

No: 989 /CLM-TCHC

Hanoi, August 14th, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

Respectfully to: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16th, 2020 issued by the Ministry of Finance providing guidelines on disclosure of information on securities market, Vinacomin – Coal Import Export Joint Stock Company hereby discloses the audited Financial Statements for the first 6 months of 2025 to the Hanoi Stock Exchange as follow:

1. Organization name : Vinacomin – Coal Import Export Joint Stock Company

- Stock code : CLM
- Address : No. 47 Quang Trung Street, Cua Nam Ward, Hanoi
- Tel : +84 24 39 424 634 Fax: +84 24 39 422 350
- Email : coalimex@fpt.vn
- Website : www.coalimex.vn

2. Content of information disclosure:

- The Financial Statements for the first 6 months of 2025:

☒ Separated Financial Statements (Listed organization without subsidiaries and superior accounting unit that has affiliated units);

☐ Consolidated Financial Statements (Listed organization with subsidiaries);

☐ General Financial Statements (Listed organization has affiliated units with separate accounting apparatus);

- Circumstances requiring explanation of reasons:

+ The audit organization issues an opinion other than an unqualified opinion on the Financial Statements (for audited financial statements):

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☒ No

- + Profit after taxes in the reporting period has a difference of at least 5% between the pre-audit and post-audit, is changed from negative to positive or vice versa (for the audited Financial Statements):

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☒ No

- + Profit after corporate income tax as mentioned in the income statement of the disclosing period increases/decreases by at least 10% compared with the profit after corporate income tax as disclosed in the same period of the last year:

☒ Yes

☐ No

Explanation document in case of "Yes":

☒ Yes

☐ No

- + Profit after taxes of the period is negative, is changed from positive in the previous period to negative in the current period or vice versa:

☐ Yes

☒ No

Explanation document in case of "Yes":

☐ Yes

☒ No

3. Report transactions with a value of 35% or more of total assets during the reporting period (if any): Yes (*appendix attached*)

This information was published on the Company's website on August 14th 2025, as in the link: www.coalimex.vn

We hereby certify that the information provided is true and accurate and we bear the full responsibility to the law for the content of the disclosed information.

Attach:

- Financial Statements for the first 6 months of 2025;
- Explanation document

Recipients:

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

LEGAL REPRESENTATIVE
DIRECTOR



Pham Minh

ANNEX: TRANSACTIONS WITH A VALUE OF 35% OR MORE OF TOTAL ASSET VALUE
06 MONTHS YEAR 2025

| No | Name of organization/individual | Transaction content | Transaction value in the first 6 months of 2025 (VND) | Ratio transaction value/ total asset value as at 30/6/2025 | Transaction completion date | Note |
|----|--|--|---|--|-----------------------------|------|
| 1 | Viet nam National Coal- Mineral Industries Holding Corporation Limited | Purchasing domestic coal: 844,135.00 tons | 1,452,450,130,909 | 35.26% | Work in progress | |
| 2 | Vinacomin - Cam Pha Port and Logistics Company | Selling imported coal: 755,621.62 tons | 2,264,003,816,224 | 54.97% | Work in progress | |
| 3 | Vinacomin - Cam Pha Port and Logistics Company | Selling imported blended coal: 1,313,032.47 tons | 3,277,223,421,473 | 79.57% | Work in progress | |
| 4 | Quang Ninh Coal Processing Company - TKV | Selling imported coal: 935,690.34 tons | 2,773,760,444,793 | 67.35% | Work in progress | |
| 5 | Vinacomin - Cam Pha Coal Trading Joint Stock Company | Selling imported coal: 623,729.27 tons | 1,856,337,501,159 | 45.07% | Work in progress | |

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

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom –Happiness

No: *985*/CLM-KTTC

Hanoi, August 14th, 2025

Respectfully to: Hanoi Stock Exchange

Vinacomin – Coal Import Export Joint Stock Company provides explanation the content of the financial statements for the first 6 months of 2025 as follows:

- Profit after tax in the first 6 months of 2025 is: VND50,370,900,659
- Profit after tax in the first 6 months of 2024 is: VND92,773,596,606
- Profit after tax in the first 6 months of 2025 decreased by VND42,402,695,947 compared to the same period of 2024.

Reasons:



In the first 6 months of 2025, gross profit from sales and service provision decreased by VND31,911,527,228 compared to the same period in 2024. Financial income increased by VND25,004,957,746 ; financial expenses increased by VND103,936,590 ; selling expenses increased by VND49,400,689,357 ; general and administrative expenses increased by VND233,369,621 ; other profit increased by VND896,552,530 ; and corporate income tax expense decreased by VND13,345,316,573 .

We hereby certify that the information provided is true and accurate and we bear the full responsibility to the law for the content of the disclosed information.

Recipients:

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

LEGAL REPRESENTATIVE

DIRECTOR 

Phạm Minh

**VIETNAM NATIONAL COAL - MINERAL INDUSTRIES HOLDING
CORPORATION LIMITED
VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY**

Reviewed Interim Financial statements
for the financial period ended 30 June 2025

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REPORT OF THE BOARD OF MANAGEMENT

The Board of Management of Vinacomin - Coal Import Export Joint Stock Company ("the Company") is pleased to present its report and the reviewed Interim Financial Statements of the Company for the financial period ended 30 June 2025.

INFORMATION

Vinacomin - Coal Import Export Joint Stock Company (initially as Import-Export and International Cooperation Company under Vietnam National Coal Corporation, now being known as Vietnam National Coal - Mineral Industries Holding Corporation Limited) which privatized from a State-owned enterprise under Decision No. 149/2004/QĐ-BCN dated 1 December 2004 by the Minister of Industry (now is the Ministry of Industry and Trade), was established under the Business Registration Certificate No. 0103006558 issued by the Hanoi Department of Planning and Investment for the first time on 25 January 2005. It was later changed to Business Registration Number No. 0100100304. During the operation, the changes in business functions, Company name, charter capital, and legal representative of the Company were also issued by the Hanoi Department of Planning and Investment in the Business Registration Certificate from the first time to the 17th time dated 27 July 2022 and the Certificate of change in business registration content dated 20 May 2024.

Legal Capital of the Company under the 17th Amended Enterprise Registration Certificate No.0103006558 dated 27 July 2022 is VND 110,000,000,000 (*In words: One hundred and ten billion dong*)

The Company's shares have been listed on Hanoi Stock Exchange (HNX) with stock symbol of CLM.

The Company's head office is located at 47 Quang Trung, Cua Nam ward, Hanoi.

THE BOARD OF DIRECTORS, BOARD OF MANAGEMENT, AND THE BOARD OF SUPERVISORS

The members of the Board of Directors, Board of Management and Board of Supervisors during the financial period as at the date of this report include:

Board of Directors

| | | |
|----------------------|----------|-------------------------------------|
| Mr. Bui Van Tuan | Chairman | |
| Mr. Nguyen Van Cu | Member | <i>Resigned from 28 April 2025</i> |
| Mr. Nguyen Manh Diep | Member | |
| Mr. Pham Minh | Member | |
| Mr. Tran Xuan Hoa | Member | |
| Mr. Ngo Van Ca | Member | <i>Appointed from 28 April 2025</i> |

Board of Management

| | |
|-----------------------|---------------|
| Mr. Pham Minh | Director |
| Mr. Nguyen Thuy Duong | Vice Director |
| Ms. Le Thi Thu Trang | Vice Director |

Board of Supervisors

| | | |
|--------------------------|---------------------------|-------------------------------------|
| Ms. Nguyen Thi Lan Anh | Head of Supervisory Board | |
| Ms. Bui Thi Minh Thu | Member | |
| Ms. Nguyen Thi Hong Diep | Member | <i>Resigned from 28 April 2025</i> |
| Mr. Vu Ngoc Minh | Member | <i>Appointed from 28 April 2025</i> |

REPORT OF THE BOARD OF MANAGEMENT (Continued)

EVENTS AFTER THE BALANCE SHEET DATE

As at the date of this report, in all material respects, the Board of Management confirmed there is no significant event that requires adjustments or disclosures in the reviewed interim financial statements of the Company at the financial period ended 30 June 2025.

AUDITORS

CPA VIETNAM Auditing Company Limited - Northern Branch has reviewed the Vinacomin - Coal Import Export Joint Stock Company's Interim Financial Statements for the financial period ended 30 June 2025.

THE MANAGEMENT BOARD'S RESPONSIBILITY

The Board of Management is responsible for preparing the Interim Financial Statements for the financial period ended at 30 June 2025, to ensure that gives a true and fair view of the Company's financial position as at 30 June 2025 and of its results and cash flows for the financial period ended 30 June 2025, in according with Vietnamese Accounting Standards, Corporate Accounting Regime of Vietnam and the prevailing regulations relevant to prepared and present financial statements. In order to prepare these Interim Financial Statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material deviation disclosed and explained in the financial statements;
- Design, implement and maintain an effective internal control system for the purpose of preparing and presenting the Interim Financial Statements fairly to minimize errors and frauds.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business;

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying Interim Financial Statements comply with Vietnamese Accounting Standards, Corporate Accounting Regime of Vietnam and the prevailing regulations. It is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

On behalf of the Board of Management,

Director



Hanoi, 14 August 2025

No: 40/2025/BCSX - CPAMB1

REVIEWED REPORT ON INTERIM FINANCIAL INFORMATION

To: The Shareholders
 The Board of Directors and the Management of
 Vinacomin - Coal Import Export Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Vinacomin - Coal Import Export Joint Stock Company prepared on 14 August 2025, as set out from page 06 to page 38 including: Interim Balance sheet as at 30 June 2025, Interim Income Statement, Interim Cash Flow Statement and Notes to the Interim Financial Statements for the financial period ended 30 June 2025.

Responsibility of the Board of Management

The Board of Management is responsible for the preparation and fair presentation of the Company's Interim Financial Statements in accordance with Vietnamese accounting standards, Vietnamese Corporate accounting system and other prevailing legal regulations, and for such internal control as the Management Board determines is necessary to enable the preparation of Interim Financial Statements that are free from material misstatement, whether due to fraud or errors.

Responsibility of auditors

Our responsibility is to express a conclusion on these Interim Financial Statements based on our review. We have conducted our review in accordance with Vietnamese Standards on Review Engagements No.2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Auditor's Conclusion

Based on our review result, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not give a true and fair view, in all material respects, of the financial position of Vinacomin - Coal Import Export Joint Stock Company as at 30 June 2025, and of its financial performance and its cash flows for the financial period end 30 June 2025 in accordance with the Vietnamese Accounting Standards, Vietnamese Corporate Accounting Regime and other prevailing legal regulations on preparation and presentation of the Interim Financial Statements.

Other matters

The Company's interim financial statements for the accounting period ended 30 June 2024 and the financial statements for the fiscal year ended 31 December 2024 have been reviewed/audited by AFC Vietnam Auditing Company Limited - Ha Thanh Branch. AFC Vietnam Auditing Company Limited - Ha Thanh Branch has issued an unqualified conclusion/opinion on these financial statements in Review Report No. 20/2024/BCSX-HT.00166 dated 12 August 2024 and Audit Report No. 020/2025/BCKT-HT.00166 dated 25 March 2025.



Nguyễn Thị Hồng Liên

Director

Certificate for Audit application registration: 0445-2023-137-1

On behalf and representative for

CPA VIETNAM AUDITING COMPANY LIMITED - NORTHERN BRANCH

Hanoi, 14 August 2025

INTERIM BALANCE SHEET

As at 30 June 2025

Currency: VND

| ASSETS | CODE | NOTES | 30 June 2025 | 01 January 2025 |
|--|------------|------------|--------------------------|--------------------------|
| A. CURRENT ASSETS | 100 | | 4,033,627,787,939 | 1,267,701,649,454 |
| I. Cash and cash equivalents | 110 | 5.1 | 59,442,063,907 | 179,725,623,186 |
| 1. Cash | 111 | | 59,442,063,907 | 179,725,623,186 |
| 2. Cash equivalents | 112 | | - | - |
| II. Current financial investments | 120 | | - | - |
| 1. Held-to-maturity investment | 123 | | - | - |
| III. Short-term receivables | 130 | | 1,824,477,252,884 | 410,113,581,724 |
| 1. Short-term trade receivables | 131 | 5.2 | 1,763,483,496,389 | 232,815,643,708 |
| 2. Short-term advances to suppliers | 132 | 5.3 | 53,687,915,873 | 176,574,399,207 |
| 3. Short-term internal receivables | 133 | | - | - |
| 4. Other short-term receivables | 136 | 5.4 | 11,378,165,142 | 4,694,986,839 |
| 5. Provision for doubtful short-term debts (*) | 137 | 5.5 | (4,072,324,520) | (3,971,448,030) |
| IV. Inventories | 140 | 5.6 | 2,068,938,887,545 | 673,730,226,787 |
| 1. Inventories | 141 | | 2,068,938,887,545 | 686,629,998,290 |
| 2. Provision for devaluation of inventories (*) | 149 | | - | (12,899,771,503) |
| V. Other Short-term assets | 150 | | 80,769,583,603 | 4,132,217,757 |
| 1. Short-term prepayments | 151 | 5.9 | 3,432,152,675 | 4,014,775,578 |
| 2. Deductible value added tax | 152 | | 77,017,431,194 | - |
| 3. Taxes and amounts receivable from the State budget | 153 | 5.13 | 319,999,734 | 117,442,179 |
| B. LONG-TERM ASSETS | 200 | | 85,067,893,318 | 80,640,012,672 |
| I. Long-term receivables | 210 | | 2,861,431,000 | 2,861,431,000 |
| 1. Other long-term receivables | 216 | | 2,861,431,000 | 2,861,431,000 |
| 2. Provision for doubtful long-term debts (*) | 219 | | - | - |
| II. Fixed assets | 220 | | 9,100,012,649 | - |
| 1. Tangible fixed assets | 221 | 5.8 | 9,100,012,649 | - |
| - Historical cost | 222 | | 24,702,175,617 | 15,446,371,617 |
| - Accumulated depreciation (*) | 223 | | (15,602,162,968) | (15,446,371,617) |
| 2. Financial leases fixed assets | 224 | | - | - |
| 3. Intangible fixed assets | 227 | | - | - |
| III. Investment property | 230 | | 63,044,326,406 | 65,376,340,352 |
| - Historical cost | 231 | 5.9 | 134,772,018,652 | 134,772,018,652 |
| - Accumulated depreciation (*) | 232 | | (71,727,692,246) | (69,395,678,300) |
| IV. Long-term assets under construction | 240 | | 472,337,544 | 112,400,950 |
| 1. Construction in Progress (CIP) costs | 242 | 5.7 | 472,337,544 | 112,400,950 |
| V. Long-term financial investments | 250 | | - | - |
| VI. Other long-term assets | 260 | | 9,589,785,719 | 12,289,840,370 |
| 1. Long-term prepayments | 261 | 5.10 | 7,009,831,418 | 9,709,886,069 |
| 2. Deferred tax assets | 262 | 5.20 | 2,579,954,301 | 2,579,954,301 |
| 3. Long-term equipment and spare parts for replacement | 263 | | - | - |
| 4. Other Long-term assets | 268 | | - | - |
| TOTAL ASSETS | 270 | | 4,118,695,681,257 | 1,348,341,662,126 |

INTERIM BALANCE SHEET

As at 30 June 2025

(Continued)

Currency: VND

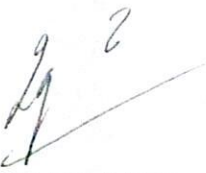
| RESOURCES | CODE | NOTES | 30 June 2025 | 01 January 2025 |
|---|------------|-------|--------------------------|--------------------------|
| A. LIABILITIES | 300 | | 3,342,752,328,959 | 594,290,210,487 |
| I. Short-term liabilities | 310 | | 3,335,864,825,857 | 587,761,327,373 |
| 1. Short-term trade payables | 311 | 5.12 | 1,517,873,158,816 | 461,756,266,621 |
| 2. Short-term advances from customers | 312 | 5.13 | 45,988,513,013 | 47,287,561,929 |
| 3. Taxes and amounts payable from the State budget | 313 | 5.14 | 10,194,079,065 | 30,342,618,882 |
| 4. Payables to employees | 314 | | 12,221,054,177 | 14,245,996,612 |
| 5. Short-term accrued expenses | 315 | 5.15 | 25,650,763,593 | 5,090,991,107 |
| 6. Short-term internal payables | 316 | | - | - |
| 7. Payables according to the progress of construction contracts | 317 | | - | - |
| 8. Short-term unearned revenue | 318 | 5.16 | 1,629,712,874 | 1,523,594,820 |
| 9. Other short-term payables | 319 | 5.17 | 53,732,685,658 | 23,047,751,065 |
| 10. Short-term loans and finance lease liabilities | 320 | 5.18 | 1,657,356,610,085 | 1,111,047,261 |
| 11. Provision for short-term payables | 321 | 5.11 | 5,498,324,500 | 1,521,725,000 |
| 12. Bonus and welfare fund | 322 | | 5,719,924,076 | 1,833,774,076 |
| II. Long-term liabilities | 330 | | 6,887,503,102 | 6,528,883,114 |
| 7. Other Long-term payables | 337 | 5.16 | 6,887,503,102 | 6,528,883,114 |
| B - OWNERS' EQUITY | 400 | | 775,943,352,298 | 754,051,451,639 |
| I. Owners' equity | 410 | 5.19 | 775,943,352,298 | 754,051,451,639 |
| 1. Paid-in capital | 411 | | 110,000,000,000 | 110,000,000,000 |
| - Ordinary shares with voting rights | 411a | | 110,000,000,000 | 110,000,000,000 |
| - Preference shares | 411b | | - | - |
| 2. Share premium | 412 | | 4,122,208,000 | 4,122,208,000 |
| 3. Investment and development fund | 418 | | 241,326,254,641 | 196,676,254,641 |
| 4. Undistributed post-tax profits | 421 | | 420,494,889,657 | 443,252,988,998 |
| - Prior year undistributed earnings | 421a | | 370,123,988,998 | 294,418,891,941 |
| - Current period undistributed earnings | 421b | | 50,370,900,659 | 148,834,097,057 |
| II. Other sources and funds | 430 | | - | - |
| TOTAL LIABILITIES AND OWNERS' EQUITY | 440 | | 4,118,695,681,257 | 1,348,341,662,126 |

Hanoi, 14 August 2025

Prepared by

Chief Accountant


 Nguyen Van Minh


 Nguyen Thi Quynh Ngan


INTERIM INCOME STATEMENT

For the financial period ended 30 June 2025

Currency: VND

| ITEMS | CODE | NOTES | Financial period ended 30 June 2025 | Financial period ended 30 June 2024 |
|--|-----------|------------|--|--|
| 1. Revenue from goods sold and services rendered | 01 | 6.1 | 11,152,247,704,251 | 11,047,382,598,463 |
| 2. Revenue deductions | 02 | | - | - |
| 3. Net revenue from goods sold and services rendered | 10 | | 11,152,247,704,251 | 11,047,382,598,463 |
| 4. Costs of goods sold | 11 | 6.2 | 10,931,710,786,953 | 10,794,934,153,937 |
| 5. Gross profit from goods sold and services rendered | 20 | | 220,536,917,298 | 252,448,444,526 |
| 6. Financial income | 21 | 6.3 | 47,017,012,963 | 22,012,055,217 |
| 7. Financial expenses | 22 | 6.4 | 45,253,968,829 | 45,150,032,239 |
| - In which: Interest expense | 23 | | 20,780,528,340 | 22,491,705,837 |
| 8. Selling expenses | 25 | 6.5 | 111,955,172,287 | 62,554,482,930 |
| 9. General and administrative expenses | 26 | 6.5 | 46,702,009,124 | 46,468,639,503 |
| 10. Profit from operating activities | 30 | | 63,642,780,021 | 120,287,345,071 |
| 11. Other income | 31 | 6.6 | 892,819,369 | 648,499,614 |
| 12. Other expenses | 32 | 6.6 | 1,544,735,095 | 2,196,967,870 |
| 13. Other profit | 40 | | (651,915,726) | (1,548,468,256) |
| 14. Profit before tax | 50 | | 62,990,864,295 | 118,738,876,815 |
| 15. Current corporate income tax expense | 51 | 6.8 | 12,619,963,636 | 25,965,280,209 |
| 16. Deferred corporate income tax expense | 52 | | - | - |
| 17. Profit after corporate income tax | 60 | | 50,370,900,659 | 92,773,596,606 |
| 18. Basic earnings per share | 70 | 6.9 | 4,579 | 8,434 |


Prepared by

Chief Accountant

Hanoi, 14 August 2025

Director


 Nguyen Van Minh


 Nguyen Thi Quynh Ngan


 Pham Minh

INTERIM CASH FLOW STATEMENT

Indirect method

For the financial period ended 30 June 2025

Currency: VND

| ITEMS | CODE | Financial period ended 30 June 2025 | Financial period ended 30 June 202. |
|--|------|--|--|
| I. CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| 1. Profit before tax | 01 | 62,990,864,295 | 118,738,876,815 |
| 2. Adjustment for: | | | |
| - Fixed asset and Investment property depreciation | 02 | 2,487,805,297 | 2,332,013,940 |
| - Provisions | 03 | (8,822,295,513) | (1,449,025,173) |
| - Unrealized foreign exchange gains/(losses) | 04 | 3,272,400,822 | 3,278,566,274 |
| - Gains/(losses) from investments | 05 | (111,724,891) | (96,802,721) |
| - Interest expenses | 06 | 20,780,528,340 | 22,491,705,837 |
| - Others | 07 | - | - |
| 3. Operating profits before changes in working capital | 08 | 80,597,578,350 | 145,295,334,972 |
| - Increase/ Decrease in accounts receivable | 09 | (1,491,383,405,518) | (654,580,983,843) |
| - Increase/ Decrease in inventories | 10 | (1,382,308,889,255) | (1,143,750,445,875) |
| - Increase/ Decrease in accounts payables (exclusive of interest expenses, corporate income tax payable) | 11 | 1,081,557,844,602 | 1,223,235,301,416 |
| - Increase/ Decrease in prepayments | 12 | 3,282,677,554 | 2,098,056,719 |
| - Increase/Decrease in trading securities | 13 | | |
| - Interest expenses paid | 14 | (19,643,901,422) | (22,587,554,375) |
| - Corporate income tax paid | 15 | (14,358,838,899) | (36,040,465,177) |
| - Other cash inflows from operating activities | 16 | 156,000,000 | 86,000,000 |
| - Other cash outflows from operating activities | 17 | (2,748,850,000) | (2,688,725,000) |
| Net cash flow from operating activities | 20 | (1,744,849,784,588) | (488,933,481,163) |
| II. CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| 1. Payment for purchased, construction fixed assets and other long-term assets | 21 | (9,615,740,594) | - |
| 2. Income from interest, dividend and profit paid | 27 | 111,724,891 | 96,802,721 |
| Net cash inflows (outflows) from investing activities | 30 | (9,504,015,703) | 96,802,721 |
| III. CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| 1. Proceeds from loans | 33 | 7,913,728,642,397 | 7,548,216,532,684 |
| 2. Repayment of loans | 34 | (6,257,483,079,573) | (7,120,180,164,493) |
| 3. Dividend, profit paid to the owners | 36 | (21,933,025,950) | (32,693,861,550) |
| Net cash flow from financing activities | 40 | 1,634,312,536,874 | 395,342,506,641 |
| NET INCREASE/DECREASE IN CASH | 50 | (120,041,263,417) | (93,494,171,801) |
| Cash and cash equivalents at the beginning of the year | 60 | 179,725,623,186 | 170,008,343,066 |
| Effects from changes of foreign exchange rate | 61 | (242,295,862) | 73,665,056 |
| Cash and cash equivalents at the end of the year | 70 | 59,442,063,907 | 76,587,836,321 |


Hanoi, 14 August 2025

Prepared by

Chief Accountant

Director


 Nguyen Van Minh


 Nguyen Thi Quynh Ngan


 Pham Minh


NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

1. CORPORATE INFORMATION

1.1 Form of ownership

Vinacomin - Coal Import Export Joint Stock Company (initially as Import-Export and International Cooperation Company under Vietnam National Coal Corporation, now being known as Vietnam National Coal - Mineral Industries Holding Corporation Limited) which privatized from a State-owned enterprise under Decision No. 149/2004/QĐ-BCN dated 1 December 2004 by the Minister of Industry (now is the Ministry of Industry and Trade), was established under the Business Registration Certificate No. 0103006558 issued by the Hanoi Department of Planning and Investment for the first time on 25 January 2005. It was later changed to Business Registration Number No. 0100100304. During the operation, the changes in business functions, Company name, charter capital, and legal representative of the Company were also issued by the Hanoi Department of Planning and Investment in the Business Registration Certificate from the first time to the 17th time dated 27 July 2022 and the Certificate of change in business registration content dated 20 May 2024.

Legal Capital of the Company under the 17th Amended Enterprise Registration Certificate No.0103006558 dated 27 July 2022 is VND 110,000,000,000 (*In words: One hundred and ten billion dong*)

The Company's shares have been listed on Hanoi Stock Exchange (HNX) with stock symbol of CLM.

1.2 Principal business and activities

The Company's main activities are: coal trading, coal delivery service, rendering labor export services, entrusted import and export and office leasing...

The principal activities of the Company during the period are:

- *Trading, direct and entrusted import-export of: coal mines, coal processed products; equipment, means of transport, motorbikes, spare parts, materials of all kinds, minerals, metals, raw materials, chemicals;*
- *Real estate business and office leasing (excluding land price consulting activities);*
- *Cargo transportation services;*
- *Overseas study consulting; Labor export activities;*
- *Trading high-content Ammonium Nitrate;*
- *Coal processing activities;*
- *Real estate brokerage consulting, auctions, land use rights auctions.*

1.3 Normal business cycle:

The Company's normal production and business cycle is carried out for a time period of 12 months.

1.4 Business structure

The Company's head office is located at 47 Quang Trung, Cua Nam ward, hanoi.

As at 30 June 2025, the Company has 03 dependent accounting branches as below:

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

1. CORPORATE INFORMATION (Continued)

1.4 Business structure (Continued)

| Name | Address |
|----------------------------|--|
| Branch in Ho Chi Minh city | Coalimex Building 29-31 Dinh Bo Linh, Binh Thanh Ward, Ho Chi Minh City; |
| Branch in Hanoi | 33 Trang Thi, Cua Nam Ward, Hanoi City; |
| Branch in Quang Ninh | 33B Le Thanh Tong, Hong Gai Ward, Quang Ninh Province; |

The number of Company's employees as at 30 June 2025 was 148 people, of which manager was 36.
(The number of Company's employees as at 31 December 2024 was 145 people).

1.5 Declaration on comparative information in the Financial Statements

The Company consistently applies accounting policies according to the Corporate Accounting System issued together with Circular No. 200/2014/TT-BTC dated 22 December 2014 and Circular No. 53/2016/TT-BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC dated 22 December 2014 issued by the Ministry of Finance, therefore, information and data are presented in the Financial Statements is comparable.

2. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

2.1 Accounting period

The Company's fiscal year starts from 01 January and ends on 31 December of the calendar years.

The Company's interim financial statements are prepared for the 6-month financial period from 01 January to 30 June.

2.2 Accounting currency

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

3. ACCOUNTING STANDARDS AND ACCOUNTING REGIME APPLIED

3.1 Accounting regime applied

The Financial Statements of the Company, which are prepared in accordance with Vietnamese Corporate Accounting Regime approved by the Ministry of Finance in Circular No. 200/2014/TT - BTC dated at 22 December 2014 and Circular 53/2016/TT - BTC dated 21 March 2016 amending and supplementing some articles of Circular No. 200/2014/TT - BTC.

3.2 Declaration of compliance with Accounting Standards and Accounting Regime

The Company's Management board ensures full compliance with Vietnamese Accounting Standards and the current Vietnamese Corporate Accounting Regime that has been promulgated and is in effect in connection with the preparation and presentation of these Financial Statement.

4. ACCOUNTING POLICIES APPLIED

The significant accounting policies, which have been applied by the Company in the preparation of these interim financial statements, are as follows:

Basis for preparing interim financial statements

The accompanying Financial Statements are presented in Vietnam Dong (VND), prepared on the principle of cost and in accordance with Vietnamese Accounting Standards, Vietnamese corporate accounting regime and legal regulation related to preparation and presentation of financial statements.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Basis for preparing interim financial statements (Continued)

The Company's interim financial statements are prepared on the basis of consolidating financial statements of the Hanoi Branch, Ho Chi Minh City Branch, Quang Ninh Branch and the financial statements of the Company's Head Office. Internal transactions and balances between the Head Office and its subsidiaries and between its subsidiaries have been eliminated when presenting the Company's financial statements.

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

Accounting estimates

To comply with Accounting Standards, Accounting Regime and prevailing regulations in Vietnam, the Management Board have been required to have the estimates and assumptions influence on liability, assets, contingent liability and assets as at the date of the financial statements as well as revenue and expenditure in the fiscal year. Actual business results could differ from those estimates and assumptions.

Accounting principle of Cash and cash equivalents

Cash include of cash on hand and cash at banks.

Cash equivalent comprise current investments with maturity of less than three months can be transferred easily to cash without any risks in transferring since the date of purchase.

Accounting principles for foreign currency transactions

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

- For foreign currency purchase and sales: the exchange rate specified in the foreign currency purchase/sale contract between the Company and the commercial bank;
- For recording receivables/payables: the buying/selling exchange rate of the Joint Stock Commercial Bank for Foreign Trade at the time the transaction occurs.

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

The balance at the end of the financial period of items with foreign currency origin is converted into Vietnamese Dong according to the provisions of Official Dispatch No. 3856/TKV-KTTC dated 2 July 2025 of the Vietnam National Coal - Mineral Industries Holding Corporation Limited, details as follows:

- + For cash on hand, bank deposits and receivables arising from internal transactions within the Group with foreign currency origin in USD, they are converted at the Bank's buying rate of VND 25,940/USD;
- + For payables and loans arising from internal transactions within the Group with foreign currency origin in USD, they are converted at the Bank's selling rate of VND 26,300/USD;
- + For currency items and other foreign currency-based liabilities: currency items are converted by the Company at the average buying rate of commercial banks where the Company opens accounts and has balances at the time of reporting. Liabilities are applied at the exchange rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam: selling rate for payables, buying rate for receivables.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principles for foreign currency transactions (Continued)

- + *For monetary items and other foreign currency-based liabilities, the Company converts them at the average buying rate of commercial banks where the Company opens an account and has a balance at the time of reporting and the selling rate for payables, and the buying rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam for receivables.*

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

Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Separate Financial Statements at the carrying amounts less the estimated provision for doubtful debts.

The provision for doubtful debts are assessed and considered for receivables that are overdue and difficult to collect, or receivables that the debtors is unable to payment due to liquidation, bankruptcy or similar difficulties.

Accounting principle of Inventories

Inventories are measured at the lower of cost and net realizable value. Cost of inventories includes direct materials, direct labor and overheads, if any, that have been incurred in bringing the inventories to their present location and condition or includes costs of purchase and other costs directly attributable to the acquisition of inventories.

The Company applies the regular declaration method to account for inventories with the value determined as follows:

- Domestic raw materials: According to the weighted average method after each import
- Imported raw materials: According to the specific identification method
- Goods: According to the specific identification method

Net realizable value is determined as the estimated selling price less the estimated costs of completion and the costs to be incurred in marketing, selling and distribution.

Provision for devaluation in inventories is made when there is reliable evidence of a decline in the net realizable value compared to the historical cost of the inventory.

Accounting principle and depreciation of Tangible fixed assets

Tangible fixed assets is measured at historical cost less accumulated depreciation. The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed asset into working condition for its intended use.

Tangible fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

| Fixed assets | Years |
|--------------------------|---------------|
| Buildings and structures | 07 - 15 years |
| Means of transport | 06 - 10 years |
| Machinery and equipment | 06 - 10 years |
| Office equipments | 03 - 06 years |

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle and depreciation of Investment property

Investment property, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from leasing or waiting for an increase in value and are stated at cost minus accumulated depreciation.

The historical cost of investment property includes all costs (cash and cash equivalents) that the Company spends or the fair value of other amounts offered in exchange for the acquisition of the investment property, to the time of purchase or completion of such Investment Property.

Expenses related to investment property incurred after initial recognition must be recognized as production and business expenses in the period, unless this expense is likely to cause investment property to make generate future economic benefits more than initially assessed, it will be recognized as an increase in the historical cost of the investment property.

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

| | <u>Years</u> |
|-------------------------|---------------|
| Building and structures | 15 - 25 years |

Accounting principle of Business Cooperation Contracts

Business Cooperation Contract (BCC) in the form of jointly controlled assets, where the parties contribute capital to carry out the business cooperation contract for the construction of assets, for the purpose of BCC, and to bring benefits to the participating parties as regulated by the BCC. The participating parties in the BCC recognize their share of the jointly controlled assets they enjoy as assets in their financial statements, recognize revenue from the exploitation of jointly controlled assets, and bear a portion of the incurred costs as agreed upon in the contract. The company is responsible for managing the leasing activities of the entire building at 33 Trang Thi, Cua Nam Ward, Hanoi and distributing the profit and loss after corporate income tax from the leasing activities of the building between the two parties according to the capital contribution ratio to each party. The Company is the entity of the obligation to pay corporate income tax arising from the leasing activities of the above-mentioned building.

Accounting principle of Prepayments

Prepayments include expenses actually incurred but related to the result of business activities of many accounting periods. Prepaid expense include the following expenses:

Tools and equipments

Tools and instruments that have been put into used are allocated to expense on a straight - line basis over a period of 12 months.

Insurance expenses

Insurance costs are allocated to expenses over a corresponding period of 4 to 12 months.

Repair expenses

Repair costs are allocated to expenses over a corresponding period of 24 to 36 months.

Others

Other short-term prepayments include L/C, internet, etc. L/C fees are allocated based on actual actual shipments, internet fees and other prepaid expenses are allocated over a period of 1 to 12 months.

Other long-term prepayments include management software, signature services, electronic invoice software copyright, etc., which are allocated over the actual contract period (from 15 months to 36 months).

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting Principles Construction in progress

Assets under construction for production, rental, administration or for any other purpose are stated at cost. This cost includes service expenses and related interest expenses in accordance with the Company's accounting policy.

Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at the reporting date, original currencies and each object.

Payables including trade payables, debt payables, intra-company payables and other payables are liabilities which can be measured reliably at the amount and time, and recognised not less than the obligation to pay, classified as follows:

- Trade payables: includes trade payables arising from the purchase of goods, services and assets between the Company and the seller who is an independent unit of the Company.
- Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

Accounting principle of borrowing

Includes borrowings excluding borrowings in the form of an issue of bonds or preferred shares with a provision that obliges the issuer to redeem it at a specified time in the future.

Borrowing shall be recorded specifically to object and classified current and non - current by repayment period.

Expenses that are directly attributable to the borrowing are recognized as finance expense, except for cost incurred on a separate borrowing for investment, construction or production in progress, which are capitalized under Borrowing expense Accounting Standard.

Accounting principle of accrual expenses

Accrual expenses include amounts payable for goods and services which received from suppliers during the period but not actually paid due to lack of invoices or incomplete accounting documents, but recorded in advance from production and business expenses during the period to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses based on the principle of matching between revenue and expenses. End-of-period payable expenses include interest payable, freight costs, warehouse rental, insurance, appraisal and other payable expenses.

Accounting principle of provision for payables

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

- The Company has a present obligation (legal or constructive) as a result of a past event;
- Decrease in economic benefits may happen leading to the requirement for payment of debt obligation; and
- Giving a reliable estimation of the value of such debt obligation.

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

The provision for payables of the Company is the warranty obligations of the Company under the commodities sale contracts.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of unearned revenue

Unearned revenue include revenue received in advance such as: Amount of money paid by the customers in advance for one or more financial period for leasing assets; Interest received in advance when lending capital or purchasing debt instruments; and other unearned revenue such as: The difference between the selling price of goods on deferred payment or installment payment as committed and the selling price paid in cash, revenue corresponding to the value of goods, services or the amount of discounts for customers in traditional customer programs... Unearned revenue at the end of the financial period is revenue from office rental for the first 6 months of 2025 and labor export revenue corresponding to the time the labor is still in the host country.

Accounting principle of owners' equity

Owners' equity is recognized under actual contribution of the shareholders

Share premium is recognized according to the difference between the issue price and par value of shares when additionally issued. Direct expenses related to the additional issuance of shares and the re-issuance of treasury shares are recorded as a reduction in share premium.

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

Accounting principle of Revenue and other revenue

Revenue

The Company's revenue includes revenue from the sales of finished goods, revenue from providing labor export services, coal delivery services, import-export entrustment services and revenue from office rental.

Revenue from sales of goods

Sales revenue is recognized when all five (5) following conditions are satisfied:

- The company has transferred the significant risks and rewards associated with the ownership of the product or goods to the buyer;
- The company no longer retains control over the goods as the owner or has the ability to control the goods;
- The revenue can be measured reliably;
- It is has obtained likely to obtain economic benefits from the sales transaction.
- Determine the costs incurred for the transaction and the cost to complete the sales transaction.

Revenue from services render

Revenue from a service provision transaction is recognized when the outcome of the transaction can be measured reliably. In case the service provision transaction involves many periods, revenue is recognized in the period according to the result of the work completed as at the balance sheet date of that period. The outcome of a service transaction is determined when all four (4) of the following conditions are satisfied:

- The revenue can be measured reliably;
- It is likely to obtain economic benefits from the transaction of providing such services;
- The portion of work completed at the balance sheet date can be determined; and
- Determine the costs incurred for the transaction and the cost to complete the transaction providing that service.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

Accounting principle of Revenue and other revenue (Continued)

Other Revenue

Other revenue includes revenue from financial activities and other income. Revenue from financial activities includes: interest on deposits, payment discounts, deferred sales interest, and exchange rate differences. Other income includes: revenues from contract penalties and other income. Interest on deposits is recorded on an accrual basis (taking into account the income generated by the asset) unless the collectibility of the interest is uncertain. Payment discounts, deferred sales interest, exchange rate differences, receivables from contract penalties and other income are recorded according to actual occurrence.

Accounting principle of cost of goods sold

Cost of goods sold reflect the cost of goods sold and services provided and the cost of real estate business activities during the period. Cost of goods sold is recorded on the principle of matching with revenue.

Principle and method of recording finance expense

Finance expense reflects financial operating cost including expenses of lending and exchange rate losses.

Principle and method of recording corporate income tax expense, deferred corporate income tax expense

Corporate income tax expense (or corporate tax income): The sum of current tax expense and deferred tax expense (or current tax income and deferred taxable income) when determined the profit or loss for a period.

- Current corporate income tax (CIT): is the payable corporate income tax amount calculated on the taxable income for the year and the current corporate income tax rate. Current income tax is calculated based on taxable income and the applicable tax rate for the tax period. The difference between the taxable income and the accounting profit is due to the adjustment of the differences between the accounting profit and the taxable income according to the current tax regulation.
- Deferred corporate income tax expense: is the amount of corporate income tax that will be payable in the future arising from: recording deferred income tax payable in the year; reversing deferred income tax assets recorded from previous years; not recording deferred income tax assets or deferred income tax payable arising from transactions recorded directly in equity.

The Company is obliged to pay corporate income tax at the rate of 20% on taxable income.

The determination of the Company's income tax is based on current tax regulations. However, these regulations change from time to time and the final determination of corporate income tax depends on the examination results of the competent tax authorities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS

For the financial period ended 30 June 2025

4. ACCOUNTING POLICIES APPLIED (Continued)

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.

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

Basic earnings per share

Basic earnings per share for ordinary shares is calculated by dividing the profit or loss attributable to ordinary shareholders by the weighted average number of ordinary shares outstanding during the period. Diluted earnings per share is determined by adjusting the profit or loss attributable to common stockholders and the weighted average number of common shares outstanding for the effects of all potentially dilutive common shares, which comprise convertible notes and stock options.

Segment reporting

A segment is a distinguishable component of the Company that is engaged either in providing related products or services (business segment), or in providing products or services within a particular economic environment (geographical segment), which is subject to risks and returns that are different from those of other business segments. The Board of Management considers that the Company operates in business segments are trade and service businesses and in a geographical segment which is mainly Vietnam, so the segment report will be prepared according to business segments and geographical segments.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET**5.1 Cash and cash equivalents**

| | 30 June 2025 VND | 01 January 2025 VNI |
|------------------|-----------------------|------------------------|
| Cash on hand | 840,378,261 | 1,398,869,096 |
| Cash at bank | 58,601,685,646 | 178,326,754,090 |
| Cash equivalents | - | - |
| Total | 59,442,063,907 | 179,725,623,186 |

5.2 Short-term trade receivables

| | 30 June 2025 VND | 01 January 2025 VNI |
|--|--------------------------|------------------------|
| Vinacomin - Cam Pha Port and Logistics Company | 370,098,506,408 | 14,269,433,255 |
| Vinacomin - Cam Pha Coal Trading Joint Stock Company | 291,119,317,989 | - |
| Vinacomin - Hon Gai Coal Selection Company | 175,058,335,323 | - |
| TKV - Thanh Hoa Co Dinh Chromite Joint Stock Company | 170,406,790,945 | 35,192,528,665 |
| TKV - Quang Ninh Coal Processing Company | 623,077,784,863 | - |
| Formosa Chemicals and Fibre Corporation | - | 152,525,536,901 |
| Others | 133,722,760,861 | 30,828,144,887 |
| Total | 1,763,483,496,389 | 232,815,643,708 |

In which

| | | |
|---|--------------------------|-----------------------|
| Receivables from related parties | 1,742,356,080,574 | 73,890,220,470 |
|---|--------------------------|-----------------------|

(Details in note 7.1)

5.3 Short-term advance to suppliers

| | 30 June 2025 VND | 01 January 2025 VNI |
|---|-----------------------|------------------------|
| Vinacomin - Cam Pha Port and Logistics Company | 24,034,793,417 | 156,780,889,483 |
| Thang Long Construction and Engineering Joint Stock Company | 20,542,279,500 | 7,056,946,203 |
| Asia Industrial Equipment and Services Joint Stock Company | - | 6,347,437,668 |
| Hansen Electric Asia & Pacific Pte.Ltd | 5,290,981,440 | - |
| Ca Mau Petrol Fertilizer Joint Stock Company | - | 553,800,000 |
| Other Customers | 3,819,861,516 | 5,835,325,853 |
| Total | 53,687,915,873 | 176,574,399,207 |

In which

| | | |
|-----------------------------------|-----------------------|------------------------|
| Advance to Related Parties | 24,034,793,417 | 156,780,889,483 |
|-----------------------------------|-----------------------|------------------------|

(Details in note 7.1)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.4 Other receivables

| | 30 June 2025 (VND) | | 01 January 2025 (VND) | |
|---|--------------------|------------------------|-----------------------|------------------------|
| | Cost | Value can be recovered | Cost | Value can be recovered |
| Short-term | 11,378,165,142 | 11,378,165,142 | 4,694,986,839 | 4,694,986,839 |
| - Account receivable from employees | 1,362,414,912 | 1,362,414,912 | 146,455,364 | 146,455,364 |
| - Others | 10,015,750,230 | 10,015,750,230 | 4,548,531,475 | 4,548,531,475 |
| Coal loss value awaiting compensation | 4,042,518,237 | 4,042,518,237 | - | - |
| Personal income tax receivables | 1,852,452,528 | 1,852,452,528 | 2,633,828,060 | 2,633,828,060 |
| VAT awaiting declaration | 2,230,707,701 | 2,230,707,701 | - | - |
| Others | 1,890,071,764 | 1,890,071,764 | 1,914,703,415 | 1,914,703,415 |
| Long-term | 2,861,431,000 | 2,861,431,000 | 2,861,431,000 | 2,861,431,000 |
| - Deposit | 2,861,431,000 | 2,861,431,000 | 2,861,431,000 | 2,861,431,000 |
| - Others | - | - | - | - |
| Total | 14,239,596,142 | 14,239,596,142 | 7,556,417,839 | 7,556,417,839 |
| In which | | | | |
| Others receivables from related parties (Details in note 7.1) | | 779,750,992 | | - |

5.5 Bad debts

| | 30 June 2025 (VND) | | 01 January 2025 (VND) | |
|-------------------------------|--------------------|------------------------|-----------------------|------------------------|
| | Cost | Value can be recovered | Cost | Value can be recovered |
| Bad Debts Over 3 Years | | | | |
| Petrochemical and Biofuel JSC | 4,072,324,520 | - | 3,971,448,030 | - |
| Total | 4,072,324,520 | - | 3,971,448,030 | - |

5.6 Inventory

| | 30 June 2025 (VND) | | 01 January 2025 (VND) | |
|----------------------|--------------------|-----------|-----------------------|------------------|
| | Cost | Provision | Cost | Provision |
| Goods in transit | 414,283,947,058 | - | 211,932,284,561 | - |
| Tools and equipments | 2,714,784,000 | - | - | - |
| Finished goods | 1,182,993,734,621 | - | 383,456,628,733 | (12,899,771,503) |
| Merchandise | 22,273,307,218 | - | 91,241,084,996 | - |
| Consignment goods | 446,673,114,648 | - | - | - |
| Total | 2,068,938,887,545 | - | 686,629,998,290 | (12,899,771,503) |

5.7 Long-term assets in progress

Construction in progress

| | 30 June 2025 VND | 01 January 2025 VND |
|---|---------------------|------------------------|
| - Cost of preparing the Technical Research Report for the Investment Project serving production and business in 2024: purchasing mist spraying cars and canoes | 112,400,950 | 112,400,950 |
| - Cost of appraisal, equipment evaluation and preparation of the Technical Research Report for the Investment Project serving production and business in 2025: air conditioner for HCM branch | 359,936,594 | |
| Total | 472,337,544 | 112,400,950 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.8 Tangible fixed assets

| | Building and structure | Machinery and equipment | Means of transportation | Office equipment | Total |
|--|------------------------|-------------------------|-------------------------|------------------|----------------|
| Currency: VND | | | | | |
| HISTORICAL COST | | | | | |
| As at 01 January 2025 | 10,664,959,775 | - | 3,837,566,818 | 943,845,024 | 15,446,371,617 |
| Purchased in period | - | 276,000,000 | 8,979,804,000 | - | 9,255,804,000 |
| Investment in capital construction completed | - | - | - | - | - |
| Other increases | - | - | - | - | - |
| Transfer to investment property | - | - | - | - | - |
| Disposals, liquidation | - | - | - | - | - |
| Other decreases | - | - | - | - | - |
| As at 30 June 2025 | 10,664,959,775 | 276,000,000 | 12,817,370,818 | 943,845,024 | 24,702,175,617 |
| ACCUMULATED DEPRECIATION | | | | | |
| As at 01 January 2025 | 10,664,959,775 | - | 3,837,566,818 | 943,845,024 | 15,446,371,617 |
| Depreciation in period | - | 4,327,958 | 151,463,393 | - | 155,791,351 |
| Other increases | - | - | - | - | - |
| Transfer to investment property | - | - | - | - | - |
| Disposals, liquidation | - | - | - | - | - |
| Other decreases | - | - | - | - | - |
| As at 30 June 2025 | 10,664,959,775 | 4,327,958 | 3,989,030,211 | 943,845,024 | 15,602,162,968 |
| NET BOOK VALUE | | | | | |
| As at 01 January 2025 | - | - | - | - | - |
| As at 30 June 2025 | - | 271,672,042 | 8,828,340,607 | - | 9,100,012,649 |

In which: The historical value of fixed assets at the end of the period that have been fully depreciated but are still in use is VND 15,446,371,617 (As of 31 December 2024, it was VND 15,446,371,617)

The remaining value at the end of the period of tangible fixed assets used as collateral for loans is VND 0 (As of 31 December 2024, it was VND 0)

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5 ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.9 Investment Property

| | 01 January 2025 | Increase in the period | Decrease in the period | 30 June 2025 |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|
| a) REAL ESTATE FOR LEASE | | | | |
| HISTORICAL COST | 134,772,018,652 | - | - | 134,772,018,652 |
| House and land use rights | 134,772,018,652 | - | - | 134,772,018,652 |
| ACCUMULATED DEPRECIATION | 69,395,678,300 | 2,332,013,946 | - | 71,727,692,246 |
| House and land use rights | 69,395,678,300 | 2,332,013,946 | - | 71,727,692,246 |
| NET BOOK VALUE | 65,376,340,352 | - | 2,332,013,946 | 63,044,326,406 |
| House and land use rights | 65,376,340,352 | - | 2,332,013,946 | 63,044,326,406 |

The Company's investment real estate includes: Coalimex Building, No. 29-31 Dinh Bo Linh, Ho Chi Minh City (Net book value: VND 0); Building at 33 Trang Thi, Hanoi (Net book value: VND 62,688,803,696) and Linh Dam apartment (Net book value: VND 355,522,710). According to the company's assessment, the fair value of the Investment Real Estate as of 30 June 2025 is not less than the historical price reflected in the accounting books.

The Investment Real Estate is Building at No.33 Trang Thi str., which formed from the Business Cooperation Contract No. 01/HTKD-Coalimex-TND dated 22 September 2003 and the Contract Appendices signed between the International Cooperation and Import-Export Company (COALIMEX), now as Coal Import Export Joint Stock Company - Vinacomin and the Domestic Coal Company, now as Viet Bac Mining Industry Corporation TKV - JSC (VVM). According to the terms of the contract, the value of the real estate is divided between Coalimex and VVM at the respective ratios of 65% - 35%. Total historical cost of real estate was VND 176,396,784,075 (distributed for Coalimex: VND 114,657,909,648; VVM: VND 61,738,874,427). Coalimex and VVM will record the value of the divided assets. Coalimex is responsible for managing the leasing activities of the entire building and distributing the profit and loss after corporate income tax from the leasing activities of the building between the two parties according to the capital contribution ratio of 65% - 35%. Coalimex is the entity of the obligation to pay corporate income tax arising from the leasing activities of the above-mentioned building.

In accordance with Vietnamese Accounting Standard (VAS) No. 05 - Investment Property, the fair value of Real estate as at 30 June 2025 must be presented. However the Company does not have sufficient information to determine the fair value of this asset as at the date of preparing the Interim Balance Sheet.

5.10 Prepayments

| | 30 June 2025 (VND) | 01 January 2025 (VND) |
|-------------------------------|-----------------------|-----------------------|
| Short-term prepayments | 3,432,152,675 | 4,014,775,578 |
| - Tools and equipments | 1,017,887,798 | 1,789,626,907 |
| - Insurance expense | 1,723,551,271 | 1,127,450,736 |
| - Other prepayments | 690,713,606 | 1,097,697,935 |
| Long-term prepayments | 7,009,831,418 | 9,709,886,069 |
| - Repair expenses | 6,820,386,718 | 9,384,151,264 |
| - Other prepayments | 189,444,700 | 325,734,805 |
| Total | 10,441,984,093 | 13,724,661,647 |

5.11 Short-term provisions for payables

| | 30 June 2025 VND | 01 January 2025 VND |
|------------------------------------|----------------------|------------------------|
| Provision for warranty obligations | 5,498,324,500 | 1,521,725,000 |
| Total | 5,498,324,500 | 1,521,725,000 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.12 Short-term trade payables

| | 30 June 2025 (VND) | | 01 January 2025 (VND) | |
|-------------------------------------|--------------------------|----------------------------|------------------------|----------------------------|
| | Amount | Amount able to be paid off | Amount | Amount able to be paid off |
| Xekong Power Pland Company Limited | 11,812,868,024 | 11,812,868,024 | 55,199,781,740 | 55,199,781,740 |
| PT. SUMBER GLOBAL ENERGY TBK | 103,441,707,977 | 103,441,707,977 | - | - |
| IMT International Trading AG (IMT) | - | - | 153,588,369,211 | 153,588,369,211 |
| IMI FUELS LLC. | 225,629,541,000 | 225,629,541,000 | - | - |
| HMS Bergbau AG | 619,586,316,078 | 619,586,316,078 | - | - |
| Wel-hunt LTD | 351,222,352,967 | 351,222,352,967 | 199,423,100,826 | 199,423,100,826 |
| Others | 206,180,372,770 | 206,180,372,770 | 53,545,014,844 | 53,545,014,844 |
| Total | 1,517,873,158,816 | 1,517,873,158,816 | 461,756,266,621 | 461,756,266,621 |
| In which: | | | | |
| Payables to related parties | | 2,527,883,914 | | 1,981,791,563 |
| Details in note 7.1 | | | | |

5.13 Short-term advances from customers

| | 30 June 2025 (VND) | | 01 January 2025 (VND) | |
|--|-----------------------|----------------------------|-----------------------|----------------------------|
| | Amount | Amount able to be paid off | Amount | Amount able to be paid off |
| Minh Anh Trading Investment and Business Co., Ltd. | 366,401,100 | 366,401,100 | 5,139,523,320 | 5,139,523,320 |
| Thanh Dat Trading Development and Transport Services Co., Ltd. | - | - | 17,781,665,000 | 17,781,665,000 |
| Long Thanh Coal Co., Ltd. | 10,308,615,141 | 10,308,615,141 | 5,209,857,717 | 5,209,857,717 |
| CLT Import Export Trading Services Co., Ltd. | 425,049,824 | 425,049,824 | 4,262,346,274 | 4,262,346,274 |
| Thang Long Construction and Engineering Joint Stock Company | 5,052,731,924 | 5,052,731,924 | - | - |
| Thinh Phat Trading Investment Group Joint Stock Company | 5,619,064,386 | 5,619,064,386 | 347,745,226 | 347,745,226 |
| TKV - Cam Pha Thermal Power Company | 4,341,608,000 | 4,341,608,000 | - | - |
| Others | 19,875,042,638 | 19,875,042,638 | 14,546,424,392 | 14,546,424,392 |
| Total | 45,988,513,013 | 45,988,513,013 | 47,287,561,929 | 47,287,561,929 |
| In which: | | | | |
| Trade receivables from related parties | | 4,341,608,000 | | 697,422,643 |
| Details in note 7.1 | | | | |

5.14 Taxes and amounts payable to/ receive from the State budget

Payables

Currency: VND

| | 01 January 2025 (VND) | Payable in the period | Paid in the period | 30 June 2025 (VND) |
|--|-----------------------|--------------------------|--------------------------|-----------------------|
| Value added tax | 19,157,072,159 | 1,003,995,512,230 | 1,020,925,600,266 | 2,226,984,123 |
| Export and Import duties | - | 82,271,395,997 | 82,271,395,997 | - |
| Corporate Income Tax (*) | 9,179,499,127 | 12,918,099,513 | 14,358,838,899 | 7,738,759,741 |
| Personal Income Tax | 2,006,047,596 | 2,657,427,383 | 4,435,139,778 | 228,335,201 |
| Land rental charges | - | 1,463,642,770 | 1,463,642,770 | - |
| Environmental Protection Tax and Other Taxes | - | 74,756,184,170 | 74,756,184,170 | - |
| Others taxes, fees | - | 140,608,979 | 140,608,979 | - |
| Total | 30,342,618,882 | 1,178,202,871,042 | 1,198,351,410,859 | 10,194,079,065 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.14 Taxes and amounts payable to/ receive from the State budget (Continued)

Receivables

| | 01 January 2025 (VND) | Payable in the period | Paid in the period | 30 June 2025 (VND) |
|--------------------------|--------------------------|-----------------------|--------------------|--------------------|
| Value added tax | 26,259,504 | 13,052,705 | 13,052,705 | 26,259,504 |
| Export and Import duties | 11,234,400 | - | - | 11,234,400 |
| Personal Income Tax | 79,948,275 | 79,948,275 | 282,505,830 | 282,505,830 |
| Total | 117,442,179 | 93,000,980 | 295,558,535 | 319,999,734 |

(*): Corporate income tax payable includes:

- Current corporate income tax expense: VND 12,619,963,636

- Corporate income tax paid on behalf of Viet Bac Mining Industry Corporation TKV - JSC: VND 298,135,877

5.15 Short-term accrued expenses

| | 30 June 2025 (VND) | 01 January 2025 (VND) |
|--|-----------------------|-----------------------|
| Accrued interest expense | 1,136,626,918 | - |
| Accrued freight costs, warehouse rental, insurance, and inspection costs | 20,327,545,467 | 4,370,293,577 |
| Accrued audit fees | 125,000,000 | 250,000,000 |
| Other accrued expenses | 4,061,591,208 | 470,697,530 |
| Total | 25,650,763,593 | 5,090,991,107 |

5.16 Short-term unearned revenue

| | 30 June 2025 (VND) | 01 January 2025 (VND) |
|--|----------------------|-----------------------|
| Revenue from sales and services rendered received in advance | 1,421,953,227 | 1,407,859,728 |
| Revenue from property leases received in advance | 207,759,647 | 115,735,092 |
| Total | 1,629,712,874 | 1,523,594,820 |

5.17 Other payables

| | 30 June 2025 (VND) | | 01 January 2025 (VND) | |
|--|-----------------------|----------------------------|-----------------------|----------------------------|
| | Amount | Amount able to be paid off | Amount | Amount able to be paid off |
| Short-term | 53,732,685,658 | 53,732,685,658 | 23,047,751,065 | 23,047,751,065 |
| Trade Union fees | 93,331,500 | 93,331,500 | - | - |
| Dividends, profits payable | 544,722,680 | 544,722,680 | 477,748,630 | 477,748,630 |
| Other payables | 53,094,631,478 | 53,094,631,478 | 22,570,002,435 | 22,570,002,435 |
| + TKV - Viet Bac Mining Corporation (*) | 2,442,747,574 | 2,442,747,574 | 4,577,578,887 | 4,577,578,887 |
| + Temporary settlement of payable coal amounts | 18,561,292,295 | 18,561,292,295 | - | - |
| + Deposit for coal import bidding | 13,949,151,800 | 13,949,151,800 | 15,662,278,150 | 15,662,278,150 |
| payables | 14,409,521,320 | 14,409,521,320 | - | - |
| + Payables for coal entrusted export | 1,651,050,880 | 1,651,050,880 | - | - |
| + Other payables | 2,080,867,609 | 2,080,867,609 | 2,330,145,398 | 2,330,145,398 |
| Long-term | 6,887,503,102 | 6,887,503,102 | 6,528,883,114 | 6,528,883,114 |
| Long-term deposit | 6,887,503,102 | 6,887,503,102 | 6,528,883,114 | 6,528,883,114 |
| Total | 60,620,188,760 | 60,620,188,760 | 29,576,634,179 | 29,576,634,179 |

(*): Payable under the Business Cooperation Contract

In which:

Other payables to related parties

2,442,747,574

4,577,578,887

Details in note 7.1

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.18 Loans and financial leases

| | 30 June 2025 (VND) | | During the period | | 01 January 2025 (VND) | |
|--|--------------------------|----------------------------|--------------------------|--------------------------|-----------------------|----------------------------|
| | Amount | Amount able to be paid off | Increase | Decrease | Amount | Amount able to be paid off |
| Current loan | 1,657,356,610,085 | 1,657,356,610,085 | 7,913,728,642,397 | 6,257,483,079,573 | 1,111,047,261 | 1,111,047,261 |
| Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch (i) | 181,912,559,287 | 181,912,559,287 | 1,096,470,170,270 | 914,557,610,983 | - | - |
| Vietnam Joint Stock Commercial Bank for Foreign Trade - Transaction Center Branch (ii) | 337,985,657,363 | 337,985,657,363 | 1,637,041,654,974 | 1,299,055,997,611 | - | - |
| Vietnam Export Import Commercial Joint Stock Bank - Hanoi Branch (iii) | 220,903,678,140 | 220,903,678,140 | 1,683,104,750,348 | 1,462,201,072,208 | - | - |
| Vietnam Joint Stock Commercial Bank for Investment and Development - Hanoi Branch (iv) | 160,431,541,360 | 160,431,541,360 | 1,175,211,594,140 | 1,014,780,052,780 | - | - |
| Military Joint Stock Commercial Bank - Dien Bien Phu Branch (v) | 328,900,579,224 | 328,900,579,224 | 377,920,579,224 | 49,020,000,000 | - | - |
| Shinhan Vietnam One Member Bank Limited - Pham Hung Branch (vi) | 160,155,433,150 | 160,155,433,150 | 356,019,187,344 | 195,863,754,194 | - | - |
| Vietnam Bank for Agriculture and Rural Development - Quang Ninh Branch (vii) | 233,950,172,814 | 233,950,172,814 | 946,630,956,922 | 712,680,784,108 | - | - |
| Vietnam Prosperity Joint Stock Commercial Bank | - | - | 224,781,329,440 | 224,781,329,440 | - | - |
| Vietnam Maritime Commercial Joint Stock Bank - Transaction Center Branch (viii) | 31,947,611,505 | 31,947,611,505 | 412,408,809,754 | 380,461,198,249 | - | - |
| Vietnam Joint Stock Commercial Bank for Foreign Trade - Quang Ninh Branch | - | - | 4,081,280,000 | 4,081,280,000 | - | - |
| Loan from Company Trade union fund (ix) | 1,169,377,242 | 1,169,377,242 | 58,329,981 | - | 1,111,047,261 | 1,111,047,261 |
| Total | 1,657,356,610,085 | 1,657,356,610,085 | 7,913,728,642,397 | 6,257,483,079,573 | 1,111,047,261 | 1,111,047,261 |

Loans at commercial banks arise periodically with a maximum loan term of no more than 12 months, interest rates are specified in each debt receipt. The loan contract is unsecured, without collateral, with the purpose of supplementing the Company's working capital to serve its production and business activities. Specifically as follows:

- (i) Credit contract No. 01/2024-HĐCVH/NHCT142-CLM dated 12 June 2024 signed with Vietnam Joint Stock Commercial Bank for Industry and Trade - Hai Ba Trung Branch with a credit limit of VND 2,960,000,000,000, the credit limit is granted until 31 May 2025.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.18 Loans and financial leases

- (ii) Credit contract No. KH2-250515/HDC.TD.COALIMEX dated 21 May 2025 signed with Vietnam Joint Stock Commercial Bank for Foreign Trade - Transaction Office Branch with a credit limit of VND 2,955,000,000,000, the credit limit issuance period is no later than 14 June 2026.
- (iii) Credit contract No. 1001-LAV-240129093 dated 5 November 2024 signed with Vietnam Joint Stock Commercial Bank for Industry and Trade - Hanoi Branch with a credit limit of 40,000,000 USD, the credit limit is granted until 4 November 2025.
- (iv) Credit contract No. 01/2024/4301583/HDTD dated 5 November 2024 signed with Vietnam Joint Stock Commercial Bank for Investment and Development - Hanoi Branch with a credit limit of VND 1,500,000,000,000, the credit limit is granted until 15 September 2025.
- (v) Credit contract No. 247423.24.051.406686.TD dated October 8, 2024 signed with Military Commercial Joint Stock Bank - Dien Bien Phu Branch with a credit limit of VND 700,000,000,000, the credit limit is granted until September 24, 2025.
- (vi) Extension contract - Amendment and supplement to Credit Contract No. SHBHNC/HDTD/790500036496/01 dated 25 February 2025 signed with Shinhan Vietnam One Member Bank Limited - Pham Hung Branch with a credit limit of VND 250,000,000,000, the credit limit is granted until 21 January 2026.
- (vii) Credit contract No. 8000-LAV-202501841 dated May 12, 2025 signed with Vietnam Bank for Agriculture and Rural Development - Quang Ninh Branch with a credit limit of VND 1,000,000,000,000, the credit limit is granted until April 29, 2026.
- (viii) Credit contract No. 112-00042320.08376/2025/HDTDHM dated 12 June 2025 signed with Vietnam Maritime Commercial Joint Stock Bank - Transaction Office Branch with a credit limit of VND 1,000,000,000,000, the credit limit is granted until 12 June 2026.
- (ix) The loan between Vinacomin - Coal Import Export Joint Stock Company and the Company's Trade Union has a maximum loan term of no more than 12 months in the form of credit and is specifically stipulated in each Loan Confirmation Minutes, with an interest rate of 10.5%/year.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.19 Owners' equity

a. Changes in Equity reconciliation

| | Contributed legal capital | Share premium | Development Investment Fund | Other Owner's Equity | Undistributed earnings | Total |
|--|---------------------------|---------------|-----------------------------|----------------------|------------------------|------------------|
| Prior year opening balance | 110,000,000,000 | 4,122,208,000 | 136,395,724,207 | 6,487,530,434 | 387,575,891,941 | 644,581,354,582 |
| Capital increase in prior year | - | - | - | - | - | - |
| Prior year profit | - | - | - | - | 148,834,097,057 | 148,834,097,057 |
| Other increase | - | - | 6,487,530,434 | - | - | 6,487,530,434 |
| Dividends payment to shareholders | - | - | - | - | (33,000,000,000) | (33,000,000,000) |
| Distribution to funds | - | - | 53,793,000,000 | - | (60,157,000,000) | (6,364,000,000) |
| Other decrease | - | - | - | (6,487,530,434) | - | (6,487,530,434) |
| Prior year closing balance/ Current period opening balance | 110,000,000,000 | 4,122,208,000 | 196,676,254,641 | - | 443,252,989,000 | 754,051,451,639 |
| Capital increase in this period | - | - | - | - | - | - |
| Profit for this period | - | - | - | - | 50,370,900,659 | 50,370,900,659 |
| Other increase | - | - | - | - | - | - |
| Capital decrease in this period | - | - | - | - | - | - |
| Loss in this period | - | - | - | - | - | - |
| Dividends payment to shareholders (*) | - | - | - | - | (22,000,000,000) | (22,000,000,000) |
| Distribution to funds (*) | - | - | 44,650,000,000 | - | (51,129,000,000) | (6,479,000,000) |
| Other decrease | - | - | - | - | - | - |
| Closing balance | 110,000,000,000 | 4,122,208,000 | 241,326,254,641 | - | 420,494,889,659 | 775,943,352,298 |

(*): The Company distributed profits according to Resolution of the 2025 Annual General Meeting of Shareholders No. 01/NQ-DHDCD dated 28 April 2025 as follows: dividend payment in cash at the ratio 20% amounting to VND 22,000,000,000; distributed to the Bonus and welfare fund VND 6,302,000,000; distributed to the Development Investment Fund VND 44,650,000,000 and distributed to the Executive Management bonus fund VND 177,000,000.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.19 Owners' equity (Continued)

b. Details of owners' equity

| | 30 June 2025 (VND) | 01 January 2025 (VND) |
|--|------------------------|------------------------|
| Capital contribution of Vietnam National Coal - Mineral Industries Holding Corporation Limited | 60,953,480,000 | 60,953,480,000 |
| Capital contribution of other shareholders | 49,046,520,000 | 49,046,520,000 |
| Total | 110,000,000,000 | 110,000,000,000 |

c. Transactions related to owners' capital and dividend and profit distribution

| | Financial period ended 30 June 2025 (VND) | Financial period ended 30 June 2024 (VND) |
|---|--|--|
| Owners' paid-in capital | | |
| + Paid-in capital as at period beginning | 110,000,000,000 | 110,000,000,000 |
| + Paid-in capital increased in the period | - | - |
| + Paid-in capital decreased in the period | - | - |
| + Paid-in capital as at the period end | 110,000,000,000 | 110,000,000,000 |
| Distributed dividend, profit | 22,000,000,000 | 33,000,000,000 |

d. Shares

| | 30 June 2025 Shares | 01 January 2025 Shares |
|--|------------------------|---------------------------|
| Number of registered issued shares | 11,000,000 | 11,000,000 |
| Number of shares offered to public | 11,000,000 | 11,000,000 |
| Common shares | 11,000,000 | 11,000,000 |
| Number of shares bought back (treasury shares) | - | - |
| Common shares | - | - |
| Number of shares outstanding | 11,000,000 | 11,000,000 |
| Common shares | 11,000,000 | 11,000,000 |

Number of outstanding shares: 10,000 VND per share

Other funds belong to equity:

| | 30 June 2025 | 01 January 2025 |
|---------------------------------|-----------------|-----------------|
| Development and investment fund | 241,326,254,641 | 196,676,254,641 |

Purpose of funds allocation:

+ The Development and Investment Fund is used for future business expansion activities such as capital investment in other enterprises, purchasing fixed assets, basic construction, research and development, training and improving the working environment...

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

5. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM BALANCE SHEET (Continued)

5.20 Deferred tax assets and deferred tax liabilities

| | 30 June 2025 (VND) | 01 January 2025 (VND) |
|--|-----------------------|--------------------------|
| a. Deferred income tax assets: | | |
| - Corporate income tax Rate used to determine the value of deferred income tax assets | 20% | 20% |
| - Deferred income tax assets related to deductible temporary differences | 2,579,954,301 | 2,579,954,301 |
| - Deferred income tax assets related to unused tax losses | | |
| - Deferred income tax assets related to unused tax incentives | | |
| - Amount offset against deferred income tax liabilities | | |
| Deferred income tax assets | 2,579,954,301 | 2,579,954,301 |
| b. Deferred income tax liabilities | | |
| - Corporate income tax rate used to determine the value of deferred income tax liabilities | | |
| - Deferred income tax liabilities arising from taxable temporary differences | | |
| - Amount offset against deferred income tax assets | | |

5.21 Off-Balance Sheet Items

| | | | | |
|--|---------------|---------------------|--------------------|--------------------|
| a. Foreign currencies | | | 30 June 2025 | 01 January 2025 |
| United State Dollars (USD) | | | 1,108,276.44 | 1,820,480.87 |
| European currency (EUR) | | | 3,703.01 | 3,697.91 |
| Japanese yen (JPY) | | | 1,885,649.00 | 808,819.00 |
| Australia Dollars (AUD) | | | 331.38 | 331.38 |
| b. Bad debt resolved | | | | |
| Entity | Causes | Year of elimination | 30 June 2025 | 01 January 2025 |
| Tin Dat Production and Trading Joint Stock Company | Over due debt | 2015 | 886,052,173 | 886,052,173 |
| Total | | | 886,052,173 | 886,052,173 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM INCOME STATEMENT

6.1 Revenues from sales of goods and rendering of services

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|--------------------------------|---|---|
| Revenue from goods sold | 11,114,248,408,977 | 11,009,781,378,765 |
| Revenue from services rendered | 25,428,485,250 | 25,929,393,576 |
| Revenue from leasing offices | 12,570,810,024 | 11,671,826,122 |
| Total | 11,152,247,704,251 | 11,047,382,598,463 |
| Revenue from related parties | 10,286,146,894,384 | 10,769,679,890,570 |
| Details in note 7.1 | | |

6.2 Cost of sales

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|-------------------------------------|---|---|
| Cost of goods sold | 10,940,509,003,590 | 10,790,511,291,744 |
| Cost of services rendered | 1,237,164,557 | 1,591,499,347 |
| Cost of leasing offices | 2,864,390,309 | 2,831,362,846 |
| Provision for inventory devaluation | (12,899,771,503) | - |
| Total | 10,931,710,786,953 | 10,794,934,153,937 |

6.3 Financial income

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|---|---|---|
| Interest from deposits, lendings | 111,724,891 | 96,802,721 |
| Payment discount, interest on late payments | 1,987,218,004 | 2,662,072,700 |
| Foreign exchange gain | 44,918,070,068 | 19,253,179,796 |
| Total | 47,017,012,963 | 22,012,055,217 |

6.4 Financial expense

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|-----------------------|---|---|
| Interest expense | 20,780,528,340 | 22,491,705,837 |
| Foreign exchange loss | 24,473,440,489 | 22,658,326,402 |
| Total | 45,253,968,829 | 45,150,032,239 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM INCOME STATEMENT (Continued)

6.5 Selling expenses and General and administrative expenses

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|--|---|---|
| General and administrative expenses | | |
| Administrative staff expenses | 15,779,681,951 | 15,773,866,085 |
| Expenses of office equipments | 1,716,274,964 | 1,993,193,876 |
| Fixed assets depreciation cost | 99,508,577 | - |
| Taxes and fees | 1,278,699,735 | 638,137,994 |
| Provision | 100,876,490 | 171,738,930 |
| Outsourcing services cost | 3,490,094,163 | 4,247,291,098 |
| Other expenses in cash | 24,236,873,244 | 23,644,411,520 |
| Total | 46,702,009,124 | 46,468,639,503 |
| Selling expenses | | |
| Sales staff expenses | 15,124,388,619 | 15,284,197,856 |
| Packaging materials cost | 161,875,712 | 75,172,389 |
| Tools and equipments cost | 1,414,239,409 | 238,409,302 |
| Fixed assets depreciation cost | 56,282,774 | - |
| Provision | 3,976,599,500 | (1,620,764,103) |
| Outsourcing services | 78,930,609,152 | 35,393,580,701 |
| Other expenses in cash | 12,291,177,121 | 13,183,886,785 |
| Total | 111,955,172,287 | 62,554,482,930 |

6.6 Other incomes and expenses

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|---|---|---|
| Other incomes | 892,819,369 | 648,499,614 |
| - Fines collected from contract violation | 377,854,624 | - |
| - Others | 514,964,745 | 648,499,614 |
| Other expenses | 1,544,735,095 | 2,196,967,870 |
| - Fines because of contract violation | 1,252,231,234 | 1,108,019,704 |
| - Others | 292,503,861 | 1,088,948,166 |
| Other profit | (651,915,726) | (1,548,468,256) |

6.7 Operating expenses classified by factors

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|-------------------------------|---|---|
| Raw materials cost | 2,830,118,044,631 | 2,976,053,939,159 |
| Labor cost | 30,904,070,570 | 31,058,063,941 |
| Fixed asset depreciation cost | 2,487,805,297 | 2,332,013,940 |
| Provision/(Reversal) | (8,822,295,513) | (1,449,025,173) |
| Outsourcing service expenses | 171,865,438,658 | 112,002,307,682 |
| Other expenses in cash | 37,806,750,100 | 84,813,436,408 |
| Total | 3,064,359,813,743 | 3,204,810,735,957 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

6. ADDITIONAL INFORMATION FOR ITEMS ON THE INTERIM INCOME STATEMENT (Continued)

6.8 Current corporate income tax (CIT) expense

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|--|---|---|
| Profit before tax | 62,990,864,295 | 118,738,876,815 |
| Adjustments to increase/(decrease) profit/(loss) according to accounting | - | - |
| Tax penalties, administrative violation fines | - | - |
| Unrealized foreign exchange loss (revaluation of receivables, cash) | - | - |
| Non-deductible expenses | - | - |
| Unrealized foreign exchange gain (revaluation of receivables, cash) | - | - |
| Non-taxable income (due to being included in the previous year) | - | - |
| Expenses related to unrealized revenue included in taxable income | - | - |
| Adjusted net profit before tax without loss carried forward | 62,990,864,295 | 118,738,876,815 |
| Income subject to corporate income tax | 62,990,864,295 | 118,738,876,815 |
| Taxable income from operating activities | 62,990,864,295 | 118,738,876,815 |
| Taxable income from real estate business activities | - | - |
| CIT tax rate | 20% | 20% |
| Adjustment of under/ (over) corporate income tax of the previous year | 21,790,777 | 2,217,504,846 |
| Current corporate income tax (CIT) | 12,598,172,859 | 23,747,775,363 |
| Current corporate income tax | 12,619,963,636 | 25,965,280,209 |

6.9 Earnings per share

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|--|---|---|
| Accounting profit after corporate income tax (VND) | 50,370,900,659 | 92,773,596,606 |
| Adjustments | - | - |
| Profits distributed to shareholders holding ordinary shares | 50,370,900,659 | 92,773,596,606 |
| Weighted average outstanding shares during the period (shares) | 11,000,000 | 11,000,000 |
| Basic earnings per share (VND/share) | 4,579 | 8,434 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)
For the financial period ended 30 June 2025

7. OTHER INFORMATION

7.1 Related parties

List of related parties with significant transactions and balance in the period:

| Related parties | Relationship |
|---|-----------------------|
| Vietnam National Coal - Mineral Industries Holding Corporation Limited | Parent Company |
| Member units under Vietnam National Coal - Mineral Industries Holding Corporation Limited | Same Parent Company |
| Subsidiaries of Vietnam National Coal - Mineral Industries Holding Corporation Limited | Same Parent Company |
| Members of the Board of Directors, Board of Supervisors, Board of Management, other managers and close individuals in the families of these members | Significant influence |

a. Remuneration of the Board of Directors, Board of Supervisors and Board of Management

Remuneration paid to members of the Board of Directors, Board of Supervisors and Board of Management of the Company during the period, details are as follows:

| | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|-----------------------|---|---|
| Salary and allowances | 1,719,130,287 | 1,384,009,995 |
| Total | 1,719,130,287 | 1,384,009,995 |

Remuneration of the Board of Directors

| Name | Position | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|--|--|---|---|
| Mr. Bui Van Tuan (Representative of TKV's capital management) | Chairman of the Board of Directors | 37,008,000 | 28,784,000 |
| Mr. Nguyen Trong Hung (Representative of TKV's capital management) | Former Chairman of the Board of Directors | - | 8,072,000 |
| Mr. Nguyen Manh Diep (Representative of TKV's capital management) | Member of the BOD | 31,536,000 | 31,688,000 |
| Mr. Nguyen Van Cu | Member of BOD (Resigned from 28 April 2025) | 24,528,000 | 31,536,000 |
| Mr. Tran Xuan Hoa | Member of the BOD | 157,680,000 | 105,120,000 |
| Mr. Pham Minh | Member of the BOD | 31,536,000 | 31,536,000 |
| Mr. Ngo Van Ca | Member of BOD (Appointed from 28 April 2025) | 7,008,000 | - |
| Total | | 289,296,000 | 236,736,000 |

Salaries of the Board of Management and other managers

| Name | Position | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|----------------------------|------------------|---|---|
| Mr. Pham Minh | Director | 378,141,667 | 353,640,000 |
| Mr. Nguyen Thuy Duong | Deputy Director | 336,002,670 | 312,823,998 |
| Mrs. Le Thi Thu Trang | Deputy Director | 336,002,670 | 312,823,998 |
| Mrs. Nguyen Thi Quynh Ngan | Chief Accountant | 283,639,280 | 71,937,999 |
| Total | | 1,333,786,287 | 1,051,225,995 |

Remuneration of the Board of Supervisors

| Name | Position | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|---|--|---|---|
| Mrs. Nguyen Thi Lan Anh (Representative of TKV's capital control) | Head of the Supervisory Board | 32,976,000 | 32,976,000 |
| Mrs. Bui Thi Minh Thu | Member of the Supervisory Board | 31,536,000 | 31,536,000 |
| Mrs. Nguyen Thi Hong Diep | Member of the Supervisory Board (Resigned from 28 April 2025) | 24,528,000 | 31,536,000 |
| Mr Vu Ngoc Minh | Member of the Supervisory Board (Appointed from 28 April 2025) | 7,008,000 | - |
| Total | | 96,048,000 | 96,048,000 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)
 For the financial period ended 30 June 2025

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

b. Transaction with related parties

| Related parties | Relationship | Transaction | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|--|---------------------|----------------------|---|---|
| Revenue | | | | |
| Vinacomin - Cam Pha Port and Logistics Company | Same Parent Company | Coal/ Materials sale | 5,061,346,896,906 | 6,414,222,060,770 |
| Vinacomin - Cua Ong Coal Preparation Company | Same Parent Company | Coal/ Materials sale | 269,147,156,715 | - |
| TKV - Cua Ong Coal Preparation Company | Same Parent Company | Coal/ Materials sale | 826,200,000 | 793,800,000 |
| Vinacomin - Mine Emergency Center | Same Parent Company | Coal/ Materials sale | 861,000,000 | 389,650,000 |
| Vietnam National Coal - Mineral Industries Holding Corporation Limited | Parent Company | Coal/ Materials sale | 1,237,405,391 | - |
| TKV - Uong Bi Coal Company | Same Parent Company | Coal/ Materials sale | 572,200,000 | - |
| TKV - Mao Khe Coal Company | Same Parent Company | Coal/ Materials sale | 895,150,000 | 5,270,365,000 |
| TKV - Duong Huy Coal Company | Same Parent Company | Coal/ Materials sale | - | 609,000,000 |
| TKV - Quang Hanh Coal Company | Same Parent Company | Coal/ Materials sale | 1,736,200,000 | 3,120,849,000 |
| TKV - Hon Gai Coal Company | Same Parent Company | Coal/ Materials sale | 1,752,370,000 | - |
| Vinacomin - Ha Lam Coal Joint Stock Company | Same Parent Company | Coal/ Materials sale | - | 899,400,000 |
| Vinacomin - Vang Danh Coal Joint Stock Company | Same Parent Company | Coal/ Materials sale | 4,243,145,500 | 11,915,854,000 |
| Vinacomin - Cam Pha Coal Trading Joint Stock Company | Same Parent Company | Coal/ Materials sale | 1,687,579,546,503 | 1,208,038,665,744 |
| TKV - Cao Son Coal Joint Stock Company | Same Parent Company | Coal/ Materials sale | 60,887,000,000 | - |
| Vinacomin - Northern Coal Trading Joint Stock Company | Same Parent Company | Coal/ Materials sale | - | 550,674,747,004 |
| Vinacomin - Deo Nai - Coc Sau Coal Joint Stock Company | Same Parent Company | Coal/ Materials sale | 18,959,490,000 | 784,015,000 |
| TKV - Lam Dong Aluminum Company Limited | Same Parent Company | Coal/ Materials sale | 209,600,000 | 690,000,000 |
| Vinacomin Da Bac Logistics Company | Same Parent Company | Coal/ Materials sale | 79,715,672,948 | - |
| Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company | Same Parent Company | Coal/ Materials sale | 574,006,173,584 | 314,836,608,415 |
| Vinacomin - Power Holding Corporation | Same Parent Company | Coal/ Materials sale | 571,282,492 | - |
| Nam Mau Coal Company Limited | Same Parent Company | Coal/ Materials sale | - | 2,714,270,000 |
| TKV - Quang Ninh Coal Processing Company | Same Parent Company | Coal/ Materials sale | 2,521,600,404,345 | 2,253,105,605,637 |
| TKV - Dak Nong Aluminum Company | Same Parent Company | Coal/ Materials sale | - | 1,615,000,000 |
| Total | | | 10,286,146,894,384 | 10,769,679,890,570 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

b. Transaction with related parties

| Related parties | Relationship | Transaction | Financial period ended 30 June 2025 VND | Financial period ended 30 June 2024 VND |
|---|---------------------|---|---|---|
| Purchase | | | | |
| Vinacomin - Cam Pha Port and Logistics Company | Same Parent Company | Coal purchase | 1,349,456,909,347 | 1,525,002,095,013 |
| Vinacomin - Business Administration School | Same Parent Company | Training fee | 53,441,518 | 36,368,000 |
| | | Medical examination and treatment service | 324,757,071 | 201,860,002 |
| Vinacomin - Coal and Mineral Hospital | Same Parent Company | | | |
| Vietnam Coal and Mineral College | Same Parent Company | Training fee | 43,636,500 | 31,594,000 |
| Vinacomin - Quacontrol VQC | Same Parent Company | Assessment fee | 8,691,755,275 | 6,751,373,576 |
| Vinacomin Institute of Mining & Energy Mechanical Engineering | Same Parent Company | Assessment fee | 115,920,000 | - |
| Vinacomin-Materials Trading Joint Stock Company | Same Parent Company | Petroleum | 909,091 | - |
| VIMICO - Vietnam Japan Gemstone Company., Ltd | Same Parent Company | Gift (Ha Long Bay souvenir) | 445,454,545 | - |
| TKV - Cao Son Coal Joint Stock Company | Same Parent Company | Bidding documents | 925,926 | - |
| Vinacomin Industry and Mine Investment Consulting JSC | Same Parent Company | Consulting fee | 244,016,594 | - |
| Total | | | 1,359,377,725,867 | 1,532,023,290,591 |

c. Balance with related parties

| Related parties | Relationship | 30 June 2025 VND | 01 January 2025 VND |
|--|---------------------|--------------------------|------------------------|
| Trade Receivables | | 1,742,356,080,574 | 73,890,220,470 |
| Vinacomin - Cam Pha Port and Logistics Company | Same Parent Company | 370,098,506,408 | 14,269,433,255 |
| TKV - Hon Gai Coal Preparation Company | Same Parent Company | 175,058,335,323 | - |
| TKV - Cua Ong Coal Preparation Company | Same Parent Company | 479,246,625 | 46,220,625 |
| Vinacomin - Mine Emergency Center | Same Parent Company | 225,865,750 | 2,065,780,750 |
| Vinacomin - Machine Manufacturing JSC | Same Parent Company | 19,250,000 | 385,000,000 |
| TKV - Duong Huy Coal Company | Same Parent Company | 33,495,000 | 33,495,000 |
| TKV - Quang Hanh Coal Company | Same Parent Company | 57,294,600 | 2,035,181,666 |
| Vinacomin - Ha Lam Coal Joint Stock Company | Same Parent Company | 38,965,340 | 81,164,758 |
| TKV - Hon Gai Coal Company | Same Parent Company | 87,700,000 | - |
| Vinacomin - Vang Danh Coal Joint Stock Company | Same Parent Company | 895,400,000 | 1,251,666,000 |
| Vinacomin - Cam Pha Coal Trading Joint Stock Company | Same Parent Company | 291,119,317,989 | - |
| Vinacomin - Nui Beo Coal Joint Stock Company | Same Parent Company | 4,593,442,300 | 4,593,442,300 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

VII. Segment report

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

Business segments

For management purposes, the Company's organizational structure is divided into three business sectors: Sales activities, rendering of services and Office leasing activities. The Company prepares segment reports according to these three business segments.

| Items | Selling of goods | Rendering of services | Office leasing | Total |
|--|---------------------------|-----------------------|-----------------------|---------------------------|
| Net revenue from goods sold and services rendered | | | | |
| - External sales revenue | 11,114,248,408,977 | 25,428,485,250 | 12,570,810,024 | 11,152,247,704,251 |
| Total net revenue | 11,114,248,408,977 | 25,428,485,250 | 12,570,810,024 | 11,152,247,704,251 |
| Business expense | 10,927,609,232,087 | 1,237,164,557 | 2,864,390,309 | 11,090,367,968,364 |
| - Cost of goods sold and services rendered | 10,927,609,232,087 | 1,237,164,557 | 2,864,390,309 | 10,931,710,786,953 |
| - Selling expenses | | | | 111,955,172,287 |
| - Administrative expenses | | | | 46,702,009,124 |
| Business results | 186,639,176,890 | 24,191,320,693 | 9,706,419,715 | 61,879,735,887 |
| - Income from financial activities | | | | 1,763,044,134 |
| - Other profits | | | | (651,915,726) |
| - Profit before tax | 186,639,176,890 | 24,191,320,693 | 9,706,419,715 | 62,990,864,295 |

| Items | Goods sold and services rendered | Office leasing | Total |
|---------------------------|----------------------------------|-----------------------|--------------------------|
| Assets | | | |
| Cash and cash equivalents | 59,442,063,907 | - | 59,442,063,907 |
| Short-term receivables | 1,824,477,252,884 | - | 1,824,477,252,884 |
| Inventory | 2,068,938,887,545 | - | 2,068,938,887,545 |
| Other short-term Assets | 80,769,583,603 | - | 80,769,583,603 |
| Long-term receivables | 2,861,431,000 | - | 2,861,431,000 |
| Fixed Assets | 9,100,012,649 | - | 9,100,012,649 |
| Real Estate Investment | - | 63,044,326,406 | 63,044,326,406 |
| Other long-term Assets | 10,062,123,263 | - | 10,062,123,263 |
| Total asset | 4,055,651,354,851 | 63,044,326,406 | 4,118,695,681,257 |
| Liabilities | | | |
| Short-term liabilities | 3,333,422,078,283 | 2,442,747,574 | 3,335,864,825,857 |
| Long-term liabilities | 6,887,503,102 | - | 6,887,503,102 |
| Total liabilities | 3,340,309,581,385 | 2,442,747,574 | 3,342,752,328,959 |

Geographical segments

| Items | Hanoi | Ho Chi Minh | Quang Ninh | Total |
|--------------------------|---------------------------|----------------------|--------------------|---------------------------|
| 1. Revenue | | | | |
| - External sales revenue | 11,147,626,270,381 | 4,052,177,722 | 569,256,148 | 11,152,247,704,251 |
| Total | 11,147,626,270,381 | 4,052,177,722 | 569,256,148 | 11,152,247,704,251 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

7. OTHER INFORMATION (Continued)

7.1 Related parties (Continued)

| Related parties | Relationship | 30 June 2025 VND | 01 January 2025 VND |
|--|---------------------|-----------------------------|--------------------------------|
| Trade Receivables (Continued) | | | |
| TKV - Cao Son Coal Joint Stock Company | Same Parent Company | 45,993,834,910 | 5,235,874,910 |
| TKV - Deo Nai - Coc Sau Coal Joint Stock Company | Same Parent Company | 4,279,270,900 | 6,045,994,720 |
| TKV - Lam Dong Aluminum Company Limited | Same Parent Company | 59,057,700 | 1,122,220,900 |
| Vinacomin Da Bac Logistics Company | Same Parent Company | 54,884,481,846 | - |
| Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company | Same Parent Company | 170,406,790,945 | 35,192,528,665 |
| TKV - Cao Ngan Thermal Power Joint Stock Company | Same Parent Company | 613,240,075 | 1,197,416,921 |
| TKV - Quang Ninh Coal Processing Company | Same Parent Company | 623,077,784,863 | - |
| TKV - Dak Nong Aluminum Company | Same Parent Company | 334,800,000 | 334,800,000 |
| Advances from customers | | 4,341,608,000 | 697,422,643 |
| Vinacomin - Northern Coal Trading Joint Stock Company | Same Parent Company | - | 321,444,298 |
| TKV - Son Dong Thermal Power Company | Same Parent Company | - | 318,033,000 |
| TKV - Quang Ninh Coal Processing Company | Same Parent Company | - | 57,945,345 |
| TKV - Cam Pha Thermal Power Company | Same Parent Company | 4,341,608,000 | - |
| Other receivables | | 779,750,992 | - |
| Vinacomin - Cam Pha Port and Logistics Company | Same Parent Company | 779,750,992 | - |
| | | 30 June 2025 VND | 01 January 2025 VND |
| Trade payables | | 2,527,883,914 | 1,981,791,563 |
| Vinacomin - Quacontrol VQC | Same Parent Company | 1,995,379,414 | 1,780,671,825 |
| TKV - Deo Nai - Coc Sau Coal Joint Stock Company | Same Parent Company | - | 201,119,738 |
| Minerals Holding Corporation | Same Parent Company | 490,000,000 | - |
| TKV Vocational College | Same Parent Company | 42,504,500 | - |
| Advance from suppliers | | 24,034,793,417 | 156,780,889,483 |
| Vinacomin - Cam Pha Port and Logistics Company | Same Parent Company | 24,034,793,417 | 156,780,889,483 |
| Other payables | | 2,442,747,574 | 4,577,578,887 |
| Vinacomin - Vietbac Mining Industry Holding Corporation | Same Parent Company | 2,442,747,574 | 4,577,578,887 |

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

For the financial period ended 30 June 2025

7. OTHER INFORMATION

7.2 Subsequent events after the balance sheet date

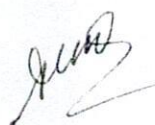
There were no extraordinary events occurring after the balance sheet date that significantly affect the financial position and operations of the Company which required adjustment or presentation in the interim financial statements for the financial period ended 30 June 2025.

7.3 Comparative figures

Comparative figures on the interim balance sheet and related notes are figures on the Financial Statements for the fiscal year ended 31 December 2024 audited by AFC Vietnam Auditing Company Limited - Ha Thanh Branch;

Comparative figures on the Interim Business Performance Report, Interim Cash Flow Statement and related notes are figures for the 6-month accounting period ended 30 June 2024 audited by AFC Vietnam Auditing Company Limited - Ha Thanh Branch.

Prepared



Nguyen Van Minh

Chief Accountant



Nguyen Thi Quynh Ngan

Hanoi, 14 August 2025



Director

Phạm Minh

