lunch meal allowances	345,374,432	309,670,686
- Management material costs	646,077,778	788,275,249
- Office supplies Cost	655,027,742	927,999,715
- Fixed assets depreciation	578,854,935	99,508,577
- Taxes and fees	1,292,215,140	1,278,699,735
- Contingency costs	-	100,876,490
- Outside services cost	3,795,381,560	3,490,094,163
- Other expenses in cash	13,980,792,258	24,236,873,244
b) Selling expenses incurred during the period	132,527,906,143	111,955,172,287
- Sales staff expenses	19,024,103,597	15,124,388,619
+ Salary and wages	17,706,925,002	13,905,989,504
+ Insurances, Trade union fees	1,037,195,132	908,970,220
+ Lunch meal allowances	279,983,463	309,428,895
- Packaging costs	68,858,528	161,875,712
- Tools costs	1,113,044,299	1,414,239,409
- Fixed assets depreciation	211,470,000	56,282,774
- Warranty costs	(1,739,505,500)	3,976,599,500
- Outside services costs	103,807,514,583	78,930,609,152
- Other expenses in cash	9,918,002,593	12,291,177,121
c) Deductions in selling expenses and administrative expenses		

10- Operating expenses classified by factors

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Raw material cost	3,412,391,404,830	2,818,452,734,886
+ Raw material	3,410,623,332,789	2,816,110,495,762
+ Fuel	1,768,072,041	2,342,239,124
- Staff cost	33,827,525,278	30,904,070,570
+ Salary and wages	30,873,744,000	28,109,000,000
+ Social Insurances, Health Insurance, Trade union fees	2,328,423,383	2,175,970,989
+ Lunch meal allowances	625,357,895	619,099,581
- Fixed assets depreciation	3,492,286,545	2,487,805,297
- Outside services costs	7,178,727,220,510	8,196,639,131,521
- Other expenses in cash	87,670,565,235	88,682,930,014
Total	10,716,109,002,398	11,137,166,672,288

The data from January 1, 2025 to June 30, 2025 has been adjusted according to the guidelines of Circular 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

11- Current corporate income tax expenses

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Corporate income tax expenses calculated on taxable income for the current fiscal year	15,245,588,820	12,598,172,859
- Adjustment of corporate income tax expenses for prior years into the current year's corporate income tax expense	1,325,318,013	21,790,777
Total current corporate income tax expenses	16,570,906,833	12,619,963,636

92

*

VIII. Additional information for items presented in the Cash flow Statement

1.Restricted cash held by the company

2. Non-cash transactions affect cash flow statement in future

Item	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
- Buy assets by receiving related debts directly or through financial leasing operations		
- Buying businesses through issuing shares		
- Convert debt into owner's equity:		
- Other non-monetary transactions		

3. Actual loan amount collected during the period

Short term Long term

- Proceeds from borrowing under normal contracts	7,299,661,900,853	-
- Proceeds from issuing ordinary bonds		
- Proceeds from issuance of convertible bonds		
- Proceeds from issuance of preference shares are classified as liabilities		
- Proceeds from transactions of buying and selling government bonds and repurchase securities		
- Proceeds from borrowing in other forms		

Ngắn hạn Dài hạn

4. Amount actually paid back loan principal during the period

Short term Long term

- Loan principal repayment according to normal contracts	6,752,567,473,639	-
- principal payment for ordinary bonds		
- Principal repayment of convertible bonds		
- Principal repayment preference shares are classified as liabilities		
- Payment for transactions of buying and selling government bonds and repurchase securities		
- Loan repayment in other forms		

Handwritten signature

Handwritten signature

4. The segment information on the Company's business activities is as follows:

Business segments

For management purposes, the company's organizational structure is divided into three business areas: Selling goods, Rendering services and Leasing office. The company prepares segments report according to these three business areas

- Business result for the accounting period from January, 2026 to June 30, 2026

Items	Selling goods	Rendering services	Leasing office	Unallocated activities	Total
Net revenue from goods sold and services rendered					
- External sales revenue	10,743,065,123,959	26,635,707,612	14,617,724,252		10,784,318,555,823
Net revenue	10,743,065,123,959	26,635,707,612	14,617,724,252	-	10,784,318,555,823
Business operating cost	10,480,167,075,064	865,645,786	6,582,925,621	164,398,713,226	10,483,734,682,460
Cost of goods sold and services rendered	10,480,167,075,064	865,645,786	2,701,961,610		10,483,734,682,460
Selling expense			3,880,964,011	128,646,942,132	132,527,906,143
Administrative expense				35,751,771,094	35,751,771,094
Business operating results	262,898,048,895	25,770,061,826	8,034,798,631	(164,398,713,226)	132,304,196,126
Financial income				(56,220,035,223)	(56,220,035,223)
Other profit				143,783,200	143,783,200
Profit/ (Loss) before tax	262,898,048,895	25,770,061,826	8,034,798,631	(220,474,965,249)	76,227,944,103

- Business result for the accounting period from January, 2025 to June 30, 2025

Items	Selling goods	Rendering services	Leasing office	Unallocated activities	Total
Net revenue from goods sold and services rendered					
- External sales revenue	11,114,248,408,977	25,428,485,250	12,570,810,024		11,152,247,704,251
Net revenue	11,114,248,408,977	25,428,485,250	12,570,810,024	-	11,152,247,704,251
Business operating cost	10,927,609,232,087	1,237,164,557	7,589,588,939	153,931,982,781	10,931,710,786,953
Cost of goods sold and services rendered	10,927,609,232,087	1,237,164,557	2,864,390,309		10,931,710,786,953
Selling expense			4,725,198,630	107,229,973,657	111,955,172,287
Administrative expense				46,702,009,124	46,702,009,124
Business operating results	186,639,176,890	24,191,320,693	4,981,221,085	(153,931,982,781)	61,879,735,887
Financial income				1,763,044,134	1,763,044,134
Other profit				(651,915,726)	(651,915,726)
Profit/ (Loss) before tax	186,639,176,890	24,191,320,693	4,981,221,085	(152,820,854,373)	62,990,864,295

ms A

- Segment Assets and Liabilities at 30/06/2026:

	<i>Selling goods and rendering services</i>	<i>Leasing office</i>	<i>Unallocated activities</i>	<i>Total</i>
Assets				
Cash and cash equivalents			38,440,821,409	38,440,821,409
Short-term accounts receivables			1,740,675,922,053	1,740,675,922,053
Inventory	2,560,928,644,237		2,560,928,644,237	2,560,928,644,237
Other short-term assets			150,584,838,617	150,584,838,617
Long-term receivables			2,869,471,000	2,869,471,000
Fixed assets			12,154,552,700	12,154,552,700
Investment property		58,380,298,514		58,380,298,514
Other long-term assets			3,136,587,016	3,136,587,016
Total assets	2,560,928,644,237	58,380,298,514	1,947,862,192,795	4,567,171,135,546
Liabilities				
Short-term accounts payables			3,740,485,766,866	3,740,485,766,866
Long-term accounts payables			6,805,879,771	6,805,879,771
Total Liabilities	-	-	3,747,291,646,637	3,747,291,646,637

- Segment Assets and Liabilities at 01/01/2026:

	<i>Selling goods and rendering services</i>	<i>Leasing office</i>	<i>Unallocated activities</i>	<i>Total</i>
Assets				
Cash and cash equivalents			136,451,268,883	136,451,268,883
Short-term accounts receivables			743,833,231,517	743,833,231,517
Inventory	755,639,193,198		755,639,193,198	755,639,193,198
Other short-term assets			3,661,586,286	3,661,586,286
Long-term receivables			2,963,431,000	2,963,431,000
Fixed assets			8,506,281,288	8,506,281,288
Investment property		60,712,312,460		60,712,312,460
Long-term assets in progress			3,541,212,594	3,541,212,594
Other long-term assets			5,299,262,221	5,299,262,221
Total assets	755,639,193,198	60,712,312,460	904,256,273,789	1,720,607,779,447
Liabilities				
Short-term accounts payables			912,156,119,680	912,156,119,680
Long-term accounts payables			7,264,721,755	7,264,721,755
Total Liabilities	-	-	919,420,841,435	919,420,841,435

142

X

5. The income of the members of the Board of Directors, the Supervisory Board, and the Board of Management for the first 6 months of 2026 details as below:

Name	Position	Salary and bonuses (VND)	Remuneration (VND)
Bui Van Tuan (The TKV's capital management representative)	Chairman	-	30,840,000
Nguyen Manh Diep (The TKV's capital management representative)	Member of BOD	-	26,280,000
Ngo Van Ca	Member of BOD	-	26,280,000
Tran Xuan Hoa	Member of BOD	-	65,700,000
Pham Minh	Director	393,619,200	26,280,000
Nguyen Thuy Duong	Deputy Director	348,998,400	-
Le Thi Thu Trang	Deputy Director	130,545,900	-
Nguyen Thi Quynh Ngan	Chief Accountant	318,720,000	-
Nguyen Thi Lan Anh (The TKV's capital control representative)	Chief Supervisor	-	27,480,000
Bui Thi Minh Thu	Member of the Supervisory Board	-	26,280,000
Vu Ngoc Minh	Member of the Supervisory Board	-	26,280,000
Total		1,191,883,500	189,720,000

yes

A

6. Comparative information:

Data used for comparison are data on the Financial Statement for the fiscal period ending June 30, 2025 of Vinacomin-Coal Import-Export Joint Stock Company that was reviewed by CPA Vietnam Auditing Company Limited- Northern Branch.

7. Notes of the key assumptions and estimates:

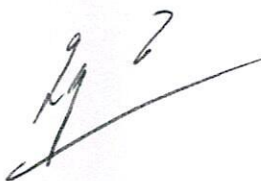
8. Other measures/solutions:

Prepared by



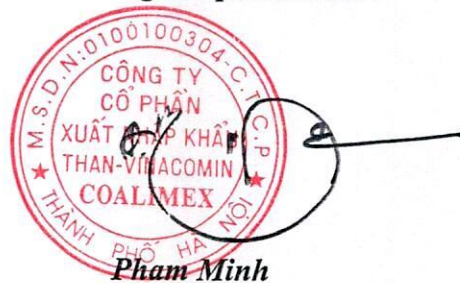
Nguyen Van Minh

Chief Accountant



Nguyen Thi Quynh Ngan

Legal representative



Pham Minh

REPORT ON INTER-COMPANY REVENUE WITHIN THE GROUP

From 01/01/2026 to 30/06/2026

Currency unit: VND

	Customers	Quarter II			Year to date		
		Quantity	Price	Value	Quantity	Price	Value
		1	2	3	4	5	6
	TOTAL	2,125,992.00		6,296,380,349,897	3,700,925.33		10,471,638,400,871
1	Vinacomin - Cam Pha Port and Logistics Company	1,211,778.18	2,707,904	3,293,608,916,809	2,032,159.54	2,602,077	5,312,999,049,144
2	TKV - Hon Gai Coal Preparation Company	69,858.65	3,299,368	230,489,371,000	171,466.34	3,022,037	518,177,616,292
3	Vinacomin - Cua Ong Coal Preparation Company			9,729,534,000	-	-	10,098,084,000
9	Vinacomin - Mine Emergency Center			817,800,000	-	-	817,800,000
15	Viet nam National Coal- Mineral Industries Holding Corporation Limited			4,323,910,723	-	-	4,764,102,076
32	Vinacomin - Vang Danh Coal Joint Stock Company			2,442,210,000	-	-	6,740,467,000
44	Vinacomin - Cam Pha Coal Trading Joint Stock Company	214,964.10	3,267,999	702,502,410,114	378,568.02	3,053,782	1,156,064,276,268
58	TKV - Cao Son Coal Joint Stock Company			5,479,830,000	-		30,443,500,000
60	TKV- Deo Nai Coc Sau Coal Joint Stock Company			7,306,440,000		-	14,612,880,000
64	TKV - Lam Dong Aluminum Company Limited			1,444,000,000	-	-	4,052,000,000
69	Vinacomin - Da Bac Logistics Company	237,792.44	3,281,724	780,369,250,432	377,591.49	3,094,185	1,168,338,020,940
86	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	156,301.37	3,210,168	501,753,702,016	272,161.90	3,057,311	832,083,605,054
88	Nam Mau Coal Company Limited			-	-	-	619,000,000
96	TKV - Campha Thermal Power Joint Stock Company	10,832.41	2,087,464	22,612,261,779	10,832.41		22,612,261,779
105	Vinacomin - Quang Ninh Coal Processing Company	224,464.85	3,265,450	732,978,713,024	458,145.63	3,031,119	1,388,693,738,318
107	TKV - Dak Nong Aluminum Company			522,000,000	-	-	522,000,000

Prepared by



Nguyen Van Minh

Approved by



Nguyen Thi Quynh Ngan

SHORT-TERM ACCOUNTS RECEIVABLE WITHIN TKV GROUP

As at 30/06/2026

Currency unit: VND

	Customers	Closing balance	Opening balance
	TOTAL	1,475,537,676,657	581,019,147,576
1	Vinacomin - Cam Pha Port and Logistics Company	511,911,391,503	359,311,187,880
2	TKV - Hon Gai Coal Company	196,635,594,733	-
3	Vinacomin - Cua Ong Coal Preparation Company	288,445,615	8,197,200
9	Vinacomin - Mine Emergency Center	44,161,200	225,865,750
22	Vinacomin- Machine Manufacturing Joint Stock Company	-	19,250,000
32	Vinacomin - Vang Danh Coal Joint Stock Company	2,644,989,240	-
44	Vinacomin - Cam Pha Coal Trading Joint Stock Company	137,209,419,612	-
54	Vinacomin - Nui Beo Coal Joint Stock Company	-	4,593,442,300
58	TKV - Cao Son Coal Joint Stock Company	13,151,592,000	22,357,706,400
60	TKV- Deo Nai Coc Sau Coal Joint Stock Company	4,721,494,800	3,932,399,280
64	TKV - Lam Dong Aluminum Company Limited	1,841,184,000	24,840,000
69	Campuchia Alumina Joint Venture	383,111,146,133	-
86	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	112,944,945,435	85,294,651,977
88	Nam Mau Coal Company Limited	446,380,200	8,259,084,000
96	TKV - Campha Thermal Power Joint Stock Company	19,192,425,432	32,866,735,925
105	Vinacomin - Quang Ninh Coal Processing Company	90,545,626,754	63,790,986,864
107	TKV - Dak Nong Aluminum Company	848,880,000	334,800,000

Prepared by



Nguyen Van Minh

Approved by 

Nguyen Thi Quynh Ngan

SHORT-TERM ACCOUNTS PAYABLE WITHIN TKV GROUP

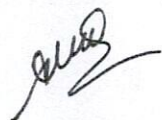
As at 30/06/2026

Currency Unit: VND

	Customers	Closing balance		Opening balance	
		Value	Repayment capacity amount	Value	Repayment capacity amount
	TOTAL	218,285,151,405	218,285,151,405	102,455,783,618	102,455,783,618
1	Vinacomin - Cam Pha Port and Logistics Company	215,387,579,222	215,387,579,222	101,699,225,098	101,699,225,098
39	Vietnam Coal Mineral College (TKV-Career Colledge)	49,684,000	49,684,000	-	-
53	Vinacomin - Quacontrol VQC	2,847,888,183	2,847,888,183	756,558,520	756,558,520

Prepared by

Approved by



Nguyen Van Minh



Nguyen Thi Quynh Ngan

VINACOMIN-COAL IMPORT EXPORT JOINT
STOCK COMPANY

Form Fixed Asset sold

DETAIL REPORT OF ASSETS SOLD DIRECTLY WITHIN VINACOMIN GROUP TO FORM ASSETS

Accumulated until 30/06/2026

STT	Content	Quantity	Cost of goods sold	Internal sales revenue (selling price according	Profit (+); Loss (-)	Invoice	
						Number	Date
A	B	1	2	3	4 = 3 - 2	5	6
1	Vinacomin - Nam Mau Coal Joint Stock Company		607,000,000	619,000,000	12,000,000		
	Explosion-proof substation	1	607,000,000	619,000,000	12,000,000	222	09/02/2026
2	Vinacomin - Vang Danh Coal Joint Stock Company		804,800,000	844,950,000	40,150,000		
	Spare parts for conveyor and shearer machines	2	804,800,000	844,950,000	40,150,000	209	05/02/2026
	Total		1,411,800,000	1,463,950,000	52,150,000		

Currency unit: VND

Prepared by



Nguyen Van Minh

Approved by




Nguyen Thi Quynh Ngan