

No: ~~1666~~ /CLM-TCHC

Hanoi, October 20th, 2026

**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 third quarter of the year 2026 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 third quarter of the year 2026:
 - ☒ 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 October 20th 2026, 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 3rd quarter of 2026;
- 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 



Phạm Minh

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

ANNEX: TRANSACTIONS WITH A VALUE OF 35% OR MORE OF TOTAL ASSET VALUE
THIRD QUARTER OF THE YEAR 2026

No	Name of organization/individual	Transaction content	Transaction value in the third quarter of 2026 (VND)	Ratio transaction value/ total asset value as at 30/09/2026	Transaction completion date	Note
1	Vinacomin - Cam Pha Port and Logistics Company	Selling imported blended coal: 603,582.44 tấn	1.531.409.512.762	50,48%	In progress	

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

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom –Happiness

No: 1667/CLM-KTTC

Ref. FS explanation

Hanoi, October 20th, 2026

Respectfully to: Hanoi Stock Exchange

Vinacomin – Coal Import Export Joint Stock Company provides explanation the content of the Financial Statements for the third quarter of the year 2026 as follows::

- Profit after tax in the third quarter of the year 2026 is: VND16,368,988,938
- Profit after tax of the third quarter of the year 2025 is: VND11,275,850,338
- Profit after tax of the third quarter of the year 2026 increased by VND5,093,138,600 compared to the same period in year 2025.

Reasons:

In the third quarter of the year 2026, gross profit from sales and service provision increased by VND87,165,843,571 compared to the same period in 2025. Financial income decreased by VND6,556,199,358 ; financial expenses increased by VND13,352,392,233; selling expenses increased by VND54,042,602,447; general and administrative expenses increased by VND3,591,745,747; other profit decreased by VND3,256,480,535; total current corporate income tax expense increased by VND1,273,284,651.

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 



Pham Minh

**VIETNAM COAL-MINERAL INDUSTRY GROUP
VINACOMIN – COAL IMPORT EXPORT JOINT STOCK COMPANY
(Coalimex)**

**FINANCIAL STATEMENT
QUARTER III - 2026**

HANOI – 2026

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK
COMPANY
Address: 47 Quang Trung, Cua Nam Ward, Hanoi

Form No. B01a – DN
(Issued under Circular No 99/2025/TT-BTC
dated 27/10/2025 by Ministry of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30/09/2026

Currency unit: VND

ASSETS	CODE	NOTE	CLOSING BALANCE	OPENING BALANCE
	2	3	4	5
A. CURRENT ASSETS	100		2,954,304,058,664	1,639,585,279,884
I. Cash and cash equivalents	110		124,300,832,295	136,451,268,883
1. Cash	111	VI.1	124,300,832,295	136,451,268,883
II. Short-term financial investment	120	VI.2	-	-
III. Short-term receivables	130		1,150,485,565,560	743,833,231,517
1. Short-term trade receivables	131	VI.3a	878,309,507,951	605,006,328,292
2. Short-term advances to suppliers	132		29,456,257,170	10,006,506,419
5. Other short- term receivables	135	VI.4a	246,812,183,129	132,912,779,496
6. Provision for short-term doubtful debts (*)	136	VI.3a	(4,092,382,690)	(4,092,382,690)
IV. Inventory	140	VI.7	1,609,734,949,417	755,639,193,198
1. Inventory	141		1,609,734,949,417	755,639,193,198
2. Provision for devaluation of inventory (*)	142		-	-
V. Short-term biological assets	150		0	0
VI- Other short-term assets	160		69,782,711,392	3,661,586,286
1. Short-term deferred expense	161	VI.14a	2,289,998,423	2,881,124,842
2. Deductible value added tax	162		62,756,859,904	-
3. Taxes and amounts receive from the State budget	163	VI.19b	519,400,371	780,461,444
5. Other short-term assets	165	VI.15a	4,216,452,694	0
B. NON-CURRENT ASSETS				
(200=210+220+230+240+250+260+270)	200		79,109,753,031	81,022,499,563
I. Long-term receivables	210		4,771,556,920	2,963,431,000
6. Other long-term receivables	215	VI.4b	4,771,556,920	2,963,431,000
II. Fixed assets	220		11,539,515,677	8,506,281,288
1. Tangible fixed assets	221	VI.9	11,539,515,677	8,506,281,288
- Historical cost	222		25,434,604,191	24,859,946,937
- Accumulated depreciation (*)	223		(13,895,088,514)	(16,353,665,649)
III. Long-term biological assets	230	VI.12	0	0
VI. Investment property	240	VI.13	57,214,291,541	60,712,312,460
- Historical cost	241		132,519,210,380	134,772,018,652
- Accumulated depreciation (*)	242		(75,304,918,839)	(74,059,706,192)
V. Long-term assets in progress	250	VI.8	3,503,263,636	3,541,212,594
2. Cost of construction in progress	252		3,503,263,636	3,541,212,594
VI. Long-term financial investment	260		-	-
VII. Other long-term assets	270		2,081,125,257	5,299,262,221
1. Long-term deferred expense	271	VI.14b	2,081,125,257	5,299,262,221
TOTAL ASSETS (280=100+200)	280		3,033,413,811,695	1,720,607,779,447

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RESOURCES	CODE	NOTE	CLOSING BALANCE	OPENING BALANCE
C. LIABILITIES	300		2,197,268,110,953	919,420,841,435
I. Short-term liabilities	310		2,190,020,528,942	912,156,119,680
1. Short-term trade payables	311	VI.17a	1,508,411,768,678	190,380,309,929
2. Short-term advances from customers	312		63,478,571,863	42,950,909,245
3. Dividends and profits payable	313	VI.18	670,239,530	544,722,680
4. Short-term taxes and amounts payable to the State budget	314	VI.19a	5,063,553,984	40,314,843,842
5. Payables to employees	315		16,424,486,286	10,862,315,003
6. Short-term accrued expenses	316	VI.20a	12,640,728,250	1,930,749,594
9. Short-term deferred revenue	319	VI.22a	1,545,576,339	1,355,567,468
10. Other short-term payables	320	VI.21a	190,247,420,190	122,826,345,081
11. Short-term loans and financial lease liabilities	321	VI.16acd	380,329,255,773	492,922,899,162
12. Provision for short-term payables	322	VI.25a	5,114,508,000	6,458,248,000
13. Bonus and welfare funds	323		6,094,420,049	1,609,209,676
II. Long-term liabilities	330		7,247,582,011	7,264,721,755
8. Other long-term payables	338	VI.21b	7,247,582,011	7,264,721,755
D- EQUITY	400		836,145,700,742	801,186,938,012
1. Owner's paid-in capital	411	VI.27b	144,649,250,000	110,000,000,000
- Ordinary shares with voting rights	411a		144,649,250,000	110,000,000,000
- Preference shares	411b		0	0
2. Share premium	412		4,122,208,000	4,122,208,000
8. Investment and development fund	418		241,326,254,641	241,326,254,641
10. Undistributed profit after tax	420		446,047,988,101	445,738,475,371
- Prior year undistributed profit after tax	420a		370,124,738,998	370,123,988,998
- Current year undistributed Profit after tax	420b		75,923,249,103	75,614,486,373
TOTAL RESOURCES (440 = 300 + 400)	440		3,033,413,811,695	1,720,607,779,447

Approved, date 20th October 2026
Legal Representative

Prepared by

Chief Accountant

Nguyen Van Minh

Nguyen Thi Quynh Ngan



INTERIM INCOME STATEMENT

For the period from 01/01/2026 to 30/09/2026

Currency unit: VND

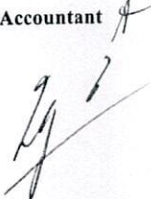
Items	Code	Note	Quarter III		Accumulated from beginning of the year to end of the quarter	
			Current year	Prior year	Current year	Prior year
	2	3	4	5	6	7
1. Revenue from goods sold and services rendered	01	VII.1	5,080,165,902,951	3,086,884,255,641	15,864,484,458,774	14,239,131,959,892
2. Deductions	02	VII.2	-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 03)	10		5,080,165,902,951	3,086,884,255,641	15,864,484,458,774	14,239,131,959,892
4. Cost of goods sold	11	VII.3	4,920,465,553,655	3,014,349,749,916	15,404,202,633,736	13,946,060,536,869
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		159,700,349,296	72,534,505,725	460,281,825,038	293,071,423,023
7. Financial incomes	22	VII.5	1,855,804,745	8,412,004,103	8,792,583,634	55,429,017,066
8. Financial expenses	23	VII.6	31,052,847,813	17,700,455,580	94,209,620,674	62,954,424,409
- In which: Interest expense	24		24,734,107,278	17,353,955,012	59,375,864,138	38,134,483,352
9. Selling expenses	25	VII.9b	96,716,235,306	42,673,632,859	228,482,658,073	154,628,805,146
10. General and Administrative expenses	26	VII.9a	17,834,362,714	14,242,616,967	54,475,369,599	60,944,626,091
11. Profit from operating activities (30=20+21+22-(23+24+25))	30		15,952,708,208	6,329,804,422	91,906,760,326	69,972,584,443
12. Other income	31	VII.7	4,942,760,242	10,569,282,970	6,024,413,282	11,462,102,339
13. Other expenses	32	VII.8	434,232,277	2,804,274,470	1,370,464,713	4,349,009,565
14. Other profit (40=31-32)	40		4,508,527,965	7,765,008,500	4,653,948,569	7,113,092,774
15. Total profit before tax	50		20,461,236,173	14,094,812,922	96,560,708,895	77,085,677,217
16. Current corporate income tax expense	51	VII.11	4,092,247,235	2,818,962,584	20,637,459,792	15,438,926,220
17. Deferred corporate income tax expense	52	VII.11	-	-	-	-
18. Profit after corporate income tax (60 = 50-51-52)	60		16,368,988,938	11,275,850,338	75,923,249,103	61,646,750,997
19. Basic earnings per share	70		1,132	1,025	5,249	5,604

Prepared by



Nguyen Van Minh

Chief Accountant



Nguyen Thi Quynh Ngan

Legal representative



INTERIM CASHFLOW STATEMENT

(Indirect method)

For the period from 01/01/2026 to 30/09/2026

Currency: VND

ITEMS	Code	Accumulated from the beginning of the year to the end of the period	
		Year 2026	Year 2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit before tax</i>	01	96,560,708,895	77,085,677,217
<i>2. Adjustments for</i>			
Fixed asset and Investment property depreciation	02	5,273,330,541	4,030,705,134
Provisions	03	(1,343,740,000)	(8,418,028,453)
Unrealized foreign exchange gains, losses	04	(373,379,396)	(684,079,956)
Gains, losses on investments, financing	05	(1,140,126,908)	(141,864,691)
Interest expenses	06	59,375,864,138	38,134,483,352
Others	07	-	
<i>3. Operating profits before changes in working capital</i>	08	158,352,657,270	110,006,892,603
(Increase)/ Decrease in accounts receivable	09	(470,956,258,794)	(1,491,383,405,518)
(Increase)/ Decrease in inventories	10	(854,095,756,219)	(841,670,735,139)
Increase/ (Decrease) in accounts payables (exclusive of interest expenses, tax payable)	11	1,386,424,171,648	659,441,944,898
(Increase)/ Decrease in prepayments	12	3,809,263,383	5,308,273,059
(Increase)/Decrease trading securities	13	-	
Interest expenses paid	14	(58,980,412,560)	(36,763,449,745)
Corporate income tax paid	15	(23,250,741,723)	(22,015,447,786)
Other cash inflows from operating activities	16	445,500,000	266,600,000
Other cash outflows from operating activities	17	(3,924,776,000)	(3,586,608,400)
<i>Net cash flow from operating activities</i>	20	137,823,647,005	(1,620,395,936,028)
II. CASH FLOWS FROM INVESTMENT ACTIVITIES			
1. Payment for purchased, construction fixed assets and long-term investments	21	(5,487,385,200)	(10,290,333,922)
2. Proceeds from liquidation, disposal fixed assets and long-term investments	22	970,339,678	-
3. Payment for lending and purchasing debt instruments of other units	23	-	-
4. Proceeds from loans and resale of debt instruments of other units	24	-	-
5. Payment for investing capital in other units	25	-	-
6. Proceeds from collecting investment capital in other units	26	-	-
7. Income from interest, dividend and profit paid	27	169,787,230	141,864,691
		-	
<i>Net cash flow from invesment activities</i>	30	(4,347,258,292)	(10,148,469,231)

ITEMS	Code	Accumulated from the beginning of the year to the end of the period	
		Year 2026	Year 2025
III. CASH FLOWS FROM FINANCING ACTIVITIES			
1.Proceeds from issuing shares and receiving capital contributions from owners	31		
2.Payment of capital contributions to owners, repurchase of issued shares of the enterprise	32	-	-
3. Proceeds from loans	33	10,353,607,849,357	11,281,722,329,362
- Short term		-	
- Long term		-	
4. Repayment of loans	34	(10,466,201,492,746)	(9,763,092,648,421)
- Short term			
- Long term			
5. Repayment of financial lease principal	35		
6. Dividend, profit paid to the owners	36	(32,874,483,150)	(21,933,025,950)
<i>Net cash flow from financing activities</i>	40	(145,468,126,539)	1,496,696,654,991
NET INCREASE/DECREASE IN CASH (50 = 20+30+40)	50	(11,991,737,826)	(133,847,750,268)
Cash and cash equivalents at the beginning of the year	60	136,451,268,883	179,725,623,186
Effects from changes of foreign exchange rate	61	(158,698,762)	150,252,072
Cash and cash equivalents at the end of the year (70 = 50+60+61)	70	124,300,832,295	46,028,124,990

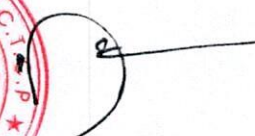
Prepared by


Nguyen Van Minh

Chief Accountant 


Nguyen Thi Quynh Ngan

Legal representative



Phan Minh

NOTES TO INTERIM FINANCIAL STATEMENTS

Accounting period from 01/01/2026 to 30/09/2026

I. Operation feature of the Company

1. Form of capital ownership: Joint stock company (in which the State owned company holds controlling shares)

2. Business field: Import-export and supply of materials, export of labor, office leasing

3. Business lines: The company's business activities include coal trading, providing labor export services, import and export consignment services, and office rental...

The Company's main activities 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.*

4. Normal production and business cycle: calendar year

5. Operation feature of the enterprise during the fiscal year that affects the financial statements: No

6. Business structure: The company's headquarters is at No. 47 Quang Trung, Cua Nam ward, Hanoi city. The Company has the following dependent accounting branche:

- Hanoi Branch: located at 33 Trang Thi, Cua Nam Ward, Hanoi City

7. The average number of employees in the first 9 months of 2025 is 151.

8. Ability to compare information on financial reports: The preparation of Financial statements is governed by Circular 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance. Financial statements for 2025 and earlier were prepared according to Circular 200/2014/TT-BTC dated December 22, 2014. In the 2026 financial statements, the figures for the same period of the previous year and the opening balances have been adjusted

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and restructured accordingly, following the guidance of Circular 99/2025/TT-BTC dated October 27, 2025.

II. Accounting period, currency used in accounting

1. Annual accounting period: Starts on January 1 and ends on December 31 of the calendar year.
2. The currency used in accounting is Vietnamese Dong (VND).

III. Applicable accounting regimes and standards

1. Applied accounting regime: Financial statements are prepared in accordance with the corporate financial reporting regime issued under Circular No. 99/2025/TT-BTC dated October 27, 2025 by the Ministry of Finance to guide corporate accounting regime;
2. Financial statements are prepared in accordance with accounting standards and accounting regime of the Socialist Republic of Vietnam.

IV. Applicable accounting policies

1. Principles for recording cash and cash equivalents:

Cash includes cash on hand, demand deposits and cash in transit. Cash equivalents are short-term investments with a maturity of no more than 3 months, capable of being converted into a specified amount of cash and with no risk of conversion into cash from the date of purchase. that investment at the time of reporting.

2. Types of exchange rates applied in accounting

Foreign currency transactions during the period 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 purchases 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 average transfer buying and selling rate of the Joint Stock Commercial Bank for Foreign Trade at the time the transaction occurs.

In year 2026, the commercial bank that the Company usually has transactions is Vietcombank.

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. 2355/TKV-KTTC dated 8 April 2026 of the Vietnam National Coal - Mineral Industries Holding Corporation Limited, details as follows:

- + USD demand deposits: use the average transfer buying and selling rate of the commercial bank where the Company maintains its deposit account at the end of the accounting period;
- + Accounts receivable, accounts payable, cash reserves, and loans denominated in foreign currency converted to USD: use the average buying and selling exchange rate of the commercial bank where the Company regularly conducts transactions at the end of the accounting period;

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+ Other foreign currencies (if any) will be based on the Bank's notification or converted to US dollars according to the principles guided in section 1 (If the Vietnamese Dong does not have an exchange rate with that foreign currency)

The average transfer buying and selling exchange rate is determined by averaging the transfer buying and transfer selling rates.

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.

3. Accounting principles of accounts receivables:

Receivables are presented in the Financial Statements at the book value receivable from the Company's customers and other receivables plus provisions for bad debts.

Provision for bad debts represents the expected value lost due to receivables not paid by customers arising from the balance of receivables at the end of the fiscal year.

4. Principles for recording inventory:

Principles for recording inventory: The value of warehoused goods is calculated by the price of purchased goods + Import tax (if any) + incurred purchase costs.

Method for calculating inventory value:

- Raw materials:

+ Domestic raw materials: calculated according to the weighted average price method after each stock in.

+ Imported raw materials: calculated according to the actual specific price method.

+ Tools equipments: calculated according to the actual specific price method

- Goods: calculated according to the actual specific price method

Inventory accounting method: Regular declaration method

Method of setting up provisions for devaluation of inventory: Provision for devaluation of inventory is made for materials and goods in inventory whose original cost is greater than the net realizable value according to the provisions of Vietnam accounting standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated August 8, 2019 by the Ministry of Finance on guiding the setting up and handling of provisions for devaluation of inventory, damage loss of investments, bad debts, and sales warranty obligation, goods, services, and construction works at the enterprise.

5. Principles for recognition and depreciation of fixed assets and investment real estate:

Fixed assets are stated at their historical cost and accumulated depreciation.

5.1 Tangible fixed assets:

The historical cost of a tangible fixed asset includes the purchase price and costs directly related to bringing the asset into a ready-to-use state. The historical cost of tangible fixed assets that are self-made or self-constructed includes construction costs, actual production costs incurred, plus installation and test run costs. The costs of upgrading tangible fixed assets are capitalized and

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recorded as an increase in the historical cost of the fixed assets; Maintenance and repair costs are included in business results for the year. When tangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation are written off and any losses arising from liquidation of tangible fixed assets are accounted for in business results.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets according to a calculated ratio to allocate historical cost over the estimated period of use and in accordance with the instructions in Circular 45. /2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the Management, Use and Depreciation Regime of Fixed Assets.

5.2 Intangible fixed assets:

The historical cost of an intangible fixed asset includes the purchase price and direct costs related to preparing the asset and making it ready for use. Asset upgrade costs are capitalized and the historical cost of fixed assets; Other costs are included in business results for the year. When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation value are written off and any losses arising from liquidation of intangible fixed assets are accounted for in business results.

Depreciation of intangible fixed assets is calculated using the straight-line method, applied to all assets according to a calculated ratio to allocate historical cost over the estimated period of use and in accordance with the instructions in Circular 45. /2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the Management, use and depreciation Regime of fixed assets.

5.3 Investment real estate:

Investment real estate is stated at historical cost and accumulated depreciation

The original cost of investment real estate is all monetary costs that the Company spent to acquire the investment real estate up to the time of purchase. The costs of purchasing, upgrading and for investment real estate are capitalized, recorded as an increase in the original price of investment real estate, maintenance and repair costs are included in the business results for the year. When investment property is sold or liquidated, its original cost and accumulated depreciation are written off and any profits or losses arising from the disposal of investment property are accounted for in the operating results.

Depreciation of investment real estate is calculated using the straight-line method and recorded in business expenses during the year. The estimated useful life of investment real estate is calculated according to the useful life of buildings and structures as guided in Circular 45/2013/TT-BTC dated April 25, 2013 by the Ministry of Finance on guidance. Management, use and depreciation regime of fixed assets. Investment properties are offices owned and leased by the Company under operating lease contracts.

6. Accounting principles for business cooperation contracts:

Business cooperation contracts are implemented in accordance with the terms of the contract. Contracts are tracked and accounted for separately in terms of revenue, costs and profits. The profit distributed to the parties is the profit after the company has fully fulfilled its obligations

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to the State Budget (VAT, Corporate Income Tax, Land Tax and land rental...) according to the capital contribution ratio of the parties.

7. Principles of accounting for deferred expenses:

Deferred expenses are expenses that have complete invoices and documents, are actually paid in cash during the year but are only partially included in the year's business operating expenses, the remainder is expenses for the following years or allocated for future years.

8. Principles of accounting for liabilities:

Accounts payable are presented in the financial statements at the book value payable from the company's customers and other payables.

9. Principles for recording loans and financial lease liabilities:

Loans are recorded on the basis of loan contracts of the banks to which the Company receives debt (value, loan period, loan purpose...)

10. Principles for recording and capitalizing borrowing costs:

Borrowing costs are recorded in financial operating expenses during the year unless those borrowing costs are included in asset value (capitalization) because they are directly related to construction investment, purchasing assets or producing those assets in progress.

The capitalization of borrowing costs will be suspended during periods when construction or production of an asset in progress is interrupted, unless such interruption is necessary, and will cease when the construction activities or production of assets in progress are interrupted. Main activities for preparing unfinished assets for use or sale have been completed. The costs incurred will then be recorded as business operating expenses in the fiscal year. Borrowing costs capitalized during the fiscal year are borrowing costs incurred during the fiscal year related to capital construction works.

11. Principles for recording accrued expenses:

Accrued expenses include the value of expenses that have been included in business operating expenses in the fiscal year, but have not been actually paid at the end of the fiscal year. When those costs arise, if there is a difference with the deducted amount, the accountant will record additional costs or reduce costs accordingly.

12. Principles and methods for recording provisions for payables:

Payable provisions include sales warranty money payable under the terms of the goods sales contract. The level of appropriation is implemented according to Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance. The appropriation rate is not more than 5%. The level of provision for sales warranty obligation is calculated by multiplying the provision rate by the value of the goods under warranty.

13. Principles for recognizing deferred revenue:

Deferred revenue is revenue that has been invoiced or collected in advance from customers but is allocated to later accounting periods, including pre-collecting office rent for future periods, labor export fees collected for many years.

14. Accounting principles for dividend and profit payments:

The time when a business recognizes a dividend or profit liability is when the business no longer has the right to refuse its obligation to pay dividends or profits to shareholders and capital contributors of the company according to relevant laws. This time is usually determined after the conclusion of the annual General Meeting of Shareholders.

15. Principles for recognizing equity:

The Company's initial investment capital is recorded according to the value of capital contributed by the State and other capital contributing parties when converting the Company's form from a State-owned enterprise to a Joint Stock Company. During operations, the Company's owner's investment capital is recorded to increase according to the increased capital contribution value of shareholders.

16. Principles and methods of revenue recognition:

Sales revenue is recognized when the transaction outcome can be determined reliably and the Company is capable of obtaining economic benefits from this transaction.

Sales revenue is recognized when the significant risks and rewards of ownership of the goods have been transferred to the buyer and the goods have been delivered to the buyer and accepted by the customer.

Revenue from providing services is recognized when the majority of risks and benefits have been transferred to the customer, the service has been provided and accepted by the customer.

Financial activity revenue is revenue arising from deposit interest, loan interest, and exchange rate difference interest recorded based on notices from banks and financial institutions.

Financial revenue generated from exchange rate difference profits is recorded as an estimate of the unit based on the exchange rate at the date of the transaction (for realized exchange rate differences) and the exchange rate at the date of transaction end of accounting period (for unrealized exchange rate differences).

Financial revenue collected from customers' late payment interest is recorded based on the payment terms of the sales contract and contract appendix (adjust payment term if any) and interest calculation minutes.

17. Principles of financial cost accounting:

The Company's financial operating expenses include loan interest expenses that are not capitalized according to the regulations and exchange rate differences incurred. Loan interest expense includes interest payable during the year on the Company's short-term and long-term loans.

18. Principles and methods for recording corporate income tax expenses:

For the year 2026, the Company calculates and pays corporate income tax at the tax rate of 20%

Corporate income tax is calculated based on taxable income at the applicable tax rate in the reporting period. The difference between taxable income and profit before tax is due to

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adjusting temporary differences between tax accounting and financial accounting as well as adjusting non-taxable or non-deductible income or expenses.

V. Other applicable accounting policies: None

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1. Cash & cash equivalent

	30/09/2026	01/01/2026
Non-restricted in use cash and cash equivalents held by the business		
- Cash	351,906,861	506,984,453
- Demand deposit (i)	123,948,925,434	135,925,359,541
- Cash in transit		18,924,889
- Cash equivalent (ii)		
Total	124,300,832,295	136,451,268,883

(i) Details of demand deposit balances account for 10% of the total demand deposit balance as of the date 30/09/2026

	Original currency	VND
US Dollar (USD)		
EURO (EUR)		
Japanese Yen (JPY)		
Vietnam Dong (VND)		
BIDV Bank - Hanoi Branch	-	34,375,211,888
Vietnam Foreign Trade Bank	-	31,730,164,901
Agribank - Quang Ninh Branch	-	30,547,354,518

(ii) Details of cash equivalents representing 10% or more of the total cash equivalents as of the date 30/09/2026

2-Short-term financial investments

3 - Trade receivables

Item	30/09/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
a, Short-term trade receivables	878,309,507,951	(4,092,382,690)	605,006,328,292	(4,092,382,690)
- Details of customers with balance of 10% or more	771,654,307,937		508,396,826,721	
+ Vinacomin- Cam Pha Port and Logistics Company	388,589,371,464		359,311,187,880	
+ Vinacomin- Quang Ninh Coal Processing Company	13,520,783,569		63,790,986,864	
+ Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	89,646,861,614		85,294,651,977	
+ Branch of Vietnam Coal and Mineral Industry Group - Hon Gai Coal Selecting Company - Vinacomin	165,525,421,942		-	
+ Vinacomin - Cam Pha Coal Trading Joint Stock Company	114,371,869,348		-	
- Other short-term trade receivables	106,655,200,014	(4,092,382,690)	96,609,501,571	(4,092,382,690)
b, Long-term trade receivables	-		-	
c, Receivables from customers who are related parties: Details in form 03A-TM-TKV	810,258,330,716		581,019,147,576	
Total (a+b)	878,309,507,951	(4,092,382,690)	605,006,328,292	(4,092,382,690)

4 - Other receivables

Item	30/09/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
a, Short-term	246,812,183,129	-	132,912,779,496	-
+ Staff advances to be collected	830,058,440		648,863,120	
+ Personal income tax receivables	-		1,936,484,054	
- Collateral, deposits	655,732,144		-	
+ Temporary settlement of receivable coal amounts	79,451,740,268		-	
+ VAT on goods consigned for sale	-		2,741,438,768	
+ Entrustment coal exports receivables	163,373,135,073		114,493,420,385	
+ Entrustment imported equipment receivables	-		5,230,246,608	
+ Other receivables	2,501,517,204	-	7,862,326,561	-
b, Long- term	4,771,556,920	-	2,963,431,000	-
+ Labor export deposit	2,653,471,000		2,653,471,000	
+ Other collateral, deposits	2,118,085,920		309,960,000	
Total	251,583,740,049	-	135,876,210,496	-

5. Shortage of assets awaiting resolution

Item	30/09/2026		01/01/2026	
	Quantity	Value	Quantity	Value
a, Cash				
b, Inventory				
c, Fixed asset				
d, Other asset				
Total	-	-	-	-

6 - Bad debts

Items	30/09/2026			01/01/2026		
	Original amount	Recoverable amount	Debtor	Original amount	Recoverable amount	Debtor
Total value of receivables and loans that are overdue or not overdue but are difficult to collect	4,092,382,690	-		4,092,382,690	-	
<i>In which:</i>						
<i>Doubtful debt of Petrochemical and Biofuel Joint Stock Company</i>			<i>Petrochemical and Biofuel Joint Stock Company</i>			<i>Petrochemical and Biofuel Joint Stock Company</i>
Ability to collect overdue receivables						
Total	4,092,382,690	-		4,092,382,690	-	

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7 - Inventory

Item	30/09/2026		01/01/2026	
	Original amount	Provision	Original amount	Provision
- Goods in transit	437,616,035,941		3,864,732,687	
- Materials				
- Tools, equipments	1,687,804,500		496,149,500	
- Work in progress				
- Products	1,042,386,519,031	-	596,508,828,818	-
- Merchandise	35,491,489,387		50,448,343,024	
- Consigned goods	92,553,100,558	-	104,321,139,169	-
- Goods, raw materials, and supplies in bonded warehouses	-		-	
Total original cost of inventory	1,609,734,949,417	-	755,639,193,198	-

- * Criteria for allocating raw materials and supplies
- * Value of stagnant, poor, poor quality inventory that cannot be sold at the end of the period: None
- * Book value of inventory used as mortgage or pledge to secure payable debts: None
- * Value of reversal of provision for inventories devaluation during the year: None
- * Circumstances or events that lead to additional or reversals of provisions for devaluation of inventory : None

8- Long-term assets in progress

Item	30/09/2026		01/01/2026	
	Original amount	Recoverable amount	Original amount	Recoverable amount
a, Long-term cost for production and business in progress				
Total				
b, Cost of construction in progress			3,541,212,594	3,541,212,594
- Purchase in progress	-	-		
+ Purchase 2 cars for business operation purposes	2,961,173,636	2,961,173,636		
- Construction in progress				
- Periodic major repair cost				
+ Project to repair the Company's headquarter at 47 Quang Trun	542,090,000	542,090,000		
Total	3,503,263,636	3,503,263,636	-	-

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9-Increase/ decrease in tangible fixed assets

Currency unit: VND

Items	Houses/ Buildings	Machinery	Transportation vehicles	Office Equipment	Other fixed assets	Total
Historical cost-Tangible Fixed asset						
Opening balance	10,664,959,775	279,945,586	12,971,196,552	943,845,024		24,859,946,937
- Purchase in year	-	4,808,544,011	-	-		4,808,544,011
- Investment in capital construction completed						-
- Other increases						-
- Conversion to Investment Property						-
- Disposals, liquidation	250,312,030	-	3,837,566,818	146,007,909		4,233,886,757
- Other decreases						-
Closing balance	10,414,647,745	5,088,489,597	9,133,629,734	797,837,115	-	25,434,604,191
Accummulated depreciation						
Opening balance	10,664,959,775	27,718,632	4,717,142,218	943,845,024		16,353,665,649
- Depreciation in the period	-	686,473,377	1,088,836,245	-		1,775,309,622
- Other increases						-
- Conversion to Investment Property						-
- Disposals, liquidation	250,312,030		3,837,566,818	146,007,909		4,233,886,757
- Other decreases						-
Closing balance	10,414,647,745	714,192,009	1,968,411,645	797,837,115	-	13,895,088,514
Net book value- Tangible Fixed asset						
Opening balance	-	252,226,954	8,254,054,334	-	-	8,506,281,288
Closing balance	-	4,374,297,588	7,165,218,089	-	-	11,539,515,677

*Net book value of tangible fixed assets used to pledge, mortgage: None

*Historical cost of fixed assets depreciated fully still be used

13,479,500,526

Asset name	Historical cost	Accumulated depreciation	Net book value
Coalimex 66 speedboat	2,960,579,987	585,559,917	2,375,020,070
Central air conditioning system Building 29-31DBL	4,808,544,011	651,480,171	4,157,063,840
Student dormitory - 350m2 (Yen Vien - Gia Lam)	2,933,758,217	2,933,758,217	-
Lecture Hall Complex - 772m ² + 386m ² (Yen Vien - Gia Lam)	2,655,310,245	2,655,310,245	-

*Cost of fixed assets awaiting for liquidation: None

*Commitments on buying and selling tangible fixed assets of great value in the future:

*Other changes in tangible fixed assets: None

10-Increase or decrease in intangible fixed assets

11-Increase/ decrease in financial lease fixed assets

12- Biological assets

12.2. Other biological assets except for mature periodic productive livestock

12.2. Mature periodic productive livestock

13-Increase/ decrease in investment property:

Items	Opening balance	Increase in the period	Decrease in the period	30/09/2026
Historical cost-Investment Property	134,772,018,652	2,252,808,272	2,252,808,272	132,519,210,380
- Land use rights				
- Houses/ Buildings	134,772,018,652	-	2,252,808,272	132,519,210,380
Accumulated depreciation	74,059,706,192	3,498,020,919	2,252,808,272	75,304,918,839
- Land use rights				
- Houses/ Buildings	74,059,706,192	3,498,020,919	2,252,808,272	75,304,918,839
- Houses and land use rights				
- Houses/ Buildings	60,712,312,460	4,505,616,544	3,498,020,919	57,214,291,541
b/ Investment properties held for appreciation				

*Net book value of investment property used to pledge, mortgage: **None**

- Historical cost of investment property has been fully depreciated but still in leased or held waiting for price increase:

17,350,981,044

-Details of investment properties whose value accounts for 10% or more of the total investment property value as of date 31/03/2026:

Asset name	Historical cost	Accumulated depreciation	Net book value
Building 33 Trang Thi - Ha Noi (*)	114,657,909,648	57,773,624,827	56,884,284,821
Building 29-31 Dinh Bo Linh St., Hochiminh City	17,350,981,044	17,350,981,044	-

(*) The investment property, Building 33 Trang Thi Street, Cua Nam Ward, Hanoi City, was formed from Business Cooperation Contract No. 01/HTKD-Coalimex_TND dated September 22, 2003, and the contract appendices signed between Coalimex and the Domestic Coal Company, now Vietnam Northern Mining Industry Corporation TKV-CTCP (VVMi). According to the contract terms, the value of the property was divided between Coalimex and VVMi in the respective capital contribution ratio of 65%-35%. This property was completed and bring into use in January 2014; the total historical cost of the completed investment property was VND 176,396,784,075 (divided between VND 114,657,909,648 for Coalimex and VND 61,738,874,427 for VVMi).

- Data explanation and other explanations: **None**

14- Deferred expense

Item	30/09/2026	01/01/2026
a, Short- term deferred expense	2,289,998,423	2,881,124,842
- Tools, equipments	505,739,341	917,885,001
- Insurance	916,741,903	923,414,391
- Transportation cost	-	622,859,520
- Other deferred expense	867,517,179	416,965,930
b, Long-term deferred expense	2,081,125,257	5,299,262,221
- Repair cost	1,688,205,966	4,890,479,334
- Other deferred expense	392,919,291	408,782,887
Total	4,371,123,680	8,180,387,063

15- Other assets

Item	30/09/2026	01/01/2026
a, Other short- term asset (Details by items)	4,216,452,694	-
- <i>Restricted demand deposits used as collateral for business contract advance payment guarantees.</i>	<i>4,216,452,694</i>	
b, Other long- term asset (Details by items)	-	-
Total	4,216,452,694	-




16 - Loans and financial lease liabilities

Content	30/09/2026		In the period		01/01/2026	
	Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount
a, Short- term loan	380,329,255,773	380,329,255,773	10,353,607,849,357	10,466,201,492,746	492,922,899,162	492,922,899,162
Short-term loans with outstanding balances of 10% or more:	379,329,255,773	379,329,255,773	9,017,338,196,893	9,129,701,070,735	491,692,129,615	491,692,129,615
- Loans from BIDV Bank, Hanoi Branch	132,073,685,860	132,073,685,860	2,385,904,487,549	2,310,830,801,689	57,000,000,000	57,000,000,000
- Loans from Vietnam Foreign Trade Bank (Vietcombank)	159,000,000,000	159,000,000,000	2,509,327,627,232	2,405,327,627,232	55,000,000,000	55,000,000,000
- Loans from Maritime Bank, Head office Branch	-	-	1,697,713,948,011	1,747,384,246,217	49,670,298,206	49,670,298,206
- Loans from the Agricultural and Rural Development Bank- Quang Ninh branch	88,255,569,913	88,255,569,913	1,462,615,533,550	1,474,359,963,637	100,000,000,000	100,000,000,000
- Loans from Shinhanbank, Hanoi Branch	-	-	287,966,343,817	467,988,175,226	180,021,831,409	180,021,831,409
- Loans from the Industrial and Commercial Bank of Vietnam, Hai Ba Trung Branch	-	-	673,810,256,734	723,810,256,734	50,000,000,000	50,000,000,000
b, Long-term loan	-	-	-	-	-	-
c. Loans from related parties						
Total	380,329,255,773	380,329,255,773	10,353,607,849,357	10,466,201,492,746	492,922,899,162	492,922,899,162



17. Trade payables

Items	30/09/2026	01/01/2026
a, Short-term trade payables	1,508,411,768,678	190,380,309,929
- Details of customer which account for 10% or more	1,372,093,914,172	101,699,225,098
+ Cam Pha Warehousing and Port Company - Vinacomin	1,491,589,768	101,699,225,098
+ Wel-hunt LTD		
+ Hai Binh Mineral Trading Joint Stock Company		
+ Nam Tien Company Limited	1,018,680,623,062	-
+ AVRA International FZCO	351,921,701,342	-
+ Xekong Power Plan Company Limited		
+ HMS Bergbau AG		
- Others trade payable	136,317,854,506	88,681,084,831
b, Long-term trade payables	-	-
c, Unpaid overdue debts	-	-
d, Payables to sellers who are related parties (Refer to Form No. 16A-TM-TKV)	3,311,296,885	102,455,783,618

18. Dividends and profits payable

Items	30/09/2026	01/01/2026
Dividends and profits payable	670,239,530	544,722,680

As of January 1, 2026, increase adjustment for item Dividends and Profits Payable (Code 313), decrease adjustment for item Other Payables (Code 320) by VND 544,722,680, in accordance with Circular 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

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19-Taxes and amounts payable to/ receive from the State budget

Content	01/01/2026	Payable in the year	Paid in the year	30/09/2026
a, Payable				
* Short term				
- Value added tax	33,338,128,216	822,133,820,422	854,766,869,277	705,079,361
- Special consumption tax				
- Import/ export tax	-	75,896,890,549	75,896,890,549	-
- Corporate income tax (*)	6,165,430,885	21,443,785,461	23,250,741,723	4,358,474,623
- Personal income tax	644,851,908	1,452,403,007	2,097,254,915	-
- Land rental charges	-	701,355,057	701,355,057	-
- Other taxes	166,432,833	54,004,492,864	54,170,925,697	-
*Long term				
Total	40,314,843,842	975,632,747,360	1,010,884,037,218	5,063,553,984
b, Receivable				
* Short term				
- Value added tax	26,259,504	-	(26,259,504)	-
- Special consumption tax				-
- Import/ export duties	11,234,400	-	(11,234,400)	-
- Corporate income tax (*)	-	-	-	-
- Personal income tax	-	116,638,030	636,038,401	519,400,371
- Land rental charges	742,967,540	742,967,540	-	-
- Other taxes				
*Long term				
Total	780,461,444	859,605,570	598,544,497	519,400,371

(*) Payable corporate income tax includes:

- Corporate income tax is based on taxable profit of the current year

- CIT payable on behalf of Viet Bac Vinacomin-Mining Industry Corporation (VVMI):

Total

20,637,459,792

806,325,669

21,443,785,461

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20. Accrued expenses

Item	30/09/2026	01/01/2026
a) Short-term accrued expenses	12,640,728,250	1,930,749,594
- Accrued interest expense	648,854,736	318,018,559
- Accrued auditing fee	125,000,000	-
- Accrued freight costs, warehousing rental, insurance, coal mixing service expenses...	9,728,307,963	1,131,231,706
- Other accrued expenses	2,138,565,551	481,499,329
b) Long-term accrued expenses	-	-
Total	12,640,728,250	1,930,749,594

21. Other payables

Item	30/09/2026	01/01/2026
a) Other short-term payables		
- Surplus assets awaiting resolution		
- Trade Union fees	33,261,820	
- Social insurance, health insurance, unemployment insurance		
- Receive short-term deposit...		20,891,750
- Other payables		
+ Vinacomin + Viet Bac Mining Industry Holding Corporation (Business cooperation contract) payable	5,100,608,776	5,234,639,227
+ Coal related bonuses/penalties payables	12,661,313,681	
+ Payables for coal export	166,353,657,420	115,810,597,442
+ Other payables	6,098,578,493	1,760,216,662
Total	190,247,420,190	122,826,345,081
b) Other long-term payables		
- Receive long-term collateral, deposits...	7,247,582,011	7,264,721,755
Total	7,247,582,011	7,264,721,755
c) Unpaid overdue debts	-	-

As of January 1, 2026, increase adjustment for item Dividends and Profits Payable (Code 313), decrease adjustment for item Other Payables (Code 320) by VND 544,722,680, in accordance with Circular 99/2025/TT-BTC dated October 27, 2025, of the Ministry of Finance.

22. Deferred revenue

Item	30/09/2026	01/01/2026
a) Short-term	1,545,576,339	1,355,567,468
- Revenue received in advance	1,120,672,702	1,235,237,468
- Revenue from traditional customer programs	424,903,637	120,330,000
b) Long-term		
c) The possibility of not being able to perform contracts with customers		

23. Bonds issued

30/09/2026	01/01/2026
-	-

24. Preferred shares are classified as liabilities

30/09/2026	01/01/2026
-	-

25. Provisions for payables

Item	01/01/2026	Provision amount increased in the period	Provision amount decreased in the period	30/09/2026
a) Short-term				
- Provision for warranty obligations	6,458,248,000	543,757,000	1,887,497,000	5,114,508,000
- Other provision for payables			-	
Total	6,458,248,000	543,757,000	1,887,497,000	5,114,508,000
b) Long-term				
Total				

26- Deferred tax assets and deferred tax liabilities

a- Deferred tax assets

Item	Closing balance	Opening balance

b- Deferred tax liabilities

Item	Closing balance	Opening balance
- Deferred income tax liabilities arising from temporary taxable differences.		

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27- Equity

a- Changes in Equity reconciliation table

Content	Owner's capital contribution	Share capital surplus	Other owner's capital	Difference in asset revaluation	Exchange rate difference	Investment and development fund	Undistributed profit after-tax and funds	Total
	1	2	4	5	6	7	8	9
Prior year opening balance	110,000,000,000	4,122,208,000	-	-	-	196,676,254,641	443,252,988,998	754,051,451,639
- Capital increase in prior year								-
- Prior profit							75,614,486,373	75,614,486,373
- Other increase								-
- Profit distribution						44,650,000,000	(73,129,000,000)	(28,479,000,000)
- Capital decrease in prior year								-
- Prior loss								-
- Other decrease								-
Prior year closing balance	110,000,000,000	4,122,208,000	-	-	-	241,326,254,641	445,738,475,371	801,186,938,012
Current year opening balance	110,000,000,000	4,122,208,000	-	-	-	241,326,254,641	445,738,475,371	801,186,938,012
- Capital increase in current year								-
- Current year profit							75,923,249,103	75,923,249,103
- Other increase								-
- Profit distribution	34,649,250,000						(75,613,736,373)	(40,964,486,373)
- Capital decrease in current year								-
- Current year loss								-
- Other decrease								-
Current year closing balance	144,649,250,000	4,122,208,000	-	-	-	241,326,254,641	446,047,988,101	836,145,700,742

Profit distribution in year

The Company distributed profit according to Resolution of the 2026 Annual General Meeting of Shareholders No. 01/NQ-DHDCD dated 24 April 2026 as follows: dividend payment in cash at the ratio 30% amounting to VND 33,000,000,000; distributed to the Bonus and welfare fund VND 7,964,486,373; dividend payment in shares at the ratio 31.5% amounting to VND 34,649,250,000 and distributed none to the Development and Investment Fund. The stock dividend payment was executed in the third quarter of 2026.

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b-Details of owner's investment capital

- Capital contribution from Parent Company (TKV)
- Capital contribution from other shareholders (common shares)

Total

c- Transactions related to owner's capital and dividend and profit distribution

Owners' paid-in capital

- + Paid-in capital as at year beginning
- + Paid-in capital increased in the year
- + Paid-in capital decreased in the year
- + Paid-in capital as at the year end
- Distributed dividend, profit

d- Shares

- Number of registered issued shares
- Number of shares offered to public
- + Ordinary shares
- + Preference shares
- Number of shares bought back (treasury shares)
- + Ordinary shares
- + Preference shares
- Number of outstanding shares
- + Ordinary shares
- + Preference shares
- *Par value of outstanding shares (VND)

d-Dividends, profit

- Dividends declared after the financial year ends
- + Dividends declared on Common Shares
- + Dividends declared on Preference Shares
- + Dividends in the form of shares
- + The portion of profit distributed to supplement the charter capital of the enterprise receives investment.
- Dividends of cumulative preferred shares have not been recorded
- ↳ Note to the restriction on the use of proceeds from the public offering and issuance of shares that are currently blocked.

e- Corporate funds

- Investment and development fund
- Business arrangement support fund
- Other funds of the owner's equity

Income and expenses, profits or losses are recorded directly into equity according to the provisions of accounting standards

28. Differences in asset revaluation

29. Exchange rate difference

30/09/2026	01/01/2026
80,153,820,000	60,953,480,000
64,495,430,000	49,046,520,000
144,649,250,000	110,000,000,000
From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
110,000,000,000	110,000,000,000
-	-
-	-
144,649,250,000	110,000,000,000
67,649,250,000	22,000,000,000
30/09/2026	01/01/2026
14,464,925	11,000,000
14,464,925	11,000,000
14,464,925	11,000,000
14,464,925	11,000,000
10,000	10,000
-	-
-	-
-	-
-	-
241,326,254,641	241,326,254,641
30/09/2026	01/01/2026
30/09/2026	01/01/2026

30- Off-Statement of Financial Position items

Item	30/09/2026	01/01/2026
a) Leased assets: The total minimum lease payments in the future of non-cancellable operating lease contracts according to the specified periods.		
c) Infrastructure assets are not considered part of the state's capital component in the enterprise		
d) The company's assets used as collateral or security.		
d) Foreign currencies of all kinds		
- USD	597,164.55	285,210.08
- EUR	3,716.27	3,708.49
- JPY	4,908,544.00	6,104,753.00
- AUD	331.38	331.38
e) Bad debts have been resolved	-	886,052,173
g) Interest paid in installments or on credit when purchasing assets		
h) Interest paid in installments or on credit when selling assets		
i) Other information about off-Statement of Financial Position		

31. The value of assets held by the enterprise from other parties but restricted in use due to legal limitations, or liabilities that the enterprise is obligated to pay under contractual agreements or legal regulations.

Item	30/09/2026	01/01/2026
Asset		
- Other assets (*)	4,216,452,694	
Total	4,216,452,694	
Liabilities		
Total		

(*) A demand deposit account at Military Commercial Joint Stock Bank is restricted to secure an advance payment guarantee under a business contract.

32- Other information that needs to be explained or clarified

VII- Additional information for items presented in the Income Statement

1- Total revenue from goods and services rendered

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
a) Revenue		
- Revenue from goods sold (excludes revenue from the sale and liquidation of investment properties)	15,806,010,768,307	14,185,174,939,403
- Revenue from services rendered (excludes construction services)	36,318,143,143	34,538,561,730
- Revenue from leasing offices	22,155,547,324	19,418,458,759
Total	15,864,484,458,774	14,239,131,959,892
b) Revenue from related parties (Refer to Form 02B-TKV for details)	14,884,210,211,073	-

2- Revenue deductions

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Trade discounts		
- Sales discounts		
- Sales returns	-	
Total	-	-

3- Cost of sales

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Cost of goods sold (excludes the residual value and costs of selling and liquidating investment properties)	15,398,767,196,258	13,952,456,313,354
- Cost of services rendered (excludes construction services)	1,346,809,372	2,263,129,536
- Cost of leasing offices	4,088,628,106	4,240,865,482
- Provision for inventory devaluation, provision for devaluation of biological assets		(12,899,771,503)
Total	15,404,202,633,736	13,946,060,536,869

4- Profit/loss from the sale, liquidation of investment property

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
Profit/loss from the sale, liquidation of investment property		

5- Financial income

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest from deposits, lendings	169,787,230	141,864,691
- Foreign exchange gain	8,620,610,882	53,299,592,965
+ Due to foreign currency purchases and payments during the period	8,247,231,486	52,615,513,009
+ Due to reassessment of closing balances	373,379,396	684,079,956
- Payment discounts or Interest on deferred payments	2,185,522	1,987,559,410
Total	8,792,583,634	55,429,017,066

6- Financial expenses

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Interest expenses	59,375,864,138	38,134,483,352
+ Short-term loan interest	59,375,864,138	38,134,483,352
- Foreign exchange loss	34,833,756,536	24,819,941,057
+ Due to foreign currency purchases and payments during the period	34,833,756,536	24,819,941,057
Total	94,209,620,674	62,954,424,409

7- Other income

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Disposals, sales of Fixed assets	970,339,678	
- Revaluation gain of assets upon capital contribution		
+ Fines collected		
- Fines collected from contract violation	371,747,750	377,854,624
- Tax relief		
- Grants, donations, and gifts are recognized as other income		
- Others		
+ Loading penalty/ bonus	2,496,885,818	10,525,723,179
- Others	2,185,440,036	558,524,536
Total	6,024,413,282	11,462,102,339

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8- Other expense

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Residual value of fixed assets and liquidation/selling costs of assets	-	
- Revaluation loss on assets upon capital contribution		
- Fines		
+ Penalties due to contract violation	382,176,680	1,252,231,234
- Other expensees		
- Late payment penalties, tax arrears	535,632,603	796,854,652
- Others	452,655,430	2,299,923,679
Total	1,370,464,713	4,349,009,565

9- Selling expenses and Administrative expenses

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
a) Administrative expenses incurred during the period	54,475,369,599	60,944,626,091
- Administrative staff expenses	21,694,373,234	20,246,086,397
+ Salary and wages	19,242,151,040	17,884,682,986
+ Insurances, Trade union fees	1,926,447,515	1,898,430,261
+ Lunch meal allowances	525,774,679	462,973,150
- Energy costs		
- Management material costs	968,487,286	1,155,653,442
- Office supplies Cost	868,391,439	1,436,209,639
- Fixed assets depreciation	871,772,475	370,064,298
- Taxes and fees	1,287,940,100	1,428,765,827
- Contingency costs	-	139,821,550
- Outside services cost	4,808,940,476	4,769,430,777
- Other expenses in cash	23,975,464,589	31,398,594,161
b) Selling expenses incurred during the period	228,482,658,073	154,628,805,146
- Sales staff expenses	27,948,897,807	21,857,121,450
+ Salary and wages	26,013,886,960	20,018,531,648
+ Insurances, Trade union fees	1,516,472,694	1,372,299,396
+ Lunch meal allowances	418,538,153	466,290,406
- Energy costs		
- Packaging costs	117,232,423	297,279,998
- Tools costs	3,475,206,106	4,122,414,972
- Fixed assets depreciation	317,205,000	162,619,917
- Warranty costs	(1,343,740,000)	4,341,921,500
- Outside services costs	184,354,198,703	107,863,617,871
- Other expenses in cash	13,489,239,991	15,983,829,438
c) Deductions in selling expenses and administrative expenses		

10- Operating expenses classified by factors

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Raw material cost	4,913,645,285,119	3,700,334,752,859
+ Raw material	4,909,301,687,574	3,694,776,128,248
+ Fuel	4,343,597,545	5,558,624,611
+ Dynamics	-	-
- Staff cost	49,643,271,041	42,103,207,847
+ Salary and wages	45,256,038,000	37,903,214,634
+ Social Insurances, Health Insurance, Trade union fees	3,442,920,209	3,270,729,657
+ Lunch meal allowances	944,312,832	929,263,556
- Fixed assets depreciation	5,273,330,541	4,030,705,134
- Outside services costs	10,681,061,176,944	10,361,872,369,790
- Other expenses in cash	133,117,683,150	120,596,366,450
Total	15,782,740,746,795	14,228,937,402,080

The data from January 1, 2025 to September 30, 2025 has been adjusted according to the guidelines of Circular 99/2025/TT-BTC dated October 27, 2025 of the Ministry of Finance.

11- Current corporate income tax expenses

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Corporate income tax expenses calculated on taxable income for the current fiscal year	19,312,141,779	15,417,135,443
- Adjustment of corporate income tax expenses for prior years into the current year's corporate income tax expenses	1,325,318,013	21,790,777
Total current corporate income tax expenses	20,637,459,792	15,438,926,220

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VIII. Additional information for items presented in the Cash flow Statement

1.Restricted cash held by the company

2. Non-cash transactions affect cash flow statement in future

Item	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
- Buy assets by receiving related debts directly or through financial leasing operations		
- Buying businesses through issuing shares		
- Convert debt into owner's equity:		
- Other non-monetary transactions		

3. Actual loan amount collected during the period

- Proceeds from borrowing under normal contracts
- Proceeds from issuing ordinary bonds
- Proceeds from issuance of convertible bonds
- Proceeds from issuance of preference shares are classified as liabilities
- Proceeds from transactions of buying and selling government bonds and repurchase securities
- Proceeds from borrowing in other forms

Short term
10,353,607,849,357

Long term

-

4. Amount actually paid back loan principal during the period

- Loan principal repayment according to normal contracts
- principal payment for ordinary bonds
- Principal repayment of convertible bonds
- Principal repayment preference shares are classified as liabilities
- Payment for transactions of buying and selling government bonds and repurchase securities
- Loan repayment in other forms

Short term
10,466,201,492,746

Long term

-

Consideration received in cash and cash equivalents for disposal of a subsidiary

Cash and cash equivalents actually held in a subsidiary or other business unit acquired or disposed of

Non-cash assets (aggregated by asset type)

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IX. Other information

1. Contingent liabilities, commitments, and other financial information: None
2. Events occurring after the end of the accounting year: The company did not experience any events after the end of the accounting year.
3. Information about relevant parties:

Parties are considered to be related when one party has the ability to control the other party or exercise significant influence over the other party in financial and business decisions in the first 9 months of 2026, Vietnam Coal and Mineral Industry Group and units within the Group are recognized as related parties of the Company.

Balances as of September 30, 2026 and transactions with related parties in the first 9 months of 2026 are shown in the attached appendices:

- Form No. 02B-TKV: Internal revenue report in Vinacomin Group.
- Form No. 03A-TM-TKV: Report on receivables within the Group.
- Form No. 16A-TM-TKV: Report on payables within the Group.
- Appendix of fixed assets sold: Detailed report of assets sold directly to units within Vinacomin Group to form assets. 

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

Business segments

The Company reports its business results based on key operating segments, comprising coal production and trading, and the provision of other services. Details of the business results by segment are as follows:

Items	Sales Products	Services rendered	Leasing office	Total
<u>9 months of 2026</u>				
Revenue	15,806,010,768,307	36,318,143,143	22,155,547,324	15,864,484,458,774
Deductions	-	-	-	-
Cost of sales	15,398,767,196,258	1,346,809,372	4,088,628,106	15,404,202,633,736
Gross profit	407,243,572,049	34,971,333,771	18,066,919,218	460,281,825,038
Selling cost				228,482,658,073
General and Administrative cost				54,475,369,599
Business results				177,323,797,366
Financial income				(85,417,037,040)
Other income				4,653,948,569
Profit before tax				96,560,708,895
				-
<u>9 months of 2025</u>				
Revenue	14,185,174,939,403	34,538,561,730	19,418,458,759	14,239,131,959,892
Deductions	-	-	-	-
Cost of sales	13,939,556,541,851	2,263,129,536	4,240,865,482	13,946,060,536,869
Gross profit	245,618,397,552	32,275,432,194	15,177,593,277	293,071,423,023
Selling cost				154,628,805,146
General and Administrative cost				60,944,626,091
Business results				77,497,991,786
Financial income				(7,525,407,343)
Other income				7,113,092,774
Profit before tax				77,085,677,217

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5.The remuneration of the members of the Board of Directors, the Supervisory Board, and the Board of Management for the first 9 months of 2026 details as below:

	Position	From 01/01/2026 to 30/09/2026 (VND)	From 01/01/2025 to 30/09/2025 (VND)
Remuneration of BOD, Supervisory Board		481,680,000	481,680,000
Bui Van Tuan (The TKV's capital management representative)	Chairman	46,260,000	46,260,000
Nguyen Manh Diep (The TKV's capital management representative)	Member of BOD	39,420,000	39,420,000
Nguyen Van Cu	Member of BOD (Resigned from 28/04/2025)	-	17,520,000
Tran Xuan Hoa	Member of BOD	197,100,000	197,100,000
Pham Minh	Member of BOD	39,420,000	39,420,000
Ngo Van Ca	Member of BOD (Start from 28/04/2026)	39,420,000	21,900,000
Nguyen Thi Lan Anh (The TKV's capital control representative)	Head of the Supervisory Board	41,220,000	41,220,000
Bui Thi Minh Thu	Member of the Supervisory Board	39,420,000	39,420,000
Nguyen Thi Hong Diep	Member of the Supervisory Board (Resigned from 28/04/2025)	-	17,520,000
Vu Ngoc Minh	Member of the Supervisory Board (Start from 28/04/2025)	39,420,000	21,900,000
Remuneration from salary, bonus of Managers		1,665,126,000	1,644,750,000
Pham Minh	Director	534,409,200	459,386,666
Nguyen Thuy Duong	Deputy Director	473,828,400	407,356,667
Le Thị Thu Trang	Deputy Director	224,168,400	407,356,667
Nguyen Thi Quynh Ngan	Chief Accountant	432,720,000	370,650,000
Total		2,146,806,000	2,126,430,000

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The remuneration for Mr. Bui Van Tuan, Nguyen Manh Diep, and Nguyen Thi Lan Anh is transferred by the Company to the headquarters of the Vinacomin Group.

6. Comparative information:

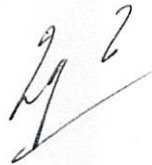
Data used for comparison are data on the Financial Statement for the fiscal period ending September 30, 2025 of Vinacomin-Coal Import-Export Joint Stock Company.

Prepared by



Nguyen Van Minh

Chief Accountant *A*



Nguyen Thi Quynh Ngan

Legal representative



Pham Minh

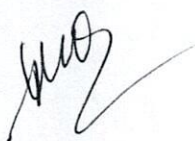
REPORT ON INTER-COMPANY REVENUE WITHIN THE GROUP

From 01/01/2026 to 30/09/2026

Currency unit: VND

#	Customers	Quarter III			Year to date		
		Quantity	Price	Value	Quantity	Price	Value
		1	2	3	4	5	6
	TOTAL	1,520,114.78		4,404,047,630,202	5,221,040.11		14,884,210,211,073
1	Vinacomin - Cam Pha Port and Logistics Company	839,656	2,702,046	2,277,865,734,779	2,871,815.09	2,587,633	7,590,864,783,923
2	TKV - Hon Gai Coal Preparation Company	142,215	3,212,187	456,822,349,335	313,681.69	3,022,037	974,999,965,627
3	Vinacomin - Cua Ong Coal Preparation Company	-	-	3,615,350,500	-	-	13,713,434,500
9	Vinacomin - Mine Emergency Center	-	-	-	-	-	817,800,000
15	Viet nam National Coal- Mineral Industries Holding Corporation Limited	-	-	-	-	-	4,764,102,076
32	Vinacomin - Vang Danh Coal Joint Stock Company	-	-	1,465,200,000	-	-	8,205,667,000
44	Vinacomin - Cam Pha Coal Trading Joint Stock Company	178,152	3,154,735	562,022,475,251	556,720.07	3,014,751	1,718,086,751,519
58	TKV - Cao Son Coal Joint Stock Company	-	-	6,697,570,000	-	-	37,141,070,000
60	TKV- Deo Nai Coc Sau Coal Joint Stock Company	-	-			-	23,137,060,000
64	TKV - Lam Dong Aluminum Company Limited	-	-	667,000,000	-	-	4,719,000,000
69	Vinacomin - Da Bac Logistics Company	143,349	3,096,437	443,870,189,118	520,940.20	3,025,323	1,612,208,210,058
86	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	63,084	3,092,620	195,094,366,833	335,245.75	2,997,027	1,027,177,971,887
88	Nam Mau Coal Company Limited	-	-	-	-	-	619,000,000
96	TKV - Campha Thermal Power Joint Stock Company	24,067	2,094,757	50,413,974,964	34,899.15	2,087,464	73,026,236,743
105	Vinacomin - Quang Ninh Coal Processing Company	129,593	3,125,496	405,040,919,422	587,738.16	3,031,119	1,793,734,657,740
107	TKV - Dak Nong Aluminum Company	-		472,500,000	-	-	994,500,000

Prepared by



Nguyen Van Minh

Approved by



Nguyen Thi Quynh Ngan

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

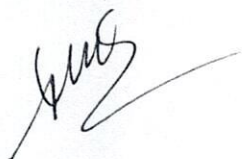
SHORT-TERM ACCOUNTS RECEIVABLE WITHIN TKV GROUP

As at 30/09/2026

Currency unit: VND

	Customers	Closing balance	Opening balance
	TOTAL	810,258,330,716	581,019,147,576
1	Vinacomin - Cam Pha Port and Logistics Company	388,589,371,464	359,311,187,880
2	TKV - Hon Gai Coal Company	165,525,421,942	-
3	Vinacomin - Cua Ong Coal Preparation Company	1,034,105,475	8,197,200
9	Vinacomin - Mine Emergency Center	44,161,200	225,865,750
22	Vinacomin- Machine Manufacturing Joint Stock Company	-	19,250,000
32	Vinacomin - Vang Danh Coal Joint Stock Company	1,611,720,000	-
44	Vinacomin - Cam Pha Coal Trading Joint Stock Company	114,371,869,348	-
54	Vinacomin - Nui Beo Coal Joint Stock Company	-	4,593,442,300
58	TKV - Cao Son Coal Joint Stock Company	14,466,751,200	22,357,706,400
60	TKV- Deo Nai Coc Sau Coal Joint Stock Company	5,181,800,520	3,932,399,280
64	TKV - Lam Dong Aluminum Company Limited	2,561,544,000	24,840,000
69	Vinacomin - Da Bac Logistics Company	3,321,991,875	-
86	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	89,646,861,614	85,294,651,977
88	Nam Mau Coal Company Limited	446,380,200	8,259,084,000
96	TKV - Campha Thermal Power Joint Stock Company	8,576,388,309	32,866,735,925
105	Vinacomin - Quang Ninh Coal Processing Company	13,520,783,569	63,790,986,864
107	TKV - Dak Nong Aluminum Company	1,359,180,000	334,800,000

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Nguyen Van Minh

Approved by A



Nguyen Thi Quynh Ngan

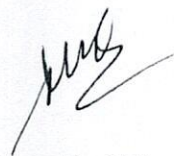
SHORT-TERM ACCOUNTS PAYABLE WITHIN TKV GROUP

As at 30/09/2026

Currency Unit: VND

#	Customers	Closing balance		Opening balance	
		Value	Repayment capacity amount	Value	Repayment capacity amount
	TOTAL	3,311,296,885	3,311,296,885	102,455,783,618	102,455,783,618
1	Vinacomin - Cam Pha Port and Logistics Company	1,491,589,768	1,491,589,768	101,699,225,098	101,699,225,098
16	Vinacomin - Mineral Holding Corporation	25,000,000	25,000,000	-	-
53	Vinacomin - Quacontrol VQC	1,794,707,117	1,794,707,117	756,558,520	756,558,520

Prepared by


Nguyen Van Minh

Approved by


Nguyen Thi Quynh Ngan

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

Form Fixed Asset sold

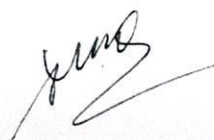
DETAIL REPORT OF ASSETS SOLD DIRECTLY WITHIN VINACOMIN GROUP TO FORM ASSETS

Accumulated until 30/06/2026

Currency unit: VND

STT	Content	Quantity	Cost of goods sold	Internal sales revenue (selling price according	Profit (+); Loss (-)	Invoice	
						Number	Date
A	B	1	2	3	4 = 3 - 2	5	6
1	Vinacomin - Nam Mau Coal Joint Stock Company		607,000,000	619,000,000	12,000,000		
	Explosion-proof substation	1	607,000,000	619,000,000	12,000,000	222	09/02/2026
2	Vinacomin - Vang Danh Coal Joint Stock Company		804,800,000	844,950,000	40,150,000		
	Spare parts for conveyor and shearer machines	2	804,800,000	844,950,000	40,150,000	209	05/02/2026
	Total		1,411,800,000	1,463,950,000	52,150,000		

Prepared by



Nguyen Van Minh

Approved by



Nguyen Thi Quynh Ngan