

Form No. 01-B

INDUSTRIAL GROUP
VIETNAM COAL - MINERALS
MONG DUONG COAL JSC - VINACOMIN

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. **512** /CBTT-TMD
Disclosure of Financial Statements
semi-annual review in 2026

Quang ninh, August 13, 2026

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - State Securities Commission
- Hanoi Stock Exchange

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, Mong Duong Coal Joint Stock Company – Vinacomin discloses information on the reviewed semi-annual financial statements (FS) for 2026 with the Hanoi Stock Exchange as follows:

1. Name of organization: Mong Duong Coal Joint Stock Company - Vinacomin

- Stock Code: MDC
- Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province
- Contact Phone/Tel: 0203.3868.271; 0203.3868.272;
Fax: 0203.3868.276.
- Email: thanmongduongvnc@gmail.com; Website: **Mongduongcoal.vn**

2. Content of information to be announced:

- Reviewed semi-annual financial statements for 2026
 - ☒ Separate financial statements (TCNY does not have subsidiaries and superior accounting units have affiliated units);

☐ Consolidated financial statements (TCNY has subsidiaries);

☐ General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).

- Cases subject to explanation of causes:

+ The auditing organization gives an opinion that is not a fully accepted opinion on the financial statements (for reviewed/audited financial statements):

☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☒ No

+ Profit after tax in the reporting period has a difference of 5% or more between before and after audit, turning from loss to profit or vice versa (for audited semi-annual financial statements in 2026):

☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☒ No

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

☒ Yes

☐ No

Written explanation in case of accumulation:

☒ Yes

☐ No

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

☐ Yes

☒ No

Written explanation in case of accumulation:

☐ Yes

☒ No

This information has been published on the company's website on 13/08/2026 at the following link: ***Mongduongcoal.vn – Shareholder Relations – Financial Statements.***

3. Report on transactions valued at 35% or more of total assets in the second quarter of 2026.

- Transaction content: Purchase and sale of coal under the production and business coordination contract with Vietnam Coal and Mineral Industry Group.

- Transaction partners: Vietnam Coal and Mineral Industry Group through its affiliated companies including: Cua Ong Coal Sorting Company – TKV and Cam Pha Port and Logistics Company – Vinacomin;

- Proportion of transactions/Total asset value of the enterprise (%) (based on the latest financial statements): $1.177.359.434.339 / 1.157.469.367.559 = 101,72\%$

- Transaction completion date: 30/06/2026.

We would like to commit that the information published above is true and fully responsible before the law for the content of the disclosed information.

Attachments:

- Interim financial statements for the year 2026

PERSON AUTHORIZING DISCLOSURE
(Signed, clearly stating full name, position, seal)



Nguyen Thanh Son

**VIETNAM NATIONAL COAL - MINERAL
INDUSTRIES HOLDING CORPORATION LIMITED**

**VINACOMIN - MONG DUONG COAL JOINT STOCK COMPANY
REVIEWED INTERIM FINANCIAL STATEMENTS**

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



VIETNAM NATIONAL COAL - MINERAL

INDUSTRIES HOLDING CORPORATION LIMITED

VINACOMIN - MONG DUONG COAL JOINT STOCK COMPANY

Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam

TABLE OF CONTENTS

	Page
REPORT OF THE BOARD OF MANAGEMENT	2- 4
REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS	5 - 6
REVIEWED INTERIM FINANCIAL STATEMENTS	7 - 58
Interim Statement of Financial position	7 - 8
Interim Statement of Income	9
Interim Statement of Cash flows	10
Notes to these Interim Financial Statements	11 - 58

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - MONG DUONG COAL JOINT STOCK COMPANY

Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam

REPORT OF THE BOARD OF MANAGEMENT

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

The Board of Management of Vinacomin - Mong Duong Coal Joint Stock Company ("the Company") presents its report and the Company's Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

1. General information

Vinacomin - Mong Duong Coal Joint Stock Company is a joint stock company transformed from a State Enterprise under Decision No. 2222/QĐ-HĐQT dated 19 September 2007 of the Board of Directors of Vietnam National Coal and Mineral Industries Holding Corporation Limited. The Company operates under the first Business Registration No. 2203001196 dated 02 January 2008 issued by the Department of Planning and Investment of Quang Ninh Province (now the Department of Finance of Quang Ninh Province). Currently, the Company is operating under the 13th changed Business Registration Certificate No. 5700101203 dated 10 November 2025 issued by the Department of Finance of Quang Ninh Province.

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

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

Board of Directors

<u>Name:</u>	<u>Position:</u>
- Mr Nguyen Trong Tot	Chairman
- Mr Luong Thanh Chung	Member
- Mr Ngo Xuan Thuy	Member
- Mr Vadym D'omin	Member
- Mr Pham Van Tac	Independent Member

Board of Management

<u>Name:</u>	<u>Position:</u>
- Mr Luong Thanh Chung	Director
- Mr Ngo Xuan Thuy	Deputy Director
- Mr Nguyen Huu Hung	Deputy Director
- Mr Lai Quang Trung	Deputy Director
- Mr Tran Manh Ha	Deputy Director

Board of Supervision

<u>Name:</u>	<u>Position:</u>
- Ms Nguyen Thi Tam	Head of board
- Mr Nguyen The Hanh	Member
- Mr Nguyen Tien Hung	Member

3. Legal Representative

The legal representative of the Company during the period and until the preparation of this Interim Financial Statements is Mr Luong Thanh Chung - Director .

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - MONG DUONG COAL JOINT STOCK COMPANY

Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam

REPORT OF THE BOARD OF MANAGEMENT (Continued)

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

4. Head office

The Company's head office is located at Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam.

5. Contingencies and other subsequent events

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

6. Auditors

The auditor, PKF-TTG Auditing and Advisory Company Limited is appointed to conduct the review of the Company's Interim financial statements for the period from 01 January 2026 to 30 June 2026.

7. Statement of The Board of Management's responsibility in Respect of these Interim Financial Statements

The Board of Management is responsible for these Interim Financial Statements which give a true and fair view of the financial position of the Company at 30 June 2026, its operating results and its cash flows for the period. In preparing these Interim Financial Statements, The Board of Management is required to:

- Establish and maintain an internal control system which is determined necessary by the Board of Management to ensure the preparation and presentation of Interim Financial Statements do not contain any material misstatement caused by error or fraud;
- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in these Interim Financial Statements;
- Prepare these Interim Financial Statements on the basis of compliance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements;
- Prepare these Interim Financial Statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Board of Management is responsible for ensuring that accounting records are kept to reflect the financial position of the Company, with reasonable accuracy at any time and to ensure that these Interim Financial Statements comply with the current State's regulations. It is responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management pledges that the Company complies with Decree No. 155/2020/ND-CP dated 31 December 2020 by Government on detailing and guiding the implementation of a number of articles of the Law on Securities and the Company does not violate the obligations of information disclosure in accordance with the regulations of the Circular No. 96/2020/TT-BTC dated 16 November 2020 issued by the Ministry of Finance guiding the disclosure of information on Securities Market and the Circular No. 68/2024/TT-BTC dated 18 September 2024 issued by Ministry of Finance amending and supplementing some articles of the Circular No. 96/2020/TT-BTC.

VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
VINACOMIN - MONG DUONG COAL JOINT STOCK COMPANY

Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam

REPORT OF THE BOARD OF MANAGEMENT (Continued)

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

Statement by the Board of Management

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

Quang Ninh, 10 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT

DIRECTOR



LUONG THANH CHUNG

No: 03/2026/BCSX/TTG

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS

To: Shareholders
The Board of Directors and the Board of Management
Vinancomin - Mong Duong Coal Joint Stock Company

We have reviewed these Interim Financial Statements of Vinacomin - Mong Duong Coal Joint Stock Company prepared on 10 August 2026, as set out on pages 07 to 58, including: Interim Statement of Financial position as at 30 June 2026, Interim Statement of Income, Interim Statement of Cash flows and Notes to the Interim Financial Statements for the period from 01 January 2026 to 30 June 2026.

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

The Board of Management's responsibility

The Board of Management is responsible for the preparation and presentation of Interim Financial Statements that give a true and fair view in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and the statutory requirements relevant to preparation and presentation of Interim Financial Statements and for such internal control as management determines is necessary to enable the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We conducted our review in accordance with Vietnamese Standards on Review Engagements (VRSE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of Interim Financial Statement 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

REPORT ON REVIEW OF INTERIM FINANCIAL STATEMENTS (Continued)

Auditor's conclusions

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

Other matter

The financial statements of the Company for the financial year ended 31 December 2025 were audited by another audit firm, which expressed an unmodified opinion on those financial statements on 18 March 2026. The Company's interim financial statements for the six-month period ended 30 June 2025 were also reviewed by the same audit firm, which expressed an unmodified conclusion on those interim financial statements on 11 August 2025.

Ha Noi, 10 August 2026

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



Nguyen Hoang Ha

Deputy Director

Audit Practicing Registration

Certificate No. 0740-2023-330-1

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

Unit: VND

ASSETS	Codes	Notes	30 June 2026	01 Jan 2026
--------	-------	-------	--------------	-------------

CURRENT ASSETS	100		411,232,073,115	392,996,031,806
Cash and cash equivalents	110	5.1	2,545,025,550	1,775,520,503
Cash	111		2,545,025,550	1,775,520,503
Short-term financial investments	120		-	-
Short-term receivables	130		302,794,474,134	277,155,589,113
Short-term receivables from customers	131	5.2	265,481,747,566	246,995,437,785
Short-term advances to suppliers	132		36,629,300,472	29,624,679,217
Others short-term receivables	135	5.3	683,426,096	14,217,988,011
Allowance for doubtful short-term receivables (*)	136	5.4	-	(13,682,515,900)
Inventories	140	5.5	51,291,088,924	62,499,561,477
Inventories	141		51,291,088,924	62,499,561,477
Others short-term assets	160		54,601,484,507	51,565,360,713
Short-term prepaid expenses	161	5.9	44,449,754,943	38,178,756,956
Taxes and other receivables from the State	163	5.12	10,151,729,564	13,386,603,757
NON-CURRENT ASSETS	200		746,237,294,444	752,473,144,288
Long-term receivables	210		21,131,519,996	20,384,862,685
Other long-term receivables	215	5.3	21,131,519,996	20,384,862,685
Fixed assets	220		487,713,067,475	537,661,959,612
Tangible fixed assets	221	5.7	487,419,681,252	537,239,555,576
- Cost	222		2,385,770,161,330	2,381,197,969,642
- Accumulated depreciation (*)	223		(1,898,350,480,078)	(1,843,958,014,066)
Intangible fixed assets	227	5.8	293,386,223	422,004,036
- Cost	228		1,750,308,325	1,750,308,325
- Accumulated amortization (*)	229		(1,456,922,102)	(1,328,304,289)
Long-term work in progress	250	5.6	59,463,234,513	28,607,652,723
Construction in progress	252		59,463,234,513	28,607,652,723
Other non-current assets	270		177,929,472,460	165,818,669,268
Long-term prepaid expenses	271	5.9	124,810,177,962	111,178,334,129
Deferred income tax assets	272	5.17	53,119,294,498	54,640,335,139
TOTAL ASSETS	280		1,157,469,367,559	1,145,469,176,094

INTERIM STATEMENT OF FINANCIAL POSITION (CONTINUED)
As at 30 June 2026

RESOURCES	Codes	Notes	30 June 2026	01 Jan 2026
-----------	-------	-------	--------------	-------------

LIABILITIES	300	874,983,492,861	828,545,305,819	
Current liabilities	310	674,190,097,181	612,369,720,020	
Short-term trade payables	311	228,964,036,589	178,311,419,460	
Dividends and profits payable	313	13,852,174,553	1,105,082,465	
Short-term taxes and other payables to the State	314	27,608,720,482	21,063,963,788	
Employee payables	315	125,843,448,171	134,245,351,669	
Short-term accrued expenses	316	2,546,022,067	2,254,682,770	
Other short-term payables	320	3,555,162,087	4,103,744,841	
Short-term borrowings and finance lease liabilities	321	239,036,015,237	251,447,146,733	
Bonus and welfare fund	323	32,784,517,995	19,838,328,294	
Long-term liabilities	330	200,793,395,680	216,175,585,799	
Long-term trade payables	331	18,073,457,257	14,451,479,961	
Long-term borrowings and finance lease liabilities	339	182,255,817,790	201,104,139,730	
Long-term provisions	343	464,120,633	619,966,108	
EQUITY	400	282,485,874,698	316,923,870,275	
Owners' contributed capital	411	214,183,460,000	214,183,460,000	
- Ordinary shares with voting rights	411a	214,183,460,000	214,183,460,000	
Development and investment fund	418	7,825,181,705	7,825,181,705	
Retained earnings	420	60,477,232,993	94,915,228,570	
- Retained earnings accumulated up to the end of the previous period	420a	54,640,335,069	63,002,822,911	
- Retained earnings for the current period	420b	5,836,897,924	31,912,405,659	
TOTAL RESOURCES	440	1,157,469,367,559	1,145,469,176,094	

Quang Ninh, 10 August 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR

NGO THI LUONG

NGUYEN TUYET MAI

LUONG THANH CHUNG



INTERIM INCOME STATEMENT

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

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 June 2026	From 01 Jan 2025 To 30 June 2025
Revenue from sales of goods and	01	6.1	1,179,271,535,035	1,464,975,828,502
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	10		1,179,271,535,035	1,464,975,828,502
Cost of sales	11	6.2	1,092,344,903,092	1,335,833,019,285
Gross profit from sales of goods and rendering of services	20		86,926,631,943	129,142,809,217
Gain/loss from the sale and disposal of investment property	21		-	-
Finance income	22	6.3	376,638,064	300,168,093
Finance costs	23	6.4	12,413,689,582	8,311,883,059
- Of which: Borrowing costs	24		12,413,689,582	8,311,883,059
Selling expenses	25	6.7	10,175,738,406	8,436,148,058
General and administrative expenses	26	6.7	57,541,762,172	94,427,790,858
Net profit from operating activities	30		7,172,079,847	18,267,155,335
Other income	31	6.5	217,935,715	343,773,756
Other expenses	32	6.6	32,076,997	102,610,205
Other profit	40		185,858,718	241,163,551
Total accounting profit before tax	50		7,357,938,565	18,508,318,886
Current corporate income tax expense	51	6.8	-	3,866,056,378
Deferred corporate income tax expense	52	6.8	1,521,040,641	-
Profit after corporate income tax	60		5,836,897,924	14,642,262,508
Basic earnings per share	70		273	648

Quang Ninh, 10 August 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR







NGO THI LUONG

NGUYEN TUYET MAI

LUONG THANH CHUNG

INTERIM CASH FLOW STATEMENT

(Indirect method)

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

Unit: VND

ITEMS	Codes Notes	From 01 Jan 2026 To 30 June 2026	From 01 Jan 2025 To 30 June 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax	01	7,357,938,565	18,508,318,886
Adjustments for:			
- Depreciation and amortization	02	54,313,879,225	50,342,838,839
- Provisions	03	(13,682,515,900)	114,257,801,307
- Gains/losses from investing and financing activities	05	(376,638,064)	(300,168,093)
- Borrowing costs	06	12,413,689,582	8,311,883,059
Operating profit before changes in working capital	08	60,026,353,408	191,120,673,998
- Increase/decrease in receivables	09	(9,137,923,282)	40,012,829,180
- Increase/decrease in inventories	10	11,208,472,553	(43,070,547,122)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11	61,018,762,207	34,870,756,157
- Increase/decrease in prepaid expenses	12	(19,902,841,820)	17,026,772,681
- Interest paid	14	(12,374,064,985)	(8,313,586,659)
- Corporate income tax paid	15	(3,300,000,000)	(10,500,000,000)
- Other cash receipts from operating activities	16	616,820,000	613,500,000
- Other cash payments for operating activities	17	(14,734,597,075)	(21,969,225,393)
Net cash flows from operating activities	20	73,420,981,006	199,791,172,842
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for acquisition and construction of fixed assets and other non-current assets	21	(41,334,516,118)	-
Proceeds from disposal of fixed assets and other non-current assets	22	-	(27,875,206,168)
Interest, dividends and profit distributions received	27	46,409,107	300,168,093
Net cash flows from investing activities	30	(41,288,107,011)	(27,575,038,075)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	33 7.1	199,155,576,646	135,904,183,366
Repayment of borrowings	34 7.2	(230,415,030,082)	(304,611,474,507)
Dividends and profits paid to owners	36	(103,915,512)	(5,959,445)
Net cash flows from financing activities	40	(31,363,368,948)	(168,713,250,586)
Net increase/(decrease) in cash and cash equivalents during the period	50	769,505,047	3,502,884,181
Cash and cash equivalents at the beginning of the period	60	1,775,520,503	2,759,307,911
Effects of exchange rate changes on cash and cash equivalents	61	-	-
Cash and cash equivalents at the end of the period	70	2,545,025,550	6,262,192,092

Quang Ninh, 10 August 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR
CÔNG TY
CỔ PHẦN
THAN MÔNG DƯƠNG
- VINACOMIN
QUANG NINH

NGO THI LUONG

NGUYEN TUYET MAI

LUONG THANH CHUNG

NOTES TO THESE INTERIM FINANCIAL STATEMENTS*For the period from 01/01/2026 to 30/06/2026***1. OPERATION FEATURES OF THE COMPANY****1.1. Ownership structure**

Vinacomin - Mong Duong Coal Joint Stock Company (formerly Mong Duong Coal Joint Stock Company- TKV) is a joint stock company transformed from a State Enterprise under Decision No. 2222/QĐ-HĐQT dated 19 September 2007 of the Board of Directors of Vietnam National Coal and Mineral Industries Holding Corporation Limited. The Company operates under the first Business Registration No. 2203001196 dated 02 January 2008 issued by the Department of Planning and Investment of Quang Ninh Province (now the Department of Finance of Quang Ninh Province). Currently, the Company is operating under the 13th changed Business Registration Certificate No. 5700101203 dated 10 November 2025 issued by the Department of Finance of Quang Ninh Province.

The Company's Charter capital is VND 214,183,460,000, equivalent to 21,418,346 shares, with a par value of VND 10,000 per share.

The company's shares have been listed on Hanoi Stock Exchange (HNX) with stock symbol of MDC since 23 July 2009.

1.2. Business fields

The Company operates in the field of mineral extraction.

1.3. Lines of business and principal activities:

The main activities of the company are :

- Exploitation and collection of hard coal;
- Support activities for mining and other ores;
- Manufacture of metal structures;
- Repair of electronic, optical equipment, and electrical devices;
- Construction of various types of houses, public utility works, and other civil engineering projects;
- Manufacture of concrete and concrete products, gypsum, and mechanical processing;;
- Road passenger transport, rail, road, and inland waterway cargo transport;
- Real estate business, land use rights for ownership, usage, or lease;
- Sale of machinery and equipment, fuels, construction materials and other installation supplies used in construction.

1.4. Normal operating cycle.

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

1.5. The Company's operation in the period that affect these Interim Financial Statements:

The Company's operation in the period that affect these Interim Financial Statements was production, processing, and trading of coal.

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***1.6. Business structure**

The Company's head office is located at: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam.

1.7. Employees

The number of employees of the Company as at 30 June 2026 was 3,212 employees (as at 31 December 2025 was 3,289 employees).

2. ACCOUNTING PERIOD AND CURRENCY USED FOR ACCOUNTING PURPOSE

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

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

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

3. STANDARDS AND APPLICABLE ACCOUNTING POLICIES**3.1. Standards and Applicable Accounting Policies**

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

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

3.2. Statement of the compliance with the Accounting Standards and System

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

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

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

3.3. Declaration of compliance with Accounting Standards and Accounting System

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

4.1. Accounting estimates

The preparation of Interim Financial Statements in conformity with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and legal regulations relating to financial reporting requires The Board of Management to make estimates and assumptions that affect the reported amounts of liabilities, assets and disclosures of contingent liabilities and assets at the date of the financial statements and the reported amounts of revenues and expenses during the accounting period.

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

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

Such estimates and assumptions are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are assessed by The Board of Management to be reasonable under the circumstances. Actual operating results may differ from those estimates and assumptions.

4.2. Cash and cash equivalents

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

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

4.3. Financial investments*Trading securities*

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026*

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

Held-to-maturity investments

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

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

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

Investment in other entities

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

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

4.4. Receivables

Receivables presented in the financial statements under the book value of the Company's trade receivables and other receivables plus provision for doubtful debts. At the time of reporting, if:

- The remaining recovery term is within 1 year (or within a normal operating cycle), the receivable is classified as current assets;
- The remaining recovery term is more than 1 year (or more than a normal operating cycle), the receivable is classified as non-current assets.

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

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***4.5. Inventories**

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

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

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

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

- Raw materials, merchandise, First in, first out
finished goods
- Cost in the case of work in progress Raw materials, direct labour and an appropriate
allocation of manufacturing overheads based on
normal operating capacity.

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

4.6. Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation/amortization.

Tangible fixed assets

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

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

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

- Buildings and structures: 08 - 35 years

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026*

- Machinery and equipment: 05 - 15 years
- Vehicles, transportation and transmission equipment: 06 - 25 years
- Management tools and equipment: 05 - 08 years

Intangible fixed asset

The cost of an intangible fixed asset comprises its purchase price and any directly attributable costs of preparing the intangible fixed asset for its intended use. Expenditures for additions, improvements are added to the carrying amount of the assets and other expenditures are charged to the Interim income statement as incurred. When intangible fixed assets are sold or retired, any gain or loss resulting from their disposal (the difference between the net disposal proceeds and the carrying amount) is included in the Interim income statement.

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

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

- Company software: 03 years

4.7. Prepaid expenses

Prepaid expenses include short-term and long-term on the Company's balance sheet, and mainly comprise Cost of major repair of fixed assets, Dispatched tools and supplies, Cost of exploration drilling, other short-term and long-term expenses. Prepaid expenses are allocated to each period's operating expenses based on the nature and extent of each expense associated with its ability to generate economic benefits.

4.8. Trade payables and other payables

Payables presented in the financial statements under the book value of the Company's trade payables and other payables, which are monitored separately for each objects. At the time of reporting, if:

- The remaining payment term is within 1 year (or within a normal operating cycle), the receivable is classified as current liabilities;
- The remaining recovery term is more than 1 year (or more than a normal operating cycle), the receivable is payment as long-term liabilities.

4.9. Dividends and profits payable

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026*

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

4.10. Accruals

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

4.11. Provisions

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

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

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

4.12. Borrowing costs and borrowing cost capitalization

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

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

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***4.13. Owner's equity**

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

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

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

The Company is operating under the 13th changed Business Registration Certificate No. 5700101203 dated 10 November 2025 issued by the Department of Finance of Quang Ninh Province, Company's Charter capital is VND 214,183,460,000; equivalent to 21,418,346 shares with the price of VND 10,000 per share.

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

4.14. Taxation***Value Added Tax (VAT):***

VAT rate applicable to the goods produced and provided by the Company are: 10 %

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

Corporate income tax (CIT):

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

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

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

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

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026****Other taxes are paid in accordance with the prevailing tax laws in Vietnam.***

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

4.15. Revenue

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

- (i) Revenue from sale of goods is recognized when significant risks and rewards of ownership of the goods have passed to the buyer, which coincides with the delivery of goods and acceptance by customers.
- (ii) Revenue from provision of services is recognised in the Interim income statement when the goods have been processed and accepted by the customer. No revenue is recognised if there are significant uncertainties regarding the collectibility of processing fee.
- (iii) Financial Income includes revenue generated from interest on deposits recorded on an accrual basis, determined based on the balance of deposit accounts and the actual annual interest rates, exchange rate differences, and revenue from deferred sales recognized on an accrual basis based on the balance of deposit accounts and applicable interest rates; exchange rate differences and revenue from late payments by customers based on contracts and confirmed minutes with customers; Dividends and profit distributions are recognised when the Company's right to receive such dividends or profit distributions from its capital contributions is established. Share dividends are accounted for by recording only the increase in the number of shares held, and no value is recognised in respect of the shares received.

4.16. Cost of sales

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

4.17. Financial expense

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

4.18. Selling expenses and General administration expenses

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

4.19. Financial instrument***Initial recognition***

Financial assets: At the date of initial recognition, financial assets are recognized at cost plus transaction costs directly attributable to the acquisition of the financial asset. Financial assets of

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026*

the Company include cash, cash equivalents, trade receivables, other receivables, deposits, financial investments and derivative financial instruments.

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

Subsequent measurement after initial recognition

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

4.20. Basic Earnings per share

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

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

4.21. Related parties

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

Related parties include:

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

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5. ADDITIONAL INFORMATION TO ITEMS IN THE INTERIM STATEMENT OF FINANCIAL POSITION****5.1. Cash and cash equivalents**

		30/06/2026	01/01/2026
		(VND)	(VND)
Cash on hands	(i)	539,910,254	71,012,464
Cash in banks	(ii)	2,005,115,296	1,704,508,039
Total		2,545,025,550	1,775,520,503

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

	VND
Foreign Currency	-
Vietnamese Dong	539,910,254
Total	539,910,254

(ii) The balance of cash in bank as at the end of period :

	VND
Vietnamese Dong	2,005,115,296
Vietnam Joint Stock Commercial Bank For Industry And Trade - Cam Pha Branch	183,402,977
Joint Stock Commercial Bank for Investment and Development of Vietnam - Cam Pha Branch	40,091,057
Military Commercial Joint Stock Bank - Quang Ninh Branch	25,297,206
Joint Stock Commercial Bank for Foreign Trade of Vietnam - East Quang Ninh Branch	1,618,534,733
Nam A Commercial Joint Stock Bank - Quang Ninh Branch	114,106,604
Saigon - Hanoi Commercial Joint Stock Bank	8,230,077
Vietnam International Commercial Joint Stock Bank - Cam Pha Branch	15,452,642
Foreign Currency	-
Total	2,005,115,296

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.2. Trade Receivables**

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	Provision	Value	Provision
a. Short-term trade receivables	265,481,747,566	-	246,995,437,785	-
Vinacomin - Cuaong Coal Preparation Company	262,379,782,178	-	241,746,476,833	-
Vinacomin - Cam Pha Port and Logistics Company	3,070,707,464	-	5,155,823,722	-
Other receivables	31,257,924	-	93,137,230	-
b. Long-term trade receivables	-	-	-	-
Total	265,481,747,566	-	246,995,437,785	-

Receivables from related parties customers in Appendix 04

5.3. Other receivables

	30/06/2026 (VND)		01/01/2026 (VND)	
	Value	Provision	Value	Provision
a. Short-term	683,426,096	-	14,217,988,011	(13,682,515,900)
Receivables from the People's Committee of Cam Pha City for resettlement land	-	-	13,682,515,900	(13,682,515,900)
Medical instruments	316,168,009	-	291,459,609	-
Other receivables	367,258,087	-	244,012,502	-
b. Long term	21,131,519,996	-	20,384,862,685	-
Environmental protection	17,178,659,355	-	16,762,231,001	-
Other receivables	3,952,860,641	-	3,622,631,684	-
Total	21,814,946,092	-	34,602,850,696	-
c. Receivables from BCC	-	-	-	-

Other receivables from related parties customers in Appendix 04

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.4. Bad debts

Chỉ tiêu	30/06/2026 (VND)			01/01/2026 (VND)		
	Original amount	Recoverable amount	Debtor amount	Original amount	Recoverable amount	Debtor amount
- Total amount of receivables and loans that are overdue for payment or overdue and unlikely to be recovered	-	-	-	13,682,515,900	-	-
+ Three years or more	-	-	-	13,682,515,900	-	-
Resettlement land	-	-	-	13,682,515,900		People's -Committee of Cam Pha City
+ From two years to less than three years	-	-	-	-	-	-
+ From one year to less than two years	-	-	-	-	-	-
- Recoverability of overdue receivables	-	-	-	-	-	-
Cộng	-	-	-	13,682,515,900	-	-

5.5. Inventories

	30/06/2026 (VND)		01/01/2026 (VND)	
	Original cost	Provision	Original cost	Provision
Raw material	33,031,787,770	-	35,848,590,748	-
Tools, supplies	207,140,000	-	102,874,000	-
Work in progress	16,999,085,229	-	24,221,585,419	-
Finished goods	1,053,075,925	-	2,326,511,310	-
Total	51,291,088,924	-	62,499,561,477	-

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.6. Long-term work in progress**

	30/06/2026 (VND)		01/01/2026 (VND)	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a. Long-term production and business costs in progress	-	-	-	-
b. Construction in progress	59,463,234,513	-	28,607,652,723	-
Construction	22,795,722,114	-	22,255,441,364	-
Substation construction investment project	22,404,818,410	-	21,864,537,660	-
Others	390,903,704	-	390,903,704	-
Purchase	36,667,512,399	-	6,352,211,359	-
Investment project for installing an additional backup diesel generator	31,376,325,709	-	236,627,589	-
Fire protection system belongs to the industrial yard	-	-	3,701,366,346	-
Others	5,291,186,690	-	2,414,217,424	-
Total	59,463,234,513	-	28,607,652,723	-

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.7. Increase and decrease in tangible fixed assets**

Items	Buildings and structures	Machinery and equipment	Transportation vehicles	Management tools and equipment	Total
Cost					
Beginning balance	867,167,807,923	939,738,248,424	478,405,129,537	95,886,783,758	2,381,197,969,642
- Purchase during period	-	4,345,971,801	125,145,472	101,074,415	4,572,191,688
- Completed construction in progress	-	-	-	-	-
- Other increases	-	-	-	-	-
- Transfer to investment properties	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-
- Other decreases	-	-	-	-	-
Ending balance	867,167,807,923	944,084,220,225	478,530,275,009	95,987,858,173	2,385,770,161,330
Accumulated depreciation					
Beginning balance	782,131,075,100	679,726,286,751	317,861,551,599	64,239,100,616	1,843,958,014,066
- Depreciation during period	3,098,905,006	29,774,250,793	16,810,285,209	4,501,820,404	54,185,261,412
- Depreciation	207,204,600	-	-	-	207,204,600
- Other increases	-	-	-	-	-
- Transfer to investment properties	-	-	-	-	-
- Liquidation, disposal	-	-	-	-	-
- Other decreases	-	-	-	-	-
Ending balance	785,437,184,706	709,500,537,544	334,671,836,808	68,740,921,020	1,898,350,480,078
- Net carrying amount					
- At beginning of year	85,036,732,823	260,011,961,673	160,543,577,938	31,647,683,142	537,239,955,576
- At end of period	81,730,623,217	234,583,682,681	143,858,438,201	27,246,937,153	487,419,681,252

- Closing carrying amount of tangible fixed assets pledged as security for loans: VND 428,059,360,999

- Cost of fully depreciated fixed assets still in use at the end of period: VND 1,453,372,076,454

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.8. Increase and decrease in intangible fixed assets**

Items	Computer software	Total
Cost		
Beginning balance	1,750,308,325	1,750,308,325
- Purchase during the period	-	-
- Internally generated	-	-
- Increase from business combination	-	-
- Other increases	-	-
- Disposals	-	-
- Other decrease	-	-
Ending balance	1,750,308,322	1,750,308,325
Accumulated amortization		
Beginning balance	1,328,304,289	1,328,304,289
- Amortization during the period	128,617,813	128,617,813
- Other increases	-	-
- Disposals	-	-
- Other decreases	-	-
Ending balance	1,456,922,102	1,456,922,102
Carrying amount		
- At beginning of period	422,004,036	422,004,036
- At end of period	293,386,223	293,386,223

- Cost of fully amortized fixed assets still in use at the end of period: VND 467,992,578

- Details of intangible fixed assets with an individual value of 10% or more of the total value of intangible fixed assets:

Asset	Cost	Accumulated amortization	Carrying amount
Geowa Software	745,300,564	539,930,208	205,370,356
Mine Surveying Software	537,015,183	448,999,316	88,015,867
Ventsim Software Machine 1	233,996,289	233,996,289	-
Ventsim Software Machine 2	233,996,289	233,996,289	-

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.9. Prepaid expenses**

Items	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	44,449,754,943	38,178,756,956
Dispatched tools and supplies	14,904,840,674	37,433,964,432
Insurance expenses	562,757,301	385,157,932
Land rental	2,004,042,546	-
Mine development value exceeding the plan	25,628,518,994	-
Others	1,349,595,428	359,634,592
b. Long-term	124,810,177,962	111,178,334,129
Cost of major repair of fixed assets	16,014,286,916	6,786,203,875
Cost of environmental landscape improvement	11,023,083,351	16,088,413,917
Land clearance costs for coal mining	15,345,236,035	20,753,802,525
Exploration drilling costs under the Bac Coc Sau coal mine exploration project	33,913,711,656	33,913,711,656
Dispatched tools and supplies	521,784,704	1,017,227,419
Cost of exploration drilling for production	47,950,065,776	32,607,418,675
Others	42,009,524	11,556,062
Total	169,259,932,905	149,357,091,085

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.10. Borrowings and finance leases**

	01/01/2026 (VND)	Increase (VND)	Decrease (VND)	30/06/2026 (VND)
Short-term borrowings	169,286,161,760	176,514,401,297	169,286,161,760	176,514,401,297
Joint Stock Commercial bank for Foreign Trade of Vietnam - Quang Ninh Eastern Branch	169,286,161,760	121,332,231,289	169,286,161,760	121,332,231,289
Vietnam Joint Stock Commercial Bank for Industry and Trade - Cam Pha Branch	-	55,182,170,008	-	55,182,170,008
Long-term borrowings	283,265,124,703	22,641,175,349	61,128,868,322	244,777,431,730
Saigon - Hanoi Commercial Joint stock Bank - Quang Ninh Branch	17,074,755,610	-	4,559,767,880	12,514,987,730
Joint stock Commercial Bank for Investment and Development of Vietnam	21,716,434,669	17,694,657,669	3,253,648,338	36,157,444,000
Joint Stock Commercial bank for Foreign Trade of Vietnam - Quang Ninh Eastern Branch	244,473,934,424	4,946,517,680	53,315,452,104	196,105,000,000
Total	452,551,286,463	199,155,576,646	230,415,030,082	421,291,833,027

Details of borrowings are presented in Appendix 05

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

	30/06/2026 (VND)	01/01/2026 (VND)
c. Reclassification of current portion of long-term borrowings as at the reporting date	62,521,613,940	82,160,984,973
Saigon - Hanoi Commercial Joint Stock Bank - Quang Ninh branch	2,279,883,940	4,559,767,880
Joint Stock Commercial Bank for Investment and Development of Vietnam	7,987,730,000	3,628,282,669
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh Eastern Branch	52,254,000,000	73,972,934,424
d. Balance as at the reporting date	421,291,833,027	452,551,286,463
d.1 Short-term borrowings and finance leases (d.1 = a + c)	239,036,015,237	251,447,146,733
d.2 Long-term borrowings and finance leases (d.2 = b - c)	182,255,817,790	201,104,139,730

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.11. Trade payables**

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	228,964,036,589	178,311,419,460
Quang Ninh Mechanics and Electricity Corporation	6,624,914,400	-
Tam Duc Cam Pha Joint Stock Company	6,921,564,146	3,144,275,343
Mo Thanh Phat Construction and Trading Company Limited	17,983,298,386	-
Vinacomin - Mine Construction Company	35,419,166,090	42,888,871,914
Vinacomin - Machinery Joint Stock Company	14,183,341,937	8,906,575,714
Vinacomin - Uong Bi Electric Mechanical Joint Stock Company	5,312,068,758	1,311,440,290
Vinacomin - Mine Geology Joint Stock Company	19,291,011,747	6,263,444,968
Vinacomin - Transportation and Miner Commuting Service Joint Stock Company	5,012,209,800	2,221,185,240
Others	118,216,461,325	113,575,625,991
b. Long-term	18,073,457,257	14,451,479,961
Vinacomin - Mine Construction Company	16,743,431,059	14,219,931,822
Trang An Construction And Mining Company Limited	699,723,984	231,548,139
Mo Thanh Phat Construction and Trading Company Limited	630,302,214	-
Total	247,037,493,846	192,762,899,421
c. Overdue trade payables	-	-
Total	-	-

Trade payables to related parties are detailed in Appendix 04.

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.12. Taxes and amounts payable to State budget**

	01/01/2026 (VND)	Payable during the year (VND)	Paid during the year (VND)	30/06/2026 (VND)
Payables				
Short-term	21,063,963,788	188,226,890,727	181,682,134,033	27,608,720,482
Value Added Tax (VAT)	1,419,622,995	54,960,026,367	50,510,953,304	5,868,696,058
Natural resources tax	19,294,591,833	124,134,340,533	122,839,622,352	20,589,310,014
Tax on housing and land, land rents	-	832,263,667	156,699,097	675,564,570
Environment protection tax	2,700,000	12,996,000	13,770,600	1,925,400
Other taxes	347,048,960	8,287,264,160	8,161,088,680	473,224,440
Long-term	-	-	-	-
Total	21,063,963,788	188,226,890,727	181,682,134,033	27,608,720,482
Receivables				
Short-term	13,386,603,757	6,855,828,748	3,620,954,555	10,151,729,564
Corporate Income Tax (CIT)	5,473,853,722	-	3,300,000,000	8,773,853,722
Personal Income Tax (PIT)	4,736,928,610	3,680,007,323	320,954,555	1,377,875,842
Tax on housing and land, land rents	3,175,821,425	3,175,821,425	-	-
Long-term	-	-	-	-
Total	13,386,603,757	6,855,828,748	3,620,954,555	10,151,729,564

The Company's tax finalization is subject to examination by the tax authorities. Due to the varying interpretations of tax laws and regulations applicable to different types of transactions, the tax amounts reported in the financial statements may be adjusted following the tax authorities' examination

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.13. Dividends and profits payable**

	30/06/2026 (VND)	01/01/2026 (VND)
Dividends payables	13,852,174,553	1,105,082,465
Total	13,852,174,553	1,105,082,465

5.14. Accrued expenses

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	2,546,022,067	2,254,682,770
Interest expenses	39,624,597	-
Electricity expenses	2,506,397,470	2,155,386,046
Other accrued expenses	-	99,296,724
b. Long-term	-	-
Total	2,546,022,067	2,254,682,770

5.15. Other payables

	30/06/2026 (VND)	01/01/2026 (VND)
a. Short-term	3,555,162,087	4,103,744,841
Trade union fees	697,402,781	676,253,480
Social activities fund Vinacomin - Mong Duong Coal Joint Stock Company	992,195,769	1,460,922,669
Other payables	1,865,563,537	1,966,568,692
b. Long-term	-	-
Total	3,555,162,087	4,103,744,841

c. Overdue payables**5.16. Provisions**

	01/01/2026 (VND)	Provisions increase during year	Provisions decrease during year	30/06/2026 (VND)
a. Short-term	-	-	-	-
Total	-	-	-	-
b. Long-term	619,966,108		155,845,475	464,120,633
Carrying amount of fixed assets financed by environmental funds	619,966,108	-	155,845,475	464,120,633
Total	619,966,108	-	155,845,475	464,120,633

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)*For the period from 01/01/2026 to 30/06/2026***5.17. Deferred tax assets và Deferred tax Liabilities**

	30/06/2026 (VND)	01/01/2026 (VND)
a. Deferred tax assets		
Corporate income tax rate used to determine deferred tax assets	20%	20%
Deferred tax assets arising from deductible temporary differences	53,119,294,498	54,640,335,139
Deferred tax assets arising from unused tax losses	-	-
Deferred tax assets relating to unused tax credits	-	-
Amount offset against deferred tax liabilities	-	-
Total	53,119,294,498	54,640,335,139
b. Deferred tax Liabilities	-	-
Total	-	-

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.18. Owner's equity

Changes in owners' equity

	Share capital	Development and investment funds	Retained earning	Total
	(VND)	(VND)	(VND)	(VND)
Prior year opening balance	214,183,460,000	7,825,181,705	116,329,567,600	338,338,209,305
Capital contribution during previous year	-	-	-	-
Profit for the previous periods	-	-	31,912,405,659	31,912,405,659
Other increases	-	-	-	-
Capital reductions during the previous year	-	-	-	-
Loss for the previous year	-	-	-	-
Profit distribution	-	-	(53,326,744,689)	(53,326,744,689)
Other reductions	-	-	-	-
Opening balance this period	214,183,460,000	7,825,181,705	94,915,228,570	316,923,870,275
Capital contribution during this period	-	-	-	-
Profit for the this period	-	-	5,836,897,924	5,836,897,924
Other increases	-	-	-	-
Capital reductions during this period	-	-	-	-
Loss for the this period	-	-	-	-
Profit distribution	-	-	(40,274,893,501)	(40,274,893,501)
Other decreases	-	-	-	-
Closing balance this period	214,183,460,000	7,825,181,705	60,477,232,993	282,485,874,698

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

Pursuant to Resolution No. 27/QH-ĐHĐCĐ dated 24 April 2026 of the General Meeting of Shareholders of Mong Duong Coal Joint Stock Company - Vinacomin, total profit for 2025 was distributed as follows:

	Ratio (%)	Amount (VND)
2025 dividend payment	32%	12,851,007,600
Appropriation to the bonus fund	44%	17,825,525,836
Appropriation to the welfare fund	24%	9,598,360,065
Total	100%	40,274,893,501

Detailed of owners' contributed capital

	30/06/2026 (VND)	01/01/2026 (VND)
Vietnam National Coal and Mineral Industries Holding Corporation Limited	139,219,250,000	139,219,250,000
Raw & Refined Commodities AG Company	36,392,680,000	36,392,680,000
Other shareholders	38,571,530,000	38,571,530,000
Total	214,183,460,000	214,183,460,000

Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Contributed capital of owners		
At the beginning of the period	214,183,460,000	214,183,460,000
Increase during the period	-	-
Decrease during the period	-	-
At the end of the period	214,183,460,000	214,183,460,000
Dividends and profits distributed	13,852,174,553	15,994,211,657

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

Shares

	30/06/2026 (VND)	01/01/2026 (VND)
Number of registered issued shares	21,418,346	21,418,346
Number of shares offered to public	21,418,346	21,418,346
Ordinary shares	21,418,346	21,418,346
Preference shares	-	-
Number of shares bought back	-	-
Ordinary shares	-	-
Preference shares	-	-
Number of shares in circulation	21,418,346	21,418,346
Ordinary shares	21,418,346	21,418,346
Preference shares	-	-
Par value of outstanding shares: 10,000		

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

6. ADDITIONAL INFORMATION FOR ITEM IN THE STATEMENT OF PROFIT OR LOSS

6.1. Revenue from goods sold and services rendered

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Revenue from goods and products sold	1,177,359,434,339	1,456,695,395,714
Revenue from services rendered	1,912,100,696	8,280,432,788
Total	1,179,271,535,035	1,464,975,828,502

Details of revenue from related parties are presented in Appendix 01

6.2. Cost of sales

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of sales	1,091,005,646,204	1,330,480,757,031
Cost of services rendered	1,339,256,888	5,352,262,254
Total	1,092,344,903,092	1,335,833,019,285

6.3. Financial income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest on deposits and lending	46,409,107	42,271,511
Interest on margin deposits	330,228,957	257,896,582
Total	376,638,064	300,168,093

6.4. Financial expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest expenses	12,413,689,582	8,311,883,059
Total	12,413,689,582	8,311,883,059

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

6.5. Other income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Penalty receivable	207,163,355	93,215,570
Accrued interest on unpaid land acquisition and site clearance compensation	-	29,714,109
Other items	10,772,360	220,844,077
Total	217,935,715	343,773,756

6.6. Other expenses

	From 01/01/2026 to 30/06/2026 (VND)	Từ 01/01/2025 đến 30/06/2025 (VND)
Other expenses	32,076,997	102,610,205
Total	32,076,997	102,610,205

6.7. Selling expenses and administrative expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. Administrative expenses	57,541,762,172	94,427,790,858
Salaries and wages	49,010,461,007	51,833,058,767
Other expenses in cash	1,663,245,608	33,561,742,342
Materials, tools and instruments	5,071,105,809	7,711,299,677
Fixed asset depreciation	870,154,156	883,811,949
External services	926,795,592	437,878,123
b. Selling expenses	10,175,738,406	8,436,148,058
Salaries and wages	5,843,110,542	5,025,848,088
External services	673,492,455	643,022,188
Other expenses in cash	190,711,000	183,136,000
Materials, tools and instruments	3,100,654,034	2,209,009,868
Fixed asset depreciation	367,770,375	375,131,914
c. Deductions from selling expenses and general and administrative expenses	13,682,515,900	-
Reversal of provisions for restructuring and other provisions	13,682,515,900	-
Total	67,717,500,578	102,863,938,916

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

6.8. Corporate income tax expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Profit before tax	7,357,938,565	18,508,318,886
Tax calculated at the applicable corporate income tax rate		
Adjustments	(7,357,938,565)	821,963,005
Adjustments increasing taxable income	247,264,639	821,963,005
- Non-taxable income	-	-
- Non-deductible expenses	65,824,639	640,523,005
- Remuneration of the Board of Directors, the Supervisory Board is not directly managed	181,440,000	181,440,000
Adjustments decreasing taxable income	(7,605,203,204)	-
- Mineral extraction rights fees for prior years	(7,605,203,204)	-
Taxable income for current corporate income tax	-	19,330,281,891
Current corporate income tax expense	-	3,866,056,378
Deferred corporate income tax expense (**)	1,521,040,641	-
Corporate income tax expense (*)	-	-

(*) Corporate income tax expense for the accounting period is estimated based on taxable income and may be adjusted upon examination by the tax authorities

(**) Deferred corporate income tax expense	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Deferred corporate income tax expense incurred from taxable temporary differences	-	-
Deferred corporate income tax expense incurred from the reversal of deferred tax assets	1,521,040,641	-
Deferred corporate income tax income incurred from deductible temporary differences	-	-
Deferred corporate income tax incurred from unused tax losses and tax incentives	-	-
Deferred corporate income tax incurred from the reversal of deferred tax liabilities	-	-
Total deferred corporate income tax expense	1,521,040,641	-

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

6.9. Operating expenses classified by factors

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Materials, tools and instruments	258,227,205,894	285,996,948,783
Salaries and wages	502,814,344,479	536,781,516,491
Fixed assets depreciation	54,313,879,225	50,342,838,839
External services	127,300,518,958	233,177,881,416
Other expenses in cash	204,909,953,181	364,797,750,817
Total	1,147,565,901,737	1,471,096,936,346

7. ADDITIONAL INFORMATION TO ITEMS IN THE CASH FLOW STATEMENT

7.1 Proceeds from loans

	From 01/01/2026 to 30/06/2026 (VND)
Proceeds from loans according to the usual contract	199,155,576,646

7.2 Repayment of loans

	From 01/01/2026 to 30/06/2026 (VND)
Repayment of loans according to the usual contract	230,415,030,082

8. OTHER INFORMATION

8.1. Financial instruments

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

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

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

(i) Market risk

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

Interest rate risk

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

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

Foreign currency risk

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

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

(ii) Credit risk

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

Trade receivables

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

Bank deposits

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

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

(iii) Liquidity risk

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

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

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

	Under 1 year	From 1 to 5 years	Over 5 years	Total
As at 30/06/2026				
Carrying amount:				
Cash and cash equivalents	2,545,025,550	-	-	2,545,025,550
Trade receivables	265,481,747,566	-	-	265,481,747,566
Other receivables	683,426,096	5,967,042,431	15,164,477,565	21,814,946,092
Other financial assets	-	-	-	-
Less:				
Doubtful debt Provisions	-	-	-	-
Total financial assets	268,710,199,212	5,967,042,431	15,164,477,565	289,841,719,208
Borrowings and debts	176,514,401,297	127,220,085,485	117,557,346,245	421,291,833,027
Trade payables	228,964,036,589	18,073,457,257	-	247,037,493,846
Other payables and Accrued expenses	6,101,184,154	-	-	6,101,184,154
Total financial liabilities	411,579,622,040	145,293,542,742	117,557,346,245	674,430,511,027
Net liquidity gap	(142,869,422,828)	(139,326,500,311)	(102,392,868,680)	(384,588,791,819)

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

	<u>Under 1 year</u>	<u>From 1 to 5 years</u>	<u>Over 5 years</u>	<u>Total</u>
As at 01/01/2026				
Carrying amount:				
Cash and cash equivalents	1,775,520,503	-	-	1,775,520,503
Trade receivables	246,995,437,785	-	-	246,995,437,785
Other receivables	14,217,988,011	5,636,813,474	14,748,049,211	34,602,850,696
Less:				
Doubtful debt provision	(13,682,515,900)	-	-	(13,682,515,900)
Total financial assets	249,306,430,399	5,636,813,474	14,748,049,211	269,691,293,084
Borrowings and debts	169,286,161,760	172,012,369,093	111,252,755,610	452,551,286,463
Trade payables	178,311,419,460	14,451,479,961	-	192,762,899,421
Other payables	6,358,427,611	-	-	6,358,427,611
Accrued expenses				
Total financial liabilities	353,956,008,831	186,463,849,054	111,252,755,610	651,672,613,495
Net liquidity gap	(104,649,578,432)	(180,827,035,580)	(96,504,706,399)	(381,981,320,411)

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

(iv) Fair value

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

	Carrying amount		Fair value	
	30/06/2026	01/01/2026	30/06/2026	01/01/2026
Financial assets				
Held-to-maturity investments	-	-	-	-
Loans and receivables	287,296,693,658	281,598,288,481	287,296,693,658	281,598,288,481
<i>Trade receivables, other receivables</i>	287,296,693,658	281,598,288,481	287,296,693,658	281,598,288,481
Available-for-sale financial assets	2,545,025,550	1,775,520,503	2,545,025,550	1,775,520,503
<i>Long-term investments</i>	-	-	-	-
<i>Cash and cash equivalents</i>	2,545,025,550	1,775,520,503	2,545,025,550	1,775,520,503
Total	289,841,719,208	283,373,808,984	289,841,719,208	283,373,808,984
Financial liabilities				
Financial liabilities	671,884,488,960	649,417,930,725	671,884,488,960	649,417,930,725
<i>Borrowings and debts</i>	421,291,833,027	452,551,286,463	421,291,833,027	452,551,286,463
<i>Trade payables</i>	247,037,493,846	192,762,899,421	247,037,493,846	192,762,899,421
<i>Other payables</i>	3,555,162,087	4,103,744,841	3,555,162,087	4,103,744,841
Total	671,884,488,960	649,417,930,725	671,884,488,960	649,417,930,725

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

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

8.2. Segment reporting

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

	Coal Production and Trading	Others	Total
	VND	VND	VND
From 01/01/2025 to 30/06/2025 (VND)			
Revenue	1,456,695,395,714	8,280,432,788	1,464,975,828,502
Revenue deductions	-	-	-
Cost of sales	1,330,480,757,031	5,352,262,254	1,335,833,019,285
Gross profit	126,214,638,683	2,928,170,534	129,142,809,217
From 01/01/2026 to 30/06/2026 (VND)			
Revenue	1,177,359,434,339	1,912,100,696	1,179,271,535,035
Revenue deductions	-	-	-
Cost of sales	1,091,005,646,204	1,339,256,888	1,092,344,903,092
Gross profit	86,353,788,135	572,843,808	86,926,631,943

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

8.3. Event occurring after the period ended

Up to the date of this report, the Board of Management of the Company considers that there is no event which may cause misstatements in the figures and information presented in the reviewed interim financial statements of the Company.

8.4. Related parties

List of related parties in the period:

Related parties	Relationship
Vietnam National Coal And Mineral Industries Holding Corporation Limited	Parent Company
Vinacomin - Cam Pha Port and Logistics Company	A branch of the Group
Vinacomin - Mine Construction Company	A branch of the Group

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

TKV - Quang Ninh Coal Processing Company	A branch of the Group
TKV - Hon Gai Coal Company	A branch of the Group
TKV - Duong Huy Coal Company	A branch of the Group
TKV - Khe Cham Coal Company	A branch of the Group
TKV - Quang Hanh Coal Company	A branch of the Group
TKV - Mao Khe Coal Company	A branch of the Group
TKV - Ha Long Coal Company	A branch of the Group
Vinacomin - Cuaong Coal Preparation Company	A branch of the Group
Vinacomin - Mine Rescue Center - Vinacomin	A member of Group entity
Vinacomin - Institute of Energy and Mining Mechanical Engineering	A member of Group entity
Vietnam Coal and Mineral College	A member of Group entity
Vinacomin - Institute of Mining Science and Technology	A member of Group entity
Mine Safety Center	A member of Group entity
Development of Mining Technology and Equipment Joint Stock Company	A member of Group entity
Vinacomin Hospital	A member of Group entity
Coal Industry Nursing Center - VVMI	A company of the Group
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	A company of the Group
Mechanical and Pressure Equipment Joint Stock Company - VVMI	A company of the Group
TKV - Environment Company Limited	A subsidiary of the Group
Vinacomin - Nui Beo Coal Joint Stock Company	A subsidiary of the Group
Vinacomin - Vang Danh Coal Joint Stock Company	A subsidiary of the Group
Vinacomin - Ha Lam Coal Joint Stock Company	A subsidiary of the Group
Vinacomin - Machinery Joint Stock Company	A subsidiary of the Group
Vinacomin - Uong Bi Electrical Mechanical Joint Stock Company	A subsidiary of the Group
Vinacomin - Mao Khe Mechanical Joint Stock Company	A subsidiary of the Group
Vinacomin - Mining Geology Joint Stock Company	A subsidiary of the Group
TKV - Viet Bac Geology Joint Stock Company	A subsidiary of the Group
Vinacomin - Informatics. Technology. Environment Joint Stock Company	A subsidiary of the Group

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

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

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

- Appendix 01: Schedule of internal coal purchase and sale transactions within the Group;
- Appendix 02: Schedule of purchases of materials, goods, coal and services from related parties;
- Appendix 03: Schedule of sales of materials, goods and services to related parties;
- Appendix 04: Report on receivables from and payables to related parties;
- Appendix 05: Details of loan agreements and finance lease liabilities.

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

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

	Position	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Board of Directors and Supervisory Board		134,880,000	134,880,000
Mr Nguyen Trong Tot	Chairman	12,960,000	12,960,000
Mr Ngo Xuan Thuy	Member of BOD	11,040,000	11,040,000
Mr Hoang Trong Hiep (Resigned on 28/10/2025)	Member of BOD	-	11,040,000
Mr Luong Thanh Chung	Member of BOD	11,040,000	
Mr Vadym D'omin	Member of BOD	11,040,000	11,040,000
Mr Pham Van Tac	Member of BOD	55,200,000	55,200,000
Ms Nguyen Thi Tam	Chief Supervisor	11,520,000	11,520,000
Mr Nguyen The Hanh	Member of the Supervisory Board	11,040,000	11,040,000
Mr Nguyen Tien Hung	Member of the Supervisory Board	11,040,000	11,040,000
Board of Management		1,448,532,732	1,294,857,331
Mr Luong Thanh Chung	Director	200,406,766	-
Mr Hoang Trong Hiep (Resigned on 9/9/2025)	Director	-	185,410,532
Mr Tran Manh Ha	Deputy Director	205,449,690	183,933,697
Mr Nguyen Huu Hung	Deputy Director	205,321,807	184,203,735
Mr Ngo Xuan Thuy	Deputy Director	208,384,607	183,102,404
Mr Lai Quang Trung	Deputy Director	203,222,529	186,419,175
Ms Nguyen Tuyet Mai	Chief Accountant	171,179,230	154,919,324
Mr Nguyen The Hanh	Member of the Supervisory Board	147,388,612	124,018,954
Mr Nguyen Tien Hung	Member of the Supervisory Board	107,179,491	92,849,510
Total		1,583,412,732	1,429,737,331

NOTES TO THESE INTERIM FINANCIAL STATEMENTS (Continued)

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

8.5 Comparative information

Comparative information of the Interim Statement of Financial position and notes are those of the Financial Statements for the fiscal year ended 31 December 2025 of Vinacomin - Mong Duong Coal Joint Stock Company which were audited by AASC Auditing Firm Company Limited.

Comparative figures on the Interim Income Statement, Interim Cash Flow Statement and related supplementing notes are the figures on these Interim Financial Statements for the period from 01/01/2025 to 30/06/2025 of of Vinacomin - Mong Duong Coal Joint Stock Company which were reviewed by AASC Auditing Firm Company Limited

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

Interim Statement of Financial Position

Items	Code	01/01/2026 (VND) (reclassified)	31/12/2025 (VND) (according to the audited financial statements)
Dividends and profits payables	313	1,105,082,465	-
Short-term other payables	320	4,103,744,841	5,208,827,306

Quang Ninh, 10 August 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR



NGO THI LUONG



NGUYEN TUYET MAI



LUONG THANH CHUNG

STATEMENT OF INTERCOMPANY COAL PURCHASES AND SALES
For the accounting period from 01 January 2026 to 30 June 2026

No	Entity	Revenue		
		Quantity (Tonnes)	Unit price	Amount (VND)
A	B	C	D	E
1	Revenue from Intercompany Coal Sales	657,695.40		1,177,359,434,339
1	Vinacomin - Cuaong Coal Preparation Company	653,395.83	1,785,024	1,166,327,134,578
2	Vinacomin - Cam Pha Port and Logistics Company	4,299.57	2,565,908	11,032,299,761
	Total	657,695.40		1,177,359,434,339

PREPARED BY



NGUYEN THI TRANG

CHIEF ACCOUNTANT



NGUYEN TUYET MAI

Quang Ninh, 10 August 2026

DIRECTOR



LUONG THANH CHUNG

Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province, Vietnam

STATEMENT OF PURCHASES OF MATERIALS, GOODS, COAL AND SERVICES FROM RELATED PARTIES

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

Unit: VND

No	Selling entity	Purchases during the year
A	B	C
I	Coal Purchase Expenses	-
II	Other expenses	249,757,707,267
1	Vinacomin - Mine Construction Company	77,885,778,926
2	Vinacomin - Business Administration School	394,647,371
3	TKV - Mining Project Management Unit	113,206,251
4	Vinacomin - Mine Rescue Center	2,086,108,218
5	Quang Ninh Mining Chemical Industry Company	20,174,638,208
6	Hanoi Mining Chemical Materials Company - Vinacomin	770,000,000
7	TKV - Environment Co., Ltd	13,597,724,594
8	Vinacomin - Institute of Energy and Mining Mechanical Engineering	3,745,342,576
9	Vietnam National Coal - Mineral Vocational College	3,862,078,011
10	Vinacomin - Institute of Mining Science and Technology	2,216,705,911
11	Development of Mining Technology and Equipment JSC	285,469,000
12	Vinacomin Hospital	84,330,022
13	VVMI - Manufacturing and Materials Equipment Trading JSC	8,967,715,880
14	VVMI - Mechanical and Pressure Equipment JSC	1,761,600,000
15	Vinacomin - Machinery JSC	43,046,353,656
16	Vinacomin - Motor Industry JSC	3,523,145,859
17	Vinacomin - Uong Bi Electric Mechanical JSC	7,783,777,374
18	Vinacomin - Mao Khe Mechanical JSC	5,577,133,091
19	TKV - Mining Geology JSC	21,976,021,882
20	Vinacomin - Informatics, Technology, Environment JSC	1,793,375,399
21	Vinacomin - Industry Investment Consulting JSC	3,020,322,137
22	Branch of Vinacomin Industry Investment Consulting JSC - Hon Gai Coal Design Enterprise	605,026,685
23	Vinacomin - Transportation and Miner Commuting Service JSC	12,911,928,000
24	Vinacomin - Quacontrol JSC	694,478,455
25	Vinacomin - Materials Trading JSC	12,880,799,761
	Total	249,757,707,267

Quang Ninh, 10 August 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR



NGUYEN THI TRANG



NGUYEN TUYET MAI



LUONG THANH CHUNG

STATEMENT OF SALES OF MATERIALS, GOODS, COAL AND SERVICES TO RELATED PARTIES

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

Unit: VND

No	Purchasing Entity	Sales during the year
A	B	C
I	Revenue from coal sales	1,177,359,434,339
1	Vinacomin - Cua Ong Coal Preparation Company	1,166,327,134,578
2	Vinacomin - Cam Pha Port and Logistics Company	11,032,299,761
II	Other revenue	1,558,389,923
1	Vinacomin - Mine Construction Company	925,051,041
2	Vinacomin - Environment Company Limited	633,338,882
	Total	1,178,917,824,262

Quang Ninh, 10 August 2026

PREPARED BY

CHIEF ACCOUNTANT

DIRECTOR





NGO THI LUONG

NGUYEN TUYET MAI

LUONG THANH CHUNG

STATEMENT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES
At 30 June 2026

Unit: VND

No	Entity	Outstanding Balances					
		Account 131		Account 138		Account 331	
		01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026
A	RECEIVABLES	246,995,437,785	265,450,489,642	4,611,770	149,728,401	-	-
I	SHORT-TERM RECEIVABLES	246,995,437,785	265,450,489,642	4,611,770	149,728,401	-	-
1	Vinacomin - Cuaong Coal Preparation Company	241,746,476,833	262,379,782,178	-	-	-	-
2	Vinacomin - Cam Pha Port and Logistics Company	5,155,823,722	3,070,707,464	-	-	-	-
3	Vinacomin - Hon Gai Coal Company	13,016,710	-	4,611,770	149,728,401	-	-
4	Vinacomin - Mao Khe Coal Company	80,120,520	-	-	-	-	-
II	LONG-TERM RECEIVABLES	-	-	-	-	-	-
B	PAYBLES	-	-	-	-	109,895,336,814	126,591,883,296
I	SHORT-TERM PAYABLES	-	-	-	-	95,675,404,992	109,848,452,237
1	Vinacomin - Mine Construction Company	-	-	-	-	42,888,871,914	35,419,166,090
2	Vinacomin - Business School	-	-	-	-	329,356,465	272,294,000
3	TKV Mining Project Management Unit	-	-	-	-	-	122,262,751
4	Vinacomin - Mine Rescue Center	-	-	-	-	1,041,496,492	1,020,525,355
5	Quang Ninh Mining Chemical Industry Company	-	-	-	-	2,417,697,297	3,901,081,425
6	Hanoi Mining Chemical Materials Company - Vinacomin	-	-	-	-	-	831,600,000
7	TKV - Environment Co., Ltd	-	-	-	-	2,959,867,183	4,265,571,990

STATEMENT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES
At 30 June 2026

Unit: VND

No	Entity	Outstanding Balances					
		Account 131		Account 138		Account 331	
		01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026
8	Vinacomin - Institute of Energy and Mining Mechanical Engineering	-	-	-	-	1,162,951,417	3,234,421,168
9	Vietnam National Coal - Mineral Vocational College	-	-	-	-	2,109,115,166	1,743,803,010
10	Vinacomin - Institute of Mining Science and Technology	-	-	-	-	3,382,286,181	2,279,607,876
11	Mine Safety Center	-	-	-	-	33,912,000	-
12	Development of Mining Technology and Equipment JSC	-	-	-	-	543,351,554	27,167,578
13	Vinacomin - Ha Lam Coal JSC	-	-	-	-	114,630,454	-
14	VVMI - Manufacturing and Materials Equipment Trading JSC	-	-	-	-	5,833,054,286	3,931,319,568
15	VVMI - Mechanical and Pressure Equipment JSC	-	-	-	-	2,175,724,842	33,668,220
16	Vinacomin - Machinery JSC	-	-	-	-	8,906,575,714	14,183,341,937
17	Vinacomin - Motor Industry JSC	-	-	-	-	6,255,080,450	1,058,429,876
18	Vinacomin - Uong Bi Electric Mechanical JSC	-	-	-	-	1,311,440,290	5,312,068,758
19	Vinacomin - Mao Khe Mechanical JSC	-	-	-	-	-	2,507,944,055
20	TKV - Mining Geology JSC	-	-	-	-	6,263,444,968	19,291,011,747
21	Vinacomin - Viet Bac Geology Joint Stock Company	-	-	-	-	2,440,070,829	-
22	Vinacomin - Informatics, Technology, Environment JSC	-	-	-	-	1,820,972,957	1,627,508,532

STATEMENT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES
At 30 June 2026

Unit: VND

No	Entity	Outstanding Balances					
		Account 131		Account 138		Account 331	
		01/01/2026	30/6/2026	01/01/2026	30/6/2026	01/01/2026	30/6/2026
23	Vinacomin Industry Investment Consulting JSC	-	-	-	-	229,000,000	1,114,090,909
24	Branch of Vinacomin Industry Investment Consulting JSC - Hon Gai Coal Design Enterprise	-	-	-	-	19,546,114	19,546,114
25	Vinacomin - Transportation and Miner Commuting Service JSC	-	-	-	-	2,221,185,240	5,012,209,800
26	Vinacomin - Quacontrol JSC	-	-	-	-	124,218,850	132,780,251
27	Vinacomin - Materials Trading JSC	-	-	-	-	1,091,554,329	2,507,031,227
II	LONG-TERM PAYABLES	-	-	-	-	14,219,931,822	16,743,431,059
1	Vinacomin - Mine Construction Company	-	-	-	-	14,219,931,822	16,743,431,059
	Total	246,995,437,785	265,450,489,642	4,611,770	149,728,401	109,895,336,814	126,591,883,296

PREPARED BY



NGO THI LUONG

CHIEF ACCOUNTANT



NGUYEN TUYET MAI

Quang Ninh, 10 August 2026

DIRECTOR



LUONG THANH CHUNG

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES

As at 30 June 2026

Unit: VND

No	Contract No.	Lender	Relation ship	Maturity date	At 30/6/2026		Purpose of the Loan	Security
					Outstanding Principal (VND)	Interest Rate (%)		
A	SHORT-TERM LOANS				176,514,401,297			
1	Contract No.01/2025/HĐCTD/VCBĐQN-TMD	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh Eastern Branch		28/7/2026	121,332,231,289	7.1 - 8%	Working capital for business operations	Unsecured
2	Contract No.803007831377/2026-HĐCVGM/NHCT302-5700101203	Vietnam Joint Stock Commercial Bank for Industry and Trade - Cam Pha Branch		19/4/2027	55,182,170,008	7.5-7.7%	Working capital for business operations	Unsecured
B	LONG-TERM LOANS				244,777,431,730			
I	Maturity: 1 - 5 Years				127,220,085,485			
3	Contract No.01/2025/482345/HĐBĐ	Joint Stock Commercial Bank for Investment and Development of Vietnam		25/11/2028	1,887,190,000	6.8 - 8%	Fire Prevention and Fighting Project	Assets formed from the project
4	Contract No.02/2024/482345/HĐBĐ			25/11/2030	14,833,800,000	6.8 - 8%	35/6KV substation installation project	Assets formed from the project
5	Contract No.02/2025/482345/HĐBĐ			25/11/2030	19,436,454,000	6.8 - 8%	Project for the Installation of a Backup Diesel Generator	Assets formed from the project

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES

As at 30 June 2026

Unit: VND

No	Contract No.	Lender	Relation ship	Maturity date	At 30/6/2026		Purpose of the Loan	Security
					Outstanding Principal (VND)	Interest Rate (%)		
6	Contract No.01/2022/VCBDQN/TMD	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh Eastern Branch		8/11/2027	9,040,000,000	7.475 - 8.7%	Production Support Project 2022	Assets formed from the project
7	Contract No.01/2023/VCBDQN/TMD			6/12/2028	31,149,641,485	7.175 - 8.4%	Production Support Project 2023	Assets formed from the project
8	Contract No.01/2024/VCBDQN/TMD			13/9/2029	17,094,000,000	7.175 - 8.4%	Production Support Project 2024	Assets formed from the project
9	Contract No.01/2025/VCBDQN/TMD			24/7/2030	33,779,000,000	6.775 - 8%	Production Support Project 2025	Assets formed from the project
II	Maturity: 5 - 10 Years				105,042,358,515			
10	Contract No.01/2022/VCBDQN/TMD	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh Eastern Branch		8/11/2027	5,000,000,000	7.475 - 8.7%	Production Support Project 2022	Assets formed from the project
11	Contract No.01/2023/VCBDQN/TMD			6/12/2028	8,995,358,515	7.175 - 8.4%	Production Support Project 2023	Assets formed from the project
12	Contract No.01/2024/VCBDQN/TMD			13/9/2029	22,904,000,000	7.175 - 8.4%	Production Support Project 2024	Assets formed from the project
13	Contract No.01/2025/VCBDQN/TMD			24/7/2030	31,483,000,000	6.775 - 8%	Production Support Project 2025	Assets formed from the project
14	Contract No.02/2025/HĐTDH/VCBDQN-TMD			25/10/2032	36,660,000,000	6.775 - 8%	Transportation Capacity Enhancement Equipment Investment Project	Assets formed from the project

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES

As at 30 June 2026

Unit: VND

No	Contract No.	Lender	Relation ship	Maturity date	At 30/6/2026		Purpose of the Loan	Security
					Outstanding Principal (VND)	Interest Rate (%)		
III	Maturity: Over 10 Years				12,514,987,730			
15	Contract No.554/2014/HDDTDDDH- PN/SHB.110300	Saigon - Hanoi Commercial Joint Stock Bank - Quang Ninh Branch		25/9/2029	12,514,987,730	8.2 - 8.9%	Workers' Housing Construction Project	Assets formed from the project

PREPARED BY

CHIEF ACCOUNTANT

Quang Ninh, 10 August 2026




TRINH THI THUONG

NGUYEN TUYET MAI

DIRECTOR


LUONG THANH CHUNG