

No: 2884 /VHTC-VP
Re: Periodic disclosure of financial
statements

Ha Tu, August 13, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To:

- Hanoi Stock Exchange;
- State Securities Commission.

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the stock market, Ha Tu Coal Joint Stock Company - Vinacomin discloses its audited semi-annual financial statements for 2026 with the Hanoi Stock Exchange as follows:

1. Name of organization: Ha Tu Coal Joint Stock Company - Vinacomin.
 - Stock symbol: THT
 - Address: Group 6, Ha Tu Ward, Quang Ninh Province, Vietnam.
 - Telephone: 0203.3835169 Fax: 0203.3836120
 - E-mail: thanhatu@hatucoal.vn;
 - Website: www.hatucoal.vn

2. Contents of disclosure:

- Audited semi-annual financial statements for 2026.

☒ Separate financial statements (The listed company has no subsidiaries and the superior accounting unit has dependent units);

☐ Consolidated financial statements (The listed company has subsidiaries);

☐ Combined financial statements. (The listed company has dependent accounting units with their own accounting system).

- Cases subject to explanation of causes:

+ The audit organization expressed an opinion that is not an unqualified opinion on the financial statements (for the audited financial statements of 2025):

☐ Yes

☒ No

Explanatory document in the case of ticking "yes":

☐ Yes

☐ No

+ Profit after corporate income tax in the statement of business results for the reporting period changed by 5% or more between pre-audit and post-audit figures, resulting in a shift from profit to loss or vice versa (for the audited financial statements of 2025):

☐ Yes

☒ No

Explanatory document in the case of ticking “yes”:

☐ Yes

☐ No

+ Profit after corporate income tax at the statement of business results of the reporting period changed by 10% or more compared to the same period of the previous year:

☐ Yes

☒ No

Explanatory document in the case of ticking “yes”:

☐ Yes

☐ No

+ Profit after tax in the reporting period is a loss, transferred from profit in the same period of the previous year to loss in this period or vice versa:

☒ Yes

☐ No

Explanatory document in the case of ticking “yes”:

☒ Yes

☐ No

This information has been published on the company's website on: 14/8/2026 at the link www.hatucoal.vn (Shareholder Relations/Financial Reporting section).

3. Report on transactions valued at 35% or more of total assets for the semi-annual period of 2026:

3.1. Transaction content: Purchase and sale of coal under the production and business coordination contract with Vietnam National Coal – Mineral Industries Holding Corporation Limited (Vinacomin).

3.2. Transaction counterparties: Vietnam National Coal – Mineral Industries Holding Corporation Limited (Vinacomin) through its subsidiaries:

- Transaction value / Total assets of the Company (%), based on the semi-annual financial statements for 2026: $872,973,248,760 / 2,237,069,390,433 = 39.02\%$
- Transaction completion date: 30/6/2026

We hereby commit that the information disclosed above is true and take full responsibility before the law for the content of disclosed information./.

Recipient:

- Hanoi Stock Exchange, State Securities Commission (CIMS, report);
- Director (e-copy, report);
- Website Office (e-copy);
- Save: Archives, Office (Secretary),

**PERSONS AUTHORIZED TO
DISCLOSE INFORMATION
COMPANY SECRETARY**



Nguyễn Phương Nhung

INTERIM FINANCIAL STATEMENTS

VINACOMIN - HA TU COAL JOINT STOCK COMPANY

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

(Reviewed)



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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vinacomin - Ha Tu Coal 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 - Ha Tu Coal Joint Stock Company, formerly known as Ha Tu Coal Company - TKV, is an independent accounting entity, state-owned enterprise under Vietnam National Coal and Mineral Industry Holding. The Company converted into Joint Stock Company under Decision No 1119/QĐ-BCN dated 03 July 2007 issued by Ministry of Industry.

The Company was established under the Enterprise Registration Certificate No.5700101323, first issued on 25 December 2006, and updated for the 13th time on 04 December 2025

The Company's head office is located at Group 6, Ha Tu 3 Quarter, Ha Tu Ward, Quang Ninh Province.

BOARD OF DIRECTORS, BOARD OF MANAGEMENT AND BOARD OF SUPERVISION

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

Board of Directors:

Mr. Vu Van Khan	Chairman
Mr. Tran Quoc Tuan	Member
Mr. Tran Quoc Toan	Member
Mr. Dang Van Tinh	Member
Mrs. Pham Thi Hai	Independent Member

Board of Management:

Mr. Tran Quoc Tuan	Director
Mr. Tran Quoc Toan	Vice Director
Mr. Lam Anh Tuan	Vice Director
Mr. Nguyen Trong Hieu	Vice Director
Mr. Phan Ngu Hoanh	Vice Director

Board of Supervision:

Mrs. Nguyen Thi Luong Anh	Head of Board of Supervision
Mrs. Pham Thi Lan Huong	Member
Mr. Ngo Duy Da	Member

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr. Tran Quoc Tuan - Director

AUDITORS

The branch of AASC Auditing Firm Company Limited in Quang Ninh has performed the review of the Interim Financial Statements for the Company.

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

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 material misstatement caused by errors or frauds;
- 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 at 30 June 2026, its operation results and cash flows for the period from 01 January 2026 to 30 June 2026 of the Company in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to the 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, 10 August 2026

On behalf of the Board of Directors

Legal Representative



Trần Quốc Tuấn

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

To: **Shareholders, the Board of Management and Board of Directors**
Vinacomin - Ha Tu Coal Joint Stock Company

We have reviewed the Interim Financial Statements of Vinacomin - Ha Tu Coal Joint Stock Company prepared on 10 August 2026, from page 5 to 36 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 Enterprise 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 Vinacomin - Ha Tu Coal 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, 10 August 2026

The branch of AASC Auditing Firm Company Limited in

Quang Ninh
Branch 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 VND	Beginning balance VND
100	A. CURRENT ASSETS		2,063,137,808,371	1,179,223,999,395
110	I. Cash and cash equivalents	3	3,400,149,831	11,095,945,950
111	1. Cash		3,400,149,831	11,095,945,950
130	III. Short-term receivables		684,993,937,404	348,475,369,160
131	1. Short-term trade receivables	4	662,762,694,517	324,844,571,625
132	2. Short-term prepayments to suppliers	5	22,496,724,734	23,283,779,543
135	3. Other short-term receivables	6	2,407,096,153	3,199,595,992
136	4. Allowance for short-term doubtful debts (*)	7	(2,672,578,000)	(2,852,578,000)
140	IV. Inventories		1,248,708,908,351	738,239,367,023
141	1. Inventories	8	1,248,708,908,351	738,239,367,023
160	VI. Other short-term assets		126,034,812,785	81,413,317,262
161	1. Short-term deferred expenses	12	119,879,801,702	67,718,138,708
163	2. Taxes and other receivables from the State budget	16	6,155,011,083	13,695,178,554
200	B. NON-CURRENT ASSETS		577,556,914,640	665,633,801,554
210	I. Long-term receivables		118,628,933,815	112,207,207,851
215	1. Other long-term receivables	6	118,628,933,815	112,207,207,851
220	II. Fixed assets		344,862,262,125	459,496,631,224
221	1. Tangible fixed assets	10	344,862,262,125	459,496,631,224
222	- Historical cost		2,421,733,437,291	2,479,723,599,215
223	- Accumulated depreciation		(2,076,871,175,166)	(2,020,226,967,991)
227	2. Intangible fixed assets	11	-	-
228	- Historical cost		791,903,310,203	791,903,310,203
229	- Accumulated amortization		(791,903,310,203)	(791,903,310,203)
250	IV. Long-term assets in progress		3,315,002,394	1,583,146,310
252	1. Construction in progress		3,315,002,394	1,583,146,310
270	VI. Other long-term assets		110,750,716,306	92,346,816,169
271	1. Long-term deferred expenses	12	61,178,787,628	38,758,370,225
272	2. Deferred income tax assets	31	49,571,928,678	53,588,445,944
280	TOTAL ASSETS		2,640,694,723,011	1,844,857,800,949

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

(Continued)

Code CAPITAL	Note	Ending balance VND	Beginning balance VND
300 C. LIABILITIES		2,286,257,525,162	1,455,121,992,187
310 I. Current liabilities		2,113,775,359,340	1,251,438,954,274
311 1. Short-term trade payables	14	841,587,335,867	718,697,266,745
312 2. Short-term prepayments from customers		68,623,283	46,988,962
313 3. Dividends and profits payable	15	1,303,200,210	1,254,960,160
314 4. Short-term Taxes and other payables to the State budget	16	159,115,819,138	194,552,568,711
315 5. Payables to employees		30,360,239,122	67,539,774,447
316 6. Short-term accrued expenses	17	251,865,569,907	63,075,974
320 7. Other short-term payables	18	2,441,616,422	1,565,004,132
321 8. Short-term borrowings and finance lease liabilities	13	267,444,432,347	258,131,943,996
322 9. Provisions for short-term payables	19	535,894,884,266	-
323 10. Bonus and welfare fund		23,693,638,778	9,587,371,147
330 II. Non-current liabilities		172,482,165,822	203,683,037,913
339 1. Long-term borrowings and finance lease liabilities	13	172,482,165,822	203,683,037,913
400 D. OWNER'S EQUITY	20	354,437,197,849	389,735,808,762
411 1. Contributed capital		245,690,520,000	245,690,520,000
411a - Ordinary shares with voting rights		245,690,520,000	245,690,520,000
412 2. Capital surplus		(46,818,182)	(46,818,182)
414 3. Other capital		569,137,076	569,137,076
418 4. Development and investment funds		38,569,843,947	38,569,843,947
420 5. Retained earnings		69,654,515,008	104,953,125,921
420a - Retained earnings accumulated to previous year		53,588,445,944	64,598,340,434
420b - Retained earnings of the current period		16,066,069,064	40,354,785,487
440 TOTAL CAPITAL		2,640,694,723,011	1,844,857,800,949

Preparer



Pham Thi Thanh Hue

Chief Accountant



Bui Thanh binh

Approved, 10 August 2026

Legal Representative



Tran Quoc Tuan

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 services	22	3,093,403,646,892	2,283,315,453,441
10	2. Net revenue from sales of goods and provision of services		3,093,403,646,892	2,283,315,453,441
11	3. Cost of goods sold and provision of services	23	3,004,132,567,191	2,242,246,116,345
20	4. Gross profit from sales of goods and rendering of services		89,271,079,701	41,069,337,096
22	5. Financial income	24	1,631,280,101	1,395,093,483
23	6. Financial expenses	25	19,018,973,406	15,804,893,482
24	- In which: Interest expenses		19,018,973,406	15,804,893,482
25	7. Selling expenses	26	5,165,805,735	5,058,914,748
26	8. General and administrative expenses	27	43,383,033,607	44,054,653,883
30	9. Net profit from operating activities		23,334,547,054	(22,454,031,534)
31	10. Other income	28	5,764,548,757	1,679,476,110
32	11. Other expenses	29	9,016,509,481	139,663,192
40	12. Other profit		(3,251,960,724)	1,539,812,918
50	13. Total net profit before tax		20,082,586,330	(20,914,218,616)
51	14. Current corporate income tax expenses	30	-	1,200,000
52	15. Deferred corporate income tax expenses	31	4,016,517,266	-
60	16. Profit after corporate income tax		16,066,069,064	(20,915,418,616)
70	17. Basic earnings per share	32	654	(851)

Preparer



Pham Thi Thanh Hue

Chief Accountant



Bui Thanh binh

Approved, 10 August 2026

Legal Representative



Tran Quoc Tuan

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		20,082,586,330	(20,914,218,616)
2. Adjustments for :			
02 - Depreciation and amortization of fixed assets and investment properties		132,236,581,420	84,879,544,911
03 - Allowances		535,714,884,266	42,321,940,537
05 - Gains/loss from investment activities		(2,833,817,038)	(439,455,387)
06 - Interest expenses		19,018,973,406	15,804,893,482
08 3. 3. Operating profit before changes in working capital		704,219,208,384	121,652,704,927
09 - Increase/Decrease in receivables		(335,220,126,737)	125,007,413,589
10 - Increase/Decrease in inventories		(510,469,541,328)	(715,170,549,837)
11 - Increase/Decrease in payables (excluding interest payable/ corporate income tax payable)		302,399,275,640	518,592,655,622
12 - Increase or decrease in deferred expenses		(74,582,080,397)	(100,835,166,150)
14 - Interest paid		(18,443,724,278)	(15,391,505,257)
17 - Other payments on operating activities		(17,603,170,746)	(20,414,442,198)
20 Net cash flows from operating activities		50,299,840,538	(86,558,889,304)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
21 1. Purchase or construction of fixed assets and other long-term assets		(19,334,068,405)	(70,969,425,373)
22 2. Proceeds from disposals of fixed assets and other long-term assets		2,809,743,200	407,699,229
27 3. Interest and dividend received		24,073,838	31,756,158
30 Net cash flows from investing activities		(16,500,251,367)	(70,529,969,986)
III. CASH FLOWS FROM FINANCING ACTIVITIES			
33 1. Proceeds from borrowings		969,151,650,501	801,971,185,383
34 2. Repayment of principal		(991,040,034,241)	(635,340,830,191)
36 3. Dividends or profits paid to owners		(19,607,001,550)	(7,334,102,790)
40 Net cash flows from financing activities		(41,495,385,290)	159,296,252,402
50 Net cash flows in the period		(7,695,796,119)	2,207,393,112
60 Cash and cash equivalents at beginning of the year		11,095,945,950	4,279,243,584
70 Cash and cash equivalents at end of the period	3	3,400,149,831	6,486,636,696

Preparer



Pham Thi Thanh Hue

Chief Accountant



Bui Thanh binh

Approved, 10 August 2026

Legal Representative



Tran Quoc Tuan

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

Vinacomin - Ha Tu Coal Joint Stock Company, formerly known as Ha Tu Coal Company - TKV, is an independent accounting entity, state-owned enterprise under Vietnam National Coal and Mineral Industry Holding. The Company converted into Joint Stock Company under Decision No 1119/QĐ-BCN dated 03 July 2007 issued by Ministry of Industry.

The Company's head office is located at Group 6, Ha Tu 3 Quarter, Ha Tu Ward, Quang Ninh Province.

The Company's charter capital is: VND 245,690,520,000, equivalent to 24,569,052 ordinary shares, each share has par value of VND 10,000.

The number of employees of the Company as at 30 June 2026 is 1,818 people (as at 01 January 2026 is 1,869 people).

Business field**Minerals mining****Business activities**

Main business activity of the Company include:

- Mining and gathering of hard coal
- Mining and gathering of lignite.
- Extraction gathering of peat
- Mining of other non-ferrous metal ores
- Support activities for other mining and quarrying

The Company's operation in the period that affecting the Interim Financial Statements

The main activity of the Company during the year was to implement the coal mining, sift, and processing Contract with the Vietnam National Coal and Mineral Industries Holding Corporation Limited. At the end of the year, based on the volume of products accepted and the criteria according to the signed contract, the two parties settle and finalise the contract.

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

Annual accounting period commences from 1st January and ends as at 31st December.

The Company maintains its accounting records in VND.

2.2 . Standards and Applicable Accounting Policies*Applicable Accounting Policies*

The Company applies Corporate Accounting System issued under Circular 99/2025/TT-BTC dated 27 October 2025 by the Minister of Finance.

Declaration of compliance with Accounting Standards and Accounting System

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

2.3 . Changes in Accounting policies and Accounting disclosures

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC on guidelines for accounting policies for enterprises, replacing Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance and Circular No. 53/2016/TT-BTC dated March 21, 2016, of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC, effective for fiscal years beginning on or after The Company has applied the provisions of Circular No. 99/2025/TT-BTC on a prospective basis from 1 January 2026. The Circular also changes the presentation of certain line items in the financial statements. Accordingly, comparative information has been reclassified to conform to the current year's presentation. Details of the reclassification of comparative information are in Disclosure no.37 to these financial statements.

2.4 . Accounting estimates

The preparation of Separate 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 corporate income tax
- Estimated estimated accrued expenses

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.

2.5 . Financial Instruments*Initial recognition***Financial assets**

Financial assets of the Company include cash and cash equivalents, trade receivables and other receivables, long-term. 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 borrowings, trade payables and other payables, Payable 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

2.6 . Cash

Cash comprises cash on hand and demand deposits.

2.7 . Receivables

The receivables shall be recorded in details 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 provision 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 provisions 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.

2.8 . 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, at the reporting date, inventories are stated at the lower of cost and net realizable value.

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

The cost of inventory is calculated using weighted average method

Ending work-in-progress coal production and business cost = Ending work-in-progress coal volume × [(Incurred production cost during the period / Incurred volume during the period)]

When the ash level in the raw coal inventory is higher or lower than the ash level according to the economic and technical targets provided in the plan, it should be adjusted according to the ratio of the actual average ash level at the end of the period/planned average ash level of the raw coal.

Operation costs for other stages that are in progress at the end of the period = The volume of products in progress remaining at the end of the period for each stage multiplied (X) by the cost per unit carried out during the period for

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

2.9 . Fixed assets and Finance lease 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 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.

Fixed assets are depreciated (amortised) using the straight-line method over their estimated useful lives as follows:

- Buildings	05 - 25 years
- Other Machinery, equipment	03 - 10 years
- Vehicles, Transportation equipment	06 - 10 years
- Office equipment and furniture	03 - 05 years
- Other fixed assets	03 years
- Management software	03 years
- Minerals exploitation license fee of the project	04 years
- Contruction for expansion of mining field	04 years
- Other intangible fixed assets	04 years

Fixed assets, including machinery and equipment, means of transportation, transmission equipment, and management tools, are subject to accelerated depreciation at twice the straight-line rate in accordance with Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, providing guidelines on the management, use, and depreciation of fixed assets. This accelerated depreciation increases the depreciation expense for the period by VND 60.84 billion compared to non-accelerated depreciation

2.10 . 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.

2.11 . 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.

2.12 . 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:

- Materials in use pending for allocation are high-value materials that are allocated to operating expenses based on the estimated usage period of 06 to 24 months.
- Tools and supplies in use allocated to operating expenses based on the estimated usage period of 12 months
- Fixed asset repair expenses are allocated over a period of no more than 36 months.
- Landslide compensation and support costs for households are allocated for a period over 24 months.
- Site clearance compensation costs are allocated according to the remaining time of the mining license.
- Other deferred expenses are allocated over a period of no more than 36 months.

2.13 . Payables

The payables shall be recorded in details 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 Separate Financial Statements according to their remaining terms at the reporting date.

2.14 . Dividends and profits payables

Dividend and profit payables (in cash or non-monetary assets) are recognized when the Company has no unconditional right to avoid the obligation to pay dividends and profits to shareholders and capital-contributing members 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.

2.15 . Borrowings

Borrowings shall be recorded in details in terms of lending entities, loan agreement and terms of borrowings and finance lease liabilities. In case of borrowings or liabilities denominated in foreign currency, they shall be recorded in details in terms of types of currency.

2.16 . 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".

2.17 . Payable expenses

Payables for goods and services received from suppliers or provided to customers during the reporting period but not yet paid, as well as other payables, including interest expenses and loading and transportation costs. These expenses are recognized as production and business expenses in the reporting period

2.18 . 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.

Provisions for payables are recorded as operating expenses of the accounting period. In case provision made for the previous accounting period but not used up exceeds the one made for the current accounting period, the difference is recorded as a decrease in operating expenses.

2.19 . 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).

Other capital is the operating capital formed from the operating results or from gifts, presents, financing, assets revaluation (if these items are allowed to be recorded as a decrease or increase in the owner's equity).

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.

2.20 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 buyer;
- The company no longer holds the right to manage the goods as the goods owner, or the right to control the

Revenue from rendering of services

- The percentage of completion of the transaction at the Balance sheet date can be measured reliably

Financial income

Financial incomes 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.

2.21 . Costs of good sold and services rendered

Cost of goods sold and services rendered are cost of finished goods, merchandises, materials sold or services rendered during the period, and recorded on the basis of matching with revenue and on a prudence basis. Cases of loss of materials and goods exceeded the norm, labour cost and fixed manufacturing overheads not allocated to the value of inventory, provision 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 goods have not been determined as sold.

2.22 . Financial expenses

Items recorded into financial expenses is borrowings cost. The item is recorded by the total amount arising in the period without offsetting against financial income.

2.23 . Selling Expenses and Administrative Expenses

Selling expenses reflect the actual costs incurred in the process of providing goods and services.

Administrative expenses reflect the actual costs incurred in the general management of the Company.

2.24 . Liquidation or disposal of fixed assets

Liquidation or disposal of fixed assets is recognized in the Statement of Income when the majority of the risks and benefits associated with ownership are transferred to the buyer.

The gain or loss from the liquidation or disposal of fixed assets is determined as the difference between the revenue and expenses directly related to the sale of the fixed assets and the carrying amount of fixed assets. The gain or loss from the liquidation or disposal is presented on a net basis in the Statement of Income.

2.25 . Corporate income tax and Natural resource tax**a) Deferred income tax asset and Deferred income tax liability**

Deferred income tax asset is recognized for deductible temporary differences and the carrying forward of unused tax losses and unused tax credits. Deferred income tax liability is recognized for taxable temporary differences.

b) Current corporate income tax expenses and Deferred corporate income tax expenses

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

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

Deferred corporate income tax expenses are determined based on deductible temporary difference, the taxable temporary differences and corporate income tax rate.

Current corporate income tax expenses and deferred corporate income tax expenses are not offset against each other.

c) Current corporate income tax rate:

For the accounting period ended 30 June 2026, the Company is applicable to the corporate income tax rate of 20% on taxable income from business activities

d) Natural resource tax

Natural resources consumption tax on clean coal produced in the period: The taxable value for natural resources consumption tax calculation is the unit selling price of the natural resources excluding VAT, but not lower than the taxable value prescribed by the People's Committee of Quang Ninh Province. In case the selling price of extracted natural resources is lower than the taxable value prescribed by the Provincial People's Committee, the taxable value shall be determined in accordance with the price regulated by the Provincial People's Committee. The natural resources consumption tax rate is 12%

2.26 . 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.

2.27 . 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:

- Companies, directly or indirectly through one or more intermediaries, having control over 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
- Enterprises 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.

2.28 . Segment information

A segment is a distinguishable component of the Company that is engaged in providing an individual or group of related products or services (business segment), or providing products or services within a particular economic environment (geographical segment). Each segment is subject to risks and returns that are different from other ones.

3 . CASH AND CASH EQUIVALENTS

	Ending balance VND	Beginning balance VND
Cash on hand	642,901,000	2,661,732,000
Demand deposits	2,757,248,831	8,434,213,950
	3,400,149,831	11,095,945,950

Detailed information on demand deposits and cash equivalents as at 30/06/2026 as follows:

	Value VND
- Vietnam Bank for Agriculture and Rural Development - Cao Thang Quang Ninh Branch	2,207,636,892
- Others banks	549,611,939
	2,757,248,831

4 . SHORT-TERM TRADE RECEIVABLES

	Ending balance		Beginning balance	
	Book value VND	Allowance VND	Book value VND	Allowance VND
Related parties	659,926,144,610	-	322,304,200,641	-
- Vinacomin - Hon Gai Coal Preparation Company	659,796,773,467	-	322,281,344,212	-
- Vinacomin - Quang Ninh Coal Processing Company	82,922,244	-	-	-
- Quang Ninh Mining Chemical Industry Company	46,448,899	-	22,856,429	-
Others	2,836,549,907	(1,872,578,000)	2,540,370,984	(2,052,578,000)
- Bien Dong Project Development JSC	1,872,578,000	(1,872,578,000)	2,052,578,000	(2,052,578,000)
- Do Gia Capital Company Limited	625,745,714	-	-	-
- Others customers	338,226,193	-	487,792,984	-
	662,762,694,517	(1,872,578,000)	324,844,571,625	(2,052,578,000)

5 . SHORT-TERM PREPAYMENTS TO SUPPLIERS

	Ending balance		Beginning balance	
	Value	Allowance	Value	Allowance
	VND	VND	VND	VND
Related parties	15,899,397,680		15,549,054,694	
- Vinacomin - Coal Import Export JSC	15,549,054,694	-	15,549,054,694	-
- Vietbac Geological JSC - TKV	350,342,986	-	-	-
Others	6,597,327,054		7,734,724,849	
- Quang Ninh Urban Construction and Development JSC	1,421,272,852	-	1,421,272,852	-
- Vinacomin Informatics, Technology and Environment JSC	2,093,452,413	-	-	-
- Dong Anh Construction Erection Investment and Development JSC	-	-	2,118,864,243	-
- Green Industrial Solutions JSC	1,998,000,000	-	1,998,000,000	-
- Thanh Nam Fire Protection Technology JSC	-	-	1,568,119,169	-
- Others suppliers	1,084,601,789	-	628,468,585	-
	22,496,724,734	-	23,283,779,543	-

6 . OTHER RECEIVABLES

	Ending balance		Beginning balance	
	Book value	Allowance	Book value	Allowance
	VND	VND	VND	VND
a) Short-term				
- Mid-shift meals and toxic allowances	1,464,138,000	-	2,226,462,434	-
- Amount deposit from Bien Dong Project Development JSC	800,000,000	(800,000,000)	800,000,000	(800,000,000)
- Other receivables	142,958,153	-	173,133,558	-
	2,407,096,153	(800,000,000)	3,199,595,992	(800,000,000)
b) Long-term				
- Deposits at Quang Ninh Provincial Environmental Fund	93,272,847,284	-	88,458,327,583	-
- Deposit at the Department of Planning and Investment of Quang Ninh province	6,250,000,000	-	6,250,000,000	-
- Interest of the deposit at Quang Ninh Provincial Environmental Fund	18,993,307,801	-	17,392,300,168	-
- Interest of the deposit at Department of Planning and Investment of Quang Ninh province	112,778,730	-	106,580,100	-
	118,628,933,815	-	112,207,207,851	-

7 . DOUBTFUL DEBTS

			Ending balance		Beginning balance	
			Original cost	Recoverable value	Original cost	Recoverable value
			VND	VND	VND	VND
Trade receivables			1,872,578,000	-	2,052,578,000	-
- Bien Dong Project Development JSC			1,872,578,000	-	2,052,578,000	-
Other receivables			800,000,000	-	800,000,000	-
- Bien Dong Project Development JSC			800,000,000	-	800,000,000	-
			2,672,578,000	-	2,852,578,000	-

8 . INVENTORIES

		Ending balance		Beginning balance	
		Original cost	Allowance	Original cost	Allowance
		VND	VND	VND	VND
- Raw materials		30,894,181,190	-	16,079,088,718	-
- Tools, supplies		127,907,000	-	39,402,000	-
- Work in progress		714,678,467,028	-	531,859,364,638	-
- Finished goods		503,008,353,133	-	190,261,511,667	-
		1,248,708,908,351	-	738,239,367,023	-

- The value of inventories that is unsold, damaged, sub-standard and non-consumable degraded at the end of the period: VND 0.

- The value of inventories pledged as collaterals for borrowings at the end of the period: VND 0.

9 . LONG-TERM ASSETS IN PROGRESS

		Ending balance		Beginning balance	
		Original cost	Recoverable value	Original cost	Recoverable value
- Project: Bac Bang Danh open-pit mining project (*)		2,452,639,811	2,452,639,811	128,367,000	128,367,000
- Project: Relocation of Site 1 Operational Building and 35kV Substation		372,579,589	372,579,589	488,558,512	488,558,512
- Project: Investment serving annual production of 2025 - Vinacomin - Ha Tu Coal Joint Stock Company		289,614,717	289,614,717	289,614,717	289,614,717
- Project: Large Timber Planting and Care in the Main North Waste Dump Area		200,168,277	200,168,277	200,168,277	200,168,277
- Investment project for fire prevention and fighting systems - Vinacomin - Ha Tu Coal Joint Stock Company		-	-	476,437,804	476,437,804
		3,315,002,394	3,315,002,394	1,583,146,310	1,583,146,310

(*) Decision No. 3500/QĐ-VHTC dated 19 September 2025, by the Board of Management of Vinacomin - Ha Tu Coal Joint Stock Company on the approval of the adjustment of the feasibility study report for the construction investment of the Bac Bang Danh open-pit mining project, with the following specific content:

- Project name: Bac Bang Danh open-pit mining project;
- Construction Location: Ha Tu, Ha Phong, and Ha Khanh Wards, Ha Long City, Quang Ninh Province (Currently Ha Tu Ward and Cao Xanh Ward, Quang Ninh Province);
- Investor: Vinacomin - Ha Tu Coal Joint Stock Company;
- Capital: Commercial loans and legal capital sources of the Company;
- Designed target: Capacity of 2,500,000 crude coal tar/ year;
- Project lifespan: 10 years;
- Project exploitation duration: Until the end of 2035;
- Total capital investment: VND 1,907,634,072,000;
- Status of the project: As of June 30, 2026, completed items have been recognized as fixed assets, and coal exploitation has commenced under the license. The construction in progress balance as of June 30, 2026 mainly represents project adjustment costs for mining expansion, pending allocation to relevant items upon completion.

10 . TANGIBLE FIXED ASSETS

(Detailed in Appendix 01)

11 . INTANGIBLE FIXED ASSETS

(Detailed in Appendix 02)

12 . DEFERRED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short-term		
- Materials awaiting allocation	53,400,685,505	59,970,203,498
- Dispatched tools and supplies	406,758,328	221,124,999
- Assets repairment costs	407,856,484	-
- Mineral Extraction Right Fee (*)	61,691,397,455	-
- Others	3,973,103,930	7,526,810,211
	119,879,801,702	67,718,138,708
b) Long-term		
- Assets repairment costs	27,586,142,478	2,970,422,486
- Compensation for landslide affected households	589,808,000	589,808,000
- Geological data usage fees (**)	1,315,341,000	1,578,409,200
- Compensation for site clearance, tree planting and tree care for Bac Bang Danh project	1,803,078,526	2,223,100,673
- Dispatched tools and supplies	17,398,484,971	14,168,874,583
- Exploration drilling cost	7,027,440,148	9,060,257,566
- Others	5,458,492,505	8,167,497,717
	61,178,787,628	38,758,370,225

(*) Mineral extraction right fees are determined pursuant to Decision No. 4908/QĐ-UBND dated December 24, 2025, of the Quang Ninh Provincial People's Committee, based on Mining License No. 500/BNNMT dated November 18, 2025. Under this decision, the payment obligation for the mining rights fee is specified for each individual operating

(**) Geological data usage fees are payable in accordance with Circular No. 95/2012/TT-BTC dated June 8, 2012, of the Ministry of Finance providing for rates, collection, remittance, management, and use of fees for accessing and using geological and mineral data. These fees are amortized into operating expenses over the tenure of the mining permit.

13 . BORROWINGS

(Detailed in Appendix 03)

14 . TRADE PAYABLES

	Ending balance VND	Beginning VND
<i>Related parties</i>		
- VVMI Viet Bac Mechanical JSC	357,404,258,812	236,744,276,766
- Vinacomin Machinery JSC	370,169,361	436,708,701
- Vinacomin Motor Industry JSC	4,024,338,068	3,568,087,166
- Vinacomin Informatics, Technology, Environment JSC	21,518,698,104	23,423,132,088
- Vietnam Coal and Mineral College	-	5,474,673,158
- Vinacomin Institute of Energy and Mining Mechanical Engineering	263,656,620	126,085,680
- Vinacomin - Materials Trading JSC - Ha Noi Branch	1,888,208,430	559,001,300
- Vinacomin Machinery JSC - Branch	-	130,000,000
- Vinacomin Mining Project Management Unit	-	95,643,160
- Vinacomin - Environment Company Limited.	-	310,000,000
- Vinacomin Business School	4,079,447,645	12,900,526,457
- Branch of Mining and Industrial Investment Consulting Company - Vinacomin - Hon Gai Coal Design Enterprise	102,776,000	-
- TKV - Mining Geology Joint Stock Company	335,882,255	-
- Vinacomin Quacontrol Joint Stock Company	-	1,811,911,778
- Vinacomin - Mining and Industrial Investment Consulting Joint Stock	857,577,476	185,101,006
- TKV - Viet Bac Geology Joint Stock Company	5,921,126,226	5,061,681,896
- Branch of Vinacomin - Mining and Industrial Investment Consulting Joint Stock Company - General Services and Construction Enterprise	-	1,163,150,959
- Cam Pha Mining Chemical Industry Company	-	499,202,330
- Vinacomin Transportation and Miner Commuting Service JSC	70,317,864,920	87,565,207,238
- Vinacomin Mine Rescue Center	7,803,551,729	2,876,531,506
- Vinacomin Hospital	1,390,107,300	935,479,680
- Vinacomin - Nui Beo Coal JSC	1,095,097,042	507,604,364
- Vinacomin - Materials Trading JSC	945,210,118	6,765,184,471
	236,490,547,518	82,349,363,828
<i>Others</i>		
- Vinacomin - Tourism and Trading Joint Stock Company	484,183,077,055	481,952,989,979
- Tuan Minh Company Limited	17,386,836,750	9,254,302,530
- Hoang Hau Joint Stock Company	5,579,006,306	32,703,211,658
- Van Don MAST Joint Stock Company	9,593,553,361	22,736,527,959
- Quang Ninh Logistics Trading and Service Joint Stock Company	14,096,800,041	96,855,084,768
- Huong Tam One Member Company Limited	111,249,662,339	75,348,517,793
- Ha Long Mining and Environment Investment Consulting Joint Stock	39,657,252,873	92,379,072,891
- Hoa Son Joint Stock Company	2,037,806,222	15,668,297,710
- Duc Tin - Quang Ninh Joint Stock Company	44,321,543,601	13,406,386,060
- Others	42,591,175,219	-
	197,669,440,343	123,601,588,610
	841,587,335,867	718,697,266,745

15 . DIVIDENDS AND PROFITS PAYABLE

	Ending balance VND	Beginning balance VND
Dividends and profits payable	1,303,200,210	1,254,960,160
	1,303,200,210	1,254,960,160

16 . TAX AND OTHER PAYABLES TO THE STATE BUDGET
(Details in Note 04)
17 . SHORT TERM ACCRUED EXPENSES

	Ending balance VND	Beginning balance VND
a) Short term accrued expenses		
- Asset auction service charge	-	28,868,400
- Borrowing costs	609,456,702	34,207,574
- Outsourced excavation and transportation costs	243,283,509,471	-
- Vinacomin trademark usage fee	7,972,603,734	-
	251,865,569,907	63,075,974
b) In which: Related parties		
- Vietnam National Coal - Mineral Industries Holding Corporation Limited	7,972,603,734	-
	7,972,603,734	-

18 . SHORT TERM OTHER PAYABLES

	Ending balance VND	Beginning balance VND
- Trade union fee	106,996,719	20,224,815
- Party organization operating expenses	433,583,200	6,636,791
- Compensation for households affected by landslides	1,316,777,353	1,316,777,353
- Unemployment insurance	132,938,395	71,396,215
- Contractor deposit	79,696,579	49,196,579
- Others	371,624,176	100,772,379
	2,441,616,422	1,565,004,132

19 . SHORT TERM PROVISIONS FOR PAYABLES

	Beginning balance Value	During the period Increase	Decrease	Ending balance Value
- Provision for adjustment of technological parameters	-	535,894,884,266	-	535,894,884,266
	-	535,894,884,266	-	535,894,884,266

20 . OWNER'S EQUITY
a) Changes in owner's equity
(Details in Note 05)
b) Details of Contributed capital

	Ending balance VND	Rate %	Beginning balance VND	Rate %
- Vietnam National Coal - Mineral Industries Holding Corporation Limited	159,698,840,000	65	159,698,840,000	65
- Others	85,991,680,000	35	85,991,680,000	35
	245,690,520,000	100	245,690,520,000	100

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	245,690,520,000	245,690,520,000
- At the end of the period	245,690,520,000	245,690,520,000
Distributed dividends and profit		
- Dividend payable at the beginning of the year	1,254,960,160	1,252,808,885
- Dividend payable in the period	19,655,241,600	7,370,715,600
+ Dividend payable from last year's profit	19,655,241,600	7,370,715,600
- Dividend paid in cash in the year	19,607,001,550	7,334,102,790
+ Dividend paid from last year's profit	19,607,001,550	7,334,102,790
- Dividend payable at the end of the period	1,303,200,210	1,289,421,695

d) Share

	Ending balance	Beginning balance
Quantity of authorized issuing shares	24,569,052	24,569,052
Quantity of issued shares	24,569,052	24,569,052
- Common shares	24,569,052	24,569,052
Quantity of circulated shares	24,569,052	24,569,052
- Common shares	24,569,052	24,569,052
Par value per stock: VND . 10,000 / stock	24,569,052	24,569,052

e) Company's funds

	Ending balance VND	Beginning balance VND
Development investment funds	38,569,843,947	38,569,843,947
	38,569,843,947	38,569,843,947

21 . OFF STATEMENT OF FINANCIAL POSITION ITEMS AND OPERATING LEASE COMMITMENT

b) Operating leased assets

The Company entered into land lease contracts with the People's Committee of Quang Ninh Province to lease land plots in Ha Tu Ward and Cao Xanh Ward for the purposes of coal mining sites, public utilities supporting coal exploitation, the transport road connecting Ha Tu mine to Nui Beo mine site, as well as forest planting, care, and protection. Accordingly, the Company is required to pay annual land rental fees in accordance with current State regulations, details as follows:

Contract No.	Area (m2)	Due Date	Location
Contract No. 136 dated 20 July 2020	5,460,721.20	Until 15 August 2028	Ha Tu, Cao Xanh Ward, Quang Ninh Province.
Contract No. 05/HĐTĐ dated 19 June 2026	1,850,453	Until 31 December 2035	Ha Tu, Cao Xanh Ward, Quang Ninh Province.
Contract No. 151/HĐTĐ dated 10 August 2021	45,368	Until 15 August 2028	Ha Tu Ward, Quang Ninh Province.
Contract No. 428/HĐ-TĐ dated 28 December 2021	80,551.7	Until 15 August 2028	Ha Tu Ward, Quang Ninh Province.
Decision No. 1866/QĐ-UBND dated 06 July 2023	103,252	Until 15 August 2028	Ha Tu Ward, Quang Ninh Province.
Contract No. 42/HĐTĐ dated 24 April 2024	216,629	Until 15 August 2028	Cao Xanh Ward, Quang Ninh Province.
Contract No. 47/HĐTĐ dated 14 May 2024	156,468.4	Until 15 August 2028	Cao Xanh Ward, Quang Ninh Province.
Contract No. 72 dated 17 June 2025	468,669.8	Until 15 August 2028	Cao Xanh Ward, Quang Ninh Province.

22 . REVENUE FROM SALE OF GOODS AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Revenue from sales of goods	3,085,366,455,526	2,275,925,314,727
Revenue from rendering of services	5,860,679,666	7,390,138,714
Other revenue	2,176,511,700	-
	3,093,403,646,892	2,283,315,453,441
Revenue from relevant parties (Detailed in Note 36)	3,087,744,642,707	1,128,227,778,254

23 . COST OF GOODS SOLD AND PROVISION OF SERVICES

	This period	Previous period
	VND	VND
Cost of finished goods sold	2,988,570,688,076	2,237,327,121,016
Cost of services rendered	14,799,679,115	4,918,995,329
Cost of goods sold for storm damage recovery	762,200,000	-
	3,004,132,567,191	2,242,246,116,345
In which: Purchase from related parties (Detailed in Note 36)	687,278,922,304	643,463,688,468

24 . FINANCIAL INCOME

	This period	Previous period
	VND	VND
Interest income	24,073,838	31,756,158
Environmental deposit income	1,601,007,633	1,357,138,695
Interest on investment guarantee deposit	6,198,630	6,198,630
	1,631,280,101	1,395,093,483

25 . FINANCIAL EXPENSES

	This period	Previous period
	VND	VND
Interest expenses	19,018,973,406	15,804,893,482
	19,018,973,406	15,804,893,482

26 . SELLING EXPENSES

	This period	Previous period
	VND	VND
Raw materials	346,074,000	357,023,980
Labour expenses	1,927,035,915	2,591,767,217
Depreciation expenses	491,830,214	224,193,480
Expenses of outsourcing services	1,793,596,520	1,130,153,182
Other expenses in cash	607,269,086	755,776,889
	5,165,805,735	5,058,914,748

27 . GENERAL AND ADMINISTRATIVE EXPENSE

	This period VND	Previous period VND
Raw materials	2,471,319,648	2,626,298,389
Labour expenses	28,447,464,482	25,741,180,887
Depreciation expenses	1,087,127,337	905,849,768
Provision expenses	(180,000,000)	(10,000,000)
Tax, Charge, Fee	-	3,000,000
Expenses of outsourcing services	3,275,084,777	2,618,451,619
Other expenses in cash	8,282,037,363	12,169,873,220
	43,383,033,607	44,054,653,883

28 . OTHER INCOME

	This period VND	Previous period VND
Gain from liquidation, disposal of fixed assets	2,809,743,200	407,699,229
Price adjustment for tires due to a shortfall in production	2,480,201,403	793,316,749
Income from penalties	70,518,985	94,042,400
Others	404,085,169	384,417,732
	5,764,548,757	1,679,476,110

29 . OTHER EXPENSES

	This period VND	Previous period VND
Penalties for late payment of VAT, Health Insurance, and Social Insurance	159,611,813	-
Non-deductible Value Added Tax (VAT)	11,092,000	-
Arrears of natural resources tax on water	8,721,539,001	-
Others	124,266,667	139,663,192
	9,016,509,481	139,663,192

30 CURRENT CORPORATE INCOME TAX EXPENSES

	This period VND	Previous period VND
Total profit before tax	20,082,586,330	(20,914,218,616)
Decrease	(20,082,586,330)	(44,711,631,500)
- Difference between accounting expenses and tax deductible expenses (Exploration expenses for reserve upgrade projects)	-	(3,553,317,934)
- Difference between accounting depreciation and tax depreciation (Deferred asset depreciation expenses)	(20,082,586,330)	(41,158,313,566)
Taxable income	-	(65,625,850,116)
Current corporate income tax expense (tax rate 20%)	-	-
Adjustment of tax expenses from previous period to current period	-	1,200,000
Tax payable at the beginning of the period	(6,124,489,983)	(6,125,689,983)
Corporate income tax payable at the period-end from main	(6,124,489,983)	(6,124,489,983)

31 DEFERRED INCOME TAX**a) Deferred income tax assets**

	Ending balance VND	Beginning balance VND
- Corporate income tax rate used to determine deferred income tax assets	20%	20%
- Deferred income tax assets related to deductible temporary differences	53,588,445,944	64,598,340,434
- Reversal of previous write - down of deferred income tax assets	(4,016,517,266)	(11,009,894,490)

Deferred income tax assets

49,571,928,678	53,588,445,944
-----------------------	-----------------------

b) Deferred corporate income tax expenses

	This period VND	Previous period VND
- Deferred CIT expense relating to reversal of deferred income tax assets	4,016,517,266	-
	4,016,517,266	-

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	16,066,069,064	(20,915,418,616)
Profit distributed to common shares	16,066,069,064	(20,915,418,616)
Average number of outstanding common shares in circulation in the period	24,569,052	24,569,052
Basic earnings per share	654	(851)

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 of 30 June 2026, the Company had no potential dilutive ordinary shares.

33 . BUSINESS AND PRODUCTIONS COST BY ITEMS

	This period VND	Previous period VND
Raw materials	608,401,856,025	497,352,444,937
Labour expenses	189,786,721,264	196,361,327,953
Depreciation expenses	132,236,581,420	84,879,544,911
Expenses of outsourcing services	1,279,420,691,973	1,601,315,129,681
Other expenses in cash	1,338,401,499,709	618,366,818,954
	3,548,247,350,391	2,998,275,266,436

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 market risk arising from interest rate fluctuations

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	From 1 to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As at Ending balance				
Demand deposits at banks	2,757,248,831	-	-	2,757,248,831
Trade and other receivables	662,497,212,670	118,628,933,815	-	781,126,146,485
	<u>665,254,461,501</u>	<u>118,628,933,815</u>	<u>-</u>	<u>783,883,395,316</u>
As at Beginning balance				
Demand deposits at banks	8,434,213,950	-	-	8,434,213,950
Trade and other receivables	325,191,589,617	112,207,207,851	-	437,398,797,468
	<u>333,625,803,567</u>	<u>112,207,207,851</u>	<u>-</u>	<u>445,833,011,418</u>

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	From 1 to 5 years	More than 5 years	Total
	VND	VND	VND	VND
As at Ending balance				
Borrowings	267,444,432,347	172,482,165,822	-	439,926,598,169
Trade and other payables	845,332,152,499	-	-	845,332,152,499
Accrued expenses	251,865,569,907	-	-	251,865,569,907
	<u>1,364,642,154,753</u>	<u>172,482,165,822</u>	<u>-</u>	<u>1,537,124,320,575</u>
As at Beginning balance				
Borrowings	258,131,943,996	199,789,508,802	3,893,529,111	461,814,981,909
Trade and other payables	721,517,231,037	-	-	721,517,231,037
Accrued expenses	63,075,974	-	-	63,075,974
	<u>979,712,251,007</u>	<u>199,789,508,802</u>	<u>3,893,529,111</u>	<u>1,183,395,288,920</u>

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**

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Proceeds from ordinary contracts;	969,151,650,501	801,971,185,383

b) Actual repayments on principal during the period

	<u>This period</u>	<u>Previous period</u>
	VND	VND
Repayment on principal from ordinary contracts;	991,040,034,241	635,340,830,191

36 . TRANSACTION AND BALANCES WITH RELATED PARTIES

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

<u>Related parties</u>	<u>Relation</u>
Quang Ninh Mining Chemical Industry Company	Member unit of parent company
Cam Pha Mining Chemical Industry Company	Member unit of parent company
Vinacomin - Cam Pha Port and Logistic Company	Member unit of parent company
Vinacomin - Quang Ninh Coal Processing Company	Member unit of parent company
Vinacomin - Hon Gai Coal Selecting Company	Member unit of parent company
Vinacomin Mining Project Management Unit	Member unit of parent company
Vinacomin - Nui Beo Coal JSC	Subsidiary of parent company
Vinacomin Mining Geology JSC	Subsidiary of parent company
Vinacomin Quacontrol Joint Stock Company	Subsidiary of parent company
Vinacomin Industry Investment Consulting Joint Stock Company	Subsidiary of parent company
Vinacomin - Ha Lam Coal JSC	Subsidiary of parent company
Vinacomin - Coal Import Export Joint Stock Company	Subsidiary of parent company
Vinacomin Industry Investment Consulting Joint Stock Company	Subsidiary of parent company
Coal Industry Nursing Center - VVMI - Branch of Vietbac Mining	Subsidiary of parent company
Industry Holding Corporation - TKV - Joint Stock Company	Subsidiary of parent company
Vinacomin Transportation and Miner Commuting Service JSC	Subsidiary of parent company
Vinacomin - Environment Company Limited.	Subsidiary of parent company
Vinacomin Southern Coal Joint Stock Company	Subsidiary of parent company
VVMI Viet Bac Mechanical JSC	Subsidiary of parent company
Vinacomin Machinery Joint Stock Company	Subsidiary of parent company
Vinacomin Motor Industry Joint Stock Company	Subsidiary of parent company
Vinacomin Informatics, Technology, Environment JSC	Subsidiary of parent company
Vietbac Geological Joint Stock Company - TKV	Subsidiary of parent company
Vinacomin - Materials Trading JSC	Subsidiary of parent company
Hon Gai Materials Enterprise - Branch of TKV Materials Joint Stock Company	Subsidiary of parent company
Vinacomin - Coal Import Export JSC	Subsidiary of parent company
Vinacomin - Materials Trading JSC - Ha Noi Branch	Subsidiary of parent company
Vinacomin Machinery Joint Stock Company - Branch	Subsidiary of parent company
Vinacomin Geology and Mineral Resources JSC	Subsidiary of parent company

Related parties	Relation
Vinacomin Hospital	Revenue generating public service
Vietnam Coal and Mineral College	Revenue generating public service
Vinacomin Business School	Revenue generating public service
Vinacomin Institute Of Mining science And Technology	Revenue generating public service
Vinacomin Mine Rescue Center	Revenue generating public service
Vinacomin Institute of Energy and Mining Mechanical Engineering	Revenue generating public service
Others Subsidiaries of Vinacomin - Minerals Holding Corporation	Revenue generating public service
The members of the Board of Directors, the Board of Management, the 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	Previous period
	VND	VND
Revenue	3,087,744,642,707	1,128,227,778,254
Vinacomin - Hon Gai Coal Selecting Company	3,086,588,360,423	1,127,792,784,796
Vinacomin - Cam Pha Port and Logistic Company		80,717,328
Quang Ninh Mining Chemical Industry Company	158,005,640	63,179,680
Vinacomin - Environment Company Limited.	897,260,324	276,962,020
Vinacomin - Materials Trading JSC	25,632,462	14,134,430
Vinacomin - Quang Ninh Coal Processing Company	75,383,858	-
Purchases	687,278,922,304	643,463,688,468
VVMI Viet Bac Mechanical JSC	274,903,200	385,776,000
Vinacomin Machinery Joint Stock Company	4,300,962,662	5,104,339,152
Vinacomin Motor Industry Joint Stock Company	22,858,255,660	15,325,121,923
Vinacomin Informatics, Technology, Environment JSC	929,207,498	895,024,520
Vinacomin Hospital	1,095,097,042	1,134,105,083
Vietnam Coal and Mineral College	383,002,620	387,702,174
Vinacomin Institute of Energy and Mining Mechanical Engineering	2,136,574,800	2,342,611,800
Vinacomin - Materials Trading JSC	426,418,119,140	332,834,291,314
Hon Gai Coal Design Enterprise - Branch of Vinacomin Mining and Industrial Investment Consulting Company Limited	335,882,255	-
Vinacomin - Mao Khe Mechanical Joint Stock Company	-	219,014,000
General Trading and Services Enterprise - Branch of Vinacomin Mining and Industrial Investment Consulting Joint Stock Company	-	4,572,266,600
Vinacomin - Environment Company Limited.	-	7,488,449,475
Vinacomin - Environment Company	6,843,133,660	-
Vinacomin Mining Geology JSC	399,369,910	161,063,178
Vinacomin Quacontrol Joint Stock Company	1,982,456,386	1,249,459,768
Vinacomin Industry Investment Consulting Joint Stock Company	2,386,402,330	-
Vinacomin Business School	409,830,796	129,027,000
Vinacomin Institute Of Mining science And Technology	-	248,956,993
Vinacomin - Nui Beo Coal JSC	700,574,996	30,598,998,416
Vietbac Geological Joint Stock Company - TKV	40,403,924	29,166,273
Cam Pha Mining Chemical Industry Company	203,020,543,639	230,535,905,803
Vinacomin Transportation and Miner Commuting Service JSC	9,821,340,069	6,701,278,956
Vinacomin Mine Rescue Center	2,942,861,717	3,121,130,040

Transactions with other related parties:

		This period VND	Previous period VND
Manager's income			
Mr. Vu Van Khan	Chairman of the Board of Directors (Appointed from 28 November 2025)	24,672,000	-
Mr. Ngo The Phiet	Chairman of the Board of Directors (Resigned from 28 November 2025)	-	24,672,000
Mr. Dang Van Tinh	Member	342,735,726	276,027,815
Mrs. Pham Thi Hai	Independent Director	87,600,000	87,600,000
Mr. Tran Quoc Tuan	Member of the Board of Directors cum Director	379,811,765	291,046,267
Mr. Tran Quoc Toan	Member of the Board of Directors cum Vice Director	346,513,019	288,262,485
Mr. Lam Anh Tuan	Vice director	320,004,221	264,719,370
Mr. Nguyen Trong Hieu	Vice director	316,627,082	262,715,446
Mr. Phan Ngu Hoanh	Vice director	276,373,078	-
Mr. Bui Thanh Binh	Chief Accountant	215,417,082	-
Mrs. Nguyen Thi Luong Anh	Head of Board of Supervision	21,984,000	21,984,000
Mrs. Pham Thi Lan Huong	Member of Board of Supervision	242,394,426	249,318,564
Mr. Ngo Duy Da	Member of Board of Supervision	214,475,976	229,495,844

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 01/01/2026 to 30/06/2026.

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.06.

Preparer



Pham Thi Thanh Hue

Chief Accountant



Bui Thanh binh

Approved, 10 August 2026

Legal Representative



Tran Quoc Tuan

APPENDIX 01. TANGIBLE FIXED ASSETS

	Buildings	Machine, equipment	Transportation equipment	Management equipment	Others	Total
	VND	VND	VND	VND	VND	VND
Historical cost						
Beginning balance	282,040,032,233	930,125,505,058	1,245,975,222,999	21,047,646,463	535,192,462	2,479,723,599,215
- Completed construction investment	6,928,513,261	20,189,639	253,347,891	10,400,161,530	-	17,602,212,321
- Liquidation, disposal	(772,038,834)	(17,379,934,717)	(57,304,044,361)	(136,356,333)	-	(75,592,374,245)
Ending balance of the period	288,196,506,660	912,765,759,980	1,188,924,526,529	31,311,451,660	535,192,462	2,421,733,437,291
Accumulated depreciation						
Beginning balance	239,347,308,947	752,072,974,667	1,011,811,498,568	16,459,993,347	535,192,462	2,020,226,967,991
- Depreciation for the period	9,712,700,900	53,367,024,327	67,712,951,033	1,443,905,160	-	132,236,581,420
- Liquidation, disposal	(772,038,834)	(17,379,934,717)	(57,304,044,361)	(136,356,333)	-	(75,592,374,245)
Ending balance of the period	248,287,971,013	788,060,064,277	1,022,220,405,240	17,767,542,174	535,192,462	2,076,871,175,166
Net carrying amount						
Beginning balance	42,692,723,286	178,052,530,391	234,163,724,431	4,587,653,116	-	459,496,631,224
Ending of the period	39,908,535,647	124,705,695,703	166,704,121,289	13,543,909,486	-	344,862,262,125

- The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the period: VND 308,736,439,814.
- Cost of fully depreciated tangible fixed assets but still in use at the end of the period: VND 1,288,049,734,263.
- Cost of tangible fixed assets awaiting liquidation at the end of the period: VND 152,494,956,663.

APPENDIX 02. INTANGIBLE FIXED ASSETS

	Land use rights	Copyrights and patents	Computer software	Other intangible fixed assets	Total
	VND	VND	VND	VND	VND
Historical cost					
Beginning balance	130,231,149,641	659,949,870,730	1,089,688,187	632,601,645	791,903,310,203
Ending balance of the period	<u>130,231,149,641</u>	<u>659,949,870,730</u>	<u>1,089,688,187</u>	<u>632,601,645</u>	<u>791,903,310,203</u>
Accumulated amortization					
Beginning balance	130,231,149,641	659,949,870,730	1,089,688,187	632,601,645	791,903,310,203
Ending balance of the period	<u>130,231,149,641</u>	<u>659,949,870,730</u>	<u>1,089,688,187</u>	<u>632,601,645</u>	<u>791,903,310,203</u>
Ending balance of the period					
Beginning balance	-	-	-	-	-
Ending of the period	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

- Cost of fully amortized intangible fixed assets but still in use at the end of the period: VND 791,903,310,203.

APPENDIX 02. BORROWINGS

	Beginning balance VND	During the period		Ending balance VND
		Increase VND	Decrease VND	
a) Short-term borrowings				
- Short-term debts	159,296,853,313	957,033,442,592	940,318,156,241	176,012,139,664
- Current portion of long-term debts	98,835,090,683	43,319,080,000	50,721,878,000	91,432,292,683
	258,131,943,996	1,000,352,522,592	991,040,034,241	267,444,432,347
b) Long-term borrowings				
- Long-term debts	302,518,128,596	12,118,207,909	50,721,878,000	263,914,458,505
	302,518,128,596	12,118,207,909	50,721,878,000	263,914,458,505
Amount due for settlement within 12 months	(98,835,090,683)	(43,319,080,000)	(50,721,878,000)	(91,432,292,683)
Amount due for settlement after 12 months	203,683,037,913			172,482,165,822

Detail information on Short-term borrowings:

	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance VND	Beginning VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Long Branch	VND	Floating	Up to 12 months	2026	Working capital injection	Unsecured	-	159,296,853,313
Vietnam Joint Stock Commercial Bank For Industry And Trade - Quang Ninh Branch	VND	Floating	Up to 12 months	2026	Working capital injection	Unsecured	2,211,924,352	-
Joint Stock Commercial Bank For Foreign trade of Vietnam - Quang Ninh Branch	VND	Floating	Up to 12 months	2026	Working capital injection	Unsecured	85,424,560,920	-
Vietnam Export Import Commercial Joint Stock Bank - Quang Ninh Branch	VND	Floating	Up to 12 months	2026	Working capital injection	Unsecured	88,375,654,392	-
							176,012,139,664	159,296,853,313

Detailed information on Long-term borrowings:

	Currency	Interest rate	Maturity	Date due	Loan purpose	Guarantee	Ending balance VND	Beginning VND
Joint Stock Commercial Bank for Investment and Development of Vietnam – Ha Long Branch	VND	Floating	60-84 months	2028	Investment in fixed assets	Loan-funded assets	102,601,111,958	140,045,111,958
Joint Stock Commercial Bank For Foreign trade of Vietnam - Quang Ninh Branch	VND	Floating	60 months	2028	Investment in fixed assets	Loan-funded assets	40,908,574,855	41,244,574,855
Vietnam Joint Stock Commercial Bank For Industry And Trade - Quang Ninh Branch	VND	Floating	60 months	2029	Investment in fixed assets	Loan-funded assets	48,917,349,000	56,443,145,000
Military Commercial Joint Stock Bank - Quang Ninh Branch	VND	Floating	84 months	2030	Investment in fixed assets	Loan-funded assets	28,820,152,916	26,170,715,761
Vietnam International and Commercial Joint Stock Bank - Quang Ninh Branch	VND	Floating	84 months	2030	Investment in fixed assets	Loan-funded assets	42,667,269,776	38,614,581,022
							<u>263,914,458,505</u>	<u>302,518,128,596</u>
Amount due for settlement within 12 months							(91,432,292,683)	(98,835,090,683)
Amount due for settlement after 12 months							<u>172,482,165,822</u>	<u>203,683,037,913</u>

APPENDIX 04. 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
Value Added Tax	-	72,511,148,026	87,035,993,533	104,147,490,531	-	55,399,651,028
Corporate Income Tax	6,124,489,983	-	-	-	6,124,489,983	-
Personal Income Tax	-	688,376,641	694,860,600	1,284,481,241	-	98,756,000
Resource Tax	-	117,795,167,644	416,713,171,037	435,114,101,014	-	99,394,237,667
Land and Property Tax and Environmental protection tax	7,540,167,471 30,521,100	- -	13,850,054,649 -	6,309,887,178 -	- 30,521,100	- -
Fees, Charges and Other Payments	-	3,557,876,400	145,661,433,724	144,996,135,681	-	4,223,174,443
	<u>13,695,178,554</u>	<u>194,552,568,711</u>	<u>663,955,513,543</u>	<u>691,852,095,645</u>	<u>6,155,011,083</u>	<u>159,115,819,138</u>

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 Separate Financial Statements could be changed at a later date upon final determination by the tax authorities.

APPENDIX 05. INCREASE AND DECREASE IN OWNER'S EQUITY

	Contributed capital	Share premium	Other capital	Development and investment funds	Retained earnings	Total
	VND	VND	VND	VND	VND	VND
Beginning balance of previous period	245,690,520,000	(46,818,182)	569,137,076	38,569,843,947	83,806,867,545	368,589,550,386
Loss for previous period	-	-	-	-	(20,915,418,616)	(20,915,418,616)
Profit distribution	-	-	-	-	(19,208,527,111)	(19,208,527,111)
Ending balance of previous period	245,690,520,000	(46,818,182)	569,137,076	38,569,843,947	43,682,921,818	328,465,604,659
Beginning balance of current period	245,690,520,000	(46,818,182)	569,137,076	38,569,843,947	104,953,125,921	389,735,808,762
Profit for this period	-	-	-	-	16,066,069,064	16,066,069,064
Profit distribution	-	-	-	-	(51,364,679,977)	(51,364,679,977)
Ending balance of current period	245,690,520,000	(46,818,182)	569,137,076	38,569,843,947	69,654,515,008	354,437,197,849

(*) According to the Resolution No 01/2026NQ-ĐHĐCĐ dated 22 April 2026 issued by General Meeting of shareholders, the Company announced its profit distribution of 2025 as follows:

	Rate	Amount
	%	VND
Net Profit after tax	100	51,364,679,977
Appropriation to reward and welfare fund	62	31,709,438,377
Dividend payment	38	19,655,241,600
(Equivalent to VND 800 per share)		

APPENDIX 06: COMPARATIVE FIGURES

Figures according to the Financial Statements for the fiscal
year ended 31 December 2025Figures adjusted in accordance with Circular No. 99/2025/TT-
BTC dated 27 October 2025

Code	Items	Value VND	Code	Items	Value VND	Change
a) Statement of Financial Position			a) Statement of Financial Position			
ASSETS			ASSETS			
130	III. Short-term receivables	348,475,369,160	130	III. Short-term receivables	348,475,369,160	
136	6. Other short-term receivables	3,199,595,992	135	6. Other short-term receivables	3,199,595,992	Code change
137	7. Allowance for short-term doubtful debts	(2,852,578,000)	136	7. Allowance for short-term doubtful debts	(2,852,578,000)	Code change
150	V. Other short-term assets	81,413,317,262	160	V. Other short-term assets	81,413,317,262	
151	1. Short-term prepaid expenses	67,718,138,708	161	1. Short-term deferred expenses	67,718,138,708	Rename, code change
153	3. Taxes and other receivables from the State budget	13,695,178,554	163	3. Taxes and other receivables from the State budget	13,695,178,554	Code change
260	VI. Other long-term assets	92,346,816,169	270	VI. Other long-term assets	92,346,816,169	
261	1. Long-term prepaid expenses	38,758,370,225	271	1. Long-term deferred expenses	38,758,370,225	Rename, code change
300	C - LIABILITIES	1,455,121,992,187	300	C - LIABILITIES	1,455,121,992,187	
310	I. Current liabilities	1,251,438,954,274	310	I. Current liabilities	1,251,438,954,274	
			313	3. Dividends and profits payable	1,254,960,160	Restatement, code change
313	3. Taxes and other payables to State budget	194,552,568,711	314	4. Short-term taxes and other payables to State budget	194,552,568,711	Rename, code change
314	5. Payables to employees	67,539,774,447	315	5. Payables to employees	67,539,774,447	Code change
315	6. Short-term accrued expenses	63,075,974	316	6. Short-term accrued expenses	63,075,974	Code change
319	7. Other short-term payables	2,819,964,292	320	7. Other short-term payables	1,565,004,132	Restatement, code change
320	8. Short-term borrowings and finance lease liabilities	258,131,943,996	321	8. Short-term borrowings and finance lease liabilities	258,131,943,996	Code change
322	9. Bonus and welfare fund	9,587,371,147	323	9. Bonus and welfare fund	9,587,371,147	Code change
400	D. OWNER'S EQUITY		D. OWNER'S EQUITY			
412	2. Capital surplus	(46,818,182)	412	2. Share Premium	(46,818,182)	Rename, code change

Figures according to the Interim Financial Statements for the
accounting period from 1 January 2025 to 30 June 2025Figures adjusted in accordance with Circular No. 99/2025/TT-
BTC dated 27 October 2025

Code	Items	Value VND	Code	Items	Value VND	Change
b) Statement of Income			b) Statement of Income			
21	6. Financial income	1,395,093,483	22	6. Financial income	1,395,093,483	Code change
22	7. Financial expense	15,804,893,482	23	7. Financial expense	15,804,893,482	Code change
23	- In which: Interest expense	15,804,893,482	24	- In which: Interest expense	15,804,893,482	Code change
c) Statement of Cash flows			c) Statement of Cash flows			
5	- Gains / losses from investment activities	(439,455,387)	5	- Gains / losses from investment and financial activities	(439,455,387)	Rename
6	- Interest expense	15,804,893,482	6	- Interest expense	15,804,893,482	Rename, code change
12	- Increase or decrease in prepaid expenses	(100,835,166,150)	12	- Increase or decrease in deferred expenses	(100,835,166,150)	Rename
14	- Interest paid	(15,391,505,257)	14	- Interest paid	(15,391,505,257)	Rename, code change

VIETNAM NATIONAL COAL AND
MINERAL INDUSTRIES GROUP
HA TU COAL JOINT STOCK
COMPANY - VINACOMIN

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Ha Tu, August 13, 2026

No : 2881/VHTC - KT

Re: Explanation of the Six-Month
2026 Business and Production Results

To:

- Hanoi Stock Exchange;
- State Securities Commission of Vietnam.
- The Company's Shareholders.

Pursuant to the provisions of Clause 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020 of the Ministry of Finance guiding information disclosure on the securities market, and the current regulations of the Hanoi Stock Exchange on information disclosure, Ha Tu Coal Joint Stock Company – Vinacomin hereby provides an explanation of the fluctuations in its business and production results for the first six months of 2026 compared to the same period of 2025 as follows:

Business Results for the Six-Month of 2026

Unit: Million Dong

Financial Indicators	6 months of 2025	6 months of 2026
Net Revenue	2,283,315	3,093,404
Profit Before Tax	-20,914	20,083
Profit After Tax	-20,915	16,066

According to the six-month 2026 financial statements, profit after tax reached VND 16,066 million, an increase of VND 36,981 million compared to the same period of 2025. The main reason is as follows:

The structure and quality of coal sold in the first six months of 2026 improved compared to the same period of 2025. Coal sales volume reached 1,249,764 tons, a decrease of 166,875 tons compared to the same period of 2025; however, the structure of coal sold shifted toward higher-quality coal with higher selling prices, resulting in an increase of VND 862,192/ton in the average selling price compared to the same period of 2025.

As a result, net revenue for the first six months of 2026 reached VND 3,093,404 million, an increase of VND 810,089 million; profit after tax for the first six months of 2026 increased by VND 36,981 million compared to the same period of 2025.

The above is the explanation provided by Ha Tu Coal Joint Stock Company – Vinacomin regarding the fluctuation in its business and production results for the first six months of 2026 compared to the same period of 2025.

Respectfully /.

Recipients:

- As above
- Secretary
- Save: Archives, KT



DIRECTOR

Tran Quoc Tuan