VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION

Reviewed Interim Separate Financial Statements
for the financial period from 01 January 2026
to 30 June 2026

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VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION
CORPORATION INFORMATION

GENERAL INFORMATION

Vinacomin - Viet Bac Mining Industry Holding Corporation (hereinafter referred to as "the Corporation") is a joint-stock company equitized from Vinacomin - Viet Bac Mining Industry Holding Corporation (One Member Limited Liability Company), which was converted into a joint-stock company under Decision No. 132/QD-TTg dated 26 January 2015 of the Prime Minister approving the Equitization Plan of Vinacomin - Viet Bac Mining Industry Holding Corporation under Vietnam National Coal and Mineral Industries Holding Corporation Limited.

The Corporation operates under the Enterprise Registration Certificate for a joint stock company, with enterprise registration number 0100100015, first issued on 23 January 2006 by the Department of Planning and Investment of Hanoi (now the Department of Finance of Hanoi). During its operation, changes in business lines, legal representative and other relevant matters have been approved by the Department of Planning and Investment of Hanoi (now the Department of Finance of Hanoi) through the amended Enterprise Registration Certificates from the 1st to the 11th amendment dated 23 July 2025.

The Corporation's shares are listed on the Hanoi Stock Exchange with the stock trading code MVB.

According to Official Letter No. 0058/CKM-TKTCT dated 8 January 2026, Vinacomin - Viet Bac Mining Industry Holding Corporation disclosed that it did not fully satisfy the conditions for being a public company under Clause 11, Article 1 of Law No. 56/2024/QH15 (amending Article 32 of the Law on Securities).

BOARD OF DIRECTORS

Member of Board of Directors managing the operations of the Corporation throughout the financial period from 01 January 2026 to 30 June 2026 and up to the date of these Interim Separate Financial Statements are as follows:

Mr. Le Quang Binh	Chairman of the Board of Directors (dismissed on 1 June 2026)
Mr. Bui Tran Dong	Chairman of the Board of Directors (appointed on 1 June 2026)
Mr. Dang Van Tung	Member of the Board of Directors (dismissed 1 June 2026)
Mr. Trinh Hong Ngan	Member of the Board of Directors
Mr. Vu Minh Tan	Member of the Board of Directors
Mr. Ngo Ngoc Son	Member of the Board of Directors (appointed 1 June 2026)
Mr. Hoang Kieu Hung	Member of the Board of Directors (appointed 1 June 2026)

BOARD OF MANAGEMENT

Member of Board of Management managing the operations of the Corporation throughout the financial period from 01 January 2026 to 30 June 2026 and up to the date of these Interim Separate Financial Statements are as follows:

Mr. Trinh Hong Ngan	General Director
Mr. Hoang Kieu Hung	Deputy General Director (appointed 19 January 2026)
Mr. Nguyen Van Dung	Deputy General Director
Mr. Pham Thanh Hai	Deputy General Director
Mr. Nguyen Thac Tan	Deputy General Director

LEGAL REPRESENTATIVE

Legal representative of the Corporation for the financial period from 01 January 2026 to 30 June 2026 and up to the date of these Separate Financial Statements is Mr. Trinh Hong Ngan - position General Director.

BOARD OF SUPERVISORS

Member of Board of Control of the Corporation throughout the financial period from 01 January 2026 to 30 June 2026 and up to the date of these Interim Separate Financial Statements are as follows:

Ms. Le Thi Thu Hien	Head of the Board of Supervisors
Ms. Nguyen Thi Lich	Member of the Board of Supervisors (dismissed 01 June 2026)
Ms. Le Thi Thu Trang	Member of the Board of Supervisors (appointed 01 June 2026)
Mr. Nguyen Van Tao	Member of the Board of Supervisors

BUSINESS REGISTRATION OFFICE

The Corporation's head office is located at No. 1 Phan Dinh Giot Street, Phuong Liet Ward, Hanoi City, Vietnam.

AUDITOR

BDO Audit Services Co., Ltd performed the review for the Interim Separate Financial Statements for the financial period from 01 January 2026 to 30 June 2026 of Vinacomin - Viet Bac Mining Industry Holding Corporation.

REPORT OF BOARD OF MANAGEMENT

About the Interim Separate Financial Statement of the Corporation for the fiscal period from 01/01/2026 to 30/06/2026

The Board of Management of Vinacomin - Viet Bac Mining Industry Holding Corporation (hereinafter referred to as "the Corporation") presents this report together with the interim separate financial statements for the financial period from 01 January 2026 to 30 June 2026.

RESPONSIBILITIES OF BOARD OF MANAGEMENT FOR THE SEPARATE FINANCIAL STATEMENTS

The Board of Management is responsible for preparing the separate financial statements to give a fair and true view of the separate financial position of the Corporation as at 30 June 2026, its separate operations results and its separate cash flows for the financial period from 01 January 2026 to 30 June 2026 and believes there are no contingent events that may affect the going concern of the Corporation.

In preparing the separate financial statements, the Board of Management of the Corporation are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the interim separate financial statements on going concern basis unless it is inappropriate to presume that the Corporation will continue in business.

The Board of Management of the Corporation is responsible for ensuring that accounting records are kept adequately to give a fair and true view of the financial position of the Corporation at any time and to ensure that the accompanying separate financial statements of the Corporation were prepared in accordance with Vietnamese Accounting Standards, current Enterprise Accounting Law of Vietnam and relevant legal regulations. The Board of Management of the Corporation is also responsible for safeguarding the Corporation's assets and hence for taking reasonable for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that it has complied with the above requirements in preparing the accompanying Interim Separate Financial Statements.

In addition, the Board of Management commits that the Corporation has not violated any information disclosure obligations in accordance with Circular No. 96/2020/TT-BTC dated 16 November 2020, issued by the Ministry of Finance, which provides guidelines for information disclosure on the Securities Market.

APPROVAL OF INTERIM SEPARATE FINANCIAL STATEMENTS

The Board of Management approves the accompanying separate financial statements for the financial period from 01 January 2026 to 30 June 2026, as presented from page 5 to page 40. According to the Board of Management, in all material respects, the accompanying separate financial statements give a true and fair view of the financial position of the Corporation as at 30 June 2026, its operation results and its cash flows for the financial period from 01 January 2026 to 30 June 2026 in accordance with the Vietnamese Accounting Standards, Vietnamese Corporation Accounting System and other prevailing legal regulations relevant to the preparation and presentation of separate financial statements.

As presented in Note V.8.2 of the Interim Separate financial statements, the Corporation is the parent company of its subsidiaries, and the consolidated financial statements of the Corporation and its subsidiaries for the financial period from 01 January 2026 to 30 June 2026, prepared in accordance with Vietnamese Accounting Standards, the Vietnamese Corporation Accounting System, and relevant legal regulations on the preparation and presentation of interim consolidated financial statements, have been issued separately. Users of the interim separate financial statements should read the interim separate financial statements in conjunction with the aforementioned interim consolidated financial statements to obtain complete information on the consolidated financial position, consolidated business results, and consolidated cash flows of the Corporation.

Hanoi, 19 August 2026

For and on behalf of Board of Management

TỔNG CÔNG TY CÔNG NGHIỆP MỎ VIỆT BẮC TKV - CTCP

TRINH HONG NGAN
General Director

BDO

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Floor 20, ICON4 Tower,
243A De La Thanh Street,
Lang Ward, Hanoi City,
Vietnam

No: BC/BDO/2026. 573

Hanoi, 19 August 2026

REVIEW REPORT ON INTERIM SEPARATE FINANCIAL INFORMATION

Interim Separate Financial Statements of Vinacomin - Viet Bac Mining Industry Holding Corporation for the financial period from 01 January 2026 to 30 June 2026

To: **SHAREHOLDERS, BOARD OF DIRECTORS, BOARD OF MANAGEMENT**
VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION

We have reviewed the accompanying Separate Financial Statements of Vinacomin - Viet Bac Mining Industry Holding Corporation (hereinafter referred to as "the Corporation") dated 19 August 2026 which are set out on pages 05 to 40 including interim statement of financial position as at 30 June 2026, interim separate profit and loss statement, interim separate cash flows statement and Interim Separate Financial Statements Notes for the financial period from 01 January 2026 to 30 June 2026 .

Responsibilities of The Board of Management

Board of Management is responsible for the preparation and fair presentation of the Corporation's Interim Separate Financial Statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporation Accounting Regime and other prevailing legal regulations, and for such internal control as the Board of Management determines is necessary to enable the preparation of Interim Separate Financial Statements that are free from material misstatements, whether due to fraud or errors.

Responsibilities of auditors

Our responsibility is to express an opinion on the Interim Separate Financial Statements based on the results of our review. We conducted our review in accordance with Vietnamese Standard on Review Engagements (VSRE) 2410 - Review of Interim Financial Information performed by the Independent Auditor of the Entity.

A review of interim financial information involves primarily of making inquiries, mainly 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.

Conclusion of auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim separate financial statements do not present true and fairly, in all material respects, the financial position of Vinacomin - Viet Bac Mining Industry Holding Corporation as at 30/06/2026 and its financial performance and cash flows for the period from 01/01/2026 to 30/06/2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting Regime, and other relevant legal regulations relating to the preparation and presentation of interim separate financial statements.

BDO AUDIT SERVICES CO., LTD

M.S.D.N: 0101333767 - CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN BDO - Q. ĐỐNG ĐA - TP. HÀ NỘI

LE THI MINH HONG
Deputy Director
Certificate for Audit application registration: 1922-2023-038-1

VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION

INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

B01a - DN

As at 30 June 2026

Unit: VND

	ASSETS	Code	Note	As at 30/06/2026	As at 01/01/2026
A -	**CURRENT ASSETS**	**100**		**827,283,691,488**	**685,244,277,686**
I.	**Cash and cash equivalents**	**110**	**V.1**	**26,784,235,917**	**97,263,813,620**
1.	Cash	111		26,784,235,917	17,263,813,620
2.	Cash equivalents	112		-	80,000,000,000
II.	**Short-term financial investments**	**120**		**-**	**60,000,000,000**
1	Investments held-to-maturity	123	V8.1	-	60,000,000,000
III.	**Short-term receivables**	**130**		**261,426,594,914**	**191,550,616,148**
1.	Short-term trade receivables from customers	131	V.2	224,545,209,204	119,670,981,836
2.	Short-term prepayment to suppliers	132	V.3	2,866,039,550	57,448,857,449
3.	Other short-term receivables	135	V.4.1	34,015,346,160	14,430,776,863
4.	Provision for doubtful receivables (*)	136		-	-
IV.	**Inventories**	**140**	**V.5**	**498,343,277,702**	**310,992,552,625**
1.	Inventories	141		498,343,277,702	310,992,552,625
2.	Provision for devaluation of inventories (*)	142		-	-
V.	**Short-term biological assets**	**150**		-	-
VI.	**Other current assets**	**160**		**40,729,582,955**	**25,437,295,293**
1.	Short-term prepaid expenses	161	V.7.1	2,086,198,305	1,470,160,260
2.	Deductible value added tax	162		24,718,734,112	12,911,020,566
3.	Taxes and other receivables from the State	163	V.14.2	13,924,650,538	11,056,114,467
B -	**NON-CURRENT ASSETS**	**200**		**1,898,506,746,344**	**1,559,126,164,389**
I.	**Long-term receivables**	**210**		**166,477,301,791**	**140,181,634,440**
1.	Other long-term receivables	215	V.4.2	166,477,301,791	140,181,634,440
II.	**Fixed assets**	**220**		**640,141,598,671**	**450,393,232,185**
1.	Tangible fixed assets	221	V.9	636,058,657,767	446,142,499,193
	Cost	*222*		*2,195,106,840,467*	*2,049,131,683,727*
	Accumulated depreciation (*)	*223*		*(1,559,048,182,700)*	*(1,602,989,184,534)*
2.	Intangible fixed assets	227	V.10	4,082,940,904	4,250,732,992
	Cost	*228*		*8,695,847,586*	*8,695,847,586*
	Accumulated amortization (*)	*229*		*(4,612,906,682)*	*(4,445,114,594)*
III.	**Long-term biological assets**	**230**		-	-
IV.	**Investment properties**	**240**	**V.11**	**75,287,385,917**	**77,186,818,217**
	Cost	*241*		*107,725,874,427*	*107,725,874,427*
	Accumulated depreciation (*)	*242*		*(32,438,488,510)*	*(30,539,056,210)*
V.	**Long-term assets in progress**	**250**		**14,206,770,051**	**22,348,042,913**
1.	Construction in progress	252	V.6	14,206,770,051	22,348,042,913
VI.	**Long-term financial investments**	**260**	**V8.2**	**506,725,199,339**	**510,614,861,945**
1.	Investments in subsidiaries	261		492,941,236,296	492,941,236,296
2.	Investments in joint-venture, associates	262		1,740,000,000	1,740,000,000
3.	Investments in equity of other entities	263		16,607,900,000	16,607,900,000
4.	Provision for impairment of long-term investments in other entities (*)	264		(4,563,936,957)	(674,274,351)
VII.	**Other long-term assets**	**270**		**495,668,490,575**	**358,401,574,689**
1.	Long-term prepaid expenses	271	V.7.2	474,933,761,437	338,262,260,582
2.	Deferred taxes assets	272	V.19	20,734,729,138	20,139,314,107
	TOTAL ASSETS	280		2,725,790,437,832	2,244,370,442,075

Unit: VND

RESOURCES		Code	Note	As at 30/06/2026	As at 01/01/2026
C -	**LIABILITIES**	**300**		**1,166,605,600,688**	**568,633,203,582**
I.	**Current liabilities**	**310**		**809,504,025,046**	**330,768,817,774**
1.	Short-term trade payables	311	V.13	254,437,876,370	74,889,571,443
2.	Short-term advances from customers	312		1,000	-
3.	Dividends and profits payable	313	V.16	110,546,275,000	307,447,000
4.	Taxes and other payables to the State	314	V.14.1	29,391,700,745	24,675,437,232
5.	Payables to employees	315		62,571,738,019	119,903,528,992
6.	Short-term accrued expenses	316	V.12	7,306,249,955	4,305,387,909
7.	Short-term unrealized revenue	319		19,090,910	-
8.	Other short-term payables	320	V.17	9,708,438,411	7,305,144,260
9.	Short-term borrowings and finance lease liabilities	321	V.15	54,195,800,000	25,526,709,090
10.	Provision for short-term payables	322	V.18	174,470,839,748	-
11.	Bonus and welfare funds	323		106,856,014,888	73,855,591,848
II.	**Non-current liabilities**	**330**		**357,101,575,642**	**237,864,385,808**
1.	Other long-term payables	338		249,219,400	-
2.	Long-term borrowings and finance lease liabilities	339	V.15	356,852,356,242	237,864,385,808
D -	**OWNER'S EQUITY**	**400**		**1,559,184,837,144**	**1,675,737,238,493**
I.	**Owner's equity**	**410**	**V.20**	**1,559,184,837,144**	**1,675,737,238,493**
1.	Contributions from owners	411		1,050,000,000,000	1,050,000,000,000
-	*Common shares with voting rights*	*411a*		*1,050,000,000,000*	*1,050,000,000,000*
2.	Investment and development funds	418		422,182,076,690	360,734,096,580
3.	Undistributed retained earnings	420		87,002,760,454	265,003,141,913
-	*Retained earnings accumulated to the prior period end*	*420a*		*55,849,115,119*	*60,176,541,545*
-	*Undistributed retained earnings of current period*	*420b*		*31,153,645,335*	*204,826,600,368*
	TOTAL RESOURCES	**440**		**2,725,790,437,832**	**2,244,370,442,075**

Hanoi, 19 August 2026

Preparer	Chief Accountant	General Director
Pham Thi Thuy Nga	Le Minh Hien	Trinh Hong Ngan

M.S.D.N: 0100100015-C.T.C.P
TỔNG CÔNG TY CÔNG NGHIỆP MỎ VIỆT BẮC TKV - CTCP
Q. THANH XUÂN - T.P HÀ NỘI

VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION

INTERIM SEPARATE PROFIT AND LOSS STATEMENT

B02a - DN

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

Unit: VND

ITEMS		Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1.	Revenue from sales of goods and services	01	VI.1	1,465,034,596,669	1,491,841,565,218
2.	Revenue deductions	02		-	-
3.	**Net revenue from sales of goods and services**	**10**		**1,465,034,596,669**	**1,491,841,565,218**
4.	Cost of goods sold and services rendered	11	VI.2	1,309,901,905,997	1,181,249,223,435
5.	**Gross profit/(loss) from sales of goods and services**	**20**		**155,132,690,672**	**310,592,341,783**
6.	Gain/loss from sale and disposal of investment property	21		-	-
7.	Financial income	22	VI.3	20,230,229,549	21,943,823,456
8.	Financial expenses	23	VI.4	14,219,882,354	2,563,950,753
	In which: Interest expenses	*24*		*10,330,219,748*	*3,440,952,587*
9.	Selling expenses	25	VI.5	16,134,854,995	20,713,441,479
10.	General and administrative expenses	26	VI.6	122,161,908,937	138,005,966,849
11.	**Net profit from operating activities**	**30**		**22,846,273,935**	**171,252,806,158**
12.	Other income	31	VI.7	10,753,706,303	3,493,701,916
13.	Other expenses	32		132,830,871	1,671,729,375
14.	**Other profit**	**40**		**10,620,875,432**	**1,821,972,541**
15.	**Total accounting profit/(loss) befor tax**	**50**		**33,467,149,367**	**173,074,778,699**
16.	Current corporate income tax expenses	51	VI.8	2,908,919,063	33,868,443,775
17.	Deferred corporate imcome tax expenses	52		(595,415,031)	1,691,237,990
18.	**Net profit after tax**	**60**		**31,153,645,335**	**137,515,096,934**

Hanoi, 19 August 2026

Preparer	Chief Accountant	General Director
Pham Thi Thuy Nga	Le Minh Hien	Trinh Hong Ngan

M.S.D.N:0100100015-C.T.C.P
TỔNG CÔNG TY CÔNG NGHIỆP MỎ VIỆT BẮC TKV - CTCP
Q.THANH XUÂN - T.P HÀ NỘI

VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION

INTERIM SEPARATE CASH FLOWS STATEMENT

B03a - DN

(Indirect method)

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

Unit: VND

	ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	Cash flows from operating activities				
1.	***Profit before tax***	***01***		***33,467,149,367***	***173,074,778,699***
2.	***Adjustments for:***				
-	Drepeciation of fixed assets and investment properties	02		46,263,544,193	33,521,609,309
-	Provisions	03		178,360,502,354	242,974,290,904
-	(Profit), loss from investment activities	05		(29,284,120,988)	(20,804,326,023)
-	Borrowing costs	06		10,330,219,748	3,440,952,587
3.	***Operating profit before changes in working capital***	***08***		***239,137,294,674***	***432,207,305,476***
-	(Increase), decrease in receivables	09		(110,847,895,734)	62,939,282,775
-	(Increase), decrease in inventories	10		(187,350,725,077)	(185,157,794,581)
-	Increase, (decrease) in payables (excluding interest payable and corporate income tax payable)	11		108,158,485,800	(7,613,274,827)
-	(Increase), decrease in prepaid expenses	12		(137,287,538,900)	19,278,566,687
-	Borrowing costs paid	14		(10,130,154,139)	(3,446,686,195)
-	Corporate income tax paid	15		(12,251,928,371)	(29,627,809,946)
-	Other receives from operating activities	16		-	-
-	Other payments for operating activities	17		(7,943,079,740)	(14,198,094,105)
	Net cash flows from operating activities	20		**(118,515,541,487)**	**274,381,495,284**
II.	Cash flows from investment activities				
1.	Acquisition and construction of fixed assets and other long-term assets	21		(185,479,146,548)	(50,514,559,653)
2.	Proceeds from disposals of fixed assets and other long-term assets	22		10,726,963,351	-
3.	Borrowings and purchases of debt instrument of other entities	23		-	(60,000,000,000)
4.	Proceeds from borrowings and disposal of debt instruments of other units	24		60,000,000,000	30,000,000,000
5.	Interest earned, dividends and profits received	27		15,142,257,637	19,997,860,269
	Net cash flows from investment activities	30		**(99,609,925,560)**	**(60,516,699,384)**
III.	Cash flows from financial activities				
1.	Proceeds from borrowings	33		158,970,461,344	7,598,409,091
2.	Repayment of borrowings	34		(11,313,400,000)	(2,547,675,970)
3.	Dividends and profits paid	36		(11,172,000)	(104,954,022,000)
	Net cash flows from financial activities	40		**147,645,889,344**	**(99,903,288,879)**
	Net cash flows during the period	50		**(70,479,577,703)**	**113,961,507,021**
	Cash and cash equivalents at the beginning of the period	60	V.1	**97,263,813,620**	**135,468,454,588**
	Impact of exchange rate difference on foreign currency	61		-	-
	Cash and cash equivalents at the end of the period	70	V.1	**26,784,235,917**	**249,429,961,609**

Hanoi, 19 August 2026

Preparer	Chief Accountant	General Director
Pham Thi Thuy Nga	Le Minh Hien	Trinh Hong Ngan

M.S.D.N: 0100100015-C.T.C.P
TỔNG CÔNG TY CÔNG NGHIỆP MỎ VIỆT BẮC TKV - CTCP
Đ. THANH XUÂN - T.P HÀ NỘI

I. CORPORATION INFORMATION

1. Ownership

Vinacomin - Viet Bac Mining Industry Holding Corporation (hereinafter referred to as "the Corporation") is a joint-stock company equitized from Vinacomin - Viet Bac Mining Industry Holding Corporation (One Member Limited Liability Company), which was converted into a joint-stock company under Decision No. 132/QD-TTg dated 26 January 2015, of the Prime Minister approving the Equitization Plan of Vinacomin - Viet Bac Mining Industry Holding Corporation under Vietnam National Coal and Mineral Industries Holding Corporation Limited.

The Corporation operates under the Enterprise Registration Certificate for a joint stock company, with enterprise registration number 0100100015, first issued on 23 January 2006 by the Department of Planning and Investment of Hanoi (now the Department of Finance of Hanoi). During its operation, changes in business lines, legal representative and other relevant matters have been approved by the Department of Planning and Investment of Hanoi (now the Department of Finance of Hanoi) through the amended Enterprise Registration Certificates from the 1st to the 11th amendment, dated 23 July 2025.

According to the ninth change of Joint Stock Company Business Registration Certificate dated 06 January 2022, the Corporation's charter capital is VND 1,050,000,000,000, divided into 105,000,000 shares with original par value of 10,000 VND/share. Details are as follows:

No.	Shareholders	Amount	Rate
1	Vietnam National Coal and Mineral Industries Holding Corporation Limited	103,104,100	98.19%
2	Other shareholders	1,895,900	1.81%
	Total	**105,000,000**	**100%**

The Corporation's shares are listed on the Hanoi Stock Exchange with the stock trading code MVB.

Viet Bac Mining Industry Holding Corporation - TKV (JSC) sent Official Letter No. 0058/CKM-TKTCT dated January 8, 2026, to the State Securities Commission and the Hanoi Stock Exchange regarding its non-compliance with the public company requirements under Clause 11, Article 1 of Law No. 56/2024/QH15 (amending Article 32 of the Law on Securities).

The Corporation's head office is located at No. 1 Phan Dinh Giot Street, Phuong Liet Ward, Hanoi City, Vietnam.

2. Business sector

Business sector of the Corporation is mining and gathering hard coal.

3. Principal activities

- Activities of nursing and nursing facilities (nursing for coal industry officials and employees);
- Mining and gathering hard coal;
- Restaurants and mobile food services;
- Wholesale of automobiles and other motor vehicles;
- Sale of spare parts and supporting parts of automobiles and other motor vehicles;
- Wholesale of other machines, equipment and spare parts;
- Wholesale of construction materials, installing equipment;
- Providing catering services under irregular contracts with customers (serving parties, meetings, weddings, etc.).

4. Normal business cycle

The operating cycle of the Corporation is no more than 12 months.

5. Corporation structure

List of subordinate units of the Corporation

No.	Name of subordinate unit	Address
1	Nui Hong Coal Company - VVMI - Branch of Vinacomin - Viet Bac Mining Industry Holding Corporation	Cay Thi Hamlet, Phu Xuyen Commune, Thai Nguyen Province, Vietnam
2	Na Duong Coal Company - VVMI - Vinacomin - Viet Bac Mining Industry Holding Corporation	Village 4, Na Duong Commune, Lang Son Province, Vietnam
3	Khanh Hoa Coal Company - VVMI - Vinacomin - Viet Bac Mining Industry Holding Corporation	Cao Son 1 Residential Area, Quan Trieu Ward, Thai Nguyen Province, Vietnam

List of Subsidiaries of the Corporation

No.	Company	As at 30/06/2026		As at 31/12/2025		Address	Main activities
		Ownership ratio	Voting rights ratio	Ownership ratio	Voting rights ratio		
1	VVMI - Mechancial and Pressure Equipment Joint Stock Company	51.00%	51.00%	51.00%	51.00%	House No. 506, Ha Huy Tap Street, Phu Dong Commune, Hanoi City, Vietnam	Mechanical production and trading
2	VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	51.00%	51.00%	51.00%	51.00%	Group 12, Thu Lam Commune, Hanoi City, Vietnam	Trading in materials and equipment
3	VVMI - Construction & Material Joint Stock Company	51.00%	51.00%	51.00%	51.00%	Ta Lai Village, Hoang Van Thu Commune, Lang Son Province, Vietnam	Production and trading of construction materials
4	VVMI - Viet Bac Mechanical Joint Stock Company	51.00%	51.00%	51.00%	51.00%	Hamlet 2, An Khanh Commune, Thai Nguyen Province, Vietnam	Repair and manufacture mechanical equipment
5	VVMI - Quan Trieu Cement Joint Stock Company	84.91%	84.91%	84.91%	84.91%	An Khanh Commune, Thai Nguyen Province, Vietnam	Producing cement
6	VVMI - Thai Nguyen Hotel Joint Stock Company	51.00%	51.00%	51.00%	51.00%	No. 2, Hoang Van Thu Street, Phan Dinh Phung Ward, Thai Nguyen Province, Vietnam	Hospitality
7	VVMI - La Hien Cement Joint Stock Company	51.38%	51.38%	51.38%	51.38%	Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province, Vietnam	Producing cement
8	VVMI - Tan Quang Cement Joint Stock Company	57.14%	57.14%	57.14%	57.14%	Trang Da 5 Residential Area, Nong Tien Ward, Tuyen Quang Province, Vietnam	Producing cement

List of joint ventures and associates companies of the Corporation

No.	Company	As at 30/06/2026		As at 31/12/2025		Address	Main activities
		Ownership ratio	Voting rights ratio	Ownership ratio	Voting rights ratio		
1	Mining Equipment Joint Stock Company	29.00%	29.00%	29.00%	29.00%	No. 65 An Trach Street, O Cho Dua Ward, Hanoi City, Vietnam	Trading in materials and equipment

List of other entities contributed equity of the Corporation

No.	Company	As at 30/06/2026		As at 31/12/2025		Address	Main activities
		Ownership ratio	Voting rights ratio	Ownership ratio	Voting rights ratio		
1	Hanoi Vinacomin Industry Investment Joint Stock Company	1.50%	1.50%	1.50%	1.50%	14A Phan Chu Trinh Street, Cua Nam Ward, Hanoi City, Vietnam	Service business
2	Nong Son Coal & Power Joint Stock Comapny	10.79%	10.79%	10.79%	10.79%	Nong Son Village, Nong Son Commune, Da Nang City, Vietnam	Electricity production

6. Employees

As at 30 June 2026, total employees of the Corporation were 1,606 people (As at 31 December 2025 were 1,683 people).

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

The Corporation's accounting period is from 01 January to 31 December of calendar year.

The Corporation's interim financial period is from 01 January to 30 June of the calendar year.

2. Accounting currency

The Corporation used its accounting records in Vietnamese dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND REGIME

1. Basis of preparing the Interim Separate Financial Statements and applied accounting regime

The Corporation applies the Vietnamese Accounting Standards and Accounting Regime for Enterprises promulgated under Circular No. 99/2025/TT-BTC dated 27 October 2025 ("Circular 99") issued by the Ministry of Finance, providing guidance on the accounting regime for enterprises.

Interim Separate Financial Statements are prepared according to the principle of historical cost and in accordance with Vietnamese Accounting Standards. The separate accompanying financial statements do not present financial position, operation results and cash flows in accordance with accounting principles and practices generally accepted accounting principles and practices in countries or jurisdictions other than Vietnam.

The Corporation has also prepared the consolidated financial statements of the Corporation and its subsidiaries for the financial period from 01 January 2026 to 30 June 2026 ("Interim Consolidated Financial Statements") in accordance with Vietnamese Accounting Standards, Vietnamese Corporation Accounting System and relevant legal regulations to the preparation and presentation of consolidated financial statements.

Users of Interim Separate financial statements should read this report together with the above consolidated financial statements to obtain complete information about the consolidated financial situation, consolidated business results and consolidated cash flow situation of the Corporation and its subsidiaries.

2. Compliance with Vietnamese Accounting Standards and Accounting Regime

The Corporation ensures that the Financial Statements have been prepared and presented in accordance with the requirements of the Vietnamese Accounting Standards, the Vietnamese Corporation Accounting Regime and relevant statutory requirements applicable to the preparation and presentation of Financial Statements.

IV. APPLICABLE ACCOUNTING POLICIES

1. Principle of recognizing cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, cash in transit and term deposit with maturity of less than three months that can be easily transferred to cash without any risks in transferring at the date of the report. The identification of cash and cash equivalents is in accordance with Vietnam Accounting Standard No. 24 "Cash Flow Statement".

2. Principle of recognizing financial investment

Investment in subsidiaries, associates

Subsidiaries are entities over which the Corporation has the power to govern the financial and operating policies and usually expressed through holding more than half of the voting rights in those entities.

Associates are all entities over which the Corporation has significant influence but not control, usually expressed through holding between 20% and 50% of the voting rights in those entities.

For the purposes of these separate financial statements, investments in subsidiaries and associates are initially recognized at historical cost. Profit received by the Corporation from the accumulated profits of subsidiaries and associates after the date on which control assumed by the Corporation is recognized in the separate statement of income. Other distributions are considered as a return of the investments and are deducted from the value of the investment.

After initial recognition, these investments are measured at historical cost less allowance for diminution in value. Provisions for diminution in investment value are made when the investee incurs a loss and are recognized in the Interim Separate Profit and Loss Statement for the period.

Investment in another entity's equity instrument

Book value: Investments in other entities are initially recognized at historical cost.

Basis for provisions for investment losses in other units:

- For investments in listed stocks or the fair value of the investment is reliably determined: Provision is made based on the market value of the stock (similar to provision for devaluation of trading securities).

- For investments whose fair value cannot be determined at the time of reporting: The basis for provision is the financial statements of the investee. In case the invested party is the parent company, the basis for provision is the consolidated financial statements of that parent company. Increases or decreases in the provision balance are recorded in financial expenses during the period.

Investment held-to-maturity

Held-to-maturity investments are those that the Board of Management has the intention and ability to hold to maturity.

Held-to-maturity investments are stated at cost. After initial recognition, if held-to-maturity investments have not yet made provision for doubtful debts in accordance with other regulations, these investments are recognized at their recoverable amounts. Any impairment in the value of an investment, if incurred, is charged to financial expenses in the statement of income and is deducted directly from the value of the investment.

3. Principle of recognizing receivables

Receivables is the amount which are recoverable from customers or others. Receivables from customers and other receivables are stated at cost less allowance for doubtful debts.

The classification of trade receivables and other receivables are based on the following principles:

- ***Trade receivables***: Includes receivables arising from commercial transactions that are of a buying and selling nature.

- ***Other receivables***: Includes non-commercial receivables that are unrelated to buying and selling transactions. As at 30 June 2026, the Corporation's receivables comprise: advances, accrued interest of term deposit and other colllaterals.

Monitoring receivables

Receivables shall be recorded specifically to original terms and remaining recovery terms as at the reporting date, original currencies and each object. At the Financial Statements' preparation date, receivables which have remaining recovery terms of less than 12 months or a business cycle are classified as current receivables, receivables which have remaining recovery terms of over 12 months or a business cycle are classified as non - current receivables.

The receivables are recognized not exceeding the recoverable amount.

Provision for doubtful debts

Provision for doubtful debts represents the value of receivables that the Corporation is not expected to collect at the end of the financial period. Increases or decreases in the provision are recorded in general and administrative expenses during the period. Provision for doubtful debts is made for specific receivables, based on the overdue period of principal repayment according to the original commitment (not taking into account debt extension between the parties), or the expected level of loss that may occur.

Receivables that are overdue for 6 months or more (the overdue period is determined based on the principle amount and sale contract, regardless of debt extension between the parties) are provisioned at the following rates:

Overdue period	*Provision rate*
From more than 6 months to under 1 year	30%
From 1 year to under 2 years	50%
From 2 years to under 3 years	70%
From more than 3 years	100%

4. Principle of recognizing inventories

Inventories are stated at the lower of cost and net realizable value. The cost of inventories comprises costs of purchase, costs of conversion, and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value is determined based on the estimated selling price less the estimated costs of completion and the estimated costs necessary to make the sale.

The Corporation applies the perpetual method to account for inventory with the value determined as follows:

- Work in progress expenses: Raw material costs and direct labor costs plus manufacturing overhead costs according to normal operating standards;
- Finished goods: Weighted average;
- Raw materials, tools, instruments, supplies and goods: Specific Identification.

Provision for decline in value of inventories is recognized by the Corporation in accordance with prevailing accounting regulations. Accordingly, the Corporation is permitted to recognize a provision for decline in value of inventories when the cost of inventories exceeds their net realizable value at the end of the financial period. Any increase or decrease in the provision balance is recognized in cost of goods sold for the period.

5. Principle of recognizing and depreciating tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation.

The cost of tangible fixed assets comprises all costs incurred by the Corporation to acquire the assets up to the time when the assets are brought to the condition necessary for them to be capable of operating in the manner intended by the Corporation. The cost of tangible fixed assets is determined for each specific case in accordance with Vietnamese Accounting Standard No. 03 - Tangible Fixed Assets.

Expenditures incurred after putting the asset in use (costs of upgrading, renovation, maintenance, repair...) are recognized as production and business expenses in the period. Where it can be clearly demonstrated that these expenses increase the expected future economic benefits of the use of fixed assets that exceed the standard operating level initially assessed, these expenses are capitalized as additional costs of the fixed asset.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are removed from the statement of financial position, and any gain or loss resulted from the disposal of the asset is included in the Interim Separate Profit and Loss Statement of the Corporation.

Depreciation of tangible fixed assets is calculated on a straight - line method over their estimated useful lives. Useful lives estimate for each type of tangible fixed asset are as follows:

Fixed assets	*Useful life*
Building and structure	06 - 25 years
Machinery and equipment	03 - 20 years
Means of transportation	06 - 10 years
Management tools and equipment	03 - 10 years
Other tangible fixed assets	06 - 10 years

6. Principle of recognizing and amortizating Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization.

Land use rights

The historical cost of a land use right includes all costs directly attributable to the acquisition of the land use right. Fixed-term land use rights are amortized on a straight-line basis over the validity period of the land use right certificates. Indefinite land use rights are not amortized.

Software program

The Corporation's intangible fixed assets include software programs such as accounting software, software licenses, and geological mine management software, etc. Costs related to computer software programs that are not an integral part of the associated hardware are capitalized.

The historical cost of computer software comprises all expenditures incurred by the Company up to the date the software is available for use. Computer software is amortized using the straight-line method over a period of 3 to 5 years.

7. Principle of recognizing investment property

Investment properties include investment properties held to earn rental.

Investment property is stated at historical cost less accumulated depreciation.

The cost of investment properties comprises all cash or cash equivalent expenditures incurred by the Company, or the fair value of other consideration given in exchange to acquire the investment properties, up to the date of acquisition or completion of construction of the investment properties.

Subsequent expenses relating to an investment property that has already been recognized should be added to the net-book value of the investment property when it is probable that future economic benefits, in excess of the originally assessed standard of performance of the existing investment property, will flow to the Corporation.

Investment properties held for lease are depreciated using the straight-line method over their estimated useful lives as follows:

- Buildings and structures 25 - 35 years

The Corporation does not depreciate investment property held for capital appreciation. Where there is reliable evidence that the investment property devalues against its market value and the impairment can be measured reliably, the Corporation shall understate the cost of investment property and recognizes the loss in cost of goods sold during the period.

The transfer from owner-occupied property to investment property or vice versa is made when and only when there is a change in use. Such transfer does not change the carrying amount of the transferred asset and does not change the cost of the property in determining valuation or preparing the Financial Statements.

8. Principle of recognizing prepaid expenses

Prepaid expenses are the actual expenses incurred but related to the results of production and business activities of several accounting periods.

Prepaid expenses mainly comprise tools and supplies, office rental expenses, insurance costs, major repair expenses of assets, site clearance compensation costs, and other expenses incurred during the Corporation's operations that are considered to bring future economic benefits to the Corporation. These expenses are allocated to the Interim Separate Profit and Loss Statement on a straight-line basis, based on the estimated useful lives or the expected period of cost recovery determined by the Corporation.

Prepaid expense shall be recorded in details by term. As at reporting date, prepaid expenses which have term less than 12 months or less than a business cycle since the date of prepayment are classified as short-term prepaid expenses, expenses which have term over 12 months or over a business cycle since the date of prepayment are classified as long-term prepaid expenses.

9. Principle of recognizing payables

Payables are stated at their historical cost. The amount of payable shall be classified into trade payables and other payables following principles as follows:

- ***Trade payables***: Includes trade payables arising from transactions for the purchase of goods, services and assets.

- ***Dividends and profits payable***: Includes dividends and profits payable by the Corporation to its owners (shareholders, capital-contributing members, general partners, etc.). The Corporation recognises dividends and profits payable as liabilities on the date the General Meeting of Shareholders approves the resolution on dividend payment, the date of the Board of Directors' decision, or the record date.

- ***Other payables***: Including non-commercial payables, not related to the transactions of trading, providing goods and services (such as payable for social insurance, health insurance, unemployment insurance, union fee...).

Monitoring payables

Payables shall be recorded specially to original terms and remaining terms as at reporting date, original currencies and specific entity. At Financial Statement's preparation date, payables which have the remaining repayment terms of less than 12 months or a business cycle are classified as current payables and payables which have remaining repayment terms of over 12 months or a business cycle are classified as non-current payables.

The payables are recognized at no less than the amount payable.

10. Principle of recognizing loans and finance lease liabilities

Loans and finance lease liabilities are recorded in details of entity, term, original currency. At the end of the reporting period, loans and finance lease liabilities due in 12 months or a business cycle are classified as short-term loans and finance lease liabilities, whereas loans and finance lease liabilities due in more than 12 months or a business cycle are classified as long-term loans and finance lease liabilities.

11. Principle of recognizing borrowing costs and capitalization

Borrowing costs are loan interest and other costs incurred in direct relation to borrowings (appraisal expenses, audit, borrowing profile preparation, etc). Borrowing costs are recognized in financial expenses in the period (except for capitalization as required by Vietnamese Accounting Standard 16 "Borrowing costs").

Borrowing costs directly related to the construction or production of work-in-progress assets shall be accounted into the value of such assets (capitalized) after deducted gains from temporary investment activities of such borrowings. These borrowing costs are capitalized as part of the cost of assets when it is probable that they will result in future economic benefits to the Corporation and the costs can be measured reliably.

For combined loans, including those used for construction or production of work-in-progress assets, expenses for capitalization shall be determined according to the ratio of capitalization as prescribed in Accounting Standard No. 16- "Borrowing costs".

Capitalization of borrowing costs should be ceased when the necessarily activities to bring the qualifying asset to its intended use or sale are complete. Borrowing costs then incurred is recognized as financial expenses.

12. Principle of recognizing accrued expenses

Accrued expenses include payables for goods and services received from the sellers during the period but not yet paid for due to pending invoices or insufficient accounting records and documents, recognized in the period based on the terms stated in the respective contracts.

13. Principle and method of recognizing provisions

Provision is made when the Corporation has a present obligation of the enterprise arising from past events, the settlement of which is expected to result in an outflow from the enterprise of resources embodying economic benefits and a reliable estimate can be made. Provisions for payables recognized satisfy the conditions specified in VAS 18 "Provisions, contingent assets and liabilities".

Method of recognizing provisions for payables:

Provisions for payables are added (or reversed) based on the higher (or lower) difference between the current year's provision for payables and the unused provision made in the previous year in accounting books.

The Corporation's payable provisions include: land rental expenses, environmental restoration fund for asset formation, and other provisions payable.

14. Principle of recognizing owner's equity

Owner's equity is recognised on the contribution date at the actual amount contributed by shareholders.

Owner's equity

Shareholders' contributed capital is recorded at the actual stock issuance price, which is reflected in detail according to two indicators: owner's contributed capital and share premium.

Common shares

Common shares are stated at par value. The excess of proceeds contributed over the par value of shares issued is recorded as share premium. Incremental costs directly attributable to the issue of ordinary shares, excluding tax effects, are recognized as a deduction from share premium.

Retained earnings

Undistributed earnings state the business results (profit or loss) after the Corporation income tax and profit-sharing situation or dealing with the loss of the Corporation. Undistributed earnings shall be specifically recorded to the operational results of each financial year (previous year and current year) and to each profit-sharing content (appropriated funds, additional investment capital of the owner, dividends, profits for investors).

Development investment fund

Deduction rate: According to the decision of the General Meeting of Shareholders in accordance with the Charter of Organization and Operation.

Purpose: Investment to expand production and business scale or in-depth investment of the Corporation.

Authority to make decisions on appropriation and use of funds: The General Meeting of Shareholders.

Bonus and welfare funds

Accrual rate: According to the decision of the General Meeting of Shareholders in accordance with the Charter of Organization and Operation.

Purpose: Use to reward and encourment of physical benefits, serving the needs of public welfare, improvement and enhancement of the standard of physical and spririt life of employees.

Authority to make decisions on appropriation and use of funds: The General Meeting of Shareholders.

Bonus fund for the Corporation Board of Management

Accrual rate: According to the decision of the General Meeting of Shareholders in accordance with the Charter of Organization and Operation.

Purpose: Use to reward the Board of Directors and the executive board of the Corporation; the bonus allocation is tied to the Corporation's performance and the results of evaluating the Corporation's operational effectiveness.

Authority to make decisions on appropriation and use of funds: The General Meeting of Shareholders.

15. Principle and method of recognizing revenue

Revenue from sales of goods, finished goods

Sales of goods are recognized in the Interim Separate Profit and Loss Statement when the significant risks and benefits of ownership of the products or goods have been transferred to the buyer. Revenue is not recognized if there are material uncertainties regarding the recovery of the receivables or the possibility of sales returns. Sales revenue is recognized at the net amount after deducting the discount on the sales invoice.

Revenue from rendering services

Revenue from rendering services is recognized in the Interim Separate Profit and Loss Statement based on the rate of completion of the transaction as at the end of the financial year. The transaction completion rate is assessed based on the survey of the complete work. Revenue is not recognized if there are material uncertainties regarding the recovery of the receivables.

If the contract outcome cannot be measured reliably, revenue will be recognized at the recoverable amount of the costs recognized.

Lease revenue

Lease revenue is recognized in the separate Interim Separate Profit and Loss Statement on a straight-line basis over the term of the lease.

Financial income

Financial income includes: Interest from deposits, interest from loans; distributed dividends and profits; payment discount; other financial income; etc.

Interest on deposits, interest from loans: is recognized on the basis of actual time and interest rate in each period, unless the possibility of recovering interest is uncertain.

Dividends and profits distributed: Are recognized when the Corporation is entitled to receive dividends or are entitled to receive profits from capital contribution. Particularly, dividends received in shares are not recorded in income but only tracked the increase in quantity.

16. Principle and method of recognizing cost of goods sold

Cost of goods sold is recognized on the principle of matching with revenue.

To ensure the principle of prudence, the costs exceeding the normal level of inventories are recognized as expenses in the period (after deducting the compensation, if any), including: cost of raw materials direct consumption in excessding normal levels, labor costs, overall fixed manufacturing costs not allocated to the production cost, loss and missing inventory and etc.

The Corporation did not incur any deductions in cost of goods sold during the period.

17. Selling expenses, General and administrative expenses

Selling expenses: Are actual expenses incurred in the sale of products, goods and services, including costs of offering, introducing products, advertising products, sale commissions, costs of product and goods warranty, costs of preservation, packaging, and transportation...

The Corporation did not incur any reductions in selling expenses during the period.

General and administrative expenses: Are general administrative expenses, including administrative employees expenses (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fee, unemployment insurance of administrative employees; expenses of office supplies, labor tools, depreciation of fixed assets used for management; office lease; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, etc.) and other monetary expenses.

The Corporation did not incur any reductions in general and administrative expenses during the year.

18. Principle of recognizing taxes

Value added tax (VAT)

During the period, goods and services produced and provided by the Corporation are subject to the following VAT rates:

- Goods, other services: 8%, 10%
- Water provision: 5%
- Nursing services provision for the elderly: not subject to tax.

Current Corporate income tax

Current income tax is calculated based on taxable income and corporate income tax rate in the current year (20%).

Deferred Corporate income tax

Deferred Corporatate income tax is the amount of corporate income tax that will be payable, or will be refunded, due to temporary differences between the carrying values of assets and liabilities for the purpose of preparing and presenting financial statements and the values used for tax purposes.

Deferred tax assets

Deferred tax assets are tax amounts that will be refunded in the future, determined based on deductible temporary differences, deductible value carried forward to the next year of tax losses, and unused tax incentives.

Deferred tax assets are only recognized when it is probable that there will be taxable profits in the future against which deductible temporary differences can be utilized. At the end of the financial year, deferred tax assets are reviewed and are reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of the deferred tax assets to be utilised. Previously unrecognized deferred tax assets are also reviewed and recognized - if it is probable that there will be sufficient taxable profit against which these deferred tax assets can be utilised.

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred income tax is determined at the tax rates expected to apply in the year the asset is realized or the liability is settled. Deferred income taxes are recorded in the Interim Separate Profit and Loss Statement, and are only recorded in equity when the tax relates to items recorded directly in equity.

Deferred tax payables

Deferred income tax payable is the amount of income tax payable in the future determined based on deductible temporary differences and the CIT rate.

Tax rate

Deferred tax assets and deferred tax liabilities are determined by the tax reserve performance that will apply to the year the asset is realized or the liability is settled. The applicable tax rate is 20%, which is the enacted tax of the financial period from 01 January 2026 to 30 June 2026.

Off-setting

When preparing and presenting the financial statements, deferred tax assets and deferred tax liabilities are offset only to the extent that the deferred tax assets and deferred tax liabilities are related to the CIT calculation is administered by the same tax authority.

Other taxes

Other taxes are applied in accordance with applicable tax laws in Vietnam.

Tax reports of the Corporation is subject to the examination of tax agency. Due to the various interpretation of tax law and regulations application for different transactions, tax amount in the Financial Statements will be adjusted according to final decision of the tax agency.

19. Segment reporting

Segment reportings are part of consolidated financial statements, that provide information about different types of products and services in different geographical regions are called segment information.

A business segment is a separately identifiable part that is engaged in the production or provision of products or services and has risks and economic benefits that are different from those of other business segments.

A geographical segment is a distinctly identifiable part that is engaged in the production or provision of a product or service within a particular economic environment and that is subject to economic risks and economic benefits different from business segments in other economic environments.

Segment reporting is presented in Note No. VIII.1 - Segment reporting.

20. 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 decisions. Parties are also considered related if they are subject to common control or common significant influence. Related parties can be companies or individuals, including close family members of the individual considered to be related.

In considering related party relationships, the nature of the relationship is emphasized more than the legal form.

Transactions and balances with related parties arising during the period are presented in Note VIII.2.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM SEPARATE STATEMENT OF FINANCIAL POSITION

Following items are prepared in Vietnamese dong (VND).

1. Cash and cash equivalents

	As at 30/06/2026	As at 01/01/2026
Cash on hand	2,018,424,427	1,363,787,955
Cash at bank	24,765,811,490	15,900,025,665
Cash equivalents	-	80,000,000,000
Total	**26,784,235,917**	**97,263,813,620**

2. Short-term trade receivables

	As at 30/06/2026		As at 01/01/2026	
	Carrying amount	Provisions	Carrying amount	Provisions
Short-term trade receivables from third parties	**118,415,916**	-	**128,713,729**	-
Short-term trade receivables from related parties *(Details are in Note VIII.2)*	**224,426,793,288**	-	**119,542,268,107**	-
Total	**224,545,209,204**	-	**119,670,981,836**	-

3. Prepayment to suppliers

	As at 30/06/2026	As at 01/01/2026
Prepayment to related parties	**994,272,031**	**50,770,506,410**
GMA Automobile Industry Joint Stock Company	-	48,287,658,183
Others	994,272,031	2,482,848,227
Prepayment to third parties *(Details are in Note VIII.2)*	**1,871,767,519**	**6,678,351,039**
Total	**2,866,039,550**	**57,448,857,449**

4. Other receivables

	As at 30/06/2026		As at 01/01/2026	
	Carrying amount	Provisions	Carrying amount	Provisions
4.1 Other short-term receivables				
Other receivables from third parties	**27,292,626,075**	-	**9,051,913,355**	-
Receivables from employees	608,336,073	-	561,349,498	-
Interest on deposits	-	-	1,237,397,260	-
Other receivables	26,684,290,002	-	7,253,166,597	-
Other receivables from related parties *(Details in Note VIII.2)*	**6,722,720,085**	-	**5,378,863,508**	-
Total	**34,015,346,160**	-	**14,430,776,863**	-
4.2 Other long-term receivables				
Interest on deposits and pledges	18,602,796,025	-	17,262,915,206	-
Deposits and pledges	147,874,505,766	-	122,918,719,234	-
Total	**166,477,301,791**	-	**140,181,634,440**	-

5. Inventories

	As at 30/06/2026		As at 01/01/2026	
	Cost	Provision	Cost	Provision
Raw materials	24,619,259,979	-	13,244,900,001	-
Tools and supplies	395,833,148	-	124,721,015	-
Work in progress	374,038,047,663	-	129,470,146,330	-
Finished goods	99,290,136,912	-	168,152,785,279	-
Total	**498,343,277,702**	-	**310,992,552,625**	-

6. Cost of construction in progress

	As at 30/06/2026		As at 01/01/2026	
	Cost	Recoverable amount	Cost	Recoverable amount
At the Corporate Office	**14,038,575,354**	**14,038,575,354**	**16,328,711,671**	**16,328,711,671**
Na Duong Coal Mine Capacity Expansion Project	6,430,050,922	6,430,050,922	8,712,174,972	8,712,174,972
Khanh Hoa Coal Mine Capacity Expansion Project	2,917,061,666	2,917,061,666	2,917,061,666	2,917,061,666
Nui Hong Coal Mine Capacity Expansion Project	2,882,180,801	2,882,180,801	2,813,180,801	2,813,180,801
Other contructions projects	1,809,281,965	1,809,281,965	1,886,294,232	1,886,294,232
At VVMI - Khanh Hoa Coal Company	**84,982,869**	**84,982,869**	-	-
Project for the construction of a concrete road at the screening and sorting workshop	84,982,869	84,982,869	-	-
At VVMI - Na Duong Coal Company	**26,763,000**	**26,763,000**	**6,019,331,242**	**6,019,331,242**
Project for compensation and site clearance for the expansion of the production mining area and waste dump site	-	-	5,992,568,242	5,992,568,242
Coal screening from non-coal products - Na Duong Coal Mine	26,763,000	26,763,000	26,763,000	26,763,000
At VVMI - Nui Hong Coal Company	***56,448,828***	***56,448,828***	-	-
Construction of the shift handover building at the conveyor workshop	56,448,828	56,448,828	-	-
Total	**14,206,770,051**	**14,206,770,051**	**22,348,042,913**	**22,348,042,913**

7. **Prepaid expenses**

	As at 30/06/2026	As at 01/01/2026
7.1 Short-term prepaid expenses		
Insurance expenses	1,714,756,626	1,199,825,811
Other short-term prepaid expenses	371,441,679	270,334,449
Total	**2,086,198,305**	**1,470,160,260**
7.2 Long-term prepaid expenses		
Document usage fee	26,657,799,805	27,364,203,903
Compensation costs for site clearance	236,357,652,547	174,197,235,460
Fees for granting exploitation rights, natural resource tax, environmental protection fees	169,301,336,530	113,497,772,599
Major repairs and maintenance costs	18,773,571,275	-
Other long-term prepaid expenses	23,843,401,280	23,203,048,620
Total	**474,933,761,437**	**338,262,260,582**

8. Financial investments

8.1 Short-term financial investments

Held-to-maturity investments

	As at 30/06/2026		As at 01/01/2026	
	Cost	*Carrying amount*	*Cost*	*Carrying amount*
Vietnam Joint Stock Commercial Bank for Industry and Trade - North Thang Long Branch	-	-	60,000,000,000	60,000,000,000
Total	-	-	60,000,000,000	60,000,000,000

8.2 Long-term financial investments

	As at 30/06/2026				As at 01/01/2026			
	Cost	Recoverable amount (*)	Provision amount	% of direct ownership interest and voting rights	Cost	Recoverable amount (*)	Provision amount	% of direct ownership interest and voting rights
Investments in subsidiaries	**492,941,236,296**		-		**492,941,236,296**		-	
VVMI - Mechancial and Pressure Equipment JSC	6,077,638,276	(*)	-	51%	6,077,638,276	(*)	-	51%
VVMI - Manufacturing and Materials Equipment Trading JSC	6,448,658,514	(*)	-	51%	6,448,658,514	(*)	-	51%
VVMI - Buidling Material and General Trading JSC	3,972,810,207	(*)	-	51%	3,972,810,207	(*)	-	51%
VVMI - Viet Bac Mechanical JSC	4,792,950,351	(*)	-	51%	4,792,950,351	(*)	-	51%
VVMI - Quan Trieu Cement JSC	212,280,140,000	(*)	-	84.91%	212,280,140,000	(*)	-	84.91%
VVMI - Thai Nguyen Hotel JSC	3,862,113,711	(*)	-	51%	3,862,113,711	(*)	-	51%
VVMI - La Hien Cement JSC	55,506,925,237	(*)	-	51.38%	55,506,925,237	(*)	-	51.38%
VVMI - Tan Quang Cement JSC	200,000,000,000	(*)	-	57.14%	200,000,000,000	(*)	-	57.14%
Investments in joint-venture, associates	**1,740,000,000**		-		**1,740,000,000**		-	
Mining Equipment Joint Stock Company	1,740,000,000	(*)	-	29%	1,740,000,000	(*)	-	29%
Investments in equity of other entities	**16,607,900,000**		**(4,563,936,957)**		**16,607,900,000**		**(674,274,351)**	
Hanoi Vinacomin Investment JSC	1,500,000,000	(*)	-	1.50%	1,500,000,000	(*)	-	1.50%
Vinacomin - Nong Son Coal & Power JSC	15,107,900,000	(*)	(4,563,936,957)	10.79%	15,107,900,000	(*)	(674,274,351)	10.79%
Total	**511,289,136,296**		**(4,563,936,957)**		**511,289,136,296**		**(674,274,351)**	

Detailed information of Subsidiaries, Joint-venture, associates and investments in equity of other entities including: Business sector, voting rights ratio, interest ratio are presented in part I section 5 of the Interim Separate Financial Statements Notes.

The information used to revaluate the fair value of investments is the Financial Statements for the financial period from 01 January 2026 to 30 June 2026 of subsidiaries, joint ventures and other units that have been audited by Auditor.

(*) The Company has not determined the recoverable amount of its equity investments in subsidiaries and other entities for disclosure in the Interim Separate Financial Statements, because the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime currently do not provide guidance on recoverable amount measurement using valuation techniques. The recoverable amount of these investments may differ from their carrying amounts.

9. Increase, decrease in tangible fixed assets

	Building and structures	*Machinery equipment*	*Means of transportation*	*Management tools and equipment*	*Other fixed assets*	*Total*
HISTORICAL COST						
As at 01/01/2026	335,682,551,736	651,413,010,770	1,013,485,524,050	25,614,708,555	22,935,888,616	2,049,131,683,727
Purchase during the period	-	84,254,659,064	142,989,999,999	2,780,805,256	-	230,025,464,319
Construction-in-progress investment	1,527,014,060	-	2,560,000,000	-	-	4,087,014,060
Other increase	-	-	-	-	-	-
Disposal	(36,588,924)	(28,092,498,412)	(59,514,205,031)	(494,029,272)	-	(88,137,321,639)
Other decrease	-	-	-	-	-	-
As at 30/06/2026	**337,172,976,872**	**707,575,171,422**	**1,099,521,319,018**	**27,901,484,539**	**22,935,888,616**	**2,195,106,840,467**
ACCUMULATED DEPRECIATION (*)						
As at 01/01/2026	(296,454,069,197)	(505,360,533,748)	(755,268,014,735)	(22,970,678,238)	(22,935,888,616)	(1,602,989,184,534)
Depreciation during the year	(6,531,766,654)	(14,067,265,696)	(23,008,751,452)	(588,536,003)	-	(44,196,319,805)
Disposal	36,588,924	28,092,498,412	59,514,205,031	494,029,272	-	88,137,321,639
Other decrease	-	-	-	-	-	-
As at 30/06/2026	**(302,949,246,927)**	**(491,335,301,032)**	**(718,762,561,156)**	**(23,065,184,969)**	**(22,935,888,616)**	**(1,559,048,182,700)**
CARRYING VALUE						
As at 01/01/2026	39,228,482,539	146,052,477,022	258,217,509,315	2,644,030,317	-	446,142,499,193
As at 30/06/2026	**34,223,729,945**	**216,239,870,390**	**380,758,757,862**	**4,836,299,570**	-	**636,058,657,767**

In which:

The historical cost of tangible fixed assets of the Corporation fully depreciated but still in use as at 30 June 2026 was VND 1,533,872,222,795 (as at 31 December 2025 was VND 1,252,614,991,712).

The historical cost of tangible fixed assets of the Corporation held for disposal as at 30 June 2026 was VND 118,501,091,409 (as at 31 December 2025 was VND 96,459,630,600).

The carrying amount of tangible fixed assets of the Corporation pledged as collateral for borrowings as at 30 June 2026 was VND 390,145,969,278 (as at 31 December 2025 was VND 178,370,505,839).

As at 30 June 2026, the Corporation had no tangible fixed assets with historical cost for 10% or more of the total value.

10. Increase, decrease in intangible fixed assets

	Publishing rights	Land use rights	Computer software	Total
Historical cost				
As at 01/01/2026	**57,800,000**	**7,133,247,586**	**1,504,800,000**	**8,695,847,586**
Increase during the period	-	-	-	-
Decrease during the period	-	-	-	-
As at 30/06/2026	**57,800,000**	**7,133,247,586**	**1,504,800,000**	**8,695,847,586**
Accumulated amortization (*)				
As at 01/01/2026	**(57,800,000)**	**(2,882,514,594)**	**(1,504,800,000)**	**(4,445,114,594)**
Increase during the period	-	(167,792,088)	-	(167,792,088)
Decrease during the period		-	-	-
As at 30/06/2026	**(57,800,000)**	**(3,050,306,682)**	**(1,504,800,000)**	**(4,612,906,682)**
Carrying value				
As at 01/01/2026	-	4,250,732,992	-	4,250,732,992
As at 30/06/2026	-	4,082,940,904	-	4,082,940,904

The historical cost of intangible fixed assets of the Corporation fully amortised but still in use as at 30 June 2026 was VND 1,562,600,000 (as at 31 December 2025 was VND 1,562,600,000).

List of intangible fixed assets with an original cost accounting for 10% or more of the total value as at 30 June 2026:

- Land use rights at Dai Lai Tourist Area, Ngoc Thanh Commune, Phuc Yen City, Vinh Phuc Province: VND 7,133,247,586.

11. Increase, decrease in investment properties

Investment propeties for lease

Items	As at 01/01/2026	Increase during the period	Decrease during the period	As at 30/06/2026
Historical cost	**107,725,874,427**	-	-	**107,725,874,427**
Building and structures	107,725,874,427	-	-	107,725,874,427
Total	**107,725,874,427**	-	-	**107,725,874,427**
Accumulated amortization (*)	**(30,539,056,210)**	**(1,899,432,300)**	-	**(32,438,488,510)**
Building and structures	(30,539,056,210)	(1,899,432,300)	-	(32,438,488,510)
Total	**(30,539,056,210)**	**(1,899,432,300)**	-	**(32,438,488,510)**
Carrying value	**77,186,818,217**			**75,287,385,917**
Building and structures	77,186,818,217			75,287,385,917

As at the reporting date, the Corporation has not determined the fair value of its investment properties held for rental purposes for disclosure in the separate financial statements, because the Vietnamese Accounting Standards and the Vietnamese Enterprise Accounting Regime currently do not provide guidance on fair value measurement using valuation techniques. The fair value of such investment properties may differ from their carrying amounts.

12. Short-term accrued expenses

	As at 30/06/2026	As at 01/01/2026
Accruals for TKV brand fee	3,116,601,486	-
Accrued interest expenses	546,893,909	346,828,300
Accrued expenses for paddy land and forest land	-	3,300,122,800
Other short-term accrued expenses	3,642,754,560	658,436,809
Total	**7,306,249,955**	**4,305,387,909**

13. Short-term trade payables

	As at 30/06/2026	As at 01/01/2026
Short-term trade payables for related parties *(Details are in Note VIII.2)*	**184,466,016,135**	**51,298,463,777**
Short-term trade payables for third parties	**69,971,860,235**	**23,591,107,666**
Northern Petroleum Trading and Construction Joint Stock Company	5,917,296,060	3,718,057,243
Petrovietnam Oil Ha Noi Joint Stock Company	18,079,335,790	1,019,873,941
Global Trade Finance Investment JSC	11,086,833,090	4,054,128,710
Other suppliers	58,885,027,145	14,799,047,772
Total	**254,437,876,370**	**74,889,571,443**

14. Taxes and and amounts payable to and receivable from the State

14.1 Taxes and other payables to the State

	As at 01/01/2026	Amount payable during the period	Amount paid during the period	As at 30/06/2026
Value added tax	3,248,348,229	190,051,139,687	184,493,144,389	8,806,343,527
Corporate income tax	4,469,273,635	2,908,919,063	7,378,192,698	-
Personal income tax	118,842,969	2,447,781,891	2,553,120,788	13,504,072
Natural resource tax	15,484,768,794	86,374,359,435	83,381,811,187	18,477,317,042
Property tax, land rental fee	-	31,539,753,259	31,539,753,259	-
Granting mining rights fee	162,702,878	66,841,323,185	66,471,544,340	532,481,723
Geological data usage fee	-	370,338,776	370,338,776	-
Environmental protection fee	1,180,579,428	7,244,208,004	6,862,733,051	1,562,054,381
Fees, charges and other payables	10,921,299	3,036,605,832	3,047,527,131	-
Total	**24,675,437,232**	**390,814,429,132**	**386,098,165,619**	**29,391,700,745**

14.2 Taxes and other receivables from the State

	As at 30/06/2026	As at 01/01/2026
Value added tax overpaid	-	27,681,113
Corporate income tax	5,388,139,678	-
Personal income tax	2,372,572,171	-
Real estate tax, land rent	6,163,938,689	11,028,433,354
Total	**13,924,650,538**	**11,056,114,467**

15. Borrowings and finance lease liabilities

15.1 Borrowings and finance lease liabilities in each branch

	As at 01/01/2026	During the period		As at 30/06/2026
	Value	*Increase*	*Decrease*	*Value*
Short-term borrowings				
The Corporation's Office	-	60,000,000,000	60,000,000,000	-
Total	**-**	**60,000,000,000**	**60,000,000,000**	**-**
Long-term borrowings due for repayment				
The Corporation's Office	24,218,909,090	29,087,090,910	-	53,306,000,000
Total	**25,526,709,090**	**29,564,090,910**	**895,000,000**	**54,195,800,000**
Long-term borrowings				
VVMI - Na Duong Coal Company	1,197,889,746	18,596,226,264	18,947,626,264	846,489,746
The Corporation's Office	236,666,496,062	158,970,461,344	39,631,090,910	356,005,866,496
Total	**237,864,385,808**	**177,566,687,608**	**58,578,717,174**	**356,852,356,242**

15.2 Detailed informations of borrowings

Details in Appendix 01.

16. Dividends and profits payable

	As at 30/06/2026	As at 01/01/2026
Vietnam National Coal and Mineral Industries Group - Vinacomin	108,259,305,000	-
Others	2,286,970,000	307,447,000
Total	**110,546,275,000**	**307,447,000**

Additional information on dividends and profits distributed during the period is as follows:

	Current year	Prior year
Dividends and profits payable at the beginning of the period	**307,447,000**	**261,469,000**
Dividends and profits payable at the beginning of the period	110,250,000,000	105,000,000,000
Dividends and profits paid during the period	(11,172,000)	(104,954,022,000)
Dividends and profits payable at the end of the period	**110,546,275,000**	**307,447,000**

During the period, the Corporation distributed dividends and profits for 2025 in accordance with the Resolution of the Annual General Meeting of Shareholders dated 31 May 2026. Accordingly, the dividend payout ratio was 10.5%, equivalent to VND 110,250,000,000. The dividends were distributed in cash.

As at 30 June 2026, the dividends committed for payment but not yet paid amounted to VND 110,546,275,000.

17. Other short-term payables

	As at 30/06/2026	As at 01/01/2026
Trade union funds	816,959,118	187,280,680
Allowances of the Board of Directors and Board of Supervisors at Subsidiaries	1,247,668,862	736,249,500
Guarantee for contract performance	1,203,746,377	1,363,577,097
Receive deposit	39,706,200	301,924,296
Other payables	6,400,357,854	4,716,112,687
Total	**9,708,438,411**	**7,305,144,260**

18. Provision for short-term payables

	As at 30/06/2026	As at 01/01/2026
Provision for land rental expenses	2,036,313,950	-
Provision for stripping ratio shortfall	164,983,355,941	-
Other provisions payable	7,451,169,857	-
Total	**174,470,839,748**	-

19. Deferred taxes assets

	As at 30/06/2026	As at 01/01/2026
Corporate income tax rate used to determine the value of deferred tax assets	20%	20%
Deferred tax assets relate to deductible temporary differences	20,734,729,138	20,139,314,107
Total	**20,734,729,138**	**20,139,314,107**

20. Equity

20.1. Statement of Changes in Equity

	Owners' contributed capital	Development investment fund	Undistributed profits	Total
As at 1 January 2025	**1,050,000,000,000**	**327,875,773,609**	**230,684,849,072**	**1,608,560,622,681**
Increase during the preceding period	-	65,734,724,156	-	65,734,724,156
Profit/(loss) for the preceding period	-	-	137,515,096,934	137,515,096,934
Dividends distributed to shareholders	-	-	(105,000,000,000)	(105,000,000,000)
Allocation to funds	-	-	(98,384,708,712)	(98,384,708,712)
As at 30 June 2025	**1,050,000,000,000**	**393,610,497,765**	**164,815,237,294**	**1,608,425,735,059**
As at 1 January 2026	**1,050,000,000,000**	**360,734,096,580**	**265,003,141,913**	**1,675,737,238,493**
Increase during the current period	-	61,447,980,110	-	61,447,980,110
Profit/(loss) for the current period	-	-	31,153,645,335	31,153,645,335
Dividends distributed to shareholders (*)	-	-	(110,250,000,000)	(110,250,000,000)
Allocation to funds (*)	-	-	(98,904,026,794)	(98,904,026,794)
As at 30 June 2026	**1,050,000,000,000**	**422,182,076,690**	**87,002,760,454**	**1,559,184,837,144**

(*) Pursuant to the Resolution of the 2026 Annual General Meeting of Shareholders dated 31 May 2026 approving Report No. 1361/BC-CMV dated 6 May 2026 on the production and business performance in 2025 and the business plan for 2026 of the Parent Company - Viet Bac Mining Industry TKV Joint Stock Corporation, the Company approved the payment of dividends amounting to VND 110,250,000,000, the allocation of VND 61,447,980,110 to the Development Investment Fund, and the allocation of VND 37,456,046,684 to the Reward and Welfare Fund.

20.2. Details of owners' contributed capital

	As at 30/06/2026	As at 01/01/2026
Vietnam National Coal and Mineral Industries Group - Vinacomin	1,031,041,000,000	1,031,041,000,000
Capital contributed by other shareholders	18,959,000,000	18,959,000,000
Total	**1,050,000,000,000**	**1,050,000,000,000**

20.3. Capital transactions with owners and distribution of dividends and profits

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Owners' contributed capital		
Capital contributed at the beginning of the period	1,050,000,000,000	1,050,000,000,000
Increase in contributed capital during the period	-	-
Decrease in contributed capital during the period	-	-
Capital contributed at the end of the period	1,050,000,000,000	1,050,000,000,000
Dividends and profits distributed	**110,250,000,000**	**105,000,000,000**

20.4. Shares

	As at 30/06/2026	As at 01/01/2026
Number of shares registered for issuance	**105,000,000**	**105,000,000**
Number of shares issued to the public	105,000,000	105,000,000
+ Common shares	*105,000,000*	*105,000,000*
Number of repurchased shares	-	-
Number of outstanding shares	105,000,000	105,000,000
+ Common shares	*105,000,000*	*105,000,000*

Par value of outstanding shares: VND 10,000

20.5. Enterprise funds

	As at 01/01/2026	Additional during the period	Amount utilized during the period	As at 30/06/2026
Development Investment Fund	360,734,096,580	61,447,980,110	-	422,182,076,690
Total	**360,734,096,580**	**61,447,980,110**	-	**422,182,076,690**

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INTERIM SEPARATE PROFIT AND LOSS STATEMENT

Following items are prepared in Vietnamese dong (VND).

1. Revenue from sales of goods and services

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Revenue from sale of goods, finished goods	1,441,360,021,326	1,462,281,878,386
Revenue from rendering services	23,674,575,343	29,559,686,832
Total	**1,465,034,596,669**	**1,491,841,565,218**
In which		
Revenue from sales to related parties *(Details are in Note VIII.2)*	1,463,004,436,288	1,489,877,327,223
Revenue from sales to third parties	2,030,160,381	1,964,237,995

2. Cost of goods sold and services rendered

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cost of goods, finished goods sold	1,291,418,180,771	1,156,202,800,616
Cost of services rendered	18,483,725,226	25,046,422,819
Total	**1,309,901,905,997**	**1,181,249,223,435**

3. Financial income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest income	816,807,530	4,086,376,823
Distributed dividends and profits	18,073,541,200	16,717,949,200
Interest on late payment, interest on outstanding debt exceeding the limit	-	143,794,295
Other financial income	1,339,880,819	995,703,138
Total	**20,230,229,549**	**21,943,823,456**

4. Financial expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest expenses	10,330,219,748	3,440,952,587
Provision for devaluation of financial investments	3,889,662,606	-
Reversal of provision for diminution in value of financial investments	-	(877,001,834)
Total	**14,219,882,354**	**2,563,950,753**

5. Selling expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Payroll expenses	5,214,998,042	9,580,580,116
Costs of materials, package	5,549,266,345	4,826,647,042
Cost of office supplies	43,475,530	58,877,340
Depreciation cost of fixed assets	1,314,227,209	1,069,223,509
Costs of outsourcing services	1,091,986,676	1,820,316,787
Other monetary expenses	2,920,901,193	3,357,796,685
Total	**16,134,854,995**	**20,713,441,479**

6. General and administrative expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Payroll expenses	50,168,036,807	60,826,100,407
Costs of materials, package	1,565,357,142	1,993,059,866
Cost of office supplies	1,287,595,600	1,767,856,846
Depreciation cost of fixed assets	1,988,940,413	1,584,362,154
Tax, fees and charges	30,831,993,293	19,141,673,490
Costs of outsourced services	7,869,610,664	6,767,951,011
Other monetary expenses	28,450,375,018	45,924,963,075
Total	**122,161,908,937**	**138,005,966,849**

7. Other income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Diposal of assets	10,726,963,351	-
Others	26,742,952	3,493,701,916
Total	**10,753,706,303**	**3,493,701,916**

8. Current corporate income tax expenses

Current corporate income tax expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Corporate income tax expense on taxable income for current year	2,908,919,063	33,868,443,775
Adjustment of the corporate income tax expense of the previous period into the current period's corporate income tax expense	-	-
Total	**2,908,919,063**	**33,868,443,775**

Current corporate income tax payables are determined based on taxable income of current year. The Corporate's taxable income is different from the income reported in the Corporate's business income statement because the taxable income does not include taxable income items or deductible expenses for the tax purposes in other years and do not include items that are not taxable or not deductible for tax purposes. The current corporate income tax payable of the Corporate is calculated according to the tax rate in effect as of the end of the accounting period.

The detailed table of current corporate income tax expenses and profit before tax in the year is as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Profit/(loss) before tax	**33,467,149,367**	**173,074,778,699**
Adjustment of increase/(decrease) in accounting profit/(loss)	**(21,494,574,075)**	**(5,223,239,210)**
Adjustments of increase	733,619,103	21,441,579,328
Remuneration for the Board of Directors and Board of Supervisors not directly involved in management	171,480,000	162,000,000
Expenses without invoices, documents as required by regulations	562,139,103	441,056,000
Other non-deductible expenses	-	19,404,547,126
Others	-	1,433,976,202
Adjustments of decrease	(22,228,193,178)	(26,664,818,538)
Profit from joint ventures and associates subject to CIT	(2,572,020,026)	(1,490,679,387)
Distributed dividends and profits	(18,073,541,200)	(16,717,949,200)
Accrued expenses	(1,582,631,952)	(8,456,189,951)
Adjusted profit/(loss) before tax excluding loss carried	**11,972,575,292**	**167,851,539,489**
Loss carried forward from previous year	-	-
Estimated taxable income in current year	11,972,575,292	167,851,539,489
Corporate income tax rate	20%	20%
Estimated corporate income tax payable in current year	**2,394,515,058**	**33,570,307,898**
Corporate income tax of the joint venture paid on behalf by Coalimex	514,404,005	298,135,877
Adjusting the income tax expense of the previous year into the current year's income tax expense	-	-
Current corporate income tax expenses	**2,908,919,063**	**33,868,443,775**

9. **Operating expenses (*)**

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Costs of materials, package	758,852,071,825	461,598,492,322
Payroll expenses	143,559,283,964	187,968,355,922
Depreciation cost of fixed assets	46,263,544,193	33,521,609,309
Outsourced services expenses	96,652,327,289	90,633,810,890
Other monetary expenses	381,885,543,391	547,927,111,809
Total	**1,427,212,770,662**	**1,321,649,380,252**

(*) The Company is recognising this based on the total production costs incurred during the period.

VII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE INTERIM SEPARATE CASH FLOWS STATEMENT

Following items are prepared in Vietnamese dong (VND).

Cash transactions affecting the statement of cash flows

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Vinacomin - Coal Import Export Joint Stock Company pays corporate income tax on behalf of the Company	514,404,005	298,135,877
Offsetting of intercompany balances - Cam Pha Coal and Port Logistics Company - Vinacomin	204,683,682,323	211,723,293,972
Total	**205,198,086,328**	**212,021,429,849**

VIII. OTHER INFORMATION

Following items are prepared in Vietnamese dong (VND).

1. **Segment reporting**

a/ ***Segment reporting based on business segments***

For management purposes, the Corporation's organizational structure is divided into two business segments: coal trading and other business activities. The Corporation prepares segment report based on these two business segments.

a.1 ***Assets and liabilities based on the Corporation's business segments are as follows:***

Assets	Coal mining	Other business activities	Jointly used	Total
Segment short-term assets	722,888,486,906	2,866,039,550	101,529,165,032	827,283,691,488
Segment long-term assets	1,292,650,759,808	99,130,787,197	506,725,199,339	1,898,506,746,344
Total Assets	**2,015,539,246,714**	**101,996,826,747**	**608,254,364,371**	**2,725,790,437,832**
Liabilities				
Segment short-term liabilities	232,330,135,143	254,437,877,370	322,736,012,533	809,504,025,046
Segment long-term liabilities	356,852,356,242	-	249,219,400	357,101,575,642
Total Liabilities	**589,182,491,385**	**254,437,877,370**	**322,985,231,933**	**1,166,605,600,688**
Other funds and funding sources	**49,397,366,135**	**37,605,394,319**	**1,472,182,076,690**	**1,559,184,837,144**
TOTAL RESOURCES	**49,397,366,135**	**37,605,394,319**	**1,472,182,076,690**	**1,559,184,837,144**

a.2 Items on Interim Separate Profit and Loss Statement

According to business segments for the financial period from 01/01/2026 to 30/06/2026

Segment	Coal mining	Other business activities	Total
Net revenue	1,201,499,543,163	263,535,053,506	1,465,034,596,669
Operating expenses	**1,179,932,520,060**	**268,266,149,869**	**1,448,198,669,929**
Cost of goods sold and services rendered	1,058,002,504,107	251,899,401,890	1,309,901,905,997
Selling expenses	13,706,580,917	2,428,274,078	16,134,854,995
General & administrative expenses	108,223,435,036	13,938,473,901	122,161,908,937
Net profit from operating activities	**21,567,023,103**	**(4,731,096,363)**	**16,835,926,740**
Financial income	(8,965,976,169)	14,976,323,364	6,010,347,195
Other profit	-	10,620,875,432	10,620,875,432
Profit before tax			**33,467,149,367**

According to business segments for the financial period from 01/01/2026 to 30/06/2026

Segment	Coal mining	Other business activities	Total
Net revenue	1,216,100,770,708	275,740,794,510	1,491,841,565,218
Operating expenses	**1,059,250,260,657**	**280,718,371,106**	**1,339,968,631,763**
Cost of goods sold and services rendered	919,752,912,275	261,496,311,160	1,181,249,223,435
Selling expenses	17,834,548,174	2,878,893,305	20,713,441,479
General & administrative expenses	121,662,800,208	16,343,166,641	138,005,966,849
Net profit from operating activities	**156,850,510,051**	**(4,977,576,596)**	**151,872,933,455**
Financial income	(2,414,865,017)	21,794,737,720	19,379,872,703
Other profit	-	1,821,972,541	1,821,972,541
Profit before tax			**173,074,778,699**

b/ Segment reporting based on geographical segments

Report by geographical segments (secondary report): The report by geographical segments is based on the location of customers generating segment revenue. During the financial period from 01 January 2026 to 30 June 2026, the Corporation's business activities mainly took place in the Northern region, so the Corporation does not prepare a secondary segment report (by geographical segments).

2. Related parties

2.1 List of related parties

Related parties	Relationship
Vietnam National Coal and Mineral Industries Holding Corporation Limited	Parent Company
Lang Son Mining Chemical Industry Branch of Vinacomin -Mining Chemical Industry Corporation	Within the Group
VVMI - Building Material And General Trading Joint Stock Company	Within the Group
VVMI - Mechanical And Pressure Equipment Joint Stock Company	Within the Group
Vinacomin -Viet Bac Geology JSC	Within the Group
VVMI Quantrieu Cement Joint Stock Company	Within the Group
VVMI La Hien Cement Joint Stock Company	Within the Group
VVMI Thai Nguyen Hotel Joint Stock Company	Within the Group
VVMI Viet Bac Mechanical Joint Stock Company	Within the Group
VVMI - Building Material And General Trading Joint Stock Company	Within the Group
VVMI - Tan Quang Cement Joint Stock Company	Within the Group
Center for Occupational Disease Treatment and Rehabilitation - VIMICO	Within the Group
CamPha Port and Logistics Company	Within the Group
Vinacomin - Thong Nhat Coal Company	Within the Group
Vinacomin - Duong Huy Coal Company	Within the Group

Related parties	Relationship
Vinacomin - Ha Long Coal Company	Within the Group
Vinacomin - Environment Company Limited	Within the Group
Vinacomin Quacontrol JSC	Within the Group
Vinacomin - Coc Sau Coal JSC	Within the Group
Vinacomin - Mong Duong Coal JSC	Within the Group
Vinacomin Deo Nai Coal JSC	Within the Group
Vinacomin - Nui Beo Coal JSC	Within the Group
Vinacomin - Cam Pha Coal Trading JSC	Within the Group
Vinacomin - Coal Import Export JSC	Within the Group
Deo Nai - Coc Sau - TKV Coal JSC	Within the Group
Vinacomin - Nam Mau Coal Company	Within the Group
Vinacomin Hospital	Within the Group
Vinacomin - Materials Trading JSC - Cam Pha Materials Enterprise	Within the Group
Vinacomin - Materials Trading JSC - Ha Noi Branch	Within the Group
Thai Nguyen Mining Chemical Industry Company	Within the Group
Vinacomin Motor Industry JSC	Within the Group
Vinacomin Industry Investment Consulting JSC	Within the Group
Bac Lang Coal Trade Company	Within the Group
Cao Ngan Thermal Power Company	Within the Group
Na Duong Thermal Power Company	Within the Group
Hanoi Mining Chemical Materials Company - Branch of Vinacomin - Mining Chemical Industry Corporation	Within the Group
Vinacomin - Mine Safety Center	Within the Group
Vinacomin - Mining Emergency Center	Within the Group
Vietnam Coal and Mineral College	Within the Group
Vietnam Coal and Mineral College	Within the Group
Vinacomin Business School	Within the Group
Institute Of Energy & Mining Mechanical Engineering	Within the Group
Vinacomin - Informatics, Technology and Environment Joint Stock Company	Within the Group
Vvmi - Building Material And General Trading Joint Stock Company	Within the Group
Vvmi La Hien Cement Joint Stock Company	Within the Group
Vvmi Quantrieu Cement Joint Stock Company	Within the Group
Vvmi - Manufacturing And Materials Equipment Trading Joint Stock Company	Within the Group
Vinacomin - Nam Mau Coal Company	Within the Group
Vinacomin Nuibeo Coal Joint Stock Company	Within the Group
Vinacomin -Viet Bac Geology JSC	Within the Group
Vinacomin - Duong Huy Coal Company	Within the Group
Vinacomin Hospital	Within the Group
Vinacomin - Materials Trading JSC - Ha Noi Branch	Within the Group
Bac Thai Coal Trade Company	Within the Group
Vinacomin Hospital	Within the Group
Vinacomin Quacontrol JSC	Within the Group
Viteq Viet Nam Technology Joint Stock Company	Within the Group
Vinacomin -Viet Bac Geology JSC	Within the Group
Phu Thai Industries Company Limited	Within the Group
Vinacomin - Informatics, Technology, Environment JSC	Within the Group
Parts And Machines Supply Joint Stock Company	Within the Group

Related parties	Relationship
Mr. Le Quang Binh	Chairman of the Board of Directors (until 1 June 2026)
Mr. Bui Tran Dong	Chairman of the Board of Directors (from 1 June 2026)
Mr. Dang Van Tung	Member of the Board of Directors (until 1 June 2026)
Mr. Vu Minh Tan	Member of the Board of Directors cum Deputy General Director
Mr. Ngo Ngoc Son	Member of the Board of Directors (from 1 June 2026)
Mr. Hoang Kieu Hung	Member of the Board of Directors (from 1 June 2026) cum Deputy General Director (from 19 January 2026)
Mr. Trinh Hong Ngan	Member of the Board of Directors
Mr. Nguyen Van Dung	Deputy General Director
Mr. Pham Thanh Hai	Deputy General Director
Mr. Nguyen Nhac Tan	Deputy General Director
Ms. Le Thi Thu Hien	Head of Board of Supervisors
Ms. Le Thi Thu Trang	Member of the Board of Supervisors (from 1 June 2026)
Ms. Nguyen Thi Lich	Member of the Board of Supervisors (until 1 June 2026)
Mr. Nguyen Van Tao	Member of the Board of Supervisors
Mr. Le Minh Hien	Chief Accountant

2.2 Transactions with related parties during the period

The remuneration of the members of the Board of Directors, the Board of Management, Chief Accountant, and the Board of Supervisor during the period is as follows

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Board of Directors and the Board of Management	***1,989,463,636***	***1,947,000,000***
Mr. Bui Tran Dong	6,200,000	-
Mr. Le Quang Binh	31,000,000	37,200,000
Mr. Vu Minh Tan	275,400,000	307,800,000
Mr. Trinh Hong Ngan	338,400,000	338,400,000
Mr. Nguyen Van Dung	275,400,000	275,400,000
Mr. Pham Thanh Hai	275,400,000	275,400,000
Mr. Dang Van Tung	229,500,000	275,400,000
Mr. Pham Van Lo	-	162,000,000
Mr. Hoang Kieu Hung	255,763,636	-
Mr. Ngo Ngoc Son	27,000,000	-
Mr. Nguyen Nhac Tan	275,400,000	275,400,000
Board of Supervisors	***345,600,000***	***345,600,000***
Ms. Le Thi Thu Hien	285,600,000	285,600,000
Mr. Nguyen Anh Tuan	-	18,833,333
Ms. Nguyen Thi Lich	25,000,000	30,000,000
Ms. Le Thi Thu Trang	5,000,000	-
Mr. Nguyen Van Tao	30,000,000	11,166,667
Chief Accountant	***255,000,000***	***255,000,000***
Mr. Le Minh Hien	255,000,000	255,000,000
Total	2,590,063,636	2,547,600,000

Transactions with related parties during the period are as follows:

Dividend distribution

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Vietnam National Coal and Mineral Industries Group - Vinacomin	108,259,305,000	103,104,100,000
Total	**108,259,305,000**	**103,104,100,000**

Revenue from goods sold and services rendered *(Details for Note VI.1)*

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Lang Son Mining Chemical Industry Branch of Vinacomin -Mining Chemical Industry Corporation	75,000,000	75,000,000
VVMI - Manufacturing And Materials Equipment Trading Joint Stock Company	220,985,000	208,590,000
Vinacomin -Viet Bac Geology JSC	282,294,646	187,296,498
VVMI Quantrieu Cement Joint Stock Company	104,260,746,808	105,438,750,054
La Hien Cement Joint Stock Company - VVMI	1,023,414,500	2,850,424,543
VVMI Viet Bac Mechanical Joint Stock Company	-	193,190,000
VVMI - Building Material And General Trading Joint Stock Company	-	226,710,000
VVMI - Tan Quang Cement Joint Stock Company	134,529,144,975	141,046,276,654
CamPha Port and Logistics Company	1,212,597,413,779	1,227,167,044,700
Vinacomin - Thong Nhat Coal Company	533,520,000	519,480,000
Vinacomin - Duong Huy Coal Company	877,000,000	850,000,000
Vinacomin - Ha Long Coal Company	1,096,240,000	3,361,281,600
Vietnam National Coal and Mineral Industries Group - Environment Company - TKV	223,822,770	-
Vinacomin - Environment Company Limited	453,625,660	430,316,120
Vinacomin Quacontrol JSC	454,580	1,185,878
Vinacomin - Ha Lam Coal JSC	205,920,000	-
Vinacomin - Coc Sau Coal JSC	600,750,000	-
Vinacomin - Nui Hong Coal JSC	17,129,630	-
Vinacomin - Coal Import Export Joint Stock Company	5,911,973,942	-
Vinacomin Geology And Mineral Resources Joint Stock Company	94,999,998	-
Vinacomin - Mong Duong Coal JSC	-	182,250,000
Vinacomin - Nui Beo Coal JSC	-	340,870,000
Vinacomin - Coal Import Export JSC	-	5,285,221,176
Deo Nai - Coc Sau - TKV Coal JSC	-	576,000,000
Vinacomin - Nam Mau Coal Company	-	937,440,000
Total	**1,463,004,436,288**	**1,489,877,327,223**

Purchase of goods and services

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Vinacomin Mining Project Management Unit	-	162,037,037
Vinacomin Hospital	550,286,334	851,495,702
Lang Son Mining Chemical Industry Branch of Vinacomin -Mining Chemical Industry Corporation	21,019,496,553	-
Vinacomin - Materials Trading JSC - Cam Pha Materials Enterprise	-	292,378,900
Vinacomin - Materials Trading JSC - Ha Noi Branch	3,181,890,430	5,028,593,180
VVMI - Mechanical And Pressure Equipment Joint Stock Company	19,023,408,995	27,317,164,268
Vinacomin Quacontrol JSC	981,290,721	7,200,000
VVMI Thai Nguyen Hotel Joint Stock Company	4,753,297,019	4,146,660,645
Vinacomin - Informatics, Technology and Environment Joint Stock Company	20,226,852	44,975,000
Vinacomin Industry Investment Consulting JSC	1,851,852	1,851,852

Purchase of goods and services *(continued)*

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Thai Nguyen Mining Chemical Industry Company	22,477,959,005	30,855,979,890
Vinacomin -Viet Bac Geology JSC	11,281,839,075	63,260,713
Vinacomin Quacontrol JSC	956,720,200	1,122,410,199
Vinacomin Industry Investment Consulting JSC	620,841,683	482,463,769
CamPha Port and Logistics Company	195,571,736,130	196,040,087,008
Bac Lang Coal Trade Company	198,512,664,560	219,616,672,139
Cao Ngan Thermal Power Company	758,038,822	781,255,498
Na Duong Thermal Power Company	262,452,700	254,514,800
Vinacomin - Environment Company Limited	24,363,645,700	9,847,750,476
Hanoi Mining Chemical Materials Company - Branch of Vinacomin - Mining Chemical Industry Corporation	-	45,910,000
Vinacomin - Mine Safety Center	-	37,010,000
Vinacomin - Mining Emergency Center	2,939,999,942	1,521,354,812
Vietnam Coal and Mineral College	393,909,000	-
Vinacomin Business School	482,788,720	274,977,222
Institute Of Energy & Mining Mechanical Engineering	53,390,000	228,920,000
Institute of Mining Science and Technology	-	89,144,200
Micco - Vietbac Mining Chemical Industry Company Limited	931,375,383	-
Vinacomin - Informatics, Technology, Environment JSC	3,889,458,840	94,890,194
Center for Occupational Disease Treatment and Rehabilitation - VIMICO	721,440,000	129,600,000
Hanoi Coal Trading Company - A Branch Of Northern Coal Trading Joint Stock Company - Vinacomin	240,547,463,255	-
Vinacomin Geology And Mineral Resources Joint Stock Company	4,467,836,572	-
Development Of Mining Technology And Equipment JSC	311,743,222	-
Total	**759,077,051,565**	**499,338,557,504**

2.3 Balances with related parties

Short-term trade receivables *(Details for Note V.2)*

	As at 30/06/2026	As at 01/01/2026
VVMI - Building Material And General Trading Joint Stock Company	-	-
Deo Nai - Coc Sau - TKV Coal JSC	648,810,000	-
VVMI La Hien Cement Joint Stock Company	355,673,450	659,627,569
VVMI Quantrieu Cement Joint Stock Company	36,921,101,998	46,891,783,854
VVMI - Tan Quang Cement Joint Stock Company	26,779,641,760	3,615,261,120
VVMI - Manufacturing And Materials Equipment Trading Joint Stock Company	-	38,241,500
CamPha Port and Logistics Company	156,481,380,770	68,337,354,064
Vinacomin - Thong Nhat Coal Company	576,201,600	-
Vinacomin - Ha Lam Coal JSC	222,393,600	-
Vinacomin - Viet Bac Geology JSC	310,490,910	-
Vinacomin - Duong Huy Coal Company	947,160,000	-
Vinacomin - Ha Long Coal Company	1,183,939,200	-
Total	**224,426,793,288**	**119,542,268,107**

Short-term trade payables *(Details for Note V.13)*

	As at 30/06/2026	As at 01/01/2026
Vinacomin Hospital	525,184,900	-
Vinacomin - Materials Trading JSC	611,768,214	-
Vinacomin - Materials Trading JSC - Ha Noi Branch	-	6,502,730
Vvmi Viet Bac Mechanical Joint Stock Company	6,250,193,057	3,659,989,681

Short-term trade payables *(Details for Note V.13) (continued)*

	As at 30/06/2026	As at 01/01/2026
VVMI - Mechanical And Pressure Equipment Joint Stock Company	-	5,136,684,950
VVMI Thai Nguyen Hotel Joint Stock Company	1,869,486,000	6,750,000
Bac Thai Coal Trade Company	-	-
Ha Bac Coal Trade Company	85,405,529,724	20,030,761,030
Hanoi Coal Trading Company - A Branch of Northern Coal Trading Joint Stock Company - Vinacomin	66,309,867,159	-
Vinacomin - Mining Emergency Center	271,427,760	166,659,390
Vinacomin Quacontrol JSC	508,918,410	394,044,603
Thai Nguyen Mining Chemical Industry Company	10,338,274,109	1,860,158,094
Cao Ngan Thermal Power Company	139,401,251	140,787,904
Na Duong Thermal Power Company	147,526,596	61,749,540
Vinacomin - Environment Company Limited	5,144,332,120	8,754,882,021
Lang Son Mining Chemical Industry Branch of Vinacomin -Mining Chemical Industry Corporation	2,027,529,477	-
Branch Of Vietnam National Coal And Mineral Industries Holding Corporation Limited-Vinacomin-Business Management School	76,468,000	-
Development of Mining Technology and Equipment JSC	336,682,680	-
Vinacomin Business School	396,576,000	-
Vinacomin Mining Project Management Unit	-	50,000,000
Vinacomin Hospital	-	382,826,365
Vinacomin Industry Investment Consulting JSC	-	278,114,286
Vinacomin -Viet Bac Geology JSC	-	2,666,925,544
Vinacomin - Informatics, Technology and Environment JSC	917,022,444	4,122,837,607
Vietnam Coal and Mineral College	363,489,000	39,201,000
Institute Of Energy & Mining Mechanical Engineering	46,288,800	27,399,600
Institute of Mining Science and Technology	2,780,050,434	3,512,189,432
Total	**184,466,016,135**	**51,298,463,777**

Short-term prepayment to suppliers *(Details are in Note V.3)*

	As at 30/06/2026	As at 01/01/2026
Vinacomin Industry Investment Consulting JSC	1,727,209,175	-
Institute of Mining Science and Technology	144,558,344	144,558,344
Cam Pha Port and Logistics Company	-	6,533,792,695
Total	**1,871,767,519**	**6,678,351,039**

Other short-term receivables *(Details for Note V.4)*

	As at 30/06/2026	As at 01/01/2026
VVMI - Building Material And General Trading Joint Stock Company	-	51,340,000
VVMI - Manufacturing And Materials Equipment Trading JSC	-	56,964,600
VVMI - Mechanical And Pressure Equipment Joint Stock Company	-	16,602,911
Vinacomin - Coal Import Export Joint Stock Company	-	5,234,639,227
VVMI La Hien Cement Joint Stock Company	3,414,900,000	19,316,770
33 Trang Thi	3,307,820,085	-
Total	**6,722,720,085**	**5,378,863,508**

Dividends and profits payable *(Details for Note V.16)*

	As at 30/06/2026	As at 01/01/2026
Vietnam National Coal and Mineral Industries Group - Vinacomin	108,259,305,000	-
Total	**108,259,305,000**	**-**

3. Commiments

Operating lease commitments

At the end of the financial period, the Corporation had operating lease commitments with the following payment schedule:

	As at 30/06/2026	As at 01/01/2026
Within 1 year	45,565,606,283	34,156,129,835
From 2 to 5 years	169,539,000,146	127,148,765,052
More than 5 years	566,637,028,985	401,036,528,496
Total	**781,741,635,413**	**562,341,423,383**

Guarantee commitment

As at 30 June 2026, the Corporation had the following guarantee commitments:

+ Guarantee commitment No. 2998/CMV-KTTKTC issued on 17 November 2025, with a guarantee amount of VND 60,000,000,000, in respect of Credit Facility Agreement No. 369485.26.090.502368.TD dated 19 January 2026 between Quan Trieu Cement Joint Stock Company - VVMI and Military Commercial Joint Stock Bank - Thai Nguyen Branch, for the period from 17 November 2025 to 30 November 2026.

+ Guarantee commitment No. 2997/CMV-KTTKTC issued on 17 November 2025, with a guarantee amount of VND 30,000,000,000, in respect of Loan Agreement No. REF2526194628/HĐCHMTD dated 24 September 2025 between SeABank Thai Nguyen and Quan Trieu Cement Joint Stock Company - VVMI, for the period from 17 November 2025 to 30 November 2026.

4. Subsequent events

There are no events occurring after the end of the financial period that have a material impact or could have a material impact on the Corporation's operations and business results in future periods after the end of the financial period.

5. Comparative information

The comparative figures presented in the Interim Statement of Financial Position and the corresponding notes are those of the financial statements for the financial year ended 31 December 2025, which were audited by BDO Auditing Company Limited and have been restated for certain items due to the application of the transitional provisions under Article 30 of Circular No. 99/2025/TT-BTC.

The comparative figures presented in the Interim Statement of Income, Interim Statement of Cash Flows and the corresponding notes are those of the interim financial statements for the period from 1 January 2025 to 30 June 2025, which were reviewed by BDO Auditing Company Limited and have been restated for certain items due to the application of the transitional provisions under Article 30 of Circular No. 99/2025/TT-BTC.

Effects of changes in accounting policies and adjustment on the comparative figures of the prior year are as follows:

Items	Code	In accordance with Circular No. 200/2014/TT-BTC	Adjustments	In accordance with Circular No. 99/2025/TT-BTC
		Opening balance		Opening balance
Statement of Financial Position				
Liabilities	**300**	**568,633,203,582**	-	**568,633,203,582**
Dividends and profits payable	313	-	307,447,000	307,447,000
Other short-term payables	320	7,612,591,260	(307,447,000)	7,305,144,260

6. Going concern

As of the date of preparation of these interim consolidated financial statements, there have been no activities or events that significantly affect the Corporation's ability to continue as a going concern. Therefore, the Corporation's interim consolidated financial statements were prepared on going concern basis.

Hanoi, 19 August 2026

Preparer	Chief Accountant	General Director
Pham Thi Thuy Nga	Le Minh Hien	Trinh Hong Ngan

M.S.D.N: 0100100 ... TỔNG CÔNG TY CÔNG NGHIỆP MỎ VIỆT BẮC TKV - CTCP, Q. THANH XUÂN - T.P HÀ NỘI

APPENDIX 01

DETAILED INFORMATION ON BORROWINGS

No	Creditor	Contract	Credit limit (VND)	Tenor (month)	Interest rate (% per year)	Principal value (VND)	Loan purpose	Collaterals
LONG-TERM BORROWINGS DUE FOR REPAYMENT								
Vinacomin - Viet Bac Mining Industry Holding Corporation								
1	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 38/2024-HDDCVDDADDT/NHCT145-MVB dated 29 July 2024	59,650,000,000	84	6.80%	8,600,000,000	To finance eligible investment costs of the 2024 investment project for production maintenance equipment at Khanh Hoa Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
2	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 39/2024-HDDCVDDADDT/NHCT145-MVB dated 29 July 2024	23,550,000,000	84	6.80%	3,400,000,000	To finance eligible investment costs of the 2024 investment project for production maintenance equipment at Nui Hong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
3	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 40/2024-HDDCVDDADDT/NHCT145-MVB dated 29 July 2024	12,200,000,000	84	6.80%	1,760,000,000	To finance eligible investment costs of the 2024 investment project for production maintenance equipment at Na Duong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
4	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 38/2025-HĐCVDDADT/NHCT145-MVB dated 31 July 2025	16,123,000,000	84	6.80%	1,632,000,000	To finance eligible investment costs of the 2025 investment project for production maintenance equipment at Na Duong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
5	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 39/2025-HĐCVDDADT/NHCT145-MVB dated 31 July 2025	14,784,000,000	84	6.80%	1,590,000,000	To finance eligible investment costs of the 2025 investment project for production maintenance equipment at Nui Hong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
6	Joint Stock Commercial Bank for Investment and Development of Vietnam	Credit Agreement No. 02/2025/469092/HĐTD dated 25 July 2025	51,293,000,000	84	7.10%	7,328,000,000	To finance the 2025 investment project for production equipment at Khanh Hoa Coal Mine	Future assets to be formed from the project

APPENDIX 01 *(continued)*

DETAILED INFORMATION ON BORROWINGS

7	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch	Loan Agreement No. 01/2025/CVTLTDH/VCBHN -MVB dated 19 August 2025	463,407,000,000	120	6.70%	28,996,000,000	To finance reasonable and valid costs related to the investment plan for the expansion and capacity enhancement of Na Duong Coal Mine	Project assets, property rights, receivables, and future land-attached assets corresponding to the outstanding loan balance
Vinacomin - Na Duong Coal JSC								
1	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	02/2022/710694/HĐTD	1,980,000,000	48	7.20%	135,000,000	To finance the investment in the SH wastewater treatment system and oil filtration and separation system at the KTVT workshop	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
2	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	01/2023/710694/HĐTD	730,000,000	48	7.50%	132,000,000	To finance the investment in a water mist spraying system for the coal screening and sorting area	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
3	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	Credit Agreement No. 02/2023/710694/HĐTD dated 8 November 2023	563,989,746	60	7.18%	112,000,000	To finance the purchase of a 3.5-ton forklift for production and business operations	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
4	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	Credit Agreement No. 01/2024/710694/HĐTD dated 19 March 2024	866,600,000	48	7.50%	216,800,000	To finance the investment in a coal storage dust suppression system	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
5	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch		1,174,000,000	48	7.50%	294,000,000	To finance the investment in a coal storage dust suppression system	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
		Total				**54,195,800,000**		

APPENDIX 01 *(continued)*

DETAILED INFORMATION ON BORROWINGS

No	Creditor	Contract	Credit limit (VND)	Tenor (month)	Interest rate (% per year)	Principal value (VND)	Loan purpose	Collaterals
LONG-TERM BORROWINGS								
Vinacomin - Viet Bac Mining Industry Holding Corporation								
1	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 38/2024-HDDCVDDADDT/NHCT145-MVB dated 29 July 2024	59,650,000,000	84	6.80%	36,611,146,909	To finance eligible investment costs of the 2024 investment project for production maintenance equipment at Khanh Hoa	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
2	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 39/2024-HDDCVDDADDT/NHCT145-MVB dated 29 July 2024	23,550,000,000	84	6.80%	14,526,272,727	To finance eligible investment costs of the 2024 investment project for production maintenance equipment at Nui Hong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
3	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 40/2024-HDDCVDDADDT/NHCT145-MVB dated 29 July 2024	12,200,000,000	84	6.80%	8,095,454,546	To finance eligible investment costs of the 2024 investment project for production maintenance equipment at Na Duong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
4	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 38/2025-HDCVDDADT/NHCT145-MVB dated 31 July 2025	16,123,000,000	84	6.80%	12,346,347,473	To finance eligible investment costs of the 2025 investment project for production maintenance equipment at Na Duong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
5	VietinBank - Bac Thang Long Branch	Investment Project Loan Agreement No. 39/2025-HDCVDDADT/NHCT145-MVB dated 31 July 2025	14,784,000,000	84	6.80%	8,222,154,609	To finance eligible investment costs of the 2025 investment project for production maintenance equipment at Nui Hong Coal Mine	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
6	Joint Stock Commercial Bank for Investment and Development of Vietnam (BIDV)	Credit Agreement No. 02/2025/469092/HDTD dated 25 July 2025	51,293,000,000	84	7.10%	35,999,981,817	To finance the 2025 investment project for production equipment at Khanh Hoa Coal Mine	Future assets to be formed from the project

APPENDIX 01 *(continued)*

DETAILED INFORMATION ON BORROWINGS

7	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Hanoi Branch	01/2025/CVTLTDH/VCBHN-MVB dated 19 August 2025	463,407,000,000	120	6.70%	240,204,508,415	To finance reasonable and valid costs related to the investment plan for the expansion and capacity enhancement of Na Duong Coal Mine	Project assets, property rights, receivables, and future land-attached assets corresponding to the outstanding loan balance.
Vinacomin - Na Duong Coal JSC								
1	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	Credit Agreement No. 02/2023/710694/HĐTD dated 8 November 2023	563,989,746	60	7.18%	171,989,746	To finance the purchase of a 3.5-ton forklift for production and business operations	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
2	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	Credit Agreement No. 01/2024/710694/HĐTD dated 19 March 2024	866,600,000	48	7.50%	162,000,000	To finance the investment in a coal storage dust suppression system	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
3	Joint Stock Commercial Bank for Investment and Development of Vietnam - Lang Son Branch	Credit Agreement No. 01/2024/710694/HĐTD dated 25 February 2025	1,174,000,000	48	6.78%	512,500,000	To finance the investment project for a 120-ton truck weighbridge	Assets formed from the project, project revenues and associated rights and benefits, machinery and equipment of the project
Total						**356,852,356,242**		