

VINACOMIN - INVESTMENT, TRADING AND SERVICE JOINT STOCK COMPANY



FINANCIAL STATEMENTS

Quarter 3 of 2026

CÔNG TY CỔ PHẦN
ĐẦU TƯ, THƯƠNG
MẠI VÀ DỊCH VỤ -
VINACOMIN

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Hanoi, October 2026

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

ASSETS	CODE	NOTES	September 30, 2026	January 1, 2026
A. SHORT-TERM ASSETS	100		1.993.057.021.391	1.848.661.626.731
I. CASH AND CASH EQUIVALENTS	110		7.322.823.440	12.969.282.852
1. Cash	111	V.1	7.322.823.440	12.969.282.852
2. Cash Equivalents	112		-	-
II. SHORT-TERM FINANCIAL INVESTMENTS	120	V.2	756.990.728.729	433.574.472.351
1. Trading securities	121		-	-
2. Provision for decline in value of trading securities (*)	122		-	-
3. Held-to-Maturity Investments	123		756.990.728.729	433.574.472.351
4. Provision for impairment of short-term held-to-maturity investments	124			
5. Other short-term investments	125			
III. SHORT-TERM RECEIVABLES	130		1.042.804.638.591	1.257.599.626.039
1. Short-term Receivables from Customers	131	V.3.a	294.836.998.093	295.556.215.223
2. Short-term advances to Suppliers	132	V.4	246.468.827.198	450.737.268.190
3. Short-term Internal Receivables	133		-	-
4. Receivables by the Scheduled Progress of Construction	134		-	-
5. Other Short-term Receivables	135	V.5.a	519.833.557.078	529.640.886.404
6. Provision for Bad Debts (*)	136	V.6	(18.334.743.778)	(18.334.743.778)
7. Insufficient Assets	137		-	-
IV. INVENTORIES	140	V.7	180.980.458.756	143.950.678.981
1. Inventories	141		180.980.458.756	143.950.678.981
2. Provision for inventory price decline (*)	142		-	-
V. Short-term biological assets	150			
VI. OTHER CURRENT ASSETS	160		4.958.371.875	567.566.508
1. Short-term prepaid expenses	161		2.222.608	164.583.298
2. Value added tax deductibles	162		3.354.326.383	-
3. Taxes and Receivables from State Budget	163	V.8	1.601.822.884	402.983.210
4. Repurchase Government Bonds Transactions	164		-	-
5. Others Current Assets	165		-	-

STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Currency: VND

ASSETS	CODE	NOTES	September 30, 2026	January 1, 2026
B. NON-CURRENT ASSETS	200		210.256.314.924	224.695.111.666
I. LONG-TERM RECEIVABLES	210		-	-
1. Long-term Receivables from Customers	211	V.3.b	-	-
2. Long-term Prepayment to Suppliers	212		-	-
3. Working Capital in Subsidiaries	213		-	-
4. Long-term Internal Receivables	214	V.6	-	-
5. Other Long-term Receivables	215	V.5.b	-	-
6. Provision for Long-term Bad Debts (*)	216		-	-
II. FIXED ASSETS	220		1.461.377.207	1.655.848.939
1. Tangible Fixed Assets	221	V.9	246.067.360	440.539.092
- Cost	222		21.570.723.508	21.570.723.508
- Accumulated Depreciation (*)	223		(21.324.656.148)	(21.130.184.416)
2. Financial Lease Assets	224	V.10	-	-
- Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	227	V.11	1.215.309.847	1.215.309.847
- Cost	228		1.215.309.847	1.215.309.847
- Accumulated Depreciation (*)	229		-	-
III. Long-term biological assets	230			
IV. INVESTMENT PROPERTIES	240		18.881.693.332	18.881.693.332
- Cost	241		18.881.693.332	18.881.693.332
- Accumulated Depreciation (*)	242		-	-
V. LONG TERM UNCOMPLETED ASSETS	250	V.12	659.685.248	659.685.248
1. Production in Progress: Long-term	251		-	-
2. Capital Construction in Progress	252		659.685.248	659.685.248
VI. LONG-TERM FINANCIAL INVESTMENTS	260	V.15	184.184.484.346	197.504.107.875
1. Investments in Subsidiaries	261		206.514.127.000	206.514.127.000
2. Investments in Associates, Joint-Ventures	262		12.070.000.000	12.070.000.000
3. Investments in Other Companies	263		3.784.000.000	3.784.000.000
(*)	264	V.15.3	(38.283.642.654)	(26.964.019.125)
5. Held-to-Maturity Investments	265		100.000.000	2.100.000.000
6. Provision for impairment of short-term held-to-maturity investments	266		-	-
VII. OTHER NON-CURRENT ASSETS	270		5.069.074.791	5.993.776.272
1. Long-term prepaid expenses	271		5.069.074.791	5.993.776.272
2. Deferred Income Tax Assets	272		-	-
3. Long-term Equipment and Spare Parts	273		-	-
4. Others Non-current Assets	274		-	-
TOTAL ASSETS	280		2.203.313.336.315	2.073.356.738.397

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Currency: VND

LIABILITIES AND OWNER'S EQUITY	CODE	NOTES	September 30, 2026	January 1, 2026
A. LIABILITIES	300		1.920.246.110.461	1.788.866.332.675
I. CURRENT LIABILITIES	310		1.920.246.110.461	1.788.866.332.675
1. Short-term Payables	311	V.16.a	392.348.784.769	383.104.637.591
2. Short term Advances Received from the	312	V.17.a	474.441.652.282	315.166.790.125
3. Dividends and profit payable	313			
4. Taxes and Obligations to State Budget	314	V.20	2.581.435.373	4.349.202.219
5. Payables to employees	315		2.596.460.902	2.177.160.437
6. Short-term Expense payable	316	V.21	47.291.797.874	82.446.998.182
7. Short-Term Intercompany Payables	317		-	-
8. Payables by Scheduled Progress of Construction Contracts	318		-	-
9. Short-term deferred revenue	319		-	-
10. Other short-term Payables	320	V.22	8.613.080.125	5.867.279.025
11. Short-term borrowings and financial leases	321	V.19	990.743.624.896	994.359.690.856
12. Provision of Short-term Payables	322	V.25	-	-
13. Reward and Welfare Fund	323		1.629.274.240	1.394.574.240
14. Price Stabilisation Fund	324		-	-
15. Repurchase Government Bonds Transactions	325		-	-
II. LONG-TERM LIABILITIES	330		-	-
1. Long-term Payables to Suppliers	331	V.16.b	-	-
2. Long term Advances Received from the Customers	332	V.17.b	-	-
3. Long-term taxes and other amounts payable to	333			
4. Long-term Payable Expenses	334		-	-
5. Internal Payables of Capital	335		-	-
6. Long-term Internal Payables	336		-	-
7. Long-term deferred revenue	337	V.18	-	-
8. Other Long-term Payables	338		-	-
9. Long-term borrowings and Financial Lease	339	V.23	-	-
10. Convertible Bonds	340		-	-

STATEMENT OF FINANCIAL POSITION (Continued)

As at 30 September 2026

Currency: VND

LIABILITIES AND OWNER'S EQUITY	CODE	NOTES	September 30, 2026	January 1, 2026
B. OWNER'S EQUITY	400		283.067.225.854	284.490.405.722
I. OWNER'S EQUITY	410	V.26	283.067.225.854	284.490.405.722
1. Owner's contributed capital	411		264.599.240.000	264.599.240.000
2. Equity Surplus	412		-	-
3. Bond conversion option	413		-	-
4. Other Owner's Equity	414		-	-
5. Treasury shares	415		-	-
6. Differences from Asset Revaluation	416		-	-
7. Exchange Rate Differences	417		-	-
8. Development Investment Fund	418		14.928.178.127	14.928.178.127
9. Other Funds	419		-	-
10. Retained earnings	420		3.539.807.727	4.962.987.595
Retained earnings accumulated to the Prior year end	420a		1.876.995.195	1.064.751.316
Retained earnings of the current year	420b		1.662.812.532	3.898.236.279
TOTAL LIABILITIES AND OWNER'S EQUITY	440		2.203.313.336.315	2.073.356.738.397

Ha noi, October 20, 2026

Prepared by



NGUYEN THI THAM

Chief Accountant



NGUYEN TRUNG HIEU

General Director



NGUYEN ANH DUC

INCOME STATEMENT

Quarter 3 of 2026

Currency: VND

ITEMS	CODE	NOTES	Quarter 3 of 2026	Quarter 3 of 2025	Accumulated from the beginning of the	
					2026	2025
1. Gross Revenue from Sale of Goods and Supply of Services	01	V.28	329.683.648.027	433.353.246.491	1.148.986.985.800	1.245.861.539.315
2. Deductible	02				-	-
3. Net Revenue from Sale of Goods and Supply of Services (10=01- 02)	10		329.683.648.027	433.353.246.491	1.148.986.985.800	1.245.861.539.315
4. Cost of Goods Sold	11	V.29	317.724.215.813	421.776.751.530	1.111.389.620.084	1.204.391.820.240
5. Gross Profit from Sale of Goods and Supply of Services(20=10-11)	20		11.959.432.214	11.576.494.961	37.597.365.716	41.469.719.075
6.Profit (loss) from the sale and liquidation of investment property	21					
7. Financial Income	22	V.30	16.484.683.550	13.310.492.274	52.308.025.726	38.812.494.226
8. Financial Expenses	23	V.31	24.166.416.253	17.617.427.678	74.922.906.251	59.804.734.685
- Including: Loan Interest Expense	24		19.403.918.381	15.290.855.954	60.311.853.050	48.474.619.098
9. Selling Expenses	25	V.35	462.205.000	511.284.576	1.468.773.647	2.320.392.033
10. General and Administration Expenses	26	V.34	3.538.672.184	3.675.053.841	11.159.039.909	12.261.307.930
11. Net Profit from Business Activities	30		276.822.327	3.083.221.140	2.354.671.635	5.895.778.653
12. Other Incomes	31	V.32		6.500	1.025	6.500
13. Other Expenses	32	V.33	124.971.452	2.989.430.591	218.357.295	3.952.667.341
14. Other Profits	40		(124.971.452)	(2.989.424.091)	(218.356.270)	(3.952.660.841)
15. Accounting Profit before Tax	50		151.850.875	93.797.049	2.136.315.365	1.943.117.812
16. Current Income Tax Expenses	51	V.37.1	55.364.469	21.592.501	473.502.833	404.002.987
17. Deferred Income Tax Expenses	52	V.37.2			-	-
18. Profit after Tax	60		96.486.406	72.204.548	1.662.812.532	1.539.114.825

Prepared by



NGUYEN THI THAM

Chief Accountant



NGUYEN TRUNG HIEU



Hanoi, October 20, 2026

General Director



NGUYEN ANH DUC

STATEMENT OF CASH FLOWS

'By indirect method

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

Currency: VND

ITEMS	CODE	From 01/01/2026 to 30/09/2026	From 01/01/2025 to 30/09/2025
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1.Profit before Taxes	01	2.136.315.365	1.943.117.812
2. Adjustments for			
- Fixed Asset Depreciation	02	194.471.732	595.283.589
- Provisions	03	11.319.623.529	10.247.787.690
- Gains and Losses of Unrealized Exchange Rate Difference	04	-	(282.631.905)
- Gains and Losses from Investment Activities	05	(52.308.025.726)	(38.812.494.226)
- Loan Interest Expenses	06	60.311.853.050	48.474.619.098
- Others Adjustments	07	-	-
3. Profits from operating Activities before Adjustment of Working C	08	21.654.237.950	22.165.682.058
- Increase/Decrease in Receivables	09	261.768.315.969	142.191.091.173
- Increase/Decrease in Inventories	10	(37.029.779.775)	(184.172.524.179)
- Increase/Decrease in Payables (excluding payable loan interest and enterprise income tax)	11	126.383.693.111	285.254.786.151
- Increase/Decrease in Prepaid Expenses	12	1.087.062.171	2.959.786.926
- Loan Interest Paid	14	(52.067.772.978)	(48.474.619.098)
- Income Tax Paid	15	(2.977.346.195)	(6.650.401.706)
- Other Cash Payments to Business Activities	17	(205.300.000)	(243.950.000)
Net Cash Flows from Operating Activities	20	318.613.110.253	213.029.851.325
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1.Cash Payments to Procure and/or Construct Fixed Assets and Other Long-term Assets	21	-	-
3.Cash Payments to Provide loans, to Acquire Debt Instruments of Other Units	23	(542.802.256.378)	(837.444.851.439)
4.Cash Receipts from the Recovery of Loans Provided, from the Re-sale of Debt Instruments of Other Units	24	219.386.000.000	715.512.000.000
7.Cash Receipts from Loan Interests, Dividends and Earned Profits	27	781.531.148	929.862.941
Net Cash Flows from Investing Activities	30	(320.634.725.230)	(121.002.988.498)
III.CASH FLOWS FROM FINANCING ACTIVITIES			
1. Cash Proceeds from the Issuance of Shares or Reception of Capital Contributed by Owners	31	-	-
2.Cash Repayments of Contributed Capital to Owners or for Redemption of Shares by the Issuing Enterprise	32	-	-
3.Cash Receipts from Short- or Long-term Borrowings	33	1.173.984.386.360	1.229.606.481.031
4.Cash Repayments of Principals of Borrowings	34	(1.177.600.452.320)	(1.351.978.246.340)
5.Cash Repayments of Financial Leasing Debts	35	-	-
6.Cash Payments of Dividends or Profits to Owners or Shareholders	36	(8.778.475)	-
Net Cash Flows from Financing Activities	40	(3.624.844.435)	(122.371.765.309)
Net Cash Flows in the Period	50	(5.646.459.412)	(30.344.902.482)
Cash and Cash Equivalents at the Beginning of Period	60	12.969.282.852	43.900.866.947
Effects of Changes in Foreign Exchange Rates	61	-	-
Cash and Cash Equivalents at the End of Period	70	7.322.823.440	13.555.964.465

Prepared by

Chief Accountant



NGUYEN THI THAM



NGUYEN TRUNG HIEU



Ha noi, October 20, 2026

General Director



NGUYEN ANH DUC

NOTES TO FINANCIAL STATEMENTS

As of September 30, 2026

I. NATURE OF THE COMPANY'S OPERATIONS

1. Form of Ownership

Vinacomin Investment, Trading and Services Joint Stock Company is a joint-stock company converted from a state-owned enterprise pursuant to Decision No. 150/2004/QĐ-BCN issued by the Minister of Industry on December 1, 2004. The Company was granted Business Registration Certificate No. 0203001258 by the Hai Phong Department of Planning and Investment on January 28, 2005.

In November 2005, the Company relocated its head office from Hai Phong City to Hanoi and was granted Business Registration Certificate No. 0103009929 by the Hanoi Department of Planning and Investment on November 14, 2005, replacing Business Registration Certificate No. 0203001258.

During its operation, changes in the Company's business activities, founding shareholders, and General Director were approved by the Hanoi Department of Planning and Investment through amendments to the Business Registration Certificate from the first amendment up to the 14th amendment dated July 6, 2015. Accordingly, the Business Registration Certificate number was replaced with Enterprise Registration Number 0200170658 under the 8th amendment to the Business Registration Certificate dated October 1, 2010.

The Company's charter capital, as stated in the 21st amendment to the Enterprise Registration Certificate No. 0200170658 dated May 27, 2026, amounted to VND 264,599,240,000 (in words: Two hundred sixty-four billion five hundred ninety-nine million two hundred forty thousand Vietnamese Dong).

The registered head office of the Company is located at No. 01 Phan Dinh Giot Street, Phuong Liet Ward, Hanoi, Vietnam.

The Company's shares are currently traded on the UPCoM market of the Hanoi Stock Exchange under the ticker symbol ITS.

2. Business Activities

The Company engages in diversified business activities, including trading, service provision, and construction.

3. Business Lines

Principal Business Activities:

- Coal trading; Waterway and road transport services, including ports and warehouses;
- Rental of waterway and land transport vehicles, rental of machinery and equipment;
- Trading in materials, equipment, and assembled automobiles.
- Real estate business, ownership of land use rights, rental properties (details: investment and business in infrastructure and real estate).
- Construction of other civil engineering works (details: construction of thermal power, hydropower, cement, chemical projects, transportation infrastructure, industrial, and civil works).

4. Normal business cycle:

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

5. Nature of operations and their impact on the financial statements

On December 12, 2016, Vietnam National Coal and Mineral Industries Group (Vinacomin) issued Official Letter No. 2948/QĐ-TKV on the termination of the recognition of Vinacomin Investment, Trading and Services Joint Stock Company as a subsidiary, effective December 15, 2016.

As of December 31, 2016, the Company was classified as an associate of Vietnam National Coal and Mineral Industries Group.

NOTES TO FINANCIAL STATEMENTS

6. The Company's structure

<i>List of Subsidiary Companies</i>		
Subsidiaries	Location	Proportion of ownership interest
- ITASCO Coal Import Export Trading One Member Co., Ltd	Hochiminh city	100%
- ITASCO Coal Trading and Commercial JSC	Hai Phong city	98,30%
- ITASCO Energy Investment Joint Stock Company	Hanoi	99,41%
<i>List of Associated Companies</i>		
Associate	Location	Proportion of ownership interest
- Vinacomin Mineral Investment and Services JSC	Hanoi	26%
- Vinh Tan General Joint Stock Company	Lam Dong province	35%
- ITASCO Coal Processing and Trading Joint Stock Company	Hai Phong city	40,0%
- Itasco Hanoi Coal Processing and Trading Joint Stock Company	Hanoi	20,0%

7. Employees

As of September 30, 2026, the Company had a total of 45 employees

8. Declaration on comparative information in the Financial Statements

The comparative information is presented in accordance with the figures from the financial statements for the third quarter of 2025.

II. ACCOUNTING CURRENCY AND ACCOUNTING PERIOD

- Accounting period:** The Company's fiscal year starts on 01 January and ends on 31 December of the calendar years.
- Accounting currency**

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

III. ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM APPLIED

1. Accounting system applied:

The Company applies the Vietnamese Enterprise Accounting Regime promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance.

2. Declaration on applied Accounting Standards and System

The Company's Board of General Directors confirms that the financial statements have been prepared and presented in compliance with Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting Regime, and relevant guidance documents on the preparation and presentation of financial statements.

NOTES TO FINANCIAL STATEMENTS

IV. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Preparation of the Separate Financial Statements

The accompanying separate financial statements are presented in Vietnamese Dong (VND) and have been prepared on the historical cost basis, in accordance with Vietnamese Accounting Standards, the Vietnamese Enterprise Accounting System, and relevant statutory requirements relating to the preparation and presentation of financial statements.

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

The accompanying separate financial statements represent the separate financial statements of the Company and, therefore, do not include the financial statements of its subsidiaries. Users of these separate financial statements should read them in conjunction with the Company's consolidated financial statements for the financial year ended 30 September 2026 in order to obtain a comprehensive understanding of the Company's financial position, results of operations, and cash flows for the year.

Accounting Estimates

To comply with Accounting Standards, Corporate Accounting System 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 consolidated financial statements as well as revenue and expenditure in the fiscal year. Actual business results could differ from those estimates and assumptions.

2. Accounting principle of Cash and cash equivalents

Cash is consist 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.

3. Accounting principle for transaction in foreign currencies

Foreign currency transactions during the financial year are converted into Vietnamese Dong at the actual exchange rate on the transaction date.

Assets and liabilities denominated in currencies other than VND—excluding demand deposits—are translated into VND at the average of the buying and selling transfer exchange rates of the commercial bank where the Company regularly conducts transactions. The Company does not translate the portion or the entire value of foreign currency-denominated receivables for which a provision for bad debts has been made.

Balances of foreign currency demand deposits are converted at the average transfer buying and selling exchange rate as of the end of the accounting period of the commercial bank where the Company holds the deposit account.

Exchange rate differences arising from the translation of monetary items denominated in foreign currencies are recognized in the results of operations for the period and presented on a net basis in the Income Statement.

NOTES TO FINANCIAL STATEMENTS

4. Accounting principle of Financial investments

Held-to-maturity investments

Held-to-maturity investments comprise investments that the Company has the positive intent or ability to hold to maturity, including term deposits, bonds, and loans held to maturity to earn periodic interest and other held to maturity investments.

Held to maturity investment are recognized on a trade basis and are initially measured at acquisition price plus directly attributable transaction cost. Post-acquisition interest income from held to maturity investments is recognized in the income statement on accrual basis. Pre-acquisition interest is deducted from the cost of such investments at the acquisition date.

Held-to-maturity investments are measured at cost subtract provision for doubtful debt.

Provision for doubtful debts relating to held-to-maturity investments is made in accordance with prevailing accounting regulations.

Receivables from loans

Receivable from loans are measured at cost minus provision for doubtful debt

Provision for doubtful debt relating to loan receivables is made in accordance with prevailing accounting regulation.

Investment in subsidiaries, associate and other investment

Investments in subsidiaries over which the Company has control, investments in associates and joint ventures where the Company has significant influence, and other investments are presented using the cost method in the financial statements.

Profit distributions received by the Company from the accumulated profits of subsidiaries after the Company gains control are recognized in the Company's operating results for the year. Other distributions are considered as a return of investment and are deducted from the investment value.

Provision for investment impairment

A provision for impairment of investments in subsidiaries, associates, and equity instruments of other entities is made when there is objective evidence indicating a decline in the value of these investments at the end of the reporting period. An increase or decrease in the provision account balance is recognized as a financial expense in the Income Statement.

5. Accounting principle of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are presented in the Consolidated 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

6. Accounting principle of Inventories

Inventories are determined based on the cost method. In cases where the cost of inventory exceeds its net realizable value, inventories should be recognized at its net realizable value. Cost of inventories includes direct material costs, direct labor costs, and manufacturing overhead, if applicable, to bring each inventories to its present location and condition. The net realizable value is determined as the estimated selling price less the costs necessary to make the sale.

Method of record inventories: Perpetual method.

Method of inventories evaluation: Weighted average.

The inventories impairment provision is made when there is reliable evidence of a decline in the net realizable value compared to the original cost of the inventories.

NOTES TO FINANCIAL STATEMENTS

7. Accounting Policies and Depreciation of Property

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:

<u>Fixed assets</u>	<u>Depreciation period</u>
Building and structure	06 – 25 years
Machinery and equipment	07 years
Means of transport (*)	03 - 06 years
Office equipments	03 - 04 years

(*): The Company purchased some used cars, so the depreciation frame is determined according to the revaluation period.

The gains and losses arising from the disposal of assets are the difference between the income from disposal and the remaining value of the asset, and are recorded in the Income Statement.

Accounting principle and depreciation of Intangible fixed assets

The Company's intangible fixed assets are computer software and copyrights and patents which are stated at historical cost minus accumulated amortization.

The historical cost of intangible fixed asset comprises of its purchase price and any directly attributable costs to bring the fixed asset into working condition for its intended use. Expenses related to intangible fixed assets incurred after initial recognition are recognized as production and business expenses for the year unless these expenses are directly related to a specific intangible fixed asset and increase the economic benefits from that asset.

When an intangible fixed asset is sold or disposal, the historical cost and accumulated depreciation are written off, and any profit or loss arising from the disposal is recognized as income or expense for the year.

Land use right of No 1/9 Giang Van Minh, An Khanh ward, Ho Chi Minh city is recognized as intangible asset when the company was granted a certificate of land use rights. The intangible assets are not amortized because the land use right has no fixed term.

8. Accounting principle and depreciation of Investment properties

Investment properties, including land use rights and assets attached to land, are held by the Company for the purpose of gaining interest from 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 properties incurred after initial recognition must be recognized as production and business expenses in the period, unless this expense is likely to cause investment properties 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.

No depreciation has been recorded for investment properties held for increase price.

NOTES TO FINANCIAL STATEMENTS

9. Accounting principle of cost of construction in progress

Assets in construction progress for production, rental, administration or any other purpose are stated at cost. This cost includes service costs and related interest expenses in accordance with the Company's accounting policies. Depreciation for these assets is applied in the same way for other assets, starting from the assets is ready for use.

10. Accounting principle of prepaid expenses

Prepaid and deferred expenses include actual costs incurred that relate to the results of business operations over multiple financial years. The Company's prepaid expenses include the following:

Tools and Supplies:

Tools and supplies brought into use are amortised to expenses using the straight-line method over a period of 24 to 36 months.

Land and house rental prepaid

Land and house rental prepaid represents the office rent paid for the area where the Company renting. Land and house rental prepaid are amortized on a straight – line basis over the period prepaid.

Others

Other prepaid expenses include internet fees and server rentals allocated over a period of 12 months; office repaired costs allocated over a period from 24 months to 36 months.

11. Accounting principle of payables

Payables shall be recorded specifically to original term and remaining term as at 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 entities of the Company. (include payables between the parent company and subsidiaries, associate).

Other payables include payables of non-commercial nature, unrelated to the purchase, sale and provision of goods and services.

12. 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 Accounting Standard Borrowing expense.

NOTES TO FINANCIAL STATEMENTS

13. Accounting principle of accrual expenses

Borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets that require a substantial period of time to get ready for their intended use or sale are capitalised as part of the cost of such assets until the assets are ready for use or sale. Any income earned from the temporary investment of such borrowings is deducted from the cost of the related assets.

All other borrowing costs are recognised in the separate statement of profit or loss as incurred.

14. Accounting principle of accrual expenses

Accrued expenses include expenses have been recorded into the operating cost, but not actually paid at the end of the fiscal year to ensure the consistency between revenues and expenses. By the time actually spent, any difference (if any) between record value and conduct value will be added or reduced. Accrued expenses at the balance sheet date include interest expense payable, audit fee and construction cost of the projects which has been recorded revenue in the period.

15. Accounting Policies for Deferred Revenue

Deferred revenue includes advance payments received from customers, such as amounts received in advance for one or more financial years in respect of asset leasing.

Deferred revenue is periodically calculated, recognised, and transferred to income in the period in accordance with the lease term of the assets.

16. Accounting principle of owner's equity

Owner's equity is recognized under actual contribution of the shareholders.

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.

17. Accounting principle of Revenue and other revenue

The Company's revenue includes revenue from selling coal, materials and equipment and assembling cars, rental revenue and construction revenue.

Revenue from sales of goods and products

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

The Company has transferred most of the risks and benefits associated with ownership of the product or goods to the buyer;

The Company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

Revenue is determined relatively reliably;

The Company will gain economic benefits from the sales transaction

Identify costs related to sales transactions.

NOTES TO FINANCIAL STATEMENTS

Construction revenue

When the result of contract performance can be reliably estimated:

For construction contracts where the contractor is paid according to the planned progress, revenue and related costs are recognized in proportion to the work completed, as determined by the Company, as of the end of the accounting period.

For construction contracts where the contractor is paid based on the actual volume of work performed, revenue and related costs are recognized in proportion to the work completed, as confirmed by the customer and reflected in the issued invoice.

Increases or decreases in the construction volume, compensation claims, and other revenues are only recognized when agreed upon with the customer.

When the result of a construction contract cannot be reliably estimated:

Revenue is recognized only to the extent of costs incurred that are expected to be recoverable.

Costs of the contract are only recognized as expenses when incurred.

The difference between the cumulative recognized revenue of a construction contract and the cumulative amount invoice according to the planned progress schedule of the contract is recognized as receivable or payable in accordance with the progress schedule of the construction contracts.

Rental revenue from operating assets is recognized on a straight-line basis over the lease term. Rental income received in advance for multiple periods is allocated to revenue in accordance with the lease term.

Revenue from interest and other income:

Revenue is recognized when it is probable that the economic benefits associated with the activities will flow to the Company and it can be measured reliably.

18. Accounting principle of cost of goods sold

The cost of goods sold reflects the cost of goods that have been sold, services that have been provided, and the cost of construction work during the period. The cost of goods sold is recognized in accordance with the revenue recognition principle. To ensure the principle of prudence, the cost of goods sold also includes expenses for direct material consumption exceeding the normal level, labor costs, and fixed manufacturing overheads that are not allocated to the value of inventory, even when the goods have not been sold; the value of inventory lost, damaged, and the provision for inventory obsolescence.

19. Principle and method of recording finance expense

Finance expense reflects financial operating cost including expenses of lending and borrowing; losses from exchange rate and provision for devaluation of investment.

20. Selling Expenses and General and Administrative Expenses

Selling expenses: These are actual expenses incurred during the process of selling products, goods, and providing services, including sales staff costs (salaries, wages, allowances, and payroll-related contributions), costs of product promotion and introduction, advertising expenses, sales commissions, as well as expenses for storage, packaging, and transportation.

General and administrative expenses: These are general management expenses, including salaries and wages of administrative staff (salaries, wages, allowances, and other benefits); social insurance, health insurance, trade union fees, and unemployment insurance contributions for administrative employees; office materials and supplies; tools and equipment; depreciation of property, plant and equipment used for administration; business license tax; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, etc.); and other cash expenses (such as entertainment and business hospitality).

NOTES TO FINANCIAL STATEMENTS

21. Principle and method of recording 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.

The Company is obliged to pay corporate income tax at the tax 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 FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET

The indicators are presented in Vietnamese Dong (VND)

1. Cash and Cash equivalents

	September 30, 2026	January 1, 2026
(i) Cash on Hand	168.897.380	69.346.119
(ii) Cash in Bank	7.153.926.060	12.899.936.733
Cash in transit	-	-
(iii) Cash equivalents	-	-
Total	7.322.823.440	12.969.282.852

2. Short-term Financial Investments

	September 30, 2026	January 1, 2026
Other Short-term Investments	-	-
+ For Company	-	-
Total Short-term Investments	756.990.728.729	433.574.472.351
Provision for Short-term Investment Devaluation	-	-
Net Short-term Investments	756.990.728.729	433.574.472.351

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

3. Receivables from Customers

	September 30, 2026	January 1, 2026
Short-term Receivables from Customers		
Machinery and electrical equipment manufacturing factory - TKV Environmental Company	13.051.679.969	13.708.001.988
Binh Minh Construction and Tourism Group Joint Stock Company	66.260.996.934	66.260.996.934
Central Construction Group Corporation	18.769.164.466	8.979.348.300
Gia Hung Infrastructure Development Joint Stock Company	28.898.244.076	33.820.755.919
Nong Son Coal-Electricity Joint Stock Company - TKV	7.521.480.255	7.401.144.207
Son Dong Thermal Power Company - TKV	1.535.760.000	-
Nam Ma 1A Hydropower Investment Joint Stock Company	5.564.200.522	2.874.231.060
Nam Ma 2A Hydropower Investment Joint Stock Company	6.166.031.059	7.223.140.507
Nam Ma 3 Hydropower Investment Joint Stock Company	4.175.620.658	11.584.260.762
Nga Viet Investment and Trading Joint Stock Company	8.714.999.342	8.714.999.342
Thai Xuan Housing Development Investment Company Limited	76.731.924.121	78.276.076.405
Itasco Mineral Processing & Services Joint Stock Company	12.609.652.749	12.609.652.749
MITRI Investment and Development Joint Stock Company	-	9.960.953.532
Other customers	44.837.243.942	34.142.653.518
Total	294.836.998.093	295.556.215.223

4. Prepayment to Suppliers

	September 30, 2026	January 1, 2026
Short-term Prepayment to Suppliers		
Cam Pha Port and Logistics Company - Vinacomin	14.702.521.216	22.201.009.753
HDC Media and Technology Joint Stock Company	12.900.000.000	12.900.000.000
SCANDINAVIAN HEAVY EQUIPEMENT	28.657.810.000	28.657.810.000
Vietnam Industrial Park Investment Joint Stock Company	-	344.401.578.773
Quang Minh Construction Company	-	6.435.731.058
Hop Tien Investment Construction Design and Trading Company Limited	8.529.044.687	12.155.568.441
Nga Viet Investment and Trading Joint Stock Company	1.500.000.000	1.500.000.000
Tri & Minh Investment and Manufacturing Co., Ltd	164.675.000.000	-
Teknos Vietnam Joint Stock Company	5.000.000.000	7.753.951.109
Other objects	10.504.451.295	14.731.619.056
Total	246.468.827.198	450.737.268.190

5. Other Receivables

	September 30, 2026	January 1, 2026
Other Short-term Receivables		
+ Labor Receivables	4.507.216.312	5.727.983.175
+ Deposits, Mortgages and Collateral	212.952.943	867.264.630
+ Other Receivables	515.113.387.823	523.045.638.599
Total	519.833.557.078	529.640.886.404

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

6. *Bad debt*

	September 30, 2026		January 1, 2026	
	Original price	Recoverable value	Original price	Recoverable value
Receivables from Customers				
<i>Nga Viet Investment and Trading Joint Stock Co</i>	10.214.999.342		10.214.999.342	
<i>Phuc Thinh Company Limited</i>	2.619.015.274		2.619.015.274	
<i>Dong A Group Joint Stock Company (Quang Ni</i>	4.577.547.242		4.577.547.242	
<i>Waterway Construction Company 2</i>	562.755.850		562.755.850	
<i>Construction Company 545</i>	360.426.070		360.426.070	
Total	18.334.743.778	-	18.334.743.778	-

7. *Inventories*

	September 30, 2026	January 1, 2026
Goods in Transit	-	-
Raw Materials, Materials	-	-
Tools and Supplies	-	-
Production in Progress	175.641.181.339	136.869.189.192
Finished Goods	-	-
Merchandise Inventory	5.339.277.417	7.081.489.789
Goods on Consignment	-	-
Goods in Tax-suspension Warehouse	-	-
Total inventories	180.980.458.756	143.950.678.981
Provision for Devaluation of Stocks (*)	-	-
Net realizable value of inventory	180.980.458.756	143.950.678.981

8. *Taxes and Receivables from State Budget*

	September 30, 2026	January 1, 2026
Corporate income tax overpayment	-	-
Import and Export Duties overpayment	-	402.983.210
Excess output VAT payment	1.601.822.884	
Total	1.601.822.884	402.983.210

VINACOMIN - INVESTMENT, TRADING AND SERVICE JOINT STOCK COMPANY
No.01, Phan Dinh Giot Street, Phuong Liet Ward, Ha noi, Viet Nam

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

9. <i>Tangible Fixed Asset Increase</i>	Houses, structures	Machinery, equipment	Means of transport	Management equipment	Other tangible fixed assets	Total
Original Cost of Tangible FA						
As of January 01, 2026	10.926.409.646	450.129.000	9.940.842.000	253.342.862	-	21.570.723.508
Increase in Year	-	-	-	-	-	-
Finished Capital Construction	-	-	-	-	-	-
Other Increase	-	-	-	-	-	-
Liquidating, Selling	-	-	-	-	-	-
Other Decrease	-	-	-	-	-	-
As of September 30, 2026	10.926.409.646	450.129.000	9.940.842.000	253.342.862	-	21.570.723.508
ACCUMULATED DEPRECIATION						
As of January 01, 2026	10.606.520.000	450.129.000	9.820.192.555	253.342.861	-	21.130.184.416
Depreciation in Year	73.822.284	-	120.649.448	-	-	194.471.732
Other Increase	-	-	-	-	-	-
Liquidating, Selling	-	-	-	-	-	-
Other Decrease	-	-	-	-	-	-
As of September 30, 2026	10.680.342.284	450.129.000	9.940.842.003	253.342.861	-	21.324.656.148
FA						
As of January 01, 2026	319.889.646	-	120.649.445	1	-	440.539.092
As of September 30, 2026	246.067.362	-	(3)	1	-	246.067.360

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

10. Financial Lease FA Increase/Decrease

	Technology chain	Means of transport	Total
ORIGINAL COST			
As of January 01,2026	-	-	-
Lease in Year	-	-	-
Other Increase	-	-	-
Buying Back Leasing FA	-	0	-
Other Decrease	-	-	-
As of September 30, 2026	-	-	-
ACCUMULATED DEPRECIATION			
As of January 01,2026	-	-	-
Depreciation in Year	-	-	-
Other Increase	-	-	-
Buying Back Leasing FA	-	0	-
Other Decrease	-	-	-
As of September 30, 2026	-	-	-
REMAINING VALUE			
As of January 01,2026	-	-	-
As of September 30, 2026	-	-	-

11. Intangible Fixed Asset Increase/Decrease

	Land use rights	Patent Copyright	Total
ORIGINAL COST			
As of January 01,2026	1.215.309.847	-	1.215.309.847
Increase in Year	-	-	-
Other Increase	-	-	-
Liquidating, Selling	-	-	-
Other Decrease	-	-	-
As of September 30, 2026	1.215.309.847	-	1.215.309.847
ACCUMULATED DEPRECIATION			
As of January 01,2026	-	-	-
Depreciation in Year	-	-	-
Other Increase	-	-	-
Liquidating, Selling	-	-	-
Other Decrease	-	-	-
As of September 30, 2026	-	-	-
REMAINING VALUE			
As of January 01,2026	1.215.309.847	-	1.215.309.847
As of September 30, 2026	1.215.309.847	-	1.215.309.847

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

12. Capital Construction in Progress

	September 30, 2026	January 1, 2026
Total capital Construction in Progress:	<u>659.685.248</u>	<u>659.685.248</u>
Including major projects:		
+ Phu Ly Commercial Center - Ha Nam	659.685.248	659.685.248
+ Other projects		

13. Long-term Prepaid Expenses

	September 30, 2026	January 1, 2026
+ Value of tools and equipment used	68.411.389	93.373.789
+ Value of management software	-	-
+ Office repair costs	1.512.804.836	2.208.276.059
+Non-agricultural land use tax	3.487.858.566	3.692.126.424
+ Other costs		
Total	<u><u>5.069.074.791</u></u>	<u><u>5.993.776.272</u></u>

14. Commercial advantage

The increase and decrease in trade advantage during the period is as follows:

				Total
ORIGINAL COST				
As of January 01,2026			-	-
Increase in Year	-	-	-	-
Decrease in Year	-	-	-	-
As of September 30, 2026	-	-	-	-
ACCUMULATED DEPRECIATION				
As of January 01,2026	-	-	-	-
Depreciation in Year	-	-	-	-
As of September 30, 2026	-	-	-	-
REMAINING VALUE				
As of January 01,2026	-	-	-	-
As of September 30, 2026	-	-	-	-

NOTES TO FINANCIAL STATEMENTS (Continued)**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)****15. Long-term financial investments**

	September 30, 2026	January 1, 2026
Investments in Subsidiaries	206.514.127.000	206.514.127.000
Investments in Associates, Joint-Ventures	12.070.000.000	12.070.000.000
Investments in Other Companies		
Others long-term investments	3.784.000.000	3.784.000.000
Total value of long-term financial investments	222.368.127.000	222.368.127.000
Provision for Long-term Investments		
Devaluation	- 38.283.642.654	- 26.964.019.125
Held-to Maturity Investments	100.000.000	2.100.000.000
Net value of long-term financial investments	184.184.484.346	197.504.107.875

15.1 Investments in Subsidiaries

Company name	Proportion	Value	Proportion	Value
ITASCO Coal Import Export Trading Company Limited	100%	3.000.000.000	100%	3.000.000.000
ITASCO Coal Trading and Trading Joint Stock Company	98,30%	34.514.127.000	98,30%	34.514.127.000
ITASCO Energy Investment Joint Stock Company	99,41%	169.000.000.000	99,41%	169.000.000.000
Total		206.514.127.000	-	206.514.127.000

15.2 Investments in Associates, Joint-Ventures

Company name	Proportion	Value	Proportion	Value
Vinacomin Investment, Minerals and Services Joint Stock Company	26%	7.020.000.000	26%	7.020.000.000
Itasco Coal Processing and Trading Joint Stock Company	40%	4.000.000.000	40%	4.000.000.000
Vinh Tan General Service Joint Stock Company	35,0%	1.050.000.000	35%	1.050.000.000
Total		12.070.000.000	-	12.070.000.000

15.3 Other long-term investments

Company name	Proportion	Value	Proportion	Value
Itasco Minerals and Trading Joint Stock Company	18,00%	900.000.000	18,00%	900.000.000
Itasco Mineral Processing and Services Joint Sto	14,29%	500.000.000	14,29%	500.000.000
Itasco Hanoi Coal Processing and Trading Joint S	20,00%	2.000.000.000	20,00%	2.000.000.000
Dong Hai Warehouse Services Joint Stock Company - Itasco	7,68%	384.000.000	19,20%	384.000.000
Total		3.784.000.000		3.784.000.000

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

16. Payable to seller

	September 30, 2026	January 1, 2026
Short-term Payables		
<i>SJE Energy Company Limited</i>	2.409.213.653	2.409.213.653
<i>SONG DA 11 JOINT STOCK COMPANY</i>	104.296.144.621	135.903.953.719
<i>FLSMIDTH KOCH GMBH</i>	14.721.300.372	15.461.581.592
<i>EUROPEAN Machinery and trucking servservices co.,</i>	954.659.000	4.655.540.500
<i>Investment and Construction Joint Stock Company No. 18.1</i>	19.843.533.585	29.189.181.865
<i>Viet Hung Construction & Foundation Treatment Company Limited</i>	1.702.474.124	1.702.474.124
<i>Thanh Trung Construction Investment Company Limited</i>	12.246.804.542	8.997.090.089
<i>Hoa Thanh Construction & Trading Joint Stock Company</i>	5.742.312.739	5.742.312.739
<i>SUNRISE Cement Joint Stock Company</i>	12.167.038.595	12.167.038.595
<i>Minh Hung Transport Company Limited</i>	5.393.299.053	2.583.746.232
<i>AN BINH VN INFRASTRUCTURE AND TRANSPORT CONSTRUCTION</i>	4.343.257.715	4.343.257.715
<i>V&M Mechanical Construction Company Limited</i>	27.597.409.457	12.933.594.678
<i>Bac Son Mid-Autumn Construction and Trading Company</i>	1.413.778.680	2.764.566.780
<i>Ha Nam Binh Construction Materials Production Cooperative</i>	12.410.774.923	8.268.006.559
<i>Dong Tam Mechanical Construction Investment Joint Stock Company</i>	5.092.720.212	5.768.315.408
<i>Tay Bac Construction and Trading Development Company Limited</i>	10.271.460.306	10.271.460.306
<i>Khanh Huan Construction Company Limited</i>	9.127.905.791	4.941.833.922
<i>TUSSO Steel Pole Manufacturing Co., Ltd.</i>	5.899.034.042	4.816.530.000
<i>Vietnam Industrial Park Investment Joint Stock Company</i>	25.887.000.000	
<i>Other suppliers</i>	110.828.663.359	110.184.939.115
Total	392.348.784.769	383.104.637.591

17. Buyer pays in advance

	September 30, 2026	January 1, 2026
a. Short term Advances Received from the Customers		-
<i>Uong Bi Coal Company - TKV</i>	-	4.251.000.960
<i>Hanoi Coal Processing and Trading Joint Stock Company ITASCO</i>	20.917.581	-
<i>Nghi Son Industrial Park No. 3 Infrastructure Investment and Exploitation</i>	419.054.829	96.642.067.487
<i>MITRI Investment and Development Joint Stock Company</i>	183.035.977.484	-
<i>ITASCO Coal Trading and Trading Joint Stock Company</i>	27.920.962.268	20.637.774.102
<i>ITASCO Coal Processing and Trading Joint Stock Company</i>	28.423.394.025	27.066.502.112
<i>Dong Hai Warehouse Services Joint Stock Company - Itasco</i>	217.513.412	62.031.508
<i>Cam Pha Thermal Power Company - TKV</i>	1.115.944.855	1.115.944.855
<i>SONG DA 11 JOINT STOCK COMPANY</i>	135.112.000.000	68.655.000.000
<i>Simacai Joint Stock Company</i>	21.770.915.256	20.008.856.529
<i>+ Other customers</i>	76.404.972.572	76.727.612.572
Total	474.441.652.282	315.166.790.125

18. Unrealized Revenue

	September 30, 2026	January 1, 2026
Total	-	-

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

19. Short-term borrowings and finance leases

	September 30, 2026	January 1, 2026
Short-term Borrowings	990.743.624.896	994.359.690.856
+ Bank borrowings	990.743.624.896	994.359.690.856
+ Personal and corporate Borrowings	-	-
Long-term debt due	-	-
Total	990.743.624.896	994.359.690.856

20. Taxes and Obligations to State Budget

	September 30, 2026	January 1, 2026
Payable VAT	-	-
Import and Export Duties	-	-
Corporation Income Tax	663.584.481	3.167.427.843
Personal Income Tax	796.833.120	745.949.621
Natural Resource Tax	-	-
Land, Housing Tax and Land Rental	685.193.017	-
Others Tax	435.824.755	435.824.755
Fees, Charges and Other Payables	-	-
Total	2.581.435.373	4.349.202.219

21. Cost to Pay

	September 30, 2026	January 1, 2026
Others cost to Pay	47.291.797.874	82.446.998.182
+ Interest payable	8.244.080.072	1.069.755.314
+ Audit fees payable	-	135.000.000
+ Others cost to Pay	39.047.717.802	81.242.242.868
Total	47.291.797.874	82.446.998.182

22. Other short-term payables

	September 30, 2026	January 1, 2026
Pending Assets	-	-
Trade Union Fees	45.547.063	34.169.863
Social Insurance	-	-
Health Insurance	-	-
Unemployment Insurance	-	-
Other short-term payables	8.567.533.062	5.833.109.162
+ Must pay party fees	233.389.230	215.679.255
+ Accept short-term deposits and deposits	-	-
+ Dividend payable to shareholders	2.107.593.239	2.107.593.239
+ Other payables	6.226.550.593	3.509.836.668
Total	8.613.080.125	5.867.279.025

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

23. Borrowings and Financial Lease Liabilities

	September 30, 2026	January 1, 2026
Long-term Borrowings	-	-
+ Bank borrowings	-	-
+ Finance lease	-	-
+ Others borrowings	-	-
Long-term debt	-	-
+ Finance lease	-	-
+ Others long-term debt	-	-
Bonds	-	-
Total	-	-

24. Deferred Income Tax Assets

	September 30, 2026	January 1, 2026
Deferred tax assets related to deductible temporary differences	-	-
Deferred income tax assets related to unused tax losses	-	-
Deferred income tax assets related to unused tax credits	-	-
Reversal of deferred tax assets recognized from prior years	-	-
Total	-	-

25. Provision for Payables

	Warranty cost reserve	Others reserves	Total
<i>This year</i>			
As of January 01, 2026			-
Increase in Year			-
Use in Year			-
Reversal of unused reserves			-
Adjustment for discounted cash flows	-		-
As of September 30, 2026	-	-	-
<i>In there</i>			
Provision for short-term payables		-	-
Provision for long-term payables	-	-	-

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

26. Owner's Equity

Equity Fluctuation Reconciliation Table

	Owner's Equity	Other Owner's Equity	Non-controlling interest	Development Investment Fund	Exchange Rate Differences	Undistributed Profit	Total
Last year's opening balance	264.599.240.000			14.928.178.127		4.038.743.716	283.566.161.843
Capital increase in previous year	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	3.898.236.279	3.898.236.279
Other increase	-	-	-	-	(5.780.000)	-	(5.780.000)
Exchange rate difference	-	-	-	-	-	-	-
Capital reduction during the year	-	-	-	-	-	-	-
Pay dividends to shareholders	-	-	-	-	-	(2.645.992.400)	(2.645.992.400)
Distribution of funds	-	-	-	-	-	(328.000.000)	(328.000.000)
Other discounts	-	-	-	-	5.780.000	-	5.780.000
Last year ending balance/this year beginning balance	264.599.240.000			14.928.178.127		4.962.987.595	284.490.405.722
Capital increase in previous year	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	1.662.812.532	1.662.812.532
Other increase	-	-	-	-	-	-	-
Exchange rate difference	-	-	-	-	-	-	-
Capital reduction during the year	-	-	-	-	-	-	-
Pay dividends to shareholders	-	-	-	-	-	(2.645.992.400)	(2.645.992.400)
Distribution of funds	-	-	-	-	-	(440.000.000)	(440.000.000)
Other discounts	-	-	-	-	-	-	-
Balance at the end of this year	264.599.240.000			14.928.178.127		3.539.807.727	283.067.225.854

NOTES TO FINANCIAL STATEMENTS (Continued)**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)**

Owner's equity details

	September 30, 2026			January 1, 2026		
	Total	Common stock	Preferred stock	Total	Common stock	Preferred stock
Vietnam National Coal - Mineral Industries Group	47.628.000.000	47.628.000.000	-	47.628.000.000	47.628.000.000	-
Shareholders' equity	216.971.240.000	216.971.240.000	-	216.971.240.000	216.971.240.000	-
Equity Surplus	-	-	-	-	-	-
Shares in Fund	-	-	-	-	-	-
Total	264.599.240.000	264.599.240.000	-	264.599.240.000	264.599.240.000	-

Capital transactions with owners and dividend distribution, profit sharing:

	September 30, 2026	January 1, 2026
Owner's equity		
+ Beginning capital contribution	264.599.240.000	264.599.240.000
+ Capital increase during the year	-	-
+ Capital contribution decreased during the year	-	-
+ End of year capital contribution	264.599.240.000	264.599.240.000
Dividends, distributed profits	-	-

Share:

	September 30, 2026	January 1, 2026
Number of shares registered for issuance	26.459.924	26.459.924
Number of shares sold to the public	26.459.924	26.459.924
+ Common stock	26.459.924	26.459.924
Number of shares bought back	-	-
+ Common stock	-	-
Number of shares outstanding	26.459.924	26.459.924
+ Common stock	26.459.924	26.459.924

Outstanding share price: 10.000 VND

Other equity funds:

	September 30, 2026	January 1, 2026
Investment Fund	14.928.178.127	14.928.178.127
Financial reserve fund		-

Purpose of fund allocation:

+ The development investment fund is used for investment in future business expansion such as capital investment in other enterprises, purchase of fixed assets, basic construction, research and development, training and improvement of working environment..

+ The financial reserve fund is set aside to compensate for the remaining loss or damage to assets occurring during business operations after compensation from organizations and individuals causing the loss and from insurance organizations, or to reserve for unexpected losses or damage due to objective factors or due to instability in the domestic or foreign economic and financial situation.

NOTES TO FINANCIAL STATEMENTS (Continued)

27. *Minority shareholder interests*

	<i>Cộng</i>		
2026			
Charter capital		-	-
Other owners' equity	-	-	-
Undistributed Profit		-	-
	-	-	-
Profit (loss) in consolidated profit during the period	-	-	-

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

The indicators are presented in Vietnamese Dong (VND).

28. *Sales and service revenue*

	September 30, 2026	September 30, 2025
Total sales and service revenue	1.148.986.985.800	1.245.861.539.315
<i>In there:</i>		
<i>Sales Revenue</i>	850.584.127.101	759.515.941.730
<i>Sales of finished products</i>	19.680.560.000	59.150.000.000
<i>Service revenue</i>	622.350.443	897.243.858
<i>Construction revenue</i>	278.099.948.256	426.298.353.727
<i>Real Estate Business Revenue</i>	-	-
Deductible Items	-	-
<i>Trade Discounts</i>	-	-
<i>Prices of Goods</i>	-	-
<i>Sales Returns</i>	-	-
Net Revenue from Sale of Goods and Supply of Services	1.148.986.985.800	1.245.861.539.315
<i>Sales Revenue</i>	850.584.127.101	818.665.941.730
<i>Service revenue</i>	622.350.443	897.243.858
<i>Sales of finished products</i>	19.680.560.000	59.150.000.000
<i>Construction revenue</i>	278.099.948.256	426.298.353.727
<i>Real Estate Business Revenue</i>	-	-

29. *Cost from Sale of Goods and Supply of Services*

	September 30, 2026	September 30, 2025
Cost of Goods Sold	838.415.135.989	747.431.562.279
Cost of Products Sold	18.655.352.980	56.883.650.471
Cost of Services Supplied	1.023.434.978	811.694.903
Cost of Construction	253.295.696.137	399.264.912.587
Provision for Devaluation of Stocks		-
Total	1.111.389.620.084	1.204.391.820.240

NOTES TO FINANCIAL STATEMENTS (Continued)

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

30. Revenue from Financial Activities

	September 30, 2026	September 30, 2025
Interest on Bank Deposits, Loans	51.779.464.771	38.637.936.514
Share transfer interest	-	-
Profit from Exchange Differences - Received	61.820.550	174.557.712
Profit from Exchange Differences - Receivable	29.740.405	-
Interest of Deferred Payments	-	-
Others	437.000.000	-
Total	52.308.025.726	38.812.494.226

31. Financial Expenses

	September 30, 2026	September 30, 2025
Loan interest	60.311.853.050	48.474.619.098
Payment Discounts, Interest of Deferred Payments	-	-
Loss from Long-term, Short-term Investment Liquidity	-	-
Loss from Selling Foreign Currency	-	-
Loss from Exchange Differences - Received	31.041.234	799.695.992
Loss from Exchange Differences - Receivable	-	282.631.905
Provision for Short-term and Long-term Investment Devaluation	11.319.623.529	10.247.787.690
Others Financial Expenses	3.260.388.438	-
Total	74.922.906.251	59.804.734.685

32. Other Incomes

	September 30, 2026	September 30, 2025
Liquidation, sale of fixed assets, construction works	-	-
Gain on asset revaluation	-	-
Fines collected	-	-
Taxes are reduced	-	-
Others	1.025	6.500
Total	1.025	6.500

33. Other Expenses

	September 30, 2026	September 30, 2025
Remaining value of fixed assets, liquidation and sale costs of fixed assets	-	-
Loss on revaluation of assets	-	-
Late payment penalties	-	-
Tax penalties	217.216.000	42.618.573
Others	1.141.295	3.910.048.768
Total	218.357.295	3.952.667.341

NOTES TO FINANCIAL STATEMENTS (Continued)

VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

34. Administration Expenses

	September 30, 2026	September 30, 2025
Employee costs	6.796.703.881	7.512.554.252
Material cost management	-	-
Office supplies costs	94.209.502	66.401.915
Fixed Asset Depreciation	194.471.732	345.283.587
Taxes and fees	415.799.605	401.078.959
Contingency costs		
Outsourcing service costs	2.174.695.711	1.814.601.633
Other Expenses in Cash	1.483.159.478	2.121.387.584
Total	11.159.039.909	12.261.307.930

35. Selling Expenses

	September 30, 2026	September 30, 2025
Employee costs	1.456.448.647	1.615.513.869
Cost of materials and packaging		
Cost of tools and equipment	-	-
Fixed Asset Depreciation	-	-
Warranty costs		
Outsourcing service costs	-	15.685.851
Other Expenses in Cash	12.325.000	689.192.313
Total	1.468.773.647	2.320.392.033

36. Expenses by Factor

	September 30, 2026	September 30, 2025
Raw Material Costs	544.117.102	54.215.006.437
Labor Costs	8.253.152.528	9.128.068.121
Fixed Asset Depreciation	194.471.732	345.283.587
Contingency costs	-	-
Outsourcing service costs	295.123.652.065	523.848.695.557
Other Expenses in Cash	1.495.484.478	2.810.579.897
Total	305.610.877.905	590.347.633.599

NOTES TO FINANCIAL STATEMENTS (Continued)

VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

37. Non-cash transactions affect future cash flow statements

	September 30, 2026	September 30, 2025
Purchase of assets by assuming directly related liabilities or through finance lease transactions;		
Buying a business through issuing shares;		
Convert debt to equity;		
Other non-monetary transactions		
+ Sale of fixed assets liquidated and proceeds from debt offset		-
+ Principal repayment through debt offset		-
Total	-	-
	September 30, 2026	September 30, 2025

38. Other information

Contingent Liabilities, Commitments and Other Financial Information:

Events occurring after the balance sheet date:

Information about related parties:

Comparison information:

Continuous Operational Information

Others information:

Ha noi, October 20, 2026

Prepared by



NGUYEN THI THAM

Chief Accountant



NGUYEN TRUNG HIEU

General Director



NGUYEN ANH DUC