

INTERIM FINANCIAL STATEMENTS

VINACOMIN - MACHINERY JOINT STOCK COMPANY

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

(Reviewed)

CONTENTS

	Page
Report of the Board of Management	02 - 03
Review report on Interim Financial Information	04
Reviewed Interim Financial Statements	05 - 39
Interim Statement of Financial position	05 - 06
Interim Statement of Income	07
Interim Statement of Cash flows	08
Notes to the Interim Financial Statements	09 - 32
Appendix 01: Fixed tangible assets	33
Appendix 02: Borrowings	34 - 35
Appendix 03: Tax and other payables to State budget	36
Appendix 04: Changes in owner's equity	37
Appendix 05: Comparrative figures	38 - 39

REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vinacomin - Machinery Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements the period from 01/01/2026 to 30/06/2026.

THE COMPANY

Vinacomin - Machinery Joint Stock Company was operated as a joint stock according to Decision No. 3675/QD-BCN dated 18 December 2006 of the Ministry of Industry. The company was established under Enterprise Registration Certificate No. 5700495999 dated 31 March 2008 and 10th amendment dated 06 May 2026.

The Company's head office is located at 486 Tran Phu Street - Quang Hanh Ward - Quang Ninh Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

Board of Directors

Mr. Pham Tuan Ngoc	Chairman	
Mr. Pham Xuan Phi	Member	(Appointed on 24 April 2026)
Mr. Pham Minh Tuan	Member	(Resigned on 24 April 2026)
Mr. Le Viet Su	Member	
Mr. Bui Xuan Hanh	Member	
Ms. Pham Thu Huong	Member	

Board of Management

Mr. Pham Xuan Phi	Director	(Appointed on 24 April 2026)
Mr. Pham Minh Tuan	Director	(Resigned on 24 April 2026)
Mr. Tran Ngoc Thang	Vice Director	
Mr. Pham Thanh Tung	Vice Director	

Board of Supervision

Mr. Hoang Manh Hung	Head of Board of Supervision
Ms. Chu Thi Viet Trung	Member
Ms. Nguyen Thi Thu Hien	Member

LEGAL REPRESENTATIVE

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

AUDITORS

The auditors of the Branch of AASC Auditing Firm Company Limited in Quang Ninh have taken the audit of Interim Financial Statements for the Company.

STATEMENT OF THE BOARD OF MANAGEMENT' RESPONSIBILITY IN RESPECT OF THE INTERIM

We - The Board of Management is responsible for the Interim Financial Statements which give a true and fair view of the financial position of the Company, its operating results and its cash flows for the period. In preparing those Interim Financial Statements, the Board of Management is required to:

- Establish and maintain of an internal control system which is determined necessary by the Board of Directors and Board of Management to ensure the preparation and presentation of Interim Financial Statements do not contain any
- 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 the Interim Financial Statements;
- Prepare the 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 the Interim Financial Statements;
- Prepare the 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 the 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 confirms that the Interim Financial Statements give a true and fair view of the financial position as at 30 June 2026 its operation results and cash flows the period from 01/01/2026 to 30/06/2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of the Interim Financial Statements.

Other commitments

We confirm that our Company has fully complied with all disclosure obligations in accordance with the current laws of Vietnam.

Approved, 14 August 2026

On behalf of the Board of Directors

Legal Representative



REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: Shareholders, the Board of Management and Board of Directors
Vinacomin - Machinery Joint Stock Company

We have reviewed the Interim Financial Statements of Vinacomin - Machinery Joint Stock Company prepared on 14 August 2026, from page 5 to 39 including: Statement of financial position as at 30 June 2026, Statement of Income, Statement of cash flows and Notes to Interim Financial Statements for the period from 01/01/2026 to 30/06/2026.

Board of Management' Responsibility

The Board of Management is responsible for the preparation 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 of Interim 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 Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Information 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 Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements does not give a true and fair view, in all material respects, of the Financial Position of the Vinacomin - Machinery Joint Stock Company as at 30 June 2026 and of its financial performance and its cash flows for the six-month period then ended in accordance with the Vietnamese Accounting Standards, Vietnamese Enterprise Accounting System and the statutory requirements relevant to preparation and presentation of interim financial statements.

Quang Ninh, 14 August 2026

Branch of AASC Auditing Firm Company Limited in Quang Ninh



Director

Ha Tien Sy

Registered Auditor No: 6183-2023-002-1

INTERIM STATEMENT OF FINANCIAL POSITION*As at 30 June 2026*

Code ASSETS	Note	Ending balance	Beginning
		VND	VND
100 A. CURRENT ASSETS		642,406,121,119	635,338,997,307
110 I. Cash and cash equivalents	3	6,462,491,744	7,497,316,938
111 1. Cash		6,462,491,744	7,497,316,938
130 II. Short-term receivables		317,552,724,839	303,114,700,849
131 1. Short-term trade receivables	4	332,268,547,382	317,285,723,846
132 2. Short-term prepayments to suppliers	5	145,840,000	145,840,000
135 3. Other short-term receivables	6	21,045,428,541	21,326,661,820
136 4. Allowance for short-term doubtful debts	7	(35,907,091,084)	(35,643,524,817)
140 III. Inventories		303,461,286,018	315,749,691,572
141 1. Inventories	8	307,780,234,419	320,068,639,973
142 2. Allowance for decline of inventories		(4,318,948,401)	(4,318,948,401)
160 IV. Other short-term assets		14,929,618,518	8,977,287,948
161 1. Short-term deferred expenses	12	10,008,693,524	4,787,614,175
162 2. Deductible VAT		4,569,596,684	3,471,734,892
163 3. Short-term taxes and other receivables from the State budget	17	351,328,310	717,938,881
200 B. NON-CURRENT ASSETS		83,588,055,087	98,150,172,641
220 I. Fixed assets		67,226,809,878	75,738,837,055
221 1. Tangible fixed assets	10	67,226,809,878	75,738,837,055
222 - Historical cost		625,325,903,188	624,205,206,424
223 - Accumulated depreciation		(558,099,093,310)	(548,466,369,369)
227 2. Intangible fixed assets	11	-	-
228 - Historical cost		2,228,444,170	2,228,444,170
229 - Accumulated amortization		(2,228,444,170)	(2,228,444,170)
250 II. Long-term assets in progress		1,074,259,261	-
252 1. Construction in progress	9	1,074,259,261	-
270 III. Other long-term assets		15,286,985,948	22,411,335,586
271 1. Long-term deferred expenses	12	15,286,985,948	22,411,335,586
280 TOTAL ASSETS		725,994,176,206	733,489,169,948

INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code CAPITAL	Note	Ending balance VND	Beginning VND
300 C. LIABILITIES		655,644,949,089	661,515,255,466
310 I. Current liabilities		641,801,841,489	646,967,909,866
311 1. Short-term trade payables	14	517,372,791,327	444,994,253,732
312 2. Short-term prepayments from customers	15	5,835,669,762	6,655,178,141
313 3. Dividends and profits payable	16	141,843,300	57,284,100
314 4. Short-term Taxes and other payables to the State budget	17	1,120,029,052	979,670,531
315 5. Payables to employees		20,786,817,667	42,713,363,556
316 6. Short-term accrued expenses	18	4,566,917,086	52,709,514
320 7. Other short-term payables	19	50,464,554,592	79,672,770,492
321 8. Short-term borrowings and finance lease liabilities	13	5,935,760,800	34,469,152,800
322 9. Provisions for short-term payables	20	31,649,678,238	35,525,675,120
323 10. Bonus and welfare fund		3,927,779,665	1,847,851,880
330 II. Non-current liabilities		13,843,107,600	14,547,345,600
339 1. Long-term borrowings and finance lease liabilities	13	13,843,107,600	14,547,345,600
400 D. OWNER'S EQUITY	21	70,349,227,117	71,973,914,482
411 1. Contributed capital		46,973,510,000	46,973,510,000
411a - Ordinary shares with voting rights		46,973,510,000	46,973,510,000
418 2. Development and investment funds		11,587,548,978	6,583,273,841
420 3. Retained earnings		11,788,168,139	18,417,130,641
420a - Retained earnings accumulated to previous year		1,736,213,519	1,736,213,519
420b - Retained earnings of the current period		10,051,954,620	16,680,917,122
440 TOTAL CAPITAL		725,994,176,206	733,489,169,948

Preparer



Ngo Thi Kim Dung

Chief Accountant



Nguyen Thi Hong Thinh

Approved, 14 August 2026

Legal Representative




Pham Xuan Phi

INTERIM STATEMENT OF INCOME*For the period from 01/01/2026 to 30/06/2026*

Code	ITEMS	Note	This period	Previous period
			VND	VND
01	1. Revenue from sales of goods and provision of	23	1,216,226,477,583	1,118,774,819,918
10	2. Net revenue from sales of goods and provision of services		1,216,226,477,583	1,118,774,819,918
11	3. Cost of goods sold and provision of services	24	1,153,885,067,702	1,044,626,388,358
20	4. Gross profit from sales of goods and provision of services		62,341,409,881	74,148,431,560
22	5. Financial income	25	119,651,557	116,333,540
23	6. Financial expenses	26	2,395,976,708	1,123,115,449
24	- In which: Interest expenses		2,395,976,708	1,123,115,449
25	7. Selling expenses	27	3,870,400,393	10,610,833,867
26	8. General and administrative expenses	28	43,594,579,985	52,545,546,539
30	9. Net profit from operating activities		12,600,104,352	9,985,269,245
31	10. Other income	29	30,037,000	48,150,272
32	11. Other expenses	30	63,657,681	728,692,934
40	12. Other profit		(33,620,681)	(680,542,662)
50	13. Total net profit before tax		12,566,483,671	9,304,726,583
51	14. Current corporate income tax expense	31	2,514,529,051	1,864,165,317
60	15. Profit after corporate income tax		10,051,954,620	7,440,561,266
70	16. Basic earnings per share	32	2,140	1,584

Preparer



Ngo Thi Kim Dung

Chief Accountant



Nguyen Thi Hong Thinh

Approved, 14 August 2026

Legal Representative



Pham Xuan Phi

INTERIM STATEMENT OF CASH FLOWS*For the period from 01/01/2026 to 30/06/2026**(Indirect method)*

Code ITEMS	Note	This period VND	Previous period VND
I. CASH FLOWS FROM OPERATING ACTIVITIES			
01 1. Profits before tax		12,566,483,671	9,304,726,583
2. Adjustments for :			
02 - Depreciation and amortization of fixed assets and		9,632,723,941	19,630,890,847
03 - Allowances and provisions		(3,612,430,615)	3,926,566,977
04 - Exchange gains / losses from retranslation of monetary items denominated in foreign currency		(111,690,840)	(107,390,789)
05 - Gains/loss from investment activities		-	(8,942,751)
06 - Interest expenses		2,395,976,708	1,123,115,449
08 3. Operating profit before changes in working capital		20,871,062,865	33,868,966,316
09 - Increase/Decrease in receivables		(15,432,841,478)	43,019,243,835
10 - Increase/Decrease in inventories		12,288,405,554	19,118,187,751
11 - Increase/Decrease in payables (excluding interest payable/ corporate income tax payable)		25,529,529,156	(80,334,041,736)
12 - Increase/Decrease in deferred expenses		1,903,270,289	(444,146,185)
14 - Interest paid		(2,395,976,708)	(1,122,194,901)
15 - Corporate income tax paid		(2,110,515,130)	(1,000,000,000)
16 - Other receipts from operating activities		-	446,400,000
17 - Other payments on operating activities		(3,959,893,000)	(3,927,868,545)
20 Net cash flows from operating activities		36,693,041,548	9,624,546,535
II. CASH FLOWS FROM INVESTING ACTIVITIES			
21 1. Purchase or construction of fixed assets and other long-term assets		(2,937,974,742)	(1,448,272,293)
27 2. Interest and dividend received		-	8,942,751
30 Net cash flows from investing activities		(2,937,974,742)	(1,439,329,542)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
33 1. Proceeds from borrowings		132,759,939,576	72,590,558,205
34 2. Repayment of principal		(161,997,569,576)	(76,816,138,605)
36 3. Dividends or profits paid to owners		(5,552,262,000)	(4,626,885,000)
40 Net cash flows from financing activities		(34,789,892,000)	(8,852,465,400)
50 Net cash flows in the period		(1,034,825,194)	(667,248,407)
60 Cash and cash equivalents at the beginning of the year		7,497,316,938	7,620,885,084
70 Cash and cash equivalents at end of the period	3	6,462,491,744	6,953,636,677

Preparer

Chief Accountant



Ngo Thi Kim Dung



Nguyen Thi Hong Thinh

Approved, 14 August 2026

Legal Representative



Pham Xuan Phi

NOTES TO THE INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1 . GENERAL INFORMATION****1.1 Form of ownership**

Vinacomin - Machinery Joint Stock Company was operated as a joint stock according to Decision No. 3675/QĐ-BCN dated 18 December 2006 of the Ministry of Industry. The company was established under Enterprise Registration Certificate No. 5700495999 dated 31 March 2008 and 10th amendment dated 06 May 2026.

The Company's head office is located at 486 Tran Phu Street - Quang Hanh Ward - Quang Ninh Province.

The Company's charter capital is VND 46,973,510,000, equivalent to 4,697,351 ordinary shares, each share has par value of VND 10,000.

The number of employees of the Company As at 30 June 2026 is 722 people (As at 01 January 2026 is 815 people).

1.2 Business field

Manufacturing mechanical products

1.3 Business activities

Main business activity of the Company include: ...

- Manufacture of machinery for mining, quarrying and construction;
- Manufacture of bearings, gears, gearing and driving elements
- Repair of machinery and equipment;
- Repair of electrical equipment;
- Repair and maintenance of transport equipment, (except motor vehicles, motorcycles);
- Repair of other equipment;
- Installation of industrial machinery and equipment;
- Maintenance of motor vehicles and other motor vehicles;
- Casting of iron and steel;
- Manufacture of railway or tramway locomotives and rolling stock;

2 . ACCOUNTING SYSTEM AND ACCOUNTING POLICY**2.1 . Accounting period and accounting currency**

Annual accounting period commences from 01 January and ends as at 31 December.

The Company maintains its accounting records in Vietnam Dong (VND).

2.2 . Standards and Applicable Accounting Policies

Applicable Accounting Policies

The Company applies Corporate Accounting System issued under the Circular No. 99/2025/TT-BTC dated 27 October 2025 by the Ministry of Finance.

Declaration of compliance with Accounting Standards and Accounting System

The Company applies Vietnamese Accounting Standards and supplementary documents issued by the State. The Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

2.3 . Changes in Accounting policies and Accounting disclosures

On 27 October 2025, the Ministry of Finance issued Circular No.99/2025/TT-BTC providing guidance on the Vietnamese Accounting System for Enterprises, replacing Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of the Circular No. 200/2014/TT-BTC. The Circular is effective for annual accounting periods beginning on or after 1 January 2026.

The company has adopted the applicable requirements of Circular No. 99/2025/TT-BTC effective from 1 January 2026 on a prospective basis. The Circular introduced changes in the presentation of items in the Financial Statements. The comparative information is reclassified to conform to the current period's presentation. Details on the reclassification of comparative information are disclosed in Note 37 of the Financial Statements.

2.4 . Basis for preparation of the Interim Financial Statements

The Interim Financial Statements are presented based on historical cost principle.

2.5 . 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 Separate financial statements and the reported amounts of revenues and expenses during the accounting period.

The estimates and assumptions that have a material impact in the Separate Financial Statements include:

- Provision for bad debts
- Provision for devaluation of inventory
- Provision for payables
- Estimated allocation of deferred expenses
- Estimated useful life of fixed assets
- Estimated 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.

2.6 . Financial Instruments*Initial recognition***Financial assets**

Financial assets of the Company include cash, trade receivables and other receivables. At initial recognition, financial assets are identified by purchasing price/issuing cost plus other expenses directly related to the purchase and issuance of those assets.

Financial liabilities

Financial liabilities of the Company include loans, trade payables and other payables, accrued expenses. At initial recognition, financial liabilities are determined by issuing price plus other expense directly related to the issuance of those liabilities.

Subsequent measurement after initial recognition

Financial assets and financial liabilities are not revalued according to fair value at the end of the period because the prevailing statutory regulations require to present Financial Statements and Notes to financial instruments but not provide any relevant instruction for assessment and recognition of fair value of financial assets and financial liabilities.

2.7 . Foreign currency transactions

Foreign currency transactions during the period are translated into Vietnam Dong using the actual rate at the transaction dates (is the Telegraphic Transfer Middle (TTM) of the commercial bank where the Company regularly conducts transactions)

Actual exchange rate when revaluating monetary items denominated in foreign currencies at the reporting date of Interim Financial Statements is determined under the following principles:

- For monetary items denominated, applying the TTM of the commercial bank where the Company regularly conducts transactions;
- For demand deposits in foreign currencies, applying the TTM of the commercial bank where the Company opens its accounts;

For part or all of the receivables denominated in foreign currencies for which doubtful debt allowances have been made are not remeasure.

All exchange differences arising as a result of transactions or revaluation at the balance sheet date shall be recorded into the financial income or expense in the period.

2.8 . Cash

Cash comprises cash on hand, demand deposits.

2.9 . Receivables

The receivables shall be recorded in detail in terms of due date, entities receivable, types of currency and other factors according to requirements for management of the Company. The receivables shall be classified into short-term receivables or long-term receivables on the Interim Financial Statements according to their remaining terms at the reporting date.

The allowance for doubtful debts is made for receivables that are overdue under an economic contract, a loan agreement, a contractual commitment or a promissory note and for receivables that are not due but difficult to be recovered. Accordingly, the allowances for overdue debts shall be based on the due date stipulated in the initial sale contract, exclusive of the debt rescheduling between contracting parties and the case where the debts are not due but the debtor is in bankruptcy, in dissolution, or missing and making fleeing or estimating the possible losses.

2.10 . Inventories

Inventories are initially recognized at original cost including purchase price, processing cost and other costs incurred in bringing the inventories to their location and condition at the time of initial recognition. After initial recognition, if the net realizable value of inventories is lower than the original price, inventories must be valued according to the net realizable value at the reporting date of Financial Statements.

Net realizable value is estimated based on the selling price of the inventory less the estimated costs for completing the products and the estimated costs needed for their consumption.

The cost of inventory is calculated by the specific identification method.

Method for valuation of work in process at the end of the year: The value of work in progress is recorded for each construction project which is incomplete or revenue is unrecognised, corresponding to the amount of work in progress at the end of the period; for mechanical products, it is the cost of main raw materials for each type of unfinished product.

Provision for devaluation of inventories made at the end of the year is based on the excess of original cost of inventory over their net realizable value.

2.11 . Fixed assets

Fixed assets (tangible and intangible) are initially stated at the historical cost. During the using time, fixed assets (tangible and intangible) are recorded at cost, accumulated depreciation/ amortization and carrying amount.

Subsequent measurement after initial recognition

If these costs augment future economic benefits obtained from the use of tangible fixed assets are extended to their initial standards conditions, these costs are capitalized as an incremental in their historical cost.

Other costs incurred after tangible fixed assets have been put into operation such as repair, maintenance and overhaul costs are recognized in the Interim Statement of Income in the period in which the costs are incurred.

Depreciation is provided on a straight-line basis. Depreciation period is estimated as follows:

- Buildings	05-25 years
- Machine, equipment	05-25 years
- Vehicles, Transportation equipment	06-12 years
- Office equipment and furniture	03-12 years
- Management software	03 years
- Other fixed assets	03-05 years

Fixed assets are machinery, equipment, means of transport, transmission and management equipment and tools that the Company depreciates quickly by 1.9 times using the straight-line depreciation method as prescribed in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance on guiding the management, use and depreciation of fixed assets. The accelerated depreciation leads to an increase in depreciation expenses in the period by 3.5 billions of VND compared to not using accelerated depreciation.



2.12 . Construction in progress

Construction in progress includes fixed assets which is being purchased and constructed as at the balance sheet date and is recognised in historical cost. This includes costs of construction, installation of equipment and other direct costs.

2.13 . Operating lease

Operating leases is fixed asset leasing in which a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under operating leases are charged to Statement of Income on a straight-line basis over the period of the lease.

2.14 . Deferred expenses

The expenses incurred but related to operating results of several accounting periods are recorded as deferred expenses and are allocated to the operating results in the following accounting periods.

The calculation and allocation of long-term deferred expenses to operating expenses in each accounting period should be based on the nature of those expenses to select a reasonable allocation method and criteria.

Types of deferred expenses include:

- Car insurance costs are allocated based on the insurance period specified in the contract.
- Fixed asset repair costs are allocated based on the estimated useful life of the asset after the repair is completed. Allocation period is from 6 to 24 months.
- Tools and equipment include assets held by the Company for use in the normal course of business, with the original cost of each asset being less than VND 30,000,000 and therefore not eligible for recognition as fixed assets under current regulations. The original cost of tools and equipment is allocated using the straight-line method over the period from 12 to 24 months.
- Other costs include: Road use costs, inspection fees are allocated by the Company based on the validity period of the certificate.

2.15 . Payables

The payables shall be recorded in detail in terms of due date, entities payable, types of currency and other factors according to the requirements for management of the Company. The payables shall be classified into short-term payables or long-term payables on the Interim Financial Statements according to their remaining terms at the reporting date.

2.16 . Dividends and profits payables

Dividend and profit payables are recognized when the enterprise does not have the right to refuse its obligation to pay dividends and profits to shareholders or capital contributors of the company according to relevant laws.

The recognition time is when the entity has no unconditional right to avoid the distribution of dividends: after the announcement of dividend payment from the Board of Directors and the announcement of the record date for dividend payment of Vietnam Securities Depository and Clearing Corporation.

2.17 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings.

2.18 . Borrowing costs

Borrowing costs are recognized as operating expenses in the period, in which it is incurred excepting those which are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset in accordance with VAS No. 16 "Borrowing costs".

2.19 . Accrued expenses

Accrued expenses include payables to goods or services received from the suppliers or provided for the customers during the reporting period, but the payments for such goods or services have not been made and other payables such as annual leave salary which are recorded as operating expenses of the reporting period.

2.20 . Provision for payables

Provision for payables is only recognized when meeting all of the following conditions:

- The Company has a present debt obligation (legal obligation or joint obligation) as a result of past events;
- It is probable that the decrease in economic benefits may lead to the requirement for debt settlement;
- Debt obligation can be estimated reliably

Value recorded as a provision for payables is the most reasonably estimated amount required to settle the current debt obligation at the end of the accounting period.



Only expenses related to the previously recorded provision for payables shall be offset by that provision for payables.

Product warranty costs are deducted when products and services are delivered to customers. Warranty value is deducted according to the instructions in Circular No. 48/2019/TT-BTC dated 8 August 2019 of the Ministry of Finance and at a rate of 5.0% of the value of products sold and services provided under the contract (excluding VAT).

Provisions for payables are recognized as operating expenses of the accounting period. In case the provision made for the previous accounting period but not used up exceeds the one made for the current period, the difference is reversed against operating expenses.

2.21 . Owner's equity

Owner's equity is stated at actually contributed capital of owners.

Share premium is recorded at the difference between the par value with costs directly attributable to the issuance of shares and issue price of shares (including the case of re-issuing treasury shares) and can be a positive premium (if the issue price is higher than par value and costs directly attributable to the issuance of shares) or negative premium (if the issue price is lower than par value and costs directly attributable to the issuance of shares).

Retained earnings are used to present the Company's operating results (profit, loss) after corporate income tax and profits appropriation or loss handling of the Company.

2.22 Revenues

Revenue is recognized to extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measures regardless of when payment is being made.

Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, and sales returns. The following specific recognition conditions must also be met when recognizing revenue:

Revenue from sale of goods:

- The majority of risks and benefits associated with the right to own the products or goods have been transferred to
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the goods;

Revenue from provision of services

- The percentage of completion of the transaction at the Statement of Financial Position date can be measured reliably

Financial income

Financial income include income from assets yielding interest, royalties, dividends and other financial gains by the company shall be recognised when the two conditions are satisfied:

- It is probable that the economic benefits associated with the transaction will flow to the Company; and
- The amount of the revenue can be measured reliably.

2.23 . Cost of goods sold and provision of services

Cost of goods sold and provision of services are cost of finished products, merchandise, materials sold or services rendered during the period, and are recognized in matching with the revenue generated in the period and ensuring compliance with the prudence principle. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, allowance for devaluation of inventory, abnormal expenses and losses of inventories after deducting the responsibility of collective and individuals concerned, etc. is recognized fully and promptly into cost of goods sold in the period even when products and merchandises have not been determined as sold.

2.24 . Financial expenses

Items recorded into financial expenses are borrowing costs

The above items are recorded by the total amount arising in the period without offsetting against financial income.

2.25 . Selling expenses, General and administration expenses

Selling expenses comprise actual costs incurred in connection with the supply of goods and services.

General and administrative expenses comprise actual costs incurred for the general administration of the Company.

2.26 . Corporate income tax**a) Current corporate income tax expenses**

Current corporate income tax expenses are determined based on taxable income during the period and current corporate income tax rate.

b) Current corporate income tax rate:

The Company is subject to corporate income tax of 20% for the opening activities for the period from 01/01/2026 to 30/06/2026.

2.27 . Earnings per share

Basic earnings per share are calculated by dividing net profit or loss after tax for the period attributable to ordinary shareholders of the Company (after adjusting for the bonus and welfare fund and allowance for Board of Management) by the weighted average number of ordinary shares outstanding during the period.

2.28 . Related Parties

The parties are regarded as related parties if that party has the ability to control or significantly influence the other party in making decisions about the financial policies and activities. The Company's related parties include:

- Organizations, directly or indirectly having control the Company, are controlled by the Company, or being under the control of the Company, or being under common control with the Company, including the Company's parent, subsidiaries and associates;
- Individuals, directly or indirectly, holding voting power of the Company that have a significant influence on the Company, key management personnel including directors and employees of the Company, the close family members of these individuals;
- Organizations that the above-mentioned individuals directly or indirectly hold an important part of the voting power or have significant influence on these enterprises.
- Other organizations and individuals identified as related parties in accordance with current legal regulations.

In considering the relationship of related parties to serve for the preparation and presentation of Interim Financial Statements, the Company should consider the nature of the relationship rather than the legal form of the relationship.

2.29 . Segment information

Because the Company's business activities are mainly manufacturing and trading mechanical products and take place in the Northern region of Vietnam, the Company does not prepare segment reports by business sector and geographical area.

3 . CASH

	Ending balance VND	Beginning balance VND
Cash on hand	352,280,279	537,295,260
Demand deposits	6,110,211,465	6,960,021,678
	6,462,491,744	7,497,316,938

Detailed information on demand deposits and cash equivalents as at As at 30 June 2026 as follows:

	Value VND
<i>Demand deposit</i>	
- Vietnam Joint Stock Commercial Bank For Industry And Trade - Cam Pha Branch	5,623,889,393
- Joint Stock Commercial Bank for Investment and Development of Vietnam – Cam Pha Branch	262,939,409
- Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh East Branch	213,961,507
- Military Commercial Joint Stock Bank - Quang Ninh Branch	9,421,156
	6,110,211,465

4 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value VND	Allowance VND	Book value VND	Allowance VND
<i>Related parties</i>	146,607,860,449	(4,017,177,181)	171,704,947,300	(4,017,177,181)
- Lam Dong Bauxite - Aluminum Complex Project Management Unit	151,432,181	(151,432,181)	151,432,181	(151,432,181)
- Vinacomin - Ha Long Coal Company	17,024,006,246	-	18,881,815,494	-
- Vinacomin - Khe Cham Coal Company	20,728,663,788	-	12,642,861,409	-
- Vinacomin - Quang Hanh Coal Company	5,159,622,019	-	3,483,709,537	-
- Vinacomin - Thong Nhat Coal Company	15,146,069,044	-	23,698,713,108	-
- Vinacomin Uong Bi Electric Mechanical JSC	2,370,576,321	-	6,820,558,740	-
- Vinacomin - Mao Khe Mechanical JSC	3,322,623,610	-	3,300,040,810	-

	Ending balance		Beginning balance	
	Book value	Provision	Book value	Provision
	VND	VND	VND	VND
- Vinacomin - Cao Son Coal JSC	10,186,458,766	-	11,741,240,183	-
- Deo Nai - Coc Sau TKV Coal JSC	976,492,470	-	1,155,389,718	-
- Vinacomin - Ha Lam Coal JSC	975,348,908	-	-	-
- Vinacomin - Ha Tu Coal JSC	4,024,338,068	-	3,663,730,326	-
- Vinacomin - Mong Duong Coal JSC	14,183,341,937	-	8,906,575,714	-
- Vinacomin - Nui Beo Coal JSC	14,925,197	-	35,550,197	-
- Vinacomin - Vang Danh Coal JSC	2,555,291,840	-	-	-
- Vinacomin - Cua Ong Coal Preparation Company	1,218,084,228	-	191,903,628	-
- Vinacomin - Mine	24,993,410,397	-	49,743,019,668	-
- Vinacomin - Duong Huy Coal Company	15,377,313,564	-	15,414,481,176	-
- Vinacomin - Khe Cham Coal Processing Plant Project Management Unit	1,350,100,000	(1,350,100,000)	1,350,100,000	(1,350,100,000)
- Vinacomin - Lam Dong Aluminum Company Limited	428,487,891	-	428,487,891	-
- Vinacomin - Hon Gai Coal Company	-	-	873,000,645	-
- Vinacomin - Thanh Hoa Co Dinh Chromite JSC	2,515,645,000	(2,515,645,000)	2,515,645,000	(2,515,645,000)
- VVMI - Tan Quang Cement JSC	-	-	53,376,708	-
- Vinacomin - Minerals Holding Corporation	3,905,628,974	-	6,517,819,321	-
- Micco – Industrial Explosives Centre	-	-	135,495,846	-
Others	185,660,686,933	(12,598,472,903)	145,580,776,546	(12,334,906,636)
- Vinacomin - Mineral Mechanic And Shipbulding JSC	78,306,275,617	-	82,540,190,228	-
- Uong Bi Automobile Mechanical Corporation	83,396,770,515	-	49,939,654,359	-
- Others trade receivables	-	(12,598,472,903)	13,100,931,959	(12,334,906,636)
	332,268,547,382	(16,615,650,084)	317,285,723,846	(16,352,083,817)

5 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
- Z179 Mechanical Company Limited	145,840,000	-	145,840,000	-
	145,840,000	-	145,840,000	-

6 . SHORT-TERM OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
- Receivable from Vinacomin - Nam Mau Coal Company for borrowing of materials	19,291,441,000	(19,291,441,000)	19,291,441,000	(19,291,441,000)
- Insurance deducted from salary receivable from employees	664,579,336	-	621,580,195	-
- Advance	68,342,447	-	314,225,052	-
- Other receivables	1,021,065,758	-	1,099,415,573	-
	21,045,428,541	(19,291,441,000)	21,326,661,820	(19,291,441,000)

7 . DOUBTFUL DEBTS

	Ending balance		Beginning balance	
	Original cost	Recoverable amount	Original cost	Recoverable amount
	VND	VND	VND	VND
- Trade receivables	16,615,650,084	-	16,532,083,817	180,000,000
Nam Ha Power Transmission And Construction Company Limited	88,820,405	-	88,820,405	-
Dai Mo Construction Machinery JSC	1,205,846,195	-	1,205,846,195	-
China Shanghai International Economic Technology Group Corporation (SFECO)	10,634,422,685	-	10,545,856,418	-
Vinacomin - Thanh Hoa Co Dinh Chromite JSC	2,515,645,000	-	2,515,645,000	-
Thai Thinh Company Limited	69,383,618	-	74,383,618	-
Vinacomin - Investment, Trading and Service JSC	600,000,000	-	600,000,000	180,000,000
Lam Dong Bauxite - Aluminum Complex Project Management Unit	151,432,181	-	151,432,181	-
Vinacomin - Khe Cham Coal Processing Plant Project Management Unit	1,350,100,000	-	1,350,100,000	-

	Ending balance		Beginning balance	
	Original cost	Recoverable amount	Original cost	Recoverable amount
	VND	VND	VND	VND
- Others	19,291,441,000	-	19,291,441,000	-
Vinacomin-Nam Mau Coal Company	19,291,441,000	-	19,291,441,000	-
	35,907,091,084	-	35,823,524,817	180,000,000

8 . INVENTORIES

	Ending balance		Beginning balance	
	Original cost	Allowance	Original cost	Allowance
	VND	VND	VND	VND
- Raw materials and supplies	235,591,229,660	(1,534,082,181)	262,222,151,294	(1,465,122,161)
- Tools and instruments	2,933,589,305	-	2,260,392,305	-
- Work in progress expenses	34,757,011,696	-	31,032,337,680	-
- Finished goods	34,498,403,758	(2,784,866,220)	24,480,253,694	(2,784,866,220)
- Goods	-	-	73,505,000	(68,960,020)
	307,780,234,419	(4,318,948,401)	320,068,639,973	(4,318,948,401)

- The value of inventories that is unsold, damaged, sub-standard and non-consumable degraded at the end of the period: VND 4,318,948,401.

9 . LONG-TERM ASSETS IN PROGRESS

	Ending balance		Beginning balance	
	Original cost	Recoverable amount	Original cost	Recoverable amount
	VND	VND	VND	VND
- Project: Research, design, process development, and fabrication of a mobile saw for use in the rolling line for mine-arch steel and U, I, and L-shaped steel sections.	1,074,259,261	-	-	-
	1,074,259,261	-	-	-

(*) Project: Research, design, process development, and fabrication of a mobile saw for use in the rolling line for mine-arch steel and U, I, and L-shaped steel sections. The cost estimates for this project were approved by the General Director of the Vietnam National Coal – Mineral Industries Holding Corporation Limited (Vinacomin) via Decision No. 791/QĐ-TKV dated April 16, 2025, with the following specific details:

- Project Name: Research, design, process development, and fabrication of a mobile saw for use in the rolling line for mine-arch steel and U, I, and L-shaped steel sections.
- Project Owner: Vinacomin Machinery Manufacturing Joint Stock Company.
- Location: Cam Pha City, Quang Ninh Province (currently Quang Hanh Ward, Quang Ninh Province).
- Investment Capital Source: Funds allocated from Vinacomin's Science and Technology Development Fund and the Company's legitimate capital sources.
- Expected Implementation Period: 12 months from the project approval date.
- Estimated Total Investment: VND 4,288,000,000.
- Project Status: As of 30 June 2026, all project components have been completed, and final settlement procedures with the Corporation are currently underway.

10 . TANGIBLE FIXED ASSETS

(Detailed in Appendix 01)

11 . INTANGIBLE FIXED ASSETS

	Computer software VND	Other intangible fixed assets VND	Total VND
Historical cost			
Beginning balance	2,111,947,896	116,496,274	2,228,444,170
Ending balance of the period	2,111,947,896	116,496,274	2,228,444,170
Accumulated amortisation			
Beginning balance	2,111,947,896	116,496,274	2,228,444,170
Ending balance of the period	2,111,947,896	116,496,274	2,228,444,170
Net carrying amount			
Beginning balance	-	-	-
Ending of the period	-	-	-

12 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Dispatched tools and supplies	1,496,313,044	1,522,799,642
- Cost of buying calendars	-	224,675,000
- Insurance	439,578,075	144,809,095
- Deferred upgrading and renovating fixed assets expenses	7,997,898,914	2,139,077,700
- Others	74,903,491	756,252,738
	10,008,693,524	4,787,614,175
b) Long-term		
- Costs for issuing product certificates and quality management certificates	-	3,647,727
- Cost of website maintenance and support services	229,438,541	293,187,500
- Deferred expenses of major repairs of fixed assets	14,111,526,174	20,904,360,615
- Others	946,021,233	1,210,139,744
	15,286,985,948	22,411,335,586

13 . BORROWINGS AND FINANCE LEASE LIABILITIES*(Detailed in Appendix 02)***14 . SHORT-TERM TRADE PAYABLES**

	Ending balance	Beginning balance
	VND	VND
Related parties	453,103,146,046	363,497,555,717
- Vinacomin - Minerals Holding Corporation	446,231,958,184	357,267,942,686
- Vinacomin - Environment Company Limited	5,234,678,460	3,863,687,256
- Institute of Mining Science and Technology	107,079,382	107,079,382
- Institute Of Energy & Mining Mechanical Engineering	237,983,073	462,416,362
- Vinacomin - Materials Trading JSC	1,220,220,792	1,028,490,085
- Development of Mining Technology and Equipment Joint Stock	35,137,800	-
- Vinacomin Hospital	25,845,100	-
- Vinacomin - Coal Import Export JSC	-	19,250,000
- Vinacomin Transportation and Miner Commuting Service JSC	10,243,255	16,723,255
- Vinacomin Motor Industry Joint Stock Company	-	518,191,691
- Vietnam Coal and Mineral College	-	213,775,000
Others	64,269,645,281	81,496,698,015
- Hai Phong Trading And Steel JSC	-	1,819,247,540
- Vinacomin - Tourism & Trading JSC - Ha Noi Branch	13,970,000,000	13,970,000,000
- Mining Geological Equipment JSC	7,378,035,552	15,768,171,288
- Other suppliers	42,921,609,729	49,939,279,187
	517,372,791,327	444,994,253,732

15 . SHORT-TERM PREPAYMENTS FROM CUSTOMERS

	Ending balance	Beginning balance
	VND	VND
- ISEKI POLY-TECH, INC. JAPAN	2,070,891,821	4,468,474,161
- VAS Group Nghi Son Joint Stock Company	-	1,037,070,000
- Vietnam Steel Structure and Lifting Equipment Joint Stock Company	-	1,009,620,480
- Nikko Vietnam Mineral Corporation	-	140,013,500
- ICM Viet Nam Joint Stock Company	59,815,250	-
- Industrial Equipment Inspection and Technique Joint Stock Company	3,000,000,000	-
- Trong Tin Investment and Trading Joint Stock Company	17,770,500	-
- TKV-Cam Pha Thermal Power Joint-Stock Company	687,192,191	-
	5,835,669,762	6,655,178,141

16 . DIVIDENDS AND PROFITS PAYABLE

	Ending balance	Beginning balance
	VND	VND
Dividends and profits payable	141,843,300	57,284,100
	141,843,300	57,284,100

17 . TAX AND OTHER PAYABLES TO THE STATE BUDGET*(Details in Note 04)***18 . ACCRUED EXPENSES**

	Ending balance	Beginning balance
	VND	VND
- Interest expense	-	24,863,014
- Accrued annual leave salary	146,052,086	-
- Expenses for vacation trips for staff and employees	4,375,000,000	-
- Other accrued expenses	45,865,000	27,846,500
	4,566,917,086	52,709,514

19 . OTHER PAYABLES

	Ending balance	Beginning balance
	VND	VND
- Trade union fee	15,677,700	-
- Social and Cultural Fund	56,000,842	57,066,522
- Receiving security deposits	49,663,930,545	79,534,767,807
+ <i>Nam Hai Material High-technology Company Limited</i>	-	45,000,000
+ <i>Vinacomin - Hon Gai Engineering JSC</i>	163,849,928	44,825,000
+ <i>Vinacomin - Minerals Holding Corporation</i>	49,359,563,617	79,310,017,807
+ <i>Chemical, Equipment and Solutions for Industrial JSC</i>	84,000,000	-
+ <i>Others</i>	56,517,000	134,925,000
- Deposits, collateral received	40,000,000	40,000,000
- Group bonuses to be paid to employees	99,400,000	20,000,000
- Other payables	589,545,505	20,936,163
	50,464,554,592	79,672,770,492

20 . PROVISIONS FOR PAYABLES

	Beginning balance	During the period		Ending balance
	Valued	Increase	Decrease	Valued
	VND	VND	VND	VND
- Provision for product warranty	35,525,675,120	31,192,726,477	35,068,723,359	31,649,678,238
	35,525,675,120	31,192,726,477	35,068,723,359	31,649,678,238

21 . OWNER'S EQUITY**a) Changes in owner's equity***(Detailed in Appendix 04)***b) Details of Contributed capital**

	Ending balance VND	Rate %	Beginning balance VND	Rate %
Vietnam National Coal - Mineral Industries Holding Corporation Limited	19,251,000,000	40.98	19,251,000,000	40.98
HIPT Group Joint Stock Company	8,060,654,000	17.16	8,060,654,000	17.16
Others	19,661,856,000	41.86	19,661,856,000	41.86
	46,973,510,000	100.00	46,973,510,000	100.00

c) Capital transactions with owners and distribution of dividends and profits

	This period VND	Previous period VND
Owner's contributed capital		
- At the beginning of the year	46,973,510,000	46,973,510,000
- At the end of the period	46,973,510,000	46,973,510,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	57,284,100	57,284,100
- Dividend payable in the year	5,636,821,200	4,697,351,000
+ Dividend payable from last year's profit	5,636,821,200	4,697,351,000
- Dividend paid in cash in the year	5,552,262,000	4,626,885,000
+ Dividend paid from last year's profit	5,552,262,000	4,626,885,000
- Dividend payable at the end of the period	141,843,300	127,750,100

d) Share

	Ending balance	Beginning balance
Quantity of authorized issuing shares	4,697,351	4,697,351
Quantity of issued shares	4,697,351	4,697,351
- Common shares	4,697,351	4,697,351
Quantity of outstanding shares in circulation	4,697,351	4,697,351
- Common shares	4,697,351	4,697,351
Par value per stock: VND 10,000 / stock		

e) Company's funds

	Ending balance VND	Beginning balance VND
- Development and investment funds	11,587,548,978	6,583,273,841
	11,587,548,978	6,583,273,841

22 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT**a) Operating asset for leasing**

The Company signed land lease contracts in Quang Hanh Ward, Quang Ninh Province for production and business purposes from 2013 to 2043. The total area of the leased land is 198,985.2 m2. Under these contracts, the Company must pay annual land rent until the maturity date in accordance with current State regulations.

b) Assets held under trust

As at 30 June 2026, The company accepts to keep goods and materials for Hoang Le Steel Rolling Private Enterprise with a value of VND 319,985,000 including:

- Rolling frame: VND 151,145,000;
- Rolling frame: VND 168,840,000.

23 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	This period VND	Previous period VND
Revenue from sales of goods and provision of service	1,216,226,477,583	1,118,774,819,918
	<u>1,216,226,477,583</u>	<u>1,118,774,819,918</u>
Revenue from relevant parties (Detailed in Note 36)	<u>579,778,163,102</u>	<u>552,601,185,913</u>

24 . COST OF GOODS SOLD

	This period VND	Previous period VND
Cost of products, goods sold and provision of services	1,153,885,067,702	1,044,696,834,020
Allowance for devaluation of inventories	-	(70,445,662)
	<u>1,153,885,067,702</u>	<u>1,044,626,388,358</u>
In which: Purchase from related parties (Detailed in Note 36)	<u>943,346,670,647</u>	<u>827,658,454,499</u>

25 . FINANCIAL INCOME

	This period VND	Previous period VND
Interest income	7,960,717	8,942,751
Gains on exchange difference in the period	2,712,704	-
Gains on exchange difference at the period-end	108,978,136	107,390,789
	<u>119,651,557</u>	<u>116,333,540</u>

26 . FINANCIAL EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Interest expenses	2,395,976,708	1,123,115,449
	2,395,976,708	1,123,115,449

27 . SELLING EXPENSES

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Expenses of outsourcing services	6,662,735,635	4,835,620,306
Other expenses in cash	1,083,661,640	2,014,350,914
Provision of provision for product warranty	31,192,726,477	39,172,039,892
Other decreases	(35,068,723,359)	(35,411,177,245)
- <i>Reversal of provision for product warranty</i>	(35,068,723,359)	(35,411,177,245)
	3,870,400,393	10,610,833,867

28 . GENERAL AND ADMINISTRATIVE EXPENSE

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Raw materials	3,770,823,295	2,115,744,753
Labour expenses	15,631,680,361	17,271,682,021
Depreciation expenses	1,339,597,856	1,375,393,899
Provision expenses	263,566,267	268,639,992
Tax, Charge, Fee	1,459,634,179	1,734,122,210
Expenses of outsourcing services	2,446,932,237	3,337,941,090
Other expenses in cash	18,682,345,790	26,442,022,574
	43,594,579,985	52,545,546,539

29 . OTHER INCOME

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Income from rental of houses	24,700,000	30,150,273
Others	5,337,000	17,999,999
Total	30,037,000	48,150,272

30 . OTHER EXPENSES

	This period VND	Previous period VND
Repair of workers' housing	-	14,024,266
The cost payable to the Vietnam National Coal - Mineral Industries Holding Corporation Limited for the sale of assets resulting from a science and technology task.	-	714,632,811
Fines	150,089	35,857
Others	63,507,592	-
	63,657,681	728,692,934

31 CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Total profit before tax	12,566,483,671	9,304,726,583
Increase	6,161,584	16,100,000
- <i>Ineligible expenses</i>	6,161,584	16,100,000
Taxable income	12,572,645,255	9,320,826,583
Current corporate income tax expense (tax rate 20%)	2,514,529,051	1,864,165,317
Tax payable at the beginning of the year	710,515,131	93,752,265
Tax paid in the period	(2,110,515,130)	(1,000,000,000)
Corporate income tax payable at the end of the period	1,114,529,052	957,917,582

32 . BASIC EARNING PER SHARE

Basic earnings per share distributed to common shareholders of the Company are calculated as follows:

	This period VND	Previous period VND
Net profit after tax	10,051,954,620	7,440,561,266
Profit distributed to common shares	10,051,954,620	7,440,561,266
Average number of outstanding common shares in circulation in the period	4,697,351	4,697,351
Basic earnings per share	2,140	1,584

The company has not planned to make any distribution to Bonus and welfare fund, bonus for the Board of Directors from the net profit after tax at the date of preparing the Interim Financial Statements.

As at 30 June 2026, the Company does not have shares with dilutive potential for earnings per share.

33 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period VND	Previous period VND
Raw materials	1,030,484,602,434	946,183,493,177
Labour expenses	81,120,752,461	74,548,724,222
Depreciation expenses	9,632,723,941	19,630,890,847
Expenses of outsourcing services	17,521,587,072	14,217,094,765
Other expenses in cash	76,333,206,252	57,437,577,817
	1,215,092,872,160	1,112,017,780,828

34 . FINANCIAL INSTRUMENTS**Financial risk management**

Financial risks that the Company may face risks including: market risk, credit risk and liquidity risk. The Company has developed its control system to ensure the reasonable balance between cost of incurred risks and cost of risk management. The Board of Management Directors of the Company is responsible for monitoring the risk management process to ensure the appropriate balance between risk and risk control.

Market risk

The Company may face with the market risk such as: exchange rates and interest rates.

Exchange rate risk:

The Company bears exchange rate risk when transactions are made in currencies other than Vietnam Dong such as: loans, revenues, expenses, imports of supplies, goods, machinery and equipment, ...

Interest rate risk:

The Company bears the risk of interest rates due to the fluctuation in fair value of future cash flow of a financial instrument in line with changes in market interest rates if the Company has time or demand deposits, borrowings and debts subject to floating interest rates. The Company manages interest rate risk by analyzing the market competition situation to obtain interest beneficial for its operation purpose.

Credit Risk

Credit risk is the risk of financial loss to the Company if a counterparty fails to perform its contractual obligations. The Company has credit risk from operating activities (mainly to trade receivables) and financial activities (including deposits, loans and other financial instruments), detailed as follows:

	Up to 1 year VND	From 1 to 5 years VND	More than 5 years VND	Total VND
As at 30 June 2026				
Demand deposits	6,110,211,465	-	-	6,110,211,465
Trade and other receivables	317,406,884,839	-	-	317,406,884,839
Total	323,517,096,304	-	-	323,517,096,304

	Up to 1 year VND	From 1 to 5 years VND	More than 5 years VND	Total VND
As at 01 January 2026				
Demand deposits	6,960,021,678	-	-	6,960,021,678
Trade and other receivables	302,968,860,849	-	-	302,968,860,849
	309,928,882,527	-	-	309,928,882,527

Liquidity Risk

Liquidity risk is the risk that the Company has trouble in settlement of its financial obligations due to the lack of funds. Liquidity risk of the Company is mainly arises from different maturity of its financial assets and liabilities.

Due date for payment of financial liabilities based on expected payment under the contracts (based on cash flow of the original debts) as follows:

	Up to 1 year VND	From 1 to 5 years VND	More than 5 years VND	Total VND
As at 30 June 2026				
Borrowings	5,935,760,800	13,843,107,600	-	19,778,868,400
Trade and other payables	567,979,189,219	-	-	567,979,189,219
Accrued expenses	4,566,917,086	-	-	4,566,917,086
	578,481,867,105	13,843,107,600	-	592,324,974,705
As at 01 January 2026				
Borrowings	34,469,152,800	14,547,345,600	-	49,016,498,400
Trade and other payables	524,724,308,324	-	-	524,724,308,324
Accrued expenses	52,709,514	-	-	52,709,514
Total	559,246,170,638	14,547,345,600	-	573,793,516,238

The Company believes that risk level of loan repayment is controllable. The Company has the ability to pay due debts from cash flows from its operating activities and cash received from mature financial assets.

35 . ADDITIONAL INFORMATION FOR THE ITEMS OF THE STATEMENT OF CASH FLOWS**a) Proceeds from borrowings during the period**

	This period VND	Previous period VND
Proceeds from ordinary contracts;	132,759,939,576	72,590,558,205

b) Actual repayments on principal during the period

	This period VND	Previous period VND
Repayment on principal from ordinary contracts;	161,997,569,576	76,816,138,605

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

List and relations between related parties and the Company are as follows:

Related parties	Relation
- Vietnam National Coal and Mineral Industries Holding	Parent company
- Lam Dong Bauxite - Aluminum Complex Project Management	Member unit of parent company
- Vinacomin - Ha Long Coal Company	Member unit of parent company
- Vinacomin - Khe Cham Coal Company	Member unit of parent company
- Vinacomin - Quang Hanh Coal Company	Member unit of parent company
- Vinacomin - Thong Nhat Coal Company	Member unit of parent company
- Vinacomin - Cam Pha Port and Logistics Company	Member unit of parent company
- Vinacomin - Hon Gai Coal Company	Member unit of parent company
- Vinacomin - Cua Ong Coal Preparation Company	Member unit of parent company
- Vinacomin - Hon Gai Coal Preparation Company	Member unit of parent company
- Vinacomin - Mine Construction Company	Member unit of parent company
- Vinacomin - Duong Huy Coal Company	Member unit of parent company
- Vinacomin - Uong Bi Coal Company	Member unit of parent company
- Vinacomin - Khe Cham Coal Processing Plant Project	Member unit of parent company
- TKV - Quang Ninh Coal Processing Company	Member unit of parent company
- Vinacomin Uong Bi Electric Mechanical JSC	Subsidiary company
- Vinacomin - Mao Khe Mechanical JSC	Subsidiary company
- Vvmi Viet Bac Mechanical JSC	Subsidiary company
- Vinacomin - Cao Son Coal JSC	Subsidiary company
- TKV - Deo Nai - Coc Sau Coal Company	Subsidiary company
- Vinacomin - Ha Tu Coal JSC	Subsidiary company
- Vinacomin - Mong Duong Coal JSC	Subsidiary company
- Vinacomin - Nui Beo Coal JSC	Subsidiary company
- Vinacomin - Vang Danh Coal JSC	Subsidiary company
- Vinacomin - Thanh Hoa Co Dinh Chromite JSC	Subsidiary company
- Vinacomin - Ha Lam Coal JSC	Subsidiary company
- Sin Quyen Copper Mine Branch, Lao Cai - Vimico	Subsidiary company
- Vinacomin - Environment Company Limited	Subsidiary company
- Vinacomin - Motor Industry JSC	Subsidiary company
- Vinacomin - Materials Trading JSC	Subsidiary company
- Vinacomin Transportation and Miner Commuting Service JSC	Subsidiary company
- Branch of Vinacomin Mining Chemical Corporation - Industrial Explosives Center	Subsidiary company
- Na Duong Coal Company - VVMI - Branch of Viet Bac TKV Coal and Minerals Corporation - JSC	Subsidiary company

Related parties	Relation
- Vinacomin Industry Investment Consulting JSC	Subsidiary company
- Vinacomin Hospital	Revenue generating public service delivery unit of parent company
- Institute of Mining Science and Technology	Revenue generating public service delivery unit of parent company
- Institute Of Energy & Mining Mechanical Engineering	Revenue generating public service delivery unit of parent company
- Vinacomin Business School	Revenue generating public service delivery unit of parent company
- Other units in Vietnam National Coal - Mineral Industries Group	
- Members of the Board of Management, Board of Directors, Board of Supervision	

In addition to the information with related parties presented in the above Notes, during the period, the Company has transactions with related parties as follows:

	This period VND	Previous period VND
Revenue	579,778,163,102	552,601,185,913
- Vinacomin - Cua Ong Coal Preparation Company	2,044,296,175	2,814,494,160
- Vinacomin - Environment Company Limited	945,500	1,643,000
- Vinacomin - Thong Nhat Coal Company	77,679,414,477	81,270,597,576
- Vinacomin - Duong Huy Coal Company	87,655,648,072	100,093,574,657
- Vinacomin - Mong Duong Coal JSC	43,046,353,656	46,866,394,905
- Vinacomin - Khe Cham Coal Company	120,078,002,153	119,513,768,263
- Vinacomin - Quang Hanh Coal Company	27,686,880,363	25,586,174,481
- Vinacomin - Ha Long Coal Company	104,453,387,110	56,788,192,187
- Vinacomin - Ha Lam Coal JSC	1,752,741,017	1,671,527,786
- Vinacomin - Vang Danh Coal JSC	3,965,124,768	1,855,145,455
- Vinacomin Transportation and Miner Commuting Service JSC	6,000,000	6,120,000
- Vinacomin - Nui Beo Coal JSC	-	276,392,546
- TKV - Deo Nai - Coc Sau Coal Company	3,247,802,264	1,213,807,419
- Vinacomin - Cao Son Coal JSC	10,115,630,072	6,667,145,681
- Vinacomin - Ha Tu Coal JSC	3,890,831,020	4,706,657,604
- Vinacomin - Mine Construction Company	58,409,906,110	62,186,472,552
- Vinacomin Uong Bi Electric Mechanical JSC	13,683,609,009	15,588,595,091
- Vinacomin - Minerals Holding Corporation	16,172,632,000	23,996,937,450
- Sin Quyen Copper Mine Branch, Lao Cai-Vimico	5,161,593,609	1,030,440,000
- Vinacomin - Motor Industry JSC	6,900,000	-
- Vinacomin - Mao Khe Mechanical JSC	20,910,000	467,105,100
- Vietnam National Coal and Mineral Industries Holding Corporation Limited	699,555,727	-
Purchasing	943,346,670,647	827,658,454,499
- Vinacomin - Cua Ong Coal Preparation Company	2,325,780	1,379,625
- Vinacomin Hospital	825,768,500	642,817,800
- Vietnam National Coal and Mineral Industries Holding Corporation Limited	1,754,574,492	1,252,620,900

	This period	Previous period
	VND	VND
- Vinacomin - Minerals Holding Corporation	926,364,851,179	812,151,226,738
- Vinacomin - Viet Bac Mining Industry Holding Corporation	32,535,000	-
- Vinacomin - Environment Company Limited	6,393,708,300	7,146,171,100
- Institute Of Energy & Mining Mechanical Engineering	601,176,274	547,356,464
- Vinacomin Business School	16,157,033	-
- Vinacomin - Materials Trading JSC	5,865,475,333	3,984,295,108
- Vinacomin Transportation and Miner Commuting Service JSC	-	452,684,139
- Vinacomin Informatics, Technology, Environment JSC	36,000,000	-
- Vinacomin - Northern Coal Trading JSC	234,000,000	-
- Vinacomin - Cao Son Coal JSC	783,498,030	559,145,567
- Vinacomin Uong Bi Electric Mechanical JSC	-	-
- Vinacomin - Quang Ninh Coal Processing Company	436,600,726	920,757,058

Manager's income

Mr. Pham Tuan Ngoc	Chairman	13,300,000	-
Mr. Nguyen Trong Tot	Chairman (Appointed on 25 April 2025, resigned on 25 November 2025)	6,900,000	1,000,000
Mr. Nguyen Van Tu	Chairman (Resigned on 25 April 2025)	1,900,000	1,300,000
Mr. Pham Xuan Phi	Director/Member of the Board of the Management (Appointed on 24 April 2026)	77,997,727	-
Mr. Pham Minh Tuan	Director/Member of the Board of the Management (Resigned on 24 April 2026)	450,890,385	524,809,670
Mr. Bui Xuan Hanh	Member of the Board of the Management	25,500,000	299,002,633
Ms. Pham Thu Huong	Member of the Board of the Management	339,571,833	363,583,750
Mr. Le Viet Su	Member of the Board of the Management	323,640,750	430,618,629
Mr. Pham Thanh Tung	Vice Director	393,523,706	144,673,667
Mr. Tran Ngoc Thang	Vice Director	385,421,742	313,382,443
Mr. Tang Ba Khang	Vice Director/Member of the Board of the Management (Resigned on 01 February 2026)	-	155,832,243
Ms. Nguyen Thi Hong Thinh	Chief Accountant	357,544,724	349,722,664
Mr. Hoang Manh Hung	Head of Supervision Board	363,044,000	380,840,625
Ms. Nguyen Thi Thu Hien	Member of Supervision Board	196,102,854	158,469,651
Ms. Chu Thi Viet Trung	Member of Supervision Board	263,025,927	229,252,218

In addition to the above related parties' transactions, other related parties did not have any transactions during the period and have no balance at the end of the accounting period with the Company.

37 . CORRESPONDING FIGURES

The comparative figures on the Separate Statement of Financial Position and corresponding Notes are taken from the Separate Financial Statements for the fiscal year ended as at 31 December 2025, which was audited by AASC Auditing Firm Company Limited - Quang Ninh Branch. The comparative figures on the Separate Statement of income, Interim Statement of Cash flows and corresponding Notes are taken from the Separate Financial Statements which have been reviewed for the period from 01 January 2025 to 30 June 2025.

As presented in Note 2.3, the Company applies to retrospectively adjustment in accordance with Circular No. 99/2025/TT-BTC from 01 January 2026, resulting in changes to certain items in the Financial Statements. Certain figures as of 01 January 2026 and for the accounting period from 01 January 2025 to 30 June 2025 have been reclassified to comply with the Financial statements presentation requirements under Circular No. 99/2025. Details are presented in Appendix No.05.

Preparer**Ngo Thi Kim Dung****Chief Accountant****Nguyen Thi Hong Thinh***Approved, 14 August 2026***Legal Representative****Pham Xuan Phi**

APPENDIX 01: TANGIBLE FIXED ASSETS

	Buildings	Machine, equipment	Transportation equipment	Management equipment	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	191,028,717,910	317,227,543,729	99,931,615,754	16,017,329,031	624,205,206,424
- Purchase in the period	-	1,120,696,764	-	-	1,120,696,764
Ending balance	191,028,717,910	318,348,240,493	99,931,615,754	16,017,329,031	625,325,903,188
Accumulated depreciation					
Beginning balance	150,830,523,932	291,823,407,078	93,356,372,866	12,456,065,493	548,466,369,369
- Depreciation for the period	1,615,462,117	4,884,789,486	2,192,539,924	939,932,414	9,632,723,941
Ending balance	152,445,986,049	296,708,196,564	95,548,912,790	13,395,997,907	558,099,093,310
Net carrying amount					
Beginning balance	40,198,193,978	25,404,136,651	6,575,242,888	3,561,263,538	75,738,837,055
Ending balance	38,582,731,861	21,640,043,929	4,382,702,964	2,621,331,124	67,226,809,878

- Detail of tangible fixed assets as at the end of the period and major tangible fixed assets liquidation/ disposal during the period are as follows:

Assets name	Status during the period	Historical cost
		VND
Dây chuyền cán thép vì lò	In use	131,080,430,109
Others assets	In use	494,245,473,079

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 22,687,050,452
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 465,591,142,824
- Cost of tangible fixed assets awaiting liquidation at the end of the period: VND 10,544,219,398

APPENDIX 02: BORROWINGS AND FINANCE LEASE LIABILITIES

	Beginning balance	During the period		Ending balance
	Outstanding balance	Increase	Decrease	Outstanding balance
	VND	VND	VND	VND
a) Short-term borrowings				
- Short-term debts	27,000,000,000	130,767,997,176	157,767,997,176	-
- Current portion of long-term debts	7,469,152,800	2,696,180,400	4,229,572,400	5,935,760,800
	34,469,152,800	133,464,177,576	161,997,569,576	5,935,760,800
b) Long-term borrowings				
- Long-term debts	22,016,498,400	1,991,942,400	4,229,572,400	19,778,868,400
	22,016,498,400	1,991,942,400	4,229,572,400	19,778,868,400
Amount due for settlement within 12 months	(7,469,152,800)	(2,696,180,400)	(4,229,572,400)	(5,935,760,800)
Amount due for settlement after 12 months	14,547,345,600			13,843,107,600

Detail information on Short-term borrowings:

Detailed information on Short-term borrowings from banks and credit institutions is as follows:

	<u>Currency</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>Date due</u>	<u>Loan purpose</u>	<u>Guarantee</u>	<u>Ending balance</u> VND	<u>Beginning balance</u> VND
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh East Branch	VND	5.5%	170 days	2026	Supplement working capital	Unsecured debt	-	12,000,000,000
Military Commercial Joint Stock Bank - Quang Ninh Branch	VND	Floating	6 months	2026	Supplement working capital	Mortgage property	-	15,000,000,000
							<u>-</u>	<u>27,000,000,000</u>

Detailed information on Long-term borrowings:

	<u>Currency</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>Date due</u>	<u>Loan purpose</u>	<u>Guarantee</u>	<u>Ending balance</u> VND	<u>Beginning balance</u> VND
Vietnam Joint Stock Commercial Bank For Industry And Trade - Cam Pha Branch	VND	Floating	60-72 months	2026	Fixed asset investment	Mortgage property	13,681,942,400	14,377,992,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh East Branch	VND	Floating	60-72 months	2026	Fixed asset investment	Mortgage property	6,096,926,000	7,638,506,400
							<u>19,778,868,400</u>	<u>22,016,498,400</u>
Amount due for settlement within 12 months							(5,935,760,800)	(7,469,152,800)
Amount due for settlement after 12 months							<u>13,843,107,600</u>	<u>14,547,345,600</u>

Loans from banks and other credit institutions are secured by the mortgage contract/ collaterals/ guarantee with the lender and fully registered as secured transactions.

APPENDIX 03. TAX AND OTHER PAYABLES TO THE STATE BUDGET

	Opening receivables	Opening payables	Payables in the period	Actual payment in the period	Closing receivables	Closing payables
	VND	VND	VND	VND	VND	VND
Resource Tax	104,000	-	16,261,813,215	16,261,709,215	-	-
Corporate Income Tax	-	710,515,131	2,514,529,051	2,110,515,130	-	1,114,529,052
Personal Income Tax	-	263,655,400	1,041,659,627	1,361,835,500	56,520,473	-
Land and Property Tax	717,834,881	-	1,454,288,512	1,031,261,468	294,807,837	-
Other Taxes	-	5,500,000	108,505	108,505	-	5,500,000
Total	717,938,881	979,670,531	21,272,398,910	20,765,429,818	351,328,310	1,120,029,052

The Company's tax settlements are subject to examination by the tax authorities. Because the application of tax laws and regulations on many types of transactions is susceptible to varying interpretations, amounts reported in the Interim Financial Statements could be changed at a later date upon final determination by the tax authorities.



APPENDIX 04. INCREASE AND DECREASE IN OWNER'S EQUITY

	Contributed capital	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of previous period year	46,973,510,000	6,583,273,841	15,046,347,038	68,603,130,879
Profit for previous period	-	-	16,680,917,122	16,680,917,122
Profit distribution	-	-	(13,310,133,519)	(13,310,133,519)
Ending balance of previous period	46,973,510,000	6,583,273,841	18,417,130,641	71,973,914,482
Beginning balance of current year	46,973,510,000	6,583,273,841	18,417,130,641	71,973,914,482
Profit for this period	-	-	10,051,954,620	10,051,954,620
Profit distribution	-	5,004,275,137	(16,680,917,122)	(11,676,641,985)
Ending balance of current period	46,973,510,000	11,587,548,978	11,788,168,139	70,349,227,117

According to the Resolution No 1865 dated 23 April 2026 issued by General Meeting of shareholders/ Board of Directors, the Company announced its profit distribution of 2025 as follows:

	Rate	Amount
	%	VND
Net Profit after tax	100	16,680,917,122
Development and investment fund	30	5,004,275,137
Bonus fund, welfare	36	6,039,820,785
Dividend payment	34	5,636,821,200
(Equivalent to VND 1,200 per share)		

APPENDIX 05: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025			Change
Code	Items	Value VND	Code	Items	Value VND	
a) Statement of Financial Position			a) Statement of Financial Position			
CURRENT ASSETS			CURRENT ASSETS			
130	III. Short-term receivables	303,114,700,849	130	III. Short-term receivables	303,114,700,849	
136	6. Other short-term receivables	21,417,632,729	135	3. Other short-term receivables	21,326,661,820	Restatement, code change
137	7. Allowance for short-term doubtful	(35,643,524,817)	136	4. Allowance for short-term doubtful debts	(35,643,524,817)	Code change
150	IV. Other short-term assets	8,977,287,948	160	V. Other short-term assets	8,977,287,948	
151	1. Short-term prepaid expenses	4,787,614,175	161	1. Short-term deferred expenses	4,787,614,175	Code change
152	2. Deductible VAT	3,471,734,892	162	2. Deductible VAT	3,471,734,892	Code change
153	3. Taxes and other receivables from the State budget	717,938,881	163	3. Taxes and other receivables from the State budget	717,938,881	Code change
NON-CURRENT ASSETS			NON-CURRENT ASSETS			
260	IV. Other long-term assets	22,411,335,586	270	VI. Other long-term assets	22,411,335,586	
261	1. Long-term prepaid expenses	22,411,335,586	271	1. Long-term deferred expenses	22,411,335,586	Code change
300	C - LIABILITIES	-	300	C - LIABILITIES	-	
310	I. Current liabilities	646,967,909,866	310	I. Current liabilities	646,967,909,866	
			313	3. Dividends and profits payable	57,284,100	Restatement, code change
313	3. Taxes and other payables to State budget	979,670,531	314	4. Short-term taxes and other payables to State budget	979,670,531	Code change
314	4. Payables to employees	42,713,363,556	315	4. Payables to employees	42,713,363,556	Code change
315	5. Short-term accrued expenses	52,709,514	316	5. Short-term accrued expenses	52,709,514	Code change
319	7. Other short-term payables	79,730,054,592	320	7. Other short-term payables	79,672,770,492	Restatement, code change
320	8. Short-term borrowings and finance lease liabilities	34,469,152,800	321	8. Short-term borrowings and finance lease liabilities	34,469,152,800	Code change
322	9. Bonus and welfare fund	1,847,851,880	323	9. Bonus and welfare fund	1,847,851,880	Code change

Figures according to the Financial Statements for the fiscal year ended 31 December 2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		
Code	Items	Value VND	Code	Items	Value VND
330	II. Non-current liabilities	14,547,345,600	330	II. Non-current liabilities	14,547,345,600
338	1. Other long-term payables	14,547,345,600	339	1. Other long-term payables	14,547,345,600
400	D. OWNER'S EQUITY	71,973,914,482	400	D. OWNER'S EQUITY	71,973,914,482
421	5. Retained earnings	18,417,130,641	420	5. Retained earnings	18,417,130,641
421a	- Retained earnings accumulated to previous year	1,736,213,519	420a	- Retained earnings accumulated to previous year	1,736,213,519
421b	- Retained earnings of the current period	16,680,917,122	420b	- Retained earnings of the current period	16,680,917,122
431	1. Non-business expenditure source	90,970,909			
			Restatement		
Figures according to the Interim Financial Statements for the period from 01/01/2025 to 30/6/2025			Figures adjusted in accordance with Circular No. 99/2025/TT-BTC dated 27 October 2025		
Code	Items	Value	Code	Items	Value
	b) Statement of Income			b) Statement of Income	
21	5. Financial income	116,333,540	22	5. Financial income	116,333,540
22	6. Financial expense	1,123,115,449	23	6. Financial expense	1,123,115,449
23	- In which: Interest expense	1,123,115,449	24	- In which: Interest expense	1,123,115,449
	c) Statement of Cash flows			c) Statement of Cash flows	
5	- Gains / losses from investment activities	(8,942,751)	5	- Gains / losses from investment activities	(8,942,751)
6	- Interest expense	1,123,115,449	6	- Interest expense	1,123,115,449
12	- Increase or decrease in prepaid expenses	(444,146,185)	12	- Increase or decrease in prepaid expenses	(444,146,185)
14	- Interest paid	(1,122,194,901)	14	- Interest paid	(1,122,194,901)