

No: 505 /CLM-TCHC

Hanoi, April 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 first 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 first 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 April 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 year 2025;
- Explanation document

Recipients:

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

LEGAL REPRESENTATIVE

DIRECTOR



Pham Minh



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

No	Name of organization/individual	Transaction content	Transaction value in 1st quarter 2026 (VND)	Ratio transaction value/ total asset value as at 31/03/2026	Transaction completion date	Note
1	Viet nam National Coal- Mineral Industries Holding Corporation Limited	Purchasing domestic coal: 455.785,84 tons	750,531,244,064	31.20%	Work in progress	
2	Vinacomin - Cam Pha Port and Logistics Company	Selling imported blended coal: 622.087,31 tons	1,451,316,604,985	60.34%	Work in progress	

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

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

No: 506 /CLM-TCHC

Hanoi, April 20th, 2026

Ref. FS explanation

Respectfully to: Hanoi Stock Exchange

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

- Profit after tax in the first quarter of the year 2026 is: VND23,996,585,074
- Profit after tax of the first quarter of the year 2025 is: VND20,002,983,479
- Profit after tax of the first quarter of the year 2026 increased by VND3,993,601,595 compared to the same period in year 2025.

Reasons:

In the first quarter of the year 2026, gross profit from sales and service provision increased by VND3,386,715,719 compared to the same period in 2025. Financial income decreased by VND2,534,269,582; financial expenses increased by VND10,567,389,966; selling expenses decreased by VND3,611,006,640; general and administrative expenses decreased by VND7,705,647,602; other profit increased by VND3,390,291,580; total current corporate income tax expense increased by VND998,400,398.

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

Recipients:

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

**LEGAL REPRESENTATIVE
DIRECTOR**



Pham Minh

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

**FINANCIAL STATEMENT
QUARTER I - 2026**

HANOI – 2026

STATEMENT OF FINANCIAL POSITION

AS AT 31/03/2026

Currency unit: VND

ASSETS	CODE	NOTE	CLOSING BALANCE	OPENING BALANCE
	2	3	4	5
A. CURRENT ASSETS	100		<u>2,326,008,892,820</u>	<u>1,639,585,279,884</u>
I. Cash and cash equivalents	110		63,013,098,691	136,451,268,883
1. Cash	111	VI.1	63,013,098,691	136,451,268,883
II. Short-term financial investment	120	VI.2	-	-
III. Short-term receivables	130		878,487,494,622	743,833,231,517
1. Short-term trade receivables	131	VI.3a	830,613,897,436	605,006,328,292
2. Short-term advances to suppliers	132		16,589,218,949	10,006,506,419
5. Other short- term receivables	135	VI.4a	35,376,760,927	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	1,324,489,758,676	755,639,193,198
1. Inventory	141		1,324,489,758,676	755,639,193,198
V. Short-term biological assets	150		0	0
VI- Other short-term assets	160		60,018,540,831	3,661,586,286
1. Short-term deferred expense	161	VI.14a	3,962,089,785	2,881,124,842
2. Deductible value added tax	162		39,475,534,554	-
3. Taxes and amounts receive from the State budget	163	VI.19b	1,031,861,798	780,461,444
5. Other short-term assets	165	VI.15a	15,549,054,694	0
B. NON-CURRENT ASSETS				
(200=210+220+230+240+250+260+270)	200		<u>79,248,846,978</u>	<u>81,022,499,563</u>
I. Long-term receivables	210		2,869,471,000	2,963,431,000
6. Other long-term receivables	215	VI.4b	2,869,471,000	2,963,431,000
II. Fixed assets	220		12,736,546,116	8,506,281,288
1. Tangible fixed assets	221	VI.9	<u>12,736,546,116</u>	<u>8,506,281,288</u>
- Historical cost	222		29,634,231,689	24,859,946,937
- Accumulated depreciation (*)	223		(16,897,685,573)	(16,353,665,649)
III. Long-term biological assets	230	VI.12	0	0
VI. Investment property	240	VI.13	59,546,305,487	60,712,312,460
- Historical cost	241		134,772,018,652	134,772,018,652
- Accumulated depreciation (*)	242		(75,225,713,165)	(74,059,706,192)
V. Long-term assets in progress	250	VI.8	-	3,541,212,594
2. Cost of construction in progress	252		0	3,541,212,594
VI. Long-term financial investment	260		-	-
VII. Other long-term assets	270		4,096,524,375	5,299,262,221
1. Long-term deferred expense	271	VI.14b	4,096,524,375	5,299,262,221
TOTAL ASSETS (280=100+200)	280		2,405,257,739,798	1,720,607,779,447

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RESOURCES	CODE	NOTE	CLOSING BALANCE	OPENING BALANCE
C. LIABILITIES	300		1,580,074,216,712	919,420,841,435
I. Short-term liabilities	310		1,573,152,944,377	912,156,119,680
1. Short-term trade payables	311	VI.17a	748,877,744,062	190,380,309,929
2. Short-term advances from customers	312		39,385,270,104	42,950,909,245
3. Dividends and profits payable	313	VI.18	544,722,680	544,722,680
4. Short-term taxes and amounts payable to the State budget	314	VI.19a	7,563,585,202	40,314,843,842
5. Payables to employees	315		4,255,105,990	10,862,315,003
6. Short-term accrued expenses	316	VI.20a	21,013,979,265	1,930,749,594
7. Short-term internal payables	317		-	-
9. Short-term deferred revenue	319	VI.22a	1,139,979,448	1,355,567,468
10. Other short-term payables	320	VI.21a	44,866,241,917	122,826,345,081
11. Short-term loans and financial lease liabilities	321	VI.19a	698,900,076,209	492,922,899,162
12. Provision for short-term payables	322	VI.25a	6,606,239,500	6,458,248,000
13. Bonus and welfare funds	323		-	1,609,209,676
II. Long-term liabilities	330		6,921,272,335	7,264,721,755
8. Other long-term payables	338	VI.21b	6,921,272,335	7,264,721,755
D- EQUITY	400		825,183,523,086	801,186,938,012
1. Owner's paid-in capital	411	VI.27b	110,000,000,000	110,000,000,000
- Ordinary shares with voting rights	411a		110,000,000,000	110,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		4,122,208,000	4,122,208,000
3. Bond conversion options	413		-	-
4. Other owners' capitals	414		-	-
5. Treasury shares (*)	415		-	-
6. Differences in asset revaluation	416	VI.28	-	-
7. Exchange rate difference	417	VI.29	-	-
8. Investment and development fund	418		241,326,254,641	241,326,254,641
9. Other funds of the owner's equity	419		-	-
10. Undistributed profit after tax	420		469,735,060,445	445,738,475,371
- Prior year undistributed profit after tax	420a		445,738,475,371	370,123,988,998
- Current year undistributed Profit after tax	420b		23,996,585,074	75,614,486,373
TOTAL RESOURCES (440 = 300 + 400)	440		2,405,257,739,798	1,720,607,779,447

Approved, date 20 month 04 year 2026

Prepared by



Nguyen Van Minh

Chief Accountant



Nguyen Thi Quynh Ngan

Legal representative



Pham Minh

INCOME STATEMENT

For the period from 01/01/2026 to 31/03/2026

Currency unit: VND

Items	Code	Note	Quarter I		Accumulated from beginning of the year to end of the quarter	
			Current year	Prior year	Current year	Prior year
1	2	3	4	5	6	7
1. Revenue from goods sold and services rendered	01	VII.1	4,327,442,257,459	5,376,262,947,634	4,327,442,257,459	5,376,262,947,634
2. Deductions	02	VII.2	-	-	-	-
3. Net revenue from goods sold and services rendered (10 = 01 - 03)	10		4,327,442,257,459	5,376,262,947,634	4,327,442,257,459	5,376,262,947,634
4. Cost of goods sold	11	VII.3	4,218,799,709,300	5,271,007,115,194	4,218,799,709,300	5,271,007,115,194
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	20		108,642,548,159	105,255,832,440	108,642,548,159	105,255,832,440
7. Financial incomes	22	VII.5	6,464,659,830	8,998,929,412	6,464,659,830	8,998,929,412
8. Financial expenses	23	VII.6	23,641,679,976	13,074,290,010	23,641,679,976	13,074,290,010
- In which: Interest expense	24		12,162,264,640	6,975,208,321	12,162,264,640	6,975,208,321
9. Selling expenses	25	VII.9b	47,078,024,784	50,689,031,424	47,078,024,784	50,689,031,424
10. General and Administrative expenses	26	VII.9a	14,347,810,529	22,053,458,131	14,347,810,529	22,053,458,131
11. Profit from operating activities (30=20+21+22-(23+24+25))	30		30,039,692,700	28,437,982,287	30,039,692,700	28,437,982,287
12. Other income	31	VII.7	112,499,181	119,673,305	112,499,181	119,673,305
13. Other expenses	32	VII.8	156,460,539	3,553,926,243	156,460,539	3,553,926,243
14. Other profit (40=31-32)	40		(43,961,358)	(3,434,252,938)	(43,961,358)	(3,434,252,938)
15. Total profit before tax (50=30+40)	50		29,995,731,342	25,003,729,349	29,995,731,342	25,003,729,349
16. Current corporate income tax expense	51	VII.11	5,999,146,268	5,000,745,870	5,999,146,268	5,000,745,870
17. Deferred corporate income tax expense	52	VII.11(**)	-	-	-	-
18. Profit after corporate income tax (60 = 50-51-52)	60		23,996,585,074	20,002,983,479	23,996,585,074	20,002,983,479
19. Basic earnings per share	70		2,182	1,818	2,182	1,818
20. Diluted earnings per share	71					

Prepared by

Nguyen Van Minh

Chief Accountant

Nguyen Thi Quynh Ngan

Legal representative



Phạm Minh

CASHFLOW STATEMENT

(Indirect method)

For the period from 01/01/2025 to 31/12/2025

Currency: VND

Items	Code	Accumulated from beginning of the year to end of the period	
		Year 2025	Year 2024
I. CASH FLOWS FROM OPERATING ACTIVITIES			
<i>1. Profit before tax</i>	01	29,995,731,342	25,003,729,349
<i>2. Adjustments for</i>			
Fixed asset and Investment property depreciation	02	1,710,026,897	1,166,006,973
Provisions	03	147,991,500	3,521,351,847
Unrealized foreign exchange gains, losses	04	525,161,028	5,398,004,459
Gains, losses on investments	05	(45,286,426)	(63,322,614)
Interest expenses	06	12,162,264,640	6,975,208,321
Others	07		
<i>3. Operating profits before changes in working capital</i>	08	44,495,888,981	42,000,978,335
(Increase)/ Decrease in accounts receivable	09	(174,287,238,013)	(1,610,358,578,205)
(Increase)/ Decrease in inventories	10	(568,850,565,478)	(820,625,568,285)
Increase/ (Decrease) in accounts payables (exclusive of interest expenses, tax payable)	11	440,063,568,062	901,253,249,613
(Increase)/ Decrease in prepayments	12	121,772,903	7,222,970,724
(Increase)/Decrease trading securities	13		
Interest expenses paid	14	(11,640,157,882)	(5,932,073,300)
Corporate income tax paid	15	(6,165,430,885)	(9,179,499,127)
Other cash inflows from operating activities	16	240,000,000	106,000,000
Other cash outflows from operating activities	17	(1,916,640,000)	(1,469,600,000)
<i>Lưu chuyển tiền thuần từ hoạt động kinh doanh</i>	20	(277,938,802,312)	(1,496,982,120,245)
II. CASH FLOWS FROM INVESTMENT ACTIVITIES			
1. Payment for purchased, construction fixed assets and long-term investments	21	(1,684,520,000)	-
2. Proceeds from liquidation, disposal fixed assets and long-term investments	22	-	-
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	45,286,426	63,322,614
<i>Net cash flow from invesment activities</i>	30	(1,639,233,574)	63,322,614

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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	3,260,912,360,520	3,178,887,464,661
- Short term			
- Long term			
4. Repayment of loans	34	(3,054,935,183,473)	(1,835,885,229,664)
- Short term			
- Long term			
5. Repayment of financial lease principal	35		
6. Dividend, profit paid to the owners	36	-	(16,703,850)
<i>Net cash flow from financing activities</i>	40	205,977,177,047	1,342,985,531,147
NET INCREASE/DECREASE IN CASH (50 = 20+30+40)	50	(73,600,858,839)	(153,933,266,484)
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	162,688,647	(104,204,367)
Cash and cash equivalents at the end of the year (70 = 50+60)	70	63,013,098,691	25,688,152,335

Prepared by



Nguyen Van Minh

Chief Accountant



Nguyen Thi Quynh Ngan

Legal representative



Pham Minh

VINACOMIN- COAL IMPORT-EXPORT JOINT
STOCK COMPANY

Address: 47 Quang Trung – Cua Nam - Ha noi

Form No. B09– DN

Issued under Circular No 99/2025/TT-BTC

dated 27/10/2025 by Minister of Finance

NOTES TO FINANCIAL STATEMENTS

Accounting period from 01/01/2026 to 31/03/2026

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 quarter I of the year 2026 is 152.

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

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figures for the same period of the previous year and the opening balances have been adjusted 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: use the exchange rate specified in the foreign currency purchase/sale contract between the Company and the commercial bank;
- For recording receivables, payables: use the average transfer buying and selling rate of the commercial bank that the Company usually has transactions 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;

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- + 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;
- + Other foreign currencies (if any) will be based on the Bank's notification or converted to US dollars according to the principles guided as above (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:

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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 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

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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 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-

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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:

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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 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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VI-Additional information for items presented in the Statement of Financial Position
1. Cash & cash equivalent

(Currency unit: VND)

Non-restricted in use cash and cash equivalents held by the business	31/03/2026	01/01/2026
- Cash	693,008,581	506,984,453
- Demand deposit (i)	62,320,090,110	135,925,359,541
- Cash in transit		18,924,889
- Cash equivalent (ii)		
Total	63,013,098,691	136,451,268,883

(i) Details of demand deposit balances account for 10% of the total demand deposit balance as of the date 31/03/2026

	Original currency	VND
US Dollar (USD)		
Vietnam Foreign Trade Bank	577,282	15,151,929,053
EURO (EUR)		
Japanese Yen (JPY)		
Vietnam Dong (VND)		
Vietnam Foreign Trade Bank		13,342,205,325
Military Commercial Joint Stock Bank (MB)		14,389,463,185

(ii) Details of cash equivalents representing 10% or more of the total cash equivalents as of the date 31/03/2026

2-Short-term financial investments
3 - Trade receivables

Item	31/03/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
a, Short-term trade receivables	830,613,897,436	(4,092,382,690)	605,006,328,292	(4,092,382,690)
- Details of customers with balance of 10% or more	712,200,640,728		508,396,826,721	
+ Vinacomin- Cam Pha Port and Logistics Company	215,188,056,793		359,311,187,880	
+ TKV - Hon Gai Coal Company	98,806,735,875		-	
+ TKV - Hon Gai Coal Company	127,287,462,678		-	
+ Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	165,050,947,259		85,294,651,977	
+ Vinacomin - Quang Ninh Coal Processing Company	105,867,438,123		63,790,986,864	
- Other short-term trade receivables	118,413,256,708	(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:	805,510,651,678		581,019,147,576	
Details in form 03A-TM-TKV				

4 - Other receivables

Item	31/03/2026		01/01/2026	
	Book value	Provision value	Book value	Provision value
a, Short-term	35,376,760,927	-	132,912,779,496	-
- Receivable of dividends and distributed profits				
- Accounts receivable from employees				
+ Staff advances to be collected	1,061,643,153		648,863,120	
+ Personal income tax receivables			1,936,484,054	
- Other receivables				
+ Temporary settlement of receivable coal amounts	3,757,564,045			
+ VAT on goods consigned for sale			2,741,438,768	
+ Entrustment coal exports receivables	21,783,138,851		114,493,420,385	
+ Entrustment imported equipment receivables	-		5,230,246,608	
+ Other receivables	8,774,414,878	-	7,862,326,561	-
b, Long- term	2,869,471,000	-	2,963,431,000	-
+ Labor export deposit	2,653,471,000		2,653,471,000	
+ Other collateral, deposits	216,000,000		309,960,000	
Total	38,246,231,927	-	135,876,210,496	-

5. Shortage of assets awaiting resolution

Item	31/03/2026		01/01/2026	
	Quantity	Value	Quantity	Value
a, Cash				
b, Inventory				
c, Fixed asset				
d, Other asset		-		-
Total	-	-	-	-

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7 - Inventory

Item	31/03/2026		01/01/2026	
	Original amount	Provision	Original amount	Provision
- Goods in transit	228,367,834,130		3,864,732,687	
- Materials				
- Tools, equipments	305,292,500		496,149,500	
- Work in progress				
- Products	797,329,441,417	-	596,508,828,818	-
- Merchandise	46,957,900,524		50,448,343,024	
- Consigned goods	251,529,290,105	-	104,321,139,169	-
- Goods, raw materials, and supplies in bonded warehouses			-	
Total original cost of inventory	1,324,489,758,676	-	755,639,193,198	-

* Value of stagnant, poor, poor quality inventory that cannot be sold at the end of the period: None

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* 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	31/03/2026		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				
- Purchase in progress			3,541,212,594	3,541,212,594
<i>Of which, projects account for 10% or more:</i>				
+ Air conditioning system at Coalimex Building 29-31 DBL - Ho Chi Minh City			3,541,212,594	3,541,212,594
- Construction in progress				
- Periodic major repair cost				
- Upgrading and renovating fixed assets				
Total	-	-	3,541,212,594	3,541,212,594

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9-Increase/ decrease in tangible fixed assets

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	-	4,774,284,752	-	-		4,774,284,752
- Investment in capital construction completed						-
- Other increases						-
- Conversion to Investment Property						-
- Disposals, liquidation	-	-	-	-		-
- Other decreases						-
Closing balance	10,664,959,775	5,054,230,338	12,971,196,552	943,845,024	-	29,634,231,689
Accumulated 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	-	181,074,509	362,945,415	-		544,019,924
- Other increases						-
- Conversion to Investment Property						-
- Disposals, liquidation	-					-
- Other decreases						-
Closing balance	10,664,959,775	208,793,141	5,080,087,633	943,845,024	-	16,897,685,573
Net book value- Tangible Fixed asset						-
Opening balance	-	252,226,954	8,254,054,334	-	-	8,506,281,288
Closing balance	-	4,845,437,197	7,891,108,919	-	-	12,736,546,116

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

15,446,371,617

*Historical cost of fixed assets depreciated fully still be used

Dust suppression fogging vehicle BS 30M-502.57	2,057,683,249	289,476,966	1,768,206,283
Dust suppression fogging vehicle BS 30M-503.87	2,057,683,249	289,476,966	1,768,206,283
Dust suppression fogging vehicle BS 30M-499.17	2,057,683,249	289,476,966	1,768,206,283
Coalimex 66 speedboat	2,960,579,987	374,089,917	2,586,490,070
Central air conditioning system Building 29-3 IDBL	4,774,284,752	169,410,107	4,604,874,645

*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

13-Increase/ decrease in investment property:

Items	Opening balance	Increase in the period	Decrease in the period	31/03/2026
Historical cost-Investment Property				
- Land use rights	134,772,018,652	-	-	134,772,018,652
- Houses/ Buildings	134,772,018,652	-	-	134,772,018,652
- Houses and land use rights				
- Infrastructure				
Accumulated depreciation	74,059,706,192	1,166,006,973	-	75,225,713,165
- Land use rights				
- Houses/ Buildings	74,059,706,192	1,166,006,973	-	75,225,713,165
- Houses and land use rights				
- Infrastructure				
Net book value- Investment Property	60,712,312,460	-	1,166,006,973	59,546,305,487
- Land use rights				
- Houses/ Buildings	60,712,312,460	-	1,166,006,973	59,546,305,487
- Houses and land use rights				
- Infrastructure				
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:

19,603,789,316

-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	Accumulated depreciation	Net book value
Building 33 Trang Thi - Ha Noi (*)	55,451,817,277	59,206,092,371

(*) 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 (VVM). According to the contract terms, the value of the property was divided between Coalimex and VVM 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 VVM).

- Data explanation and other explanations: None

14- Deferred expense

Item	31/03/2026	01/01/2026
a, Short- term deferred expense	3,962,089,785	2,881,124,842
- Tools, equipments	725,744,121	917,885,001
- Insurance	2,960,288,902	923,414,391
- Transportation cost	-	622,859,520
- Other deferred expense	276,056,762	416,965,930
b, Long-term deferred expense	4,096,524,375	5,299,262,221
- Repair cost	3,475,906,728	4,890,479,334
- Other deferred expense	620,617,647	408,782,887
Total	8,058,614,160	8,180,387,063

15- Other assets

Item	31/03/2026	01/01/2026
a, Other short- term asset (Details by items)	15,549,054,694	-
	15,549,054,694	-
b, Other long- term asset (Details by items)		
Total		




16 - Loans and financial lease liabilities

Loans and financial lease liabilities	Content	31/03/2026		In the period		01/01/2026	
		Value	Repayment capability amount	Increase	Decrease	Value	Repayment capability amount
a, Short- term loan		698,900,076,209	698,900,076,209	3,260,912,360,520	3,054,935,183,473	492,922,899,162	492,922,899,162
		697,669,306,662	697,669,306,662	3,109,124,405,288	2,903,147,228,241	491,692,129,615	491,692,129,615
	Short-term loans with outstanding balances of 10% or more:						
	- Loans from BIDV Bank, Hanoi Branch	37,946,870,972	37,946,870,972	632,726,128,404	651,779,257,432	57,000,000,000	57,000,000,000
	- Loans from Vietnam Foreign Trade Bank (Vietcombank)	259,684,556,964	259,684,556,964	839,664,187,767	634,979,630,803	55,000,000,000	55,000,000,000
	- Loans from Eximbank, Hanoi Branch	170,932,733,892	170,932,733,892	182,932,733,892	12,000,000,000	-	-
	- Loans from Maritime Bank, Head office Branch	45,953,233,093	45,953,233,093	746,629,196,150	750,346,261,263	49,670,298,206	49,670,298,206
	- Loans from the Agricultural and Rural Development Bank- Quang Ninh branch	-	-	321,693,718,764	421,693,718,764	100,000,000,000	100,000,000,000
	- Loans from Shinhanbank, Hanoi Branch	183,151,911,741	183,151,911,741	183,151,911,741	180,021,831,409	180,021,831,409	180,021,831,409
	- Loans from the Industrial and Commercial Bank of Vietnam, Hai Ba Trung Branch	-	-	202,326,528,570	252,326,528,570	50,000,000,000	50,000,000,000
b, Long-term loan							
c. Loans from related parties							
Total		698,900,076,209	698,900,076,209	3,260,912,360,520	3,054,935,183,473	492,922,899,162	492,922,899,162

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17. Trade payables

Items	31/03/2026	01/01/2026
a, Short-term trade payables	748,877,744,062	190,380,309,929
- Details of customer which account for 10% or more	609,424,798,263	101,699,225,098
+ Vinacomin - Cam Pha Port and Logistics Company	77,804,723,920	101,699,225,098
+ Wel-hunt LTD	88,466,902,491	-
+ HMS Bergbau AG	224,961,068,475	-
+ Nam Tien LTD	95,303,649,377	-
+ AVRA International FZCO	122,888,454,000	-
- Others trade payable	139,452,945,799	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)	77,858,910,711	102,455,783,618

18. Dividends and profits payable

Items	31/03/2026	01/01/2026
Dividends and profits payable	544,722,680	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.

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

Content	01/01/2026	Payable in the year	Paid in the year	31/03/2026
a, Payable				
* Short term				
- Value added tax	33,338,128,216	293,918,439,221	326,584,282,335	672,285,102
- Special consumption tax	-	26,744,306,846	26,744,306,846	-
- Import/ export tax		6,250,161,865	6,165,430,885	6,250,161,865
- Corporate income tax (*)	6,165,430,885			
- Personal income tax	644,851,908	777,002,890	780,716,563	641,138,235
- Land rental charges	-	-	-	-
- Other taxes	166,432,833	21,057,537,054	21,223,969,887	-
* Long term				
Total	40,314,843,842	348,747,447,876	381,498,706,516	7,563,585,202
b, Receivable				
* Short term				
- Value added tax	26,259,504	-	298,596	26,558,100
- Special consumption tax				-
- Import/ export duties	11,234,400	-	-	11,234,400
- Corporate income tax (*)	-	-	-	-
- Personal income tax	-	-	251,101,758	251,101,758
- Land rental charges	742,967,540	-	-	742,967,540
- Other taxes				
* Long term				
Total	780,461,444	-	251,400,354	1,031,861,798

(*) 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 (VVM):

5,999,146,268

251,015,597

6,250,161,865

Total

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20. Accrued expenses

Item	31/03/2026	01/01/2026
a) Short-term accrued expenses	21,013,979,265	1,930,749,594
- Accrued interest expense	840,125,317	318,018,559
- Accrued freight costs, warehousing rental, insurance, coal mixing service expenses...	19,195,356,506	1,131,231,706
- Other accrued expenses	978,497,442	481,499,329
b) Long-term accrued expenses	-	-
Total	21,013,979,265	1,930,749,594

21. Other payables

Item	31/03/2026	01/01/2026
a) Other short-term payables		
- Surplus assets awaiting resolution		
- Trade Union fees	90,318,720	
- Social insurance, health insurance, unemployment insurance		
- Receive short-term deposit...	20,891,750	20,891,750
- Other payables		
+ Vinacomin - Viet Bac Mining Industry Holding Corporation (Business cooperation contract) payable	6,863,803,651	5,234,639,227
+ Coal related bonuses/penalties payables	6,044,903,781	
+ Payables for coal export	21,925,029,844	115,810,597,442
+ Temporary settlement of payable coal amounts	8,229,623,714	-
+ Other payables	1,691,670,457	1,760,216,662
Total	44,866,241,917	122,826,345,081
b) Other long-term payables		
- Receive long-term collateral, deposits...	6,921,272,335	7,264,721,755
Total	6,921,272,335	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	31/03/2026	01/01/2026
a) Short-term	1,139,979,448	1,355,567,468
- Revenue received in advance	1,008,415,811	1,235,237,468
- Revenue from traditional customer programs	131,563,637	120,330,000
b) Long-term		
c) The possibility of not being able to perform contracts with customers		

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23. Bonds issued

31/03/2026 01/01/2026

- -

24. Preferred shares are classified as liabilities

31/03/2026 01/01/2026

- -

25. Provisions for payables

Item	01/01/2026	Provision amount increased in the period	Provision amount decreased in the period	31/03/2026
a) Short-term				
- Provision for warranty obligations	6,458,248,000	147,991,500		6,606,239,500
- Other provision for payables			-	
Total	6,458,248,000	147,991,500	-	6,606,239,500
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.		

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	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								
- Capital decrease in prior year						44,650,000,000	(73,129,000,000)	(28,479,000,000)
- 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							24,358,694,499	24,358,694,499
- Other increase								-
- Profit distribution								-
- Capital decrease in current year								-
- Current year loss								-
- Other decrease								-
Current year closing balance	110,000,000,000	4,122,208,000	-	-	-	241,326,254,641	470,097,169,870	825,545,632,511

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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**

31/03/2026	01/01/2026
60,953,480,000	60,953,480,000
49,046,520,000	49,046,520,000
110,000,000,000	110,000,000,000

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

From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
110,000,000,000	110,000,000,000
-	-
-	-
110,000,000,000	110,000,000,000
22,000,000,000	33,000,000,000

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)*

31/03/2026	01/01/2026
11,000,000	11,000,000
11,000,000	11,000,000
11,000,000	11,000,000
11,000,000	11,000,000
10,000	10,000

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

-	-
-	-
-	-
-	-

e- Corporate funds

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

241,326,254,641	241,326,254,641
-----------------	-----------------

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

28. Differences in asset revaluation

31/03/2026	01/01/2026
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29. Exchange rate difference

31/03/2026	01/01/2026
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30- Off-balance sheet items

Item	31/03/2026	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	763,226.43	285,210.08
- EUR	3,710.93	3,708.49
- JPY	3,828,390.00	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	31/03/2026	01/01/2026
Asset		
- Other assets	15,549,054,694	
Total	15,549,054,694	
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 31/03/2026	From 01/01/2025 to 31/03/2025
a) Revenue		
- Revenue from goods sold (excludes revenue from the sale and liquidation of investment properties)	4,306,675,877,135	5,357,272,127,959
- Revenue from services rendered (excludes construction services)	13,378,342,904	12,645,953,348
- Revenue from leasing offices	7,388,037,420	6,344,866,327
Total	4,327,442,257,459	5,376,262,947,634
b) Revenue from related parties (Refer to Form 02B-TKV for details)	4,175,258,050,974	15,094,129,752,739

2- Revenue deductions

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Trade discounts		
- Sales discounts		
- Sales returns	-	
Total	-	-

3- Cost of sales

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Cost of goods sold (excludes the residual value and costs of selling and liquidating investment properties)	4,217,185,983,931	5,269,045,203,870
- Cost of services rendered (excludes construction services)	295,249,301	542,888,584
- Cost of leasing offices	1,318,476,068	1,419,022,740
Total	4,218,799,709,300	5,271,007,115,194

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

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
Profit/loss from the sale, liquidation of investment property		

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5- Financial income

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Interest from deposits, lendings	45,286,426	63,322,614
- Foreign exchange gain	6,419,373,404	6,948,388,794
+ Due to foreign currency purchases and payments during the period	6,419,373,404	6,941,375,772
+ Due to reassessment of closing balances	-	7,013,022
- Payment discounts or Interest on deferred payments	-	1,987,218,004
Total	6,464,659,830	8,998,929,412

6- Financial expenses

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Interest expenses	12,162,264,640	6,975,208,321
+ Short-term loan interest	12,162,264,640	6,975,208,321
- Foreign exchange loss	11,479,415,336	6,099,081,689
+ Due to foreign currency purchases and payments during the period	10,954,254,308	694,064,208
+ Due to reassessment of closing balances	525,161,028	5,405,017,481
Total	23,641,679,976	13,074,290,010

7- Other income

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Disposals, sales of Fixed assets		
- Revaluation gain of assets upon capital contribution		
- Fines collected		
- Fines collected from contract violation	9,641,760	
- Tax relief	-	
- Grants, donations, and gifts are recognized as other income		
- Others	102,857,421	119,673,305
Total	112,499,181	119,673,305

8- Other expense

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Residual value of fixed assets and liquidation/selling costs of assets		
- Revaluation loss on assets upon capital contribution		
- Fines		
+ Administrative fines	30,000,000	
+ Penalties due to contract violation	10,009,600	
- Other expensees	67,939,887	
- Late payment penalties, tax arrears	48,511,052	3,553,926,243
- Others		
Total	156,460,539	3,553,926,243



9- Selling expenses and Administrative expenses

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
a) Administrative expenses incurred during the period	14,347,810,529	22,053,458,131
- Administrative staff expenses	6,276,871,705	7,521,036,504
+ Salary and wages	5,507,931,969	6,726,016,920
+ Insurances, Trade union fees	596,190,945	639,546,795
+ Lunch meal allowances	172,748,791	155,472,789
- Management material costs	203,615,150	357,583,676
- Office supplies Cost	456,662,473	420,461,772
- Fixed assets depreciation	285,815,829	-
- Taxes and fees	-	506,327,697
- Outside services cost	1,410,327,814	1,453,241,291
- Other expenses in cash	5,714,517,558	11,794,807,191
b) Selling expenses incurred during the period	47,078,024,784	50,689,031,424
- Sales staff expenses	9,179,964,502	7,384,348,025
+ Salary and wages	8,570,968,031	6,780,383,080
+ Insurances, Trade union fees	468,821,286	452,481,754
+ Lunch meal allowances	140,175,185	151,483,191
- Packaging costs	19,130,604	43,443,122
- Tools costs ,	299,152,492	301,534,591
- Fixed assets depreciation	105,735,000	-
- Warranty costs	147,991,500	-
- Outside services costs	33,189,679,278	28,928,001,990
- Other expenses in cash	4,136,371,408	14,031,703,696
c) Deductions in selling expenses and administrative expenses		

10- Operating expenses classified by factors

Item	From 01/01/2026 to 31/03/2026	From 01/01/2025 to 31/03/2025
- Raw material cost	1,353,326,135,721	1,569,142,927,785
+ Raw material	1,352,570,320,756	1,568,420,931,422
+ Fuel	755,814,965	721,996,363
- Staff cost	15,456,836,207	14,905,384,529
+ Salary and wages	14,078,900,000	13,506,400,000
+ Social Insurances, Health Insurance, Trade union fees	1,065,012,231	1,092,028,549
+ Lunch meal allowances	312,923,976	306,955,980
- Fixed assets depreciation	1,710,026,897	1,166,006,973
- Outside services costs	2,899,733,665,322	3,732,595,288,492
- Other expenses in cash	33,797,020,981	42,568,213,223
Total	4,304,023,685,128	5,360,377,821,002

The data from January 1, 2025 to March 31, 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 31/03/2026	From 01/01/2025 to 31/03/2025
- Corporate income tax expenses calculated on taxable income for the current fiscal year	5,999,146,268	5,000,745,870
- Adjustment of corporate income tax expenses for prior years into the current year's corporate income tax expenses		
Total current corporate income tax expenses	5,999,146,268	5,000,745,870

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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 31/03/2026	From 01/01/2025 to 31/03/2025
- 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

Short term

Long term

- 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

3,260,912,360,520

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Ngắn hạn

Dài hạn

4. Amount actually paid back loan principal during the period

Short term

Long term

- 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

3,054,935,183,473

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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 period: The company did not experience any event after the end of the accounting period.
3. Information about related 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 3 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 March 31, 2026 and transactions with related parties in the first 3 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.

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

Business segments

For management purposes, the company's organizational structure is divided into three business areas: Selling goods, Rendering services and Leasing office. The company prepares segments report according to these three business areas

- Business result for the accounting period from January, 2026 to March 31, 2026

Items	Selling goods	Rendering services	Leasing office	Unallocated activities	Total
Net revenue from goods sold and services rendered					
- External sales revenue	4,306,675,877,135	13,378,342,904	7,388,037,420		4,327,442,257,459
Net revenue	4,306,675,877,135	13,378,342,904	7,388,037,420	-	4,327,442,257,459
Business operating cost	4,217,185,983,931	295,249,301	3,363,998,237	59,380,313,144	4,280,225,544,613
Cost of goods sold and services rendered	4,217,185,983,931	295,249,301	1,318,476,068		4,218,799,709,300
Selling expense			2,045,522,169	45,032,502,615	94,156,049,568
Administrative expense				14,347,810,529	28,695,621,058
Business operating results	89,489,893,204	13,083,093,603	4,024,039,183	(59,380,313,144)	47,216,712,846
Financial income				(17,177,020,146)	(17,177,020,146)
Other profit				(43,961,358)	(43,961,358)
Profit/ (Loss) before tax	89,489,893,204	13,083,093,603	4,024,039,183	(76,601,294,648)	29,995,731,342

- Business result for the accounting period from January, 2026 to March 31, 2026

Items	Selling goods	Rendering services	Leasing office	Unallocated activities	Total
Net revenue from goods sold and services rendered					
- External sales revenue	5,357,272,127,959	12,645,953,348	6,344,866,327		5,376,262,947,634
Net revenue	5,357,272,127,959	12,645,953,348	6,344,866,327	-	5,376,262,947,634
Business operating cost	5,269,045,203,870	542,888,584	3,633,849,464	70,527,662,831	5,343,749,604,749
Cost of goods sold and services rendered	5,269,045,203,870	542,888,584	1,419,022,740		5,271,007,115,194
Selling expense			2,214,826,724	48,474,204,700	263,663,797,818
Administrative expense				22,053,458,131	105,641,807,198
Business operating results	88,226,924,089	12,103,064,764	2,711,016,863	(70,527,662,831)	32,513,342,885
Financial income				(4,075,360,598)	(4,075,360,598)
Other profit				(3,434,252,938)	(3,434,252,938)
Profit/ (Loss) before tax	88,226,924,089	12,103,064,764	2,711,016,863	(78,037,276,367)	25,003,729,349

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- Segment Assets and Liabilities at 31/03/2026:

	<i>Selling goods and rendering services</i>	<i>Leasing office</i>	<i>Unallocated activities</i>	<i>Total</i>
Assets				
Cash and cash equivalents			63,013,098,691	63,013,098,691
Short-term accounts receivables			878,487,494,622	878,487,494,622
Inventory	1,324,489,758,676			1,324,489,758,676
Other short-term assets			60,018,540,831	60,018,540,831
Long-term receivables			2,869,471,000	2,869,471,000
Fixed assets			12,736,546,116	12,736,546,116
Investment property		59,546,305,487		59,546,305,487
Other long-term assets			4,096,524,375	4,096,524,375
Total assets	1,324,489,758,676	59,546,305,487	1,021,221,675,635	2,405,257,739,798
Liabilities				
Short-term accounts payables			1,573,152,944,377	1,573,152,944,377
Long-term accounts payables			6,921,272,335	6,921,272,335
Total Liabilities	-	-	1,580,074,216,712	1,580,074,216,712

- Segment Assets and Liabilities at 01/01/2026:

	<i>Selling goods and rendering services</i>	<i>Leasing office</i>	<i>Unallocated activities</i>	<i>Total</i>
Assets				
Cash and cash equivalents			136,451,268,883	136,451,268,883
Short-term accounts receivables			743,833,231,517	743,833,231,517
Inventory	755,639,193,198			755,639,193,198
Other short-term assets			3,661,586,286	3,661,586,286
Long-term receivables			2,963,431,000	2,963,431,000
Fixed assets			8,506,281,288	8,506,281,288
Investment property		60,712,312,460		60,712,312,460
Other long-term assets			3,541,212,594	3,541,212,594
Total assets	755,639,193,198	60,712,312,460	904,256,273,789	1,720,607,779,447
Liabilities				
Short-term accounts payables			912,156,119,680	912,156,119,680
Long-term accounts payables			7,264,721,755	7,264,721,755
Total Liabilities	-	-	919,420,841,435	919,420,841,435

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5. The income of the members of the Board of Directors, the Supervisory Board, and the Board of Management for the first 3 months of 2026 details as below:

Name	Position	Salary and bonuses (VND)	Remuneration (VND)
Bui Van Tuan (The TKV's capital management representative)	Chairman	-	15,420,000
Nguyen Manh Diep (The TKV's capital management representative)	Member of BOD	-	13,140,000
Ngo Van Ca	Member of BOD	-	13,140,000
Tran Xuan Hoa	Member of BOD	-	67,700,000
Pham Minh	Director	140,790,000	13,140,000
Nguyen Thuy Duong	Deputy Director	124,830,000	-
Le Thi Thu Trang	Deputy Director	124,830,000	-
Nguyen Thi Lan Anh (The TKV's capital control representative)	Chief Supervisor	-	13,740,000
Bui Thi Minh Thu	Member of the Supervisory Board	-	13,140,000
Vu Ngoc Minh	Member of the Supervisory Board	-	13,140,000
Total		504,450,000	160,560,000

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6. Comparative information:

Data used for comparison are data on the Financial Statements for the fiscal period ending March 31, 2025 of Vinacomin-Coal Import-Export Joint Stock Company.

Prepared by



Nguyen Van Minh

Chief Accountant 



Nguyen Thi Quynh Ngan

Legal representative



Pham Minh

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK COMPANY

SHORT-TERM ACCOUNTS RECEIVABLE WITHIN TKV GROUP

As at 31/03/2026

Currency unit: VND

	Customers	Closing balance	Opening balance
	TOTAL	805,510,651,678	581,019,147,576
1	Vinacomin - Cam Pha Port and Logistics Company	215,188,056,793	359,311,187,880
2	TKV - Hon Gai Coal Company	98,806,735,875	-
3	Vinacomin - Cua Ong Coal Preparation Company	28,098,900	8,197,200
9	Vinacomin - Mine Emergency Center	-	225,865,750
22	Vinacomin- Machine Manufacturing Joint Stock Company	-	19,250,000
32	Vinacomin - Vang Danh Coal Joint Stock Company	4,297,370,000	-
44	Vinacomin - Cam Pha Coal Trading Joint Stock Company	51,497,702,170	-
54	Vinacomin - Nui Beo Coal Joint Stock Company	-	4,593,442,300
58	TKV - Cao Son Coal Joint Stock Company	20,318,470,000	22,357,706,400
60	TKV- Deo Nai Coc Sau Coal Joint Stock Company	11,823,354,480	3,932,399,280
64	TKV - Lam Dong Aluminum Company Limited	2,394,360,000	24,840,000
69	Vinacomin - Da Bac Logistics Company	127,287,462,678	-
86	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	165,050,947,259	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	2,169,475,200	32,866,735,925
105	Vinacomin - Quang Ninh Coal Processing Company	105,867,438,123	63,790,986,864
107	TKV - Dak Nong Aluminum Company	334,800,000	334,800,000

Prepared by



Nguyen Van Minh

Approved by



Nguyen Thi Quynh Ngan

VINACOMIN - COAL IMPORT EXPORT JOINT STOCK
COMPANY

SHORT-TERM ACCOUNTS PAYABLE WITHIN TKV GROUP

As at 31/03/2026

Currency Unit: VND

	Customers	Closing balance		Opening balance	
		Value	Repayment capacity amount	Value	Repayment capacity amount
	TOTAL	77,858,910,711	77,858,910,711	102,455,783,618	102,455,783,618
1	Vinacomin - Cam Pha Port and Logistics Company	77,804,723,920	77,804,723,920	101,699,225,098	101,699,225,098
10	Vinacomin - Business Administration School	41,442,791	41,442,791	-	-
53	Vinacomin - Quacontrol VQC	12,744,000	12,744,000	756,558,520	756,558,520

Prepared by



Nguyen Van Minh

Approved by



Nguyen Thi Quynh Ngan

REPORT ON INTER-COMPANY REVENUE WITHIN THE GROUP

From 01/01/2026 to 31/03/202026

Currency unit: VND

	Customers	Quarter I			Year to date		
		Quantity	Price	Value	Quantity	Price	Value
		1	2	3	4	5	6
	TOTAL	1,574,933.33		4,175,258,050,974	1,574,933.33		4,175,258,050,974
1	Vinacomin - Cam Pha Port and Logistics Company	820,381.36	2,445,762	2,019,390,132,335	820,381.36	2,445,762	2,019,390,132,335
2	TKV - Hon Gai Coal Preparation Company	101,608	2,831,363	287,688,245,292	101,607.69	2,831,363	287,688,245,292
3	Vinacomin - Cua Ong Coal Preparation Company			368,550,000	-	-	368,550,000
15	Viet nam National Coal- Mineral Industries Holding Corporation Limited			440,191,353	-	-	440,191,353
32	Vinacomin - Vang Danh Coal Joint Stock Company			4,298,257,000	-	-	4,298,257,000
44	Vinacomin - Cam Pha Coal Trading Joint Stock Company	163,603.92	2,772,317	453,561,866,154	163,603.92	2,772,317	453,561,866,154
58	TKV - Cao Son Coal Joint Stock Company			24,963,670,000	-		24,963,670,000
60	TKV- Deo Nai Coc Sau Coal Joint Stock Company			7,306,440,000		-	7,306,440,000
64	TKV - Lam Dong Aluminum Company Limited			2,608,000,000	-	-	2,608,000,000
69	Vinacomin - Da Bac Logistics Company	139,799.05	2,775,189	387,968,770,508	139,799.05	2,775,189	387,968,770,508
86	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	115,860.53		330,329,903,038	115,860.53	2,851,100	330,329,903,038
88	Nam Mau Coal Company Limited			619,000,000	-	-	619,000,000
105	Vinacomin - Quang Ninh Coal Processing Company	233,680.78	2,806,029	655,715,025,294	233,680.78	2,806,029	655,715,025,294

Prepared by


Nguyen Van Minh

Approved by




Nguyen Thi Quynh Ngan

VINACOMIN-COAL IMPORT EXPORT JOINT STOCK COMPANY
DETAIL REPORT OF ASSETS SOLD DIRECTLY WITHIN VINACOMIN GROUP TO FORM ASSETS

DETAIL REPORT OF ASSETS SOLD DIRECTLY WITHIN VINACOMIN STOCK COMPANY							Currency unit: VND	
Accumulated until 31/03/2026							Invoice	
STT	Content	Quantity	Cost of goods sold	Internal sales revenue (selling price according	Profit (+); Loss (-)	Date		
						Number	6	
				3	4 = 3 - 2	5		
		1	2		12,000,000		09/02/2026	
	B			619,000,000	12,000,000	222		
	Vinacomin - Nam Mau Coal Joint Stock		607,000,000	619,000,000	40,150,000		05/02/2026	
		1	607,000,000	844,950,000	40,150,000	209		
	Vinacomin - Nam Mau Coal Joint Stock		804,800,000	844,950,000				
	Company		804,800,000					
1	Explosion-proof substation	2		1,463,950,000	52,150,000			
	Company		1,411,800,000					
2	Spare parts for conveyor and shearer machines							
	Company							
	Spare parts for conveyor and shearer machines							
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Approved by 



Nguyen Thi Quynh Ngan

Prepared by



Nguyen Van Minh

**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 31/03/2026

STT	Content	Quantity	Cost of goods sold	Internal sales revenue (selling price according	Profit (+); Loss (-)	Currency unit: VND	
						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	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

[Signature]

Nguyen Van Minh

Approved by

[Signature]



Nguyen Thi Quynh Ngan