CÔNG TY CỔ PHẦN XI MĂNG QUÁN TRIỀU VVMI
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STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

Unit: VND

ASSETS	Code	Notes	Closing balance	Opening balance
A - CURRENT ASSETS	**100**		**81.910.712.938**	**73.468.972.851**
I. Cash and cash equivalents	**110**		**10.237.665.634**	**11.596.980.208**
1. Cash	111	V.1	10.237.665.634	11.596.980.208
2. Cash equivalents	112	V.1		
II. Short-term financial investments	**120**		**0**	**0**
1. Trading securities	121			
2. Provision for impairment of trading securities (*)	122			
3. Short-term held-to-maturity investments	123			
4. Provision for impairment of short-term held-to-maturity investments (*)	124			
5. Other short-term investments	125			
6. Provision for impairment of other short-term investments (*)	126			
III. Short-term receivables	**130**		**10.440.247.570**	**16.295.362.861**
1. Short-term trade receivables	131	V.3	12.754.433.228	10.582.028.528
2. Short-term advances to suppliers	132	V.3c	37.960.000	8.101.214.760
3. Short-term intra-company receivables	133		0	0
4. Receivables under construction contract progress billings	134			
5. Other short-term receivables	135	V.4	1.755.602.091	1.835.256.186
6. Allowance for doubtful short-term receivables (*)	136	V.6	(4.107.747.749)	(4.223.136.613)
7. Shortages of assets pending resolution	137			
IV. Inventories	**140**		**51.200.387.233**	**41.131.520.768**
1. Inventories	141	V.7	51.471.290.027	41.402.423.562
2. Provision for devaluation of inventories (*)	142	V.7	(270.902.794)	(270.902.794)
V. Short-term biological assets	**150**		**0**	**0**
1. Short-term livestock held for a single harvest	151			
2. Short-term seasonal crops or crops held for a single harvest	152			
3. Provision for impairment of short-term biological assets (*)	153			
VI. Other current assets	**160**		**10.032.412.501**	**4.445.109.014**
1. Short-term prepaid expenses	161	V.14	9.635.040.587	4.445.109.014
2. Deductible value added tax	162	V.15a	381.946.703	0
3. Taxes and other receivables from the State	163	V.15b	15.425.211	0
4. Government bond repurchase transactions	164			
5. Other current assets	165		0	0
B - NON-CURRENT ASSETS	**200**		**362.257.425.061**	**362.171.273.178**
I. Long-term receivables	**210**		**0**	**0**
1. Long-term trade receivables	211			
2. Long-term advances to suppliers	212			
3. Business capital at dependent units	213			
4. Long-term intra-company receivables	214			
5. Other long-term receivables	215			
6. Allowance for doubtful long-term receivables (*)	216			

II. Fixed assets	**220**		**325.213.471.841**	**323.905.189.241**
1. Tangible fixed assets	221	V.9	325.213.471.841	323.905.189.241
- Cost	*222*		*1.467.730.142.437*	*1.432.744.053.263*
- Accumulated depreciation (*)	*223*		*(1.142.516.670.596)*	*(1.108.838.864.022)*
2. Finance lease assets	224		0	0
- Cost	225			
- Accumulated depreciation (*)	226			
3. Intangible fixed assets	227		0	0
- Cost	228			
- Accumulated amortisation (*)	229			
III. Long-term biological assets	**230**		***0***	***0***
1. Livestock yielding recurring produce	231			
a) Immature livestock yielding recurring produce	232			
b) Mature livestock yielding recurring produce	233			
- Cost	234			
- Accumulated depreciation (*)	235			
2. Long-term livestock held for a single harvest	236			
3. Long-term seasonal crops or crops held for a single harvest	237			
4. Provision for impairment of long-term biological assets (*)	238			
IV. Investment property	**240**		**0**	**0**
- Cost	241		0	0
- Accumulated depreciation (*)	242		0	0
V. Long-term assets in progress	**250**		**0**	**1.047.680.179**
1. Long-term work in progress	251			
2. Construction in progress	252	V.8	0	1.047.680.179
VI. Long-term financial investments	**260**		**0**	**0**
1. Investments in subsidiaries	261			
2. Investments in joint ventures and associates	262			
3. Equity investments in other entities	263			
4. Provision for impairment of long-term investments in other entities (*)	264			
5. Long-term held-to-maturity investments	265			
6. Provision for impairment of long-term held-to-maturity investments (*)	266			
VII. Other non-current assets	**270**		**37.043.953.220**	**37.218.403.758**
1. Long-term prepaid expenses	271	V.14	37.043.953.220	37.218.403.758
2. Deferred tax assets	272		0	0
3. Long-term equipment, supplies and spare parts	273			
4. Other non-current assets	274			
TOTAL ASSETS (280=100+200)	**280**		**444.168.137.999**	**435.640.246.029**
C - LIABILITIES	**300**		**203.728.330.312**	**175.998.352.382**
I. Current liabilities	310		**182.207.305.674**	**164.009.296.028**
1. Short-term trade payables	311	V.17	71.156.901.188	67.122.563.654
2. Short-term advances from customers	312	V.17a	13.299.091.356	10.490.026.341
3. Dividends and profits payable	313	V.18,X	5.211.831.146	1.535.607.321
4. Short-term taxes and other payables to the State	314	V.19	561.581.772	7.165.217.039
5. Payables to employees	315	V.18a	3.812.187.384	12.001.817.547
6. Short-term accrued expenses	316	V.20	1.759.423.907	542.944.569
7. Short-term intra-company payables	317		0	0

8. Short-term payables under construction contract progress billings	318			
9. Short-term deferred revenue	319		0	0
10. Other short-term payables	320	V.21,X	251.375.822	357.640
11. Short-term borrowings and finance lease liabilities	321	V.16	84.535.194.834	62.048.056.374
12. Short-term provisions	322		0	0
13. Bonus and welfare funds	323	V.27e	1.619.718.265	3.102.705.543
14. Price stabilisation fund	324		0	0
15. Government bond repurchase transactions	325			
II. Non-current liabilities	**330**		**21.521.024.638**	**11.989.056.354**
1. Long-term trade payables	331		0	0
2. Long-term advances from customers	332		0	0
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334		0	0
5. Intra-company payables for business capital	335		0	0
6. Long-term intra-company payables	336		0	0
7. Long-term deferred revenue	337		0	0
8. Other long-term payables	338		0	0
9. Long-term borrowings and finance lease liabilities	339	V.16	21.521.024.638	11.989.056.354
10. Convertible bonds	340		0	0
11. Preference shares	341		0	0
12. Deferred tax liabilities	342		0	0
13. Long-term provisions	343		0	0
14. Science and technology development fund	344		0	0
D - OWNERS' EQUITY	**400**	**V.27**	**240.439.807.687**	**259.641.893.647**
1. Owners' contributed capital	411	V.27	250.000.000.000	250.000.000.000
- Ordinary shares with voting rights	411a		250.000.000.000	250.000.000.000
- Preference shares	411b		0	0
2. Share premium	412		0	0
3. Conversion options on convertible bonds	413		0	0
4. Other owners' capital	414		0	0
5. Treasury shares (*)	415		0	0
6. Asset revaluation differences	416		0	0
7. Foreign exchange differences	417		0	0
8. Investment and development fund	418		0	0
9. Other equity funds	419		0	0
10. Retained earnings	420	V.27	(9.560.192.313)	9.641.893.647
- Retained earnings accumulated to the end of the previous period	420a		0	9.641.893.647
- Retained earnings accumulated to the end of the current period	420b		(9.560.192.313)	0
TOTAL LIABILITIES AND OWNERS' EQUITY (440=300+400)	**440**		**444.168.137.999**	**435.640.246.029**

9 October 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Van Duan	Nguyen Minh Hai	Tran Viet Cuong

INCOME STATEMENT

For the accounting period from 1 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Notes	Current period	Corresponding prior-year period
1	2	3	4	5
1. Revenue from sales of goods and rendering of services	**01**	VII.1	**448.261.572.204**	**409.333.910.363**
2. Revenue deductions	02	VII.2	0	0
3. Net revenue from sales of goods and rendering of services (01-02)	**10**		**448.261.572.204**	**409.333.910.363**
4. Cost of sales	11	VII.3	422.627.433.780	373.538.458.770
5. Gross profit from sales of goods and rendering of services (20=10-11)	**20**		**25.634.138.424**	**35.795.451.593**
6. Gains/(losses) on sale and disposal of investment property	21			
7. Finance income	22	VII.5	11.114.429	10.869.038
8. Finance expenses	**23**	VII.6	**9.694.903.308**	**9.623.962.679**
Of which: Interest expense	*24*		*5.053.291.256*	*5.300.780.110*
9. Selling expenses	**25**	VII.9a	**9.691.949.236**	**9.264.204.704**
10. General and administrative expenses	26	VII.9b	15.407.384.226	15.884.834.973
11. Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		(9.148.983.917)	**1.033.318.275**
12. Other income	31	VII.7	1.255.780.000	0
13. Other expenses	**32**	VII.8	**1.666.988.396**	**2.480**
14. Other profit (40 = 31 - 32)	40		(411.208.396)	(2.480)
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**(9.560.192.313)**	**1.033.315.795**
16. Current corporate income tax expense	51	VII.11	0	63.360.801
17. Deferred corporate income tax expense	52		0	0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		(9.560.192.313)	**969.954.994**
19. Basic earnings per share (*)	70	VII.12	**0**	**39**
20. Diluted earnings per share (*)	**71**		(382)	

9 October 2026

PREPARED BY	Chief Accountant	DIRECTOR
Nguyen Van Duan	Nguyen Minh Hai	Tran Viet Cuong

VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION
VVMI QUAN TRIEU CEMENT JOINT STOCK COMPANY
Address: An Khanh Commune, Thai Nguyen Province

Form No. B 02a - DN
(Issued with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

INCOME STATEMENT

For the accounting period from 1 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Notes	Quarter III		Year to date to the end of the quarter	
			Current year	Prior year	Current year	Prior year
1	*2*	*3*	*4*	*5*	*6*	*7*
1. Revenue from sales of goods and rendering of services	**1**	**VII.1**	**149.544.837.749**	**114.153.931.544**	**448.261.572.204**	**409.333.910.363**
2. Revenue deductions	2	VII.2	0	0		0
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		149.544.837.749	114.153.931.544	448.261.572.204	409.333.910.363
4. Cost of sales	11	VII.3	150.635.445.243	109.174.368.745	422.627.433.780	373.538.458.770
5. Gross profit from sales of goods and rendering of services (20 = 10-11)	20		(1.090.607.494)	4.979.562.799	25.634.138.424	35.795.451.593
6. Gains/(losses) on sale and disposal of investment property			0	0		0
7. Finance income	21	VII.5	2.896.972	3.382.189	11.114.429	10.869.038
8. Finance expenses	22	VII.6	3.807.889.013	2.903.861.182	9.694.903.308	9.623.962.679
- Of which: Borrowing costs	23		2.298.921.397	1.655.055.328	*5.053.291.256*	5.300.780.110
9. Selling expenses	25	VII.9a	3.682.081.107	3.046.424.184	9.691.949.236	9.264.204.704
10. General and administrative expenses	26	VII.9b	4.234.101.144	5.179.074.928	15.407.384.226	15.884.834.973
11. Net operating profit {30 = 20 +21 + 22 - (23 + 25 + 26)}	**30**		**(12.811.781.786)**	**(6.146.415.306)**	**(9.148.983.917)**	**1.033.318.275**
12. Other income	31	VII.7	1.255.780.000	0	1.255.780.000	0
13. Other expenses	32	VII.8	1.661.674.479	0	1.666.988.396	2.480
14. Other profit (40 = 31 - 32)	40		(405.894.479)	0	(411.208.396)	0
15. Total accounting profit before tax (50 = 30 + 40)	**50**		**(13.217.676.265)**	**(6.146.415.306)**	**(9.560.192.313)**	**1.033.318.275**
16. Current corporate income tax expense	**51**	VII.11	0	0	0	63.360.801
17. Deferred corporate income tax expense	**52**		0	0		0
18. Profit after corporate income tax (60 = 50 - 51 - 52)	**60**		**(13.217.676.265)**	**(6.146.415.306)**	**(9.560.192.313)**	**969.957.474**
19. Basic earnings per share (*)	**71**	VII.12	0	0	0	39
20. Diluted earnings per share (*)			(529)	(246)	(382)	0

9 October 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Van Duan	Nguyen Minh Hai	Tran Viet Cuong

CÔNG TY CỔ PHẦN XI MĂNG QUÁN TRIỀU VVMI

VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION
VVMI QUAN TRIEU CEMENT JOINT STOCK COMPANY
Address: An Khanh Commune, Thai Nguyen Province

Form No. B 02a - DN
(Issued with Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

STATEMENT OF CASH FLOWS

(Indirect method)

For the accounting period from 1 January 2026 to 30 September 2026

Unit: VND

ITEMS	Code	Notes	Year to date to the end of the current quarter	
			Current year	Prior year
1	*2*	*3*	*4*	*5*
I. Cash flows from operating activities				
1. Profit before tax	01		**(9.560.192.313)**	**1.033.315.795**
2. Adjustments for				
- Depreciation and amortisation of fixed assets and investment property	02		33.677.806.574	50.252.777.883
- Provisions	03		(115.388.864)	(280.986.400)
- Foreign exchange gains/(losses) on revaluation of monetary items denominated in foreign currencies	04		0	0
- Gains/(losses) from investing and financing activities	05		0	(10.869.038)
- Borrowing costs	06		5.053.291.256	5.300.780.110
- Other adjustments	07		0	
3. Operating profit before changes in working capital	**08**		**29.055.516.653**	**56.295.018.350**
- (Increase)/decrease in receivables	09		5.573.132.241	30.170.694.388
- (Increase)/decrease in inventories	10		(10.068.866.465)	(25.664.915.672)
- Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11		(21.009.012.550)	(26.114.697.211)
- (Increase)/decrease in prepaid expenses	12		(5.015.481.035)	(13.502.729.642)
- (Increase)/decrease in trading securities	13		0	
- Borrowing costs paid	14		(4.604.567.733)	(3.630.885.890)
- Corporate income tax paid	15		(328.251.640)	0
- Other cash receipts from operating activities	16		0	2.808.000
- Other cash payments for operating activities	17		(3.624.880.925)	(3.852.122.950)
Net cash flows from operating activities	**20**		***(10.022.411.454)***	***13.703.169.373***
II. Cash flows from investing activities				
1. Payments for acquisition and construction of fixed assets and other long-term assets	21		(21.067.841.010)	(4.357.778.778)
2. Proceeds from sale and disposal of fixed assets and other long-term assets	22		0	0
3. Payments for loans granted and purchases of other entities' debt instruments	23		0	0
4. Collections of loans granted and proceeds from sales of other entities' debt instruments	24		0	0
5. Payments for equity investments in other entities	25		0	0
6. Proceeds from disposal of equity investments in other entities	26		0	0
7. Interest, dividends and profit distributions received	27		0	10.869.038
Net cash flows from investing activities	**30**		***(21.067.841.010)***	***(4.346.909.740)***
III. Cash flows from financing activities				
1. Proceeds from share issues and owners' capital contributions	31		0	0
2. Repayments of owners' capital contributions and repurchases of issued shares	32		0	0
3. Proceeds from borrowings	33		190.671.634.739	174.748.283.862
4. Repayments of borrowing principal	34		(158.652.527.995)	(165.809.802.310)
5. Repayments of finance lease principal	35		0	0
6. Dividends and profits paid to owners	36		(2.288.168.854)	(6.904.798.489)
Net cash flows from financing activities	**40**		***29.730.937.890***	***2.033.683.063***
Net cash flows during the period (50 = 20+30+40)	**50**		**(1.359.314.574)**	**11.389.942.696**
Cash and cash equivalents at the beginning of the period	**60**		**11.596.980.208**	**6.229.672.739**
Effect of exchange rate changes on foreign currency balances	61		0	0
Cash and cash equivalents at the end of the period (70 = 50+60+61)	**70**		**10.237.665.634**	**17.619.615.435**

9 October 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Van Duan	Nguyen Minh Hai	Tran Viet Cuong

CÔNG TY CỔ PHẦN XI MĂNG QUÁN TRIỀU VVMI

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

All amounts are presented in Vietnamese dong (VND).

1.	Cash and cash equivalents	As at 30 September 2026	As at 1 January 2026
	- Cash on hand	875.348.614	860.544.387
	- Demand deposits with banks	9.362.317.020	10.736.435.821
	BIDV - Thai Nguyen Branch	*2.054.036.181*	*1.298.477.843*
	MB - Thai Nguyen Branch	*2.820.234.736*	*2.336.295.989*
	Agribank - Nam Thai Nguyen Branch	*1.580.700.585*	*3.944.988.776*
	VietinBank - Thai Nguyen Branch	*2.899.159.461*	*1.338.914.383*
	SeA Bank	*8.186.057*	*1.027.620.096*
	Agribank - Thai Nguyen Branch	-	*790.138.734*
	- Cash in transit	-	-
	BIDV - Thai Nguyen Branch	-	
	Total	**10.237.665.634**	**11.596.980.208**

2. Financial investments

3.	Short-term trade receivables	As at 30 September 2026	As at 1 January 2026
3a	*Short-term trade receivables from customers WITHIN Vietnam National Coal - Mineral Industries Group*	-	*998.551.380*
	VVMI Viet Bac Mechanical Joint Stock Company	-	998.551.380
3b	*Short-term trade receivables from customers OUTSIDE Vietnam National Coal - Mineral Industries Group*	*12.754.433.228*	*9.583.477.148*
	Quyen Thanh Dat Trading Company Limited	2.893.390.263	-
	HTT Son Duong Company Limited	1.246.379.830	-
	Hai Ngoan Construction Materials Store	580.000.000	605.000.000
	Dai Tu Commune General Services Centre	891.859.100	-
	Duc Luong Commune General Services Centre	417.314.800	633.042.800
	Dai Phuc Commune Project Management Board	759.221.000	-
	Other customers	5.966.268.235	8.345.434.348
	Total	**12.754.433.228**	**10.582.028.528**

3c	Short-term advances to suppliers	As at 30 September 2026	As at 1 January 2026
	Short-term advances to suppliers WITHIN Vietnam National Coal - Mineral Industries Group	-	-

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

All amounts are presented in Vietnamese dong (VND).

Short-term advances to suppliers OUTSIDE Vietnam National Coal - Mineral Industries Group	*37.960.000*	*8.101.214.760*
Cemtech Vietnam Company Limited		6.807.761.920
Hai Anh Trading - Engineering Joint Stock Company		587.800.740
SISC Vietnam Equipment Joint Stock Company		613.030.220
BDO Audit Company Limited	12.960.000	
Thai Nguyen Provincial Radio and Television Station	25.000.000	
Other customers		92.621.880
Total	**37.960.000**	**8.101.214.760**

4. Other short-term receivables	**As at 30 September 2026**	**As at 1 January 2026**
a) Other receivables from third parties	***1.755.602.091***	***1.835.256.186***
- Dividends and profit distributions receivable		
- Receivables from employees	1.755.602.091	1.835.256.186
Unemployment insurance	24.167.380	22.178.820
Social insurance	193.339.040	177.430.560
Health insurance payable to the provincial authority	36.251.070	33.268.230
Personal income tax receivable from employees	191.844.601	261.989.712
Duong Van Huong	790.000.000	800.388.864
Do Viet Tho	520.000.000	540.000.000
- Deposits and collateral		
- Non-monetary assets lent		
- Payments made on behalf of others		
- Other receivables		
a) Other receivables from related parties (entities within Vietnam National Coal - Mineral Industries Group)		
Total	**1.755.602.091**	**1.835.256.186**

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

5. Shortages of assets pending resolution (by asset category)

6. Bad debts

	As at 30 September 2026			As at 1 January 2026		
	Cost	*Provision*	*Recoverable amount*	*Cost*	*Provision*	*Recoverable amount*
Short-term trade receivables	**2.797.747.749**	**(2.797.747.749)**	**-**	**2.882.747.749**	**(2.882.747.749)**	**-**
1 Duc Hung Technology Trading Joint Stock Company	512.450.000	(512.450.000)	-	512.450.000	(512.450.000)	-
2 Hop Thanh Trading and Transport Company Limited	769.562.749	(769.562.749)	-	769.562.749	(769.562.749)	-
3 Hai Ngoan Construction Materials Store	580.000.000	(580.000.000)	-	605.000.000	(605.000.000)	-
4 Nguyen Hong Development Investment and Trading Services Joint Stock Company	895.735.000	(895.735.000)	-	895.735.000	(895.735.000)	-
5 19 - 8 Investment and Construction Company Limited	40.000.000	(40.000.000)	-	100.000.000	(100.000.000)	-
Other short-term receivables	**1.310.000.000**	**(1.310.000.000)**	**-**	**1.340.388.864**	**(1.340.388.864)**	**-**
1 Mr. Duong Van Huong	790.000.000	(790.000.000)	-	800.388.864	(800.388.864)	-
2 Mr. Do Viet Tho	520.000.000	(520.000.000)	-	540.000.000	(540.000.000)	-
Total	**4.107.747.749**	**(4.107.747.749)**	**-**	**4.223.136.613**	**(4.223.136.613)**	**-**

Irrecoverable receivables for which a 100% allowance had been made were written off pursuant to Minutes No. 31/BB - HĐQT dated 31 December 2024. Details are as follows:	Cumulative amount to 30 September 2026	Cumulative amount to 1 January 2026
Kien Truc Viet Construction Consultancy Joint Stock Company	*1.877.520.010*	*1.877.520.010*
Quang Loi Engineering and Trading Company Limited	*328.680.000*	*328.680.000*
Ngoc Mai Construction Joint Stock Company	*1.452.868.400*	*1.452.868.400*
Long Son Company Limited	*374.186.000*	*374.186.000*
Total:	***4.033.254.410***	***4.033.254.410***

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

7. Inventories

	As at 30 September 2026		As at 1 January 2026	
	Cost	Provision	Cost	Provision
Raw materials and supplies	22.828.269.370	(270.902.794)	12.869.775.503	(270.902.794)
Tools and supplies	345.889.013	-	94.772.872	-
Work in progress	28.297.131.644	-	28.437.875.187	-
Total	**51.471.290.027**	**(270.902.794)**	**41.402.423.562**	**(270.902.794)**

Details of movements in the provision for devaluation of inventories are as follows:	As at 30 September 2026	As at 1 January 2026
Opening balance	(270.902.794)	(270.902.794)
Additional provision made during the year	-	-
Reversal of provision during the year	-	-
Closing balance	(270.902.794)	(270.902.794)

Inventories are pledged as collateral for the following borrowings:

- Credit Facility Agreement No. 01/2023/1698437/HĐTD dated 26 September 2023 with the Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch.

- Credit Agreement No. 104428.22.090.502368.TD dated 23 December 2022 and Credit Agreement No. 177403.23.090.502368.TD dated 25 December 2023 with Military Commercial Joint Stock Bank - Thai Nguyen Branch.

8. Long-term assets in progress

	As at 30 September 2026		As at 1 January 2026	
	Cost	Recoverable amount	Cost	Recoverable amount
a) Long-term work in progress				
b) Construction in progress				
- Purchases	-		-	
Investment project for an X-ray fluorescence spectrometer	-			
- Capital construction	-	-	**560.005.768**	**560.005.768**
Investment project for a steel cement silo with a capacity of over 2,000 tonnes	-	-	560.005.768	560.005.768
- Periodic repairs and maintenance				
- Upgrading and renovation of fixed assets	-	-	**487.674.411**	**487.674.411**
Raw mill dust filtration system renovation project	-	-	487.674.411	487.674.411
Total	-	-	**1.047.680.179**	**1.047.680.179**

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

9. Changes in tangible fixed assets

	Buildings and structures	Machinery and equipment	Motor vehicles	Office equipment and tools	Total
COST					
As at 1 January 2026	408.585.097.449	1.006.745.115.857	10.863.199.059	6.550.640.898	1.432.744.053.263
Purchases during the year	-	-	-	-	-
Completed capital construction	13.402.796.638	29.171.628.240	5.227.426	3.266.660	42.582.918.964
Other decreases		(7.596.829.790)			(7.596.829.790)
As at 30 September 2026	**421.987.894.087**	**1.028.319.914.307**	**10.868.426.485**	**6.553.907.558**	**1.467.730.142.437**
ACCUMULATED DEPRECIATION					
As at 1 January 2026	(281.601.631.421)	(816.649.705.288)	(5.739.876.196)	(4.847.651.117)	(1.108.838.864.022)
Depreciation charge for the year	(11.676.356.546)	(26.576.803.668)	(844.448.891)	(517.200.675)	(39.614.809.780)
Other decreases	-	5.937.003.206	-	-	5.937.003.206
As at 30 September 2026	**(293.277.987.967)**	**(837.289.505.750)**	**(6.584.325.087)**	**(5.364.851.792)**	**(1.142.516.670.596)**
NET BOOK VALUE					
As at 1 January 2026	126.983.466.028	190.095.410.569	5.123.322.863	1.702.989.781	323.905.189.241
As at 30 September 2026	**128.709.906.120**	**191.030.408.557**	**4.284.101.398**	**1.189.055.766**	**325.213.471.841**

Of which:

Cost of fully depreciated fixed assets still in use at year-end:	290.264.914.612	VND
Cost of fixed assets temporarily idle (awaiting disposal)	1.071.682.578	VND
Closing net book value of tangible fixed assets pledged or mortgaged as collateral for borrowings:	320.531.886.207	VND

The net book value of the Company's tangible fixed assets pledged as collateral for borrowings from the Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch as at 30 September 2026 was VND 320,531,886,207 (as at 31 December 2025: VND 318,370,826,853).

As at 30 September 2026, the Company had no tangible fixed assets whose cost and net book value accounted for 10% or more of the value.

10. Changes in intangible fixed assets

11. Changes in finance lease assets

12. Biological assets

13. Changes in investment property

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

14. Prepaid expenses	As at 30 September 2026	As at 1 January 2026
Short-term prepaid expenses	***9.635.040.587***	***4.445.109.014***
Repair expenses	2.197.538.235	380.986.427
Tools and supplies	6.853.455.839	3.905.509.710
Other short-term prepaid expenses	584.046.513	158.612.877
Long-term prepaid expenses	***37.043.953.220***	***37.218.403.758***
Compensation and site clearance costs	10.650.226.437	11.453.781.726
Repair expenses	-	624.126.476
Tools and supplies	26.174.356.502	24.965.377.809
Other long-term prepaid expenses	219.370.281	175.117.747
Total	**46.678.993.807**	**41.663.512.772**

15. Other assets

15a Deductible value added tax	As at 1 January 2026	Increases	Decreases	As at 30 September 2026
Deductible value added tax	-	33.777.896.574	33.395.949.871	381.946.703
Total	**-**	**33.777.896.574**	**33.395.949.871**	**381.946.703**

15b Taxes and other receivables from the State	As at 30 September 2026	As at 1 January 2026
Corporate income tax	-	
Personal income tax	15.425.211	
Natural resource tax	-	
Other taxes	-	
Total	**15.425.211**	**-**

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

16. Borrowings and finance lease liabilities

a/ *Details of outstanding borrowings*	Opening balance		Movements during the year		Closing balance	
	Amount	Amount repayable	Increases	Decreases	Amount	Amount repayable
Total short-term borrowings	**62.048.056.374**	**62.048.056.374**	**181.139.666.455**	**158.652.527.995**	**84.535.194.834**	**84.535.194.834**
Short-term borrowings	***28.814.681.438***	***28.814.681.438***	***172.845.045.075***	***131.758.278.104***	***69.901.448.409***	***69.901.448.409***
Military Commercial Joint Stock Bank - Thai Nguyen Branch	8.430.185.108	8.430.185.108	40.378.585.731	27.991.355.663	20.817.415.176	20.817.415.176
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch	13.870.561.487	13.870.561.487	132.466.459.344	97.252.987.598	49.084.033.233	49.084.033.233
SeABank - Thai Nguyen Branch	6.513.934.843	6.513.934.843	-	6.513.934.843	-	-
Current portion of long-term borrowings	***33.233.374.936***	***33.233.374.936***	***8.294.621.380***	***26.894.249.891***	***14.633.746.425***	***14.633.746.425***
- BIDV Thai Nguyen: Borrowing for the excavator investment project	217.600.000	217.600.000		217.600.000	-	-
- BIDV Thai Nguyen: Borrowing for the dust filtration system and hoist to the heat exchanger	400.000.000	400.000.000	286.000.000	300.000.000	386.000.000	386.000.000
- BIDV Thai Nguyen: Borrowing for the grader project	308.800.000	308.800.000	231.600.000	231.600.000	308.800.000	308.800.000
- BIDV Thai Nguyen: Borrowing for the 2024 administration building expansion project	224.000.000	224.000.000	168.000.000	168.000.000	224.000.000	224.000.000
- BIDV Thai Nguyen: Borrowing for the dust suppression misting system and road sweeper project	260.000.000	260.000.000	195.000.000	195.000.000	260.000.000	260.000.000
- BIDV Thai Nguyen: Borrowing for the wastewater treatment system project	288.000.000	288.000.000	216.000.000	216.000.000	288.000.000	288.000.000
- BIDV Thai Nguyen: Borrowing for the water resource monitoring equipment project	48.000.000	48.000.000	36.000.000	36.000.000	48.000.000	48.000.000
- BIDV Thai Nguyen: Borrowing for the 120-tonne weighbridge project	204.000.000	204.000.000	153.000.000	153.000.000	204.000.000	204.000.000
- BIDV Thai Nguyen: Borrowing for the X-ray fluorescence equipment project			535.000.000	107.000.000	428.000.000	428.000.000

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

16. Borrowings and finance lease liabilities

a/ *Details of outstanding borrowings*	Opening balance		Movements during the year		Closing balance	
	Amount	Amount repayable	Increases	Decreases	Amount	Amount repayable
- BIDV Thai Nguyen: Borrowing for the raw mill dust filtration system project			3.100.000.000	200.000.000	2.900.000.000	2.900.000.000
- Long-term borrowings from employees	31.282.974.936	31.282.974.936	3.374.021.380	25.070.049.891	9.586.946.425	9.586.946.425
Total long-term borrowings	**11.989.056.354**	**11.989.056.354**	**9.531.968.284**	**-**	**21.521.024.638**	**21.521.024.638**
Long-term borrowings	***11.989.056.354***	***11.989.056.354***	***9.531.968.284***	**-**	***21.521.024.638***	***21.521.024.638***
- BIDV Thai Nguyen: Borrowing for the dust filtration system and hoist to the heat exchanger	286.000.000	286.000.000	(286.000.000)	-	-	-
+ Maturity: 1 - 3 years	286.000.000	286.000.000	(286.000.000)		-	-
- BIDV Thai Nguyen: Borrowing for a grader	1.242.000.000	1.242.000.000	(231.600.000)	-	1.010.400.000	1.010.400.000
+ Maturity: 1 - 3 years	926.400.000	926.400.000	(308.800.000)		617.600.000	617.600.000
+ Maturity: 3 - 5 years	315.600.000	315.600.000	77.200.000		392.800.000	392.800.000
- BIDV Thai Nguyen: Borrowing for the 2024 production administration building expansion	1.344.000.000	1.344.000.000	(168.000.000)	-	1.176.000.000	1.176.000.000
+ Maturity: 1 - 3 years	672.000.000	672.000.000	(224.000.000)		448.000.000	448.000.000
+ Maturity: 3 - 5 years	672.000.000	672.000.000	56.000.000		728.000.000	728.000.000
- BIDV Thai Nguyen: Borrowing for a dust suppression misting system and road sweeper	1.310.000.000	1.310.000.000	(195.000.000)	-	1.115.000.000	1.115.000.000
+ Maturity: 1 - 3 years	780.000.000	780.000.000	(260.000.000)		520.000.000	520.000.000
+ Maturity: 3 - 5 years	530.000.000	530.000.000	65.000.000		595.000.000	595.000.000
- BIDV Thai Nguyen: Borrowing for a wastewater treatment system	1.008.000.000	1.008.000.000	(216.000.000)	-	792.000.000	792.000.000
+ Maturity: 1 - 3 years	864.000.000	864.000.000	(288.000.000)		576.000.000	576.000.000
+ Maturity: 3 - 5 years	144.000.000	144.000.000	72.000.000		216.000.000	216.000.000

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

16. Borrowings and finance lease liabilities

a/ Details of outstanding borrowings	Opening balance		Movements during the year		Closing balance	
	Amount	Amount repayable	Increases	Decreases	Amount	Amount repayable
- BIDV Thai Nguyen: Borrowing for water resource usage monitoring equipment	158.000.000	158.000.000	(36.000.000)	-	122.000.000	122.000.000
+ Maturity: 1 - 3 years	144.000.000	144.000.000	(48.000.000)		96.000.000	96.000.000
+ Maturity: 3 - 5 years	14.000.000	14.000.000	12.000.000		26.000.000	26.000.000
- BIDV Thai Nguyen: Borrowing for the 120-tonne weighbridge project	771.000.000	771.000.000	(153.000.000)	-	618.000.000	618.000.000
+ Maturity: 1 - 3 years	612.000.000	612.000.000	(204.000.000)		408.000.000	408.000.000
+ Maturity: 3 - 5 years	159.000.000	159.000.000	51.000.000		210.000.000	210.000.000
- BIDV Thai Nguyen: Borrowing for the X-ray fluorescence equipment project			1.605.000.000	-	1.605.000.000	1.605.000.000
+ Maturity: 1 - 3 years			856.000.000		856.000.000	856.000.000
+ Maturity: 3 - 5 years			749.000.000		749.000.000	749.000.000
- BIDV Thai Nguyen: Borrowing for the raw mill dust filtration system project			12.400.000.000	-	12.400.000.000	12.400.000.000
+ Maturity: 1 - 3 years			6.200.000.000		6.200.000.000	6.200.000.000
+ Maturity: 3 - 5 years			6.200.000.000		6.200.000.000	6.200.000.000
- Long-term borrowings from employees	5.870.056.354	5.870.056.354	(3.187.431.716)	-	2.682.624.638	2.682.624.638
+ Maturity: 1 - 3 years	5.870.056.354	5.870.056.354	(3.187.431.716)		2.682.624.638	2.682.624.638
Total	**74.037.112.728**	**74.037.112.728**	**190.671.634.739**	**158.652.527.995**	**106.056.219.472**	**106.056.219.472**

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

17. Short-term trade payables

	As at30 September 2026		As at1 January 2026	
	Amount	Amount repayable	Amount	Amount repayable
Trade payables to related parties	**28.382.758.347**	**28.382.758.347**	**48.211.480.566**	**48.211.480.566**
Vinacomin - Viet Bac Mining Industry Holding Corporation	10.484.055.128	10.484.055.128	8.514.744.681	8.514.744.681
Vinacomin - Materials Trading Joint Stock Company	692.215.524	692.215.524	-	-
Vinacomin Business School	4.592.000	4.592.000	-	-
Hanoi Branch - Vinacomin - Materials Trading Joint Stock Company	-	-	60.538.104	60.538.104
Nui Hong Coal Company - VVMI	8.408.232.000	8.408.232.000	27.848.169.443	27.848.169.443
Khanh Hoa Coal Company - VVMI	6.562.668.270	6.562.668.270	10.528.869.730	10.528.869.730
VVMI Viet Bac Mechanical Joint Stock Company	1.012.693.969	1.012.693.969	-	-
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	964.116.000	964.116.000	992.250.000	992.250.000
VVMI Thai Nguyen Hotel Joint Stock Company	215.185.456	215.185.456	218.308.608	218.308.608
VVMI Construction Materials and General Trading Joint Stock Company	39.000.000	39.000.000	48.600.000	48.600.000
Short-term trade payables to third parties	**42.774.142.841**	**42.774.142.841**	**18.911.083.088**	**18.911.083.088**
Ecocem Energy and Environment Joint Stock Company	8.975.547.121	8.975.547.121		-
Cemtech Vietnam Company Limited	4.281.660.969	4.281.660.969		-
Uyen Hien Trading and Transport Company Limited	3.640.224.834	3.640.224.834	1.838.902.873	1.838.902.873
Dong Anh Construction and Installation Development Investment	3.148.021.487	3.148.021.487		-
Other suppliers	22.728.688.430	22.728.688.430	17.072.180.215	17.072.180.215
Total	**71.156.901.188**	**71.156.901.188**	**67.122.563.654**	**67.122.563.654**

17a. Short-term advances from customers

	As at 30 September 2026	As at 1 January 2026
Short-term advances from related-party customers	-	**18.500.000**
Vinacomin - Geology and Minerals Joint Stock Company		
VVMI Tan Quang Cement Joint Stock Company	-	18.500.000
Short-term advances from third-party customers	**13.299.091.356**	**10.471.526.341**
Sao Mai Construction and Trading Company Limited	4.679.932.490	-
Dong Ha Company Limited	1.125.025.117	1.113.128.079
Van Phuc Hoa An Company Limited	858.148.634	579.637.900
Other customers	6.635.985.115	8.778.760.362
Total	**13.299.091.356**	**10.490.026.341**

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

18. Dividends and profits payable	As at 30 September 2026	As at 1 January 2026
Dividends payable for 2022	*388.923.160*	*401.048.960*
Dividends payable for 2023	*776.706.320*	*801.717.920*
Dividends payable for 2024	*322.178.306*	*332.840.441*
Dividends payable for 2025	*3.724.023.360*	
Total (*)	**5.211.831.146**	**1.535.607.321**
***) Of which:**	**5.211.831.146**	**1.535.607.321**
a Dividends payable to related-party shareholders	3.368.404.200	0
Vinacomin - Viet Bac Mining Industry Holding Corporation	3.368.404.200	
Vietnam National Coal - Mineral Industries College	-	
b Dividends payable to other shareholders	1.843.426.946	1.535.607.321

(*): Under Resolution No. 06/NQ-ĐHĐCĐ dated 28 April 2026 approving the distribution of profit for 2025, the Company's appropriations to funds and dividend distribution plan for 2025 are as follows:
- Bonus and welfare funds: VND 2.141,893,647 in total, comprising an appropriation of VND 0 to the bonus fund and VND 2,141,893,647 to the welfare fund.
- Dividends to shareholders: VND 7,500,000,000 in total.

18a. Payables to employees	As at 30 September 2026	As at 1 January 2026
+ Salaries and wages	3.557.697.384	11.680.275.047
+ Shift meals	254.490.000	321.542.500
Total	**3.812.187.384**	**12.001.817.547**

19. Taxes and other payables to the State	As at 1 January 2026	Amount payable during the year	Paid/offset during the year	As at 30 September 2026
Value added tax	6.780.519.398	2.518.887.332	8.739.454.258	559.952.472
Domestic goods	*6.780.519.398*	*2.518.887.332*	*8.739.454.258*	*559.952.472*
Imported goods	-		-	-
Special consumption tax	-		-	-
Import and export duties	-	-	-	-
Corporate income tax	328.251.640	-	328.251.640	-
Personal income tax	46.695.085	132.377.038	179.072.123	-
Natural resource tax	7.744.760	16.748.550	22.864.010	1.629.300
Housing and land tax, land rental	-	-	-	-
Environmental protection tax	-	-	-	-
Other taxes	2.006.156	116.618.955	118.625.111	-
Total	**7.165.217.039**	**2.784.631.875**	**9.388.267.142**	**561.581.772**

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

20. Accrued expenses

	As at 30 September 2026	As at 1 January 2026
a) Short-term (by expense item)		
- Accruals with corresponding debits to Accounts 627; 635; 641; 642	***1.021.465.292***	***542.944.569***
Interest on short-term borrowings from MB Thai Nguyen	15.381.428	5.815.786
Interest on short-term borrowings from BIDV Thai Nguyen	76.068.114	12.807.385
Interest on short-term borrowings from Southeast Asia Commercial Joint Stock Bank	-	5.923.071
Interest on long-term borrowings from BIDV (grader)	1.897.479	2.166.871
Interest on long-term borrowings from BIDV Thai Nguyen (production administration building)	1.649.315	2.216.679
Interest on long-term borrowings from BIDV Thai Nguyen (misting system and road sweeper)	1.619.863	2.219.507
Interest on long-term borrowings from BIDV Thai Nguyen (hoist and clinker dust filtration system)	555.205	1.037.458
Interest on long-term borrowings from BIDV Thai Nguyen (wastewater treatment system)	1.553.425	1.768.241
Interest on long-term borrowings from BIDV Thai Nguyen (water resource monitoring)	244.521	281.063
Interest on long-term borrowings from BIDV Thai Nguyen (120-tonne weighbridge)	1.182.329	1.378.356
Interest on long-term borrowings from BIDV Thai Nguyen (excavator)	-	329.083
Interest on long-term borrowings from BIDV Thai Nguyen (raw mill dust filtration system)	22.006.849	
Interest on long-term borrowings from BIDV Thai Nguyen (X-ray spectrometry equipment)	2.924.178	
INTEREST ON BORROWINGS FROM EMPLOYEES AND OTHERS	707.989.166	348.404.849
Self-drive car rental costs	36.000.000	-
Labour costs under work assignment contracts	3.500.000	3.000.000
Allowances for the Board of Directors and the Supervisory Board	70.968.000	69.024.000
Business travel expenses of the Marketing Department	55.594.000	55.000.000
Electricity costs of the Song Cau pumping station	22.331.420	31.572.220
- Accruals with corresponding debits to Account 241 (construction in progress)	***737.958.615***	
Accrued audit fees for the environmental protection equipment investment project	19.444.444	
Accrued audit fees for the "Raw mill dust filtration system" project	98.148.148	
Accrued management costs for the "Raw mill dust filtration system" project	620.366.023	
Total	**1.759.423.907**	**542.944.569**

21. Other short-term payables

	As at30 September 2026		As at1 January 2026	
	Amount	Amount repayable	Amount	Amount repayable
- Trade union contributions	145.253.860	145.253.860	357.640	357.640
- Trade union membership dues	46.748.435	46.748.435		-
- Other items	59.373.527	59.373.527	-	-
Total	**251.375.822**	**251.375.822**	**357.640**	**357.640**

22. Deferred revenue

23. Bonds issued

24. Preference shares classified as liabilities

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

27. Owners' equity

a/ **Statement of changes in owners' equity**

	Owners' contributed capital	Retained earnings	Grand total
As at 1 January 2025	**250.000.000.000**	**10.214.154.860**	**260.214.154.860**
Prior-year profit	-	9.641.893.647	9.641.893.647
Dividends to shareholders	-	(8.250.000.000)	(8.250.000.000)
Appropriations to funds	-	(1.964.154.860)	(1.964.154.860)
As at 31 December 2025	**250.000.000.000**	**9.641.893.647**	**259.641.893.647**
Profit for the current period	-	(9.560.192.313)	(9.560.192.313)
Dividends to shareholders (*)		(7.500.000.000)	(7.500.000.000)
Appropriations to funds (*)	-	(2.141.893.647)	(2.141.893.647)
As at 30 September 2026	**250.000.000.000**	**(9.560.192.313)**	**240.439.807.687**

b/ **Details of owners' contributed capital**

	As at 30 September 2026	As at 1 January 2026
Vinacomin - Viet Bac Mining Industry Holding Corporation	212.280.140.000	212.280.140.000
Other shareholders	37.719.860.000	37.719.860.000
Total	**250.000.000.000**	**250.000.000.000**

c/ **Capital transactions with owners and distributions of dividends and profits**

	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Owners' invested capital		
Contributed capital at the beginning of the year	250.000.000.000	250.000.000.000
Capital contributions during the year	-	-
Capital reductions during the year	-	-
Contributed capital at the end of the year	250.000.000.000	250.000.000.000
Dividends and profits distributed	7.500.000.000	8.250.000.000

(*): Under Resolution No. 06/NQ-ĐHĐCĐ dated 28 April 2026 approving the distribution of profit for 2025, the Company's appropriations to funds and dividend distribution plan for 2025 are as follows:
- Bonus and welfare funds: VND 2,141,893,647 in total,
comprising an appropriation of VND 0 to the bonus fund and VND 2,141,893,647 to the welfare fund.
- Dividends to shareholders: VND 7,500,000,000 in total.

V. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

d/ **Shares**

	As at 30 September	As at 1 January 2026
Number of shares registered for issue	**25.000.000**	**25.000.000**
Number of shares sold to the public	25.000.000	25.000.000
+ *Ordinary shares*	*25.000.000*	*25.000.000*
Number of shares repurchased	-	-
Number of shares outstanding	25.000.000	25.000.000
+ *Ordinary shares*	*25.000.000*	*25.000.000*

Par value of shares outstanding: VND 10,000 per share

e/ **Company funds**

	Beginning-of-year balance	Appropriations during the year	Utilised during the year	Year-end balance
Bonus fund	2.827.292.662	-	1.856.047.000	971.245.662
Welfare fund	275.412.881	2.141.893.647	1.768.833.925	648.472.603
	-	-	-	-
Total	**3.102.705.543**	**2.141.893.647**	**3.624.880.925**	**1.619.718.265**

Bonus and welfare funds: Used to reward employees, provide material incentives, meet collective welfare needs and improve employees' material and spiritual well-being.

28. Asset revaluation differences

29. Foreign exchange differences

30. Off-balance sheet items

31. ***The value of assets held by the Company on behalf of other parties whose use is restricted by law, or liabilities that the Company is obliged to settle under contractual arrangements or legal requirements (for example, assets under business cooperation contracts (BCC), amounts held in blocked accounts when a public company issues/offers shares to raise capital from shareholders, etc.).***

VII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT

All amounts are presented in Vietnamese dong (VND).

1. Revenue from sales of goods and rendering of services	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Revenue from sales of finished goods	441.518.366.912	407.189.540.109
Revenue from rendering of services	6.743.205.292	2.144.370.254
Total	**448.261.572.204**	**409.333.910.363**
Of which:		
Revenue from sales to customers WITHIN Vietnam National Coal - Mineral Industries Group	33.183.409.454	9.769.903.894
Vinacomin - Geology and Minerals Joint Stock Company	63.888.889	-
VVMI Tan Quang Cement Joint Stock Company	32.992.978.899	9.724.928.894
Khanh Hoa Coal Company - VVMI - Branch of Vinacomin - Viet Bac Mining Industry Holding Corporation	35.060.185	42.833.333
Nui Hong Coal Company - VVMI - Branch of Vinacomin - Viet Bac Mining Industry Holding Corporation	91.481.481	2.141.667
Revenue from sales to customers OUTSIDE Vietnam National Coal - Mineral Industries Group	415.078.162.750	399.564.006.469
Cuong Sau Trading and Construction Company Limited	35.149.296.539	-
Dong Ha Company Limited	25.390.433.789	28.815.806.602
Son Dang Trading Company Limited	24.964.726.487	14.517.371.781
GREEN Song Cong Production and Trading Company Limited	22.850.889.441	13.379.571.489
Toan Sau Private Enterprise	19.844.600.283	36.443.471.340
Khai Lan Construction Materials Company Limited	16.657.176.015	10.963.960.862
Binh Nguyen Trading and Production Company Limited	15.433.680.521	14.107.231.498
Vawaz Vietnam Investment Company Limited	13.127.104.070	-
Quyen Thanh Dat Trading Company Limited	12.186.680.352	20.043.329.117
Phuc An 86 Company Limited	11.948.190.517	7.338.889.170
Van Phuc Hoa An Company Limited	9.833.793.597	5.189.761.762
Duc Quan Trading Investment Joint Stock Company	9.385.789.058	9.380.627.783
Other customers	198.305.802.081	239.383.985.065

2. Revenue deductions

VII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT *(Continued)*

All amounts are presented in Vietnamese dong (VND).

3. Cost of sales	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Cost of finished goods sold	415.906.429.853	371.419.729.742
Cost of services rendered	6.721.003.927	2.118.729.028
Reversal of provision for devaluation of inventories	-	-
Total	**422.627.433.780**	**373.538.458.770**

4. Gains/(losses) on sale and disposal of investment property

5. Finance income	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Interest income on deposits	11.114.429	10.869.038
Total	**11.114.429**	**10.869.038**

6. Finance expenses	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Interest expense	5.053.291.256	5.300.780.110
+ Interest on short-term borrowings	*2.581.223.407*	*2.864.641.535*
+ Interest on medium- and long-term borrowings	*2.472.067.849*	*2.436.138.575*
Settlement discounts,	*4.641.612.052*	*4.173.614.850*
Interest on purchases on deferred payment terms	-	*149.567.719*
Total	**9.694.903.308**	**9.623.962.679**

7. Other income	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Income from penalties for breach of contract	-	-
Other income *	1.255.780.000	-
Total	**1.255.780.000**	**-**

**) Materials recovered from the project: Renovation and upgrading of the raw mill dust filtration system*

8. Other expenses	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Penalties for late payment of taxes		-
Other expenses	7.161.812	2.480
Fixed asset revaluation expenses	1.659.826.584	
Total	**1.666.988.396**	**2.480**

VII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT *(Continued)*

All amounts are presented in Vietnamese dong (VND).

9.	**Selling expenses and general and administrative expenses**	**25.099.333.462**	**25.149.039.677**

9a	*Selling expenses*	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	Sales staff costs	4.497.076.577	4.047.490.605
	Materials, packaging and fuel costs	1.323.477.951	1.043.786.290
	Depreciation of fixed assets	287.228.056	242.849.834
	External services	2.156.155.634	2.279.931.759
	Other cash expenses	1.428.011.018	1.650.146.216
	Total	**9.691.949.236**	**9.264.204.704**

9b	*General and administrative expenses*	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	Staff costs	10.534.560.815	10.102.228.958
	Materials, packaging and fuel costs	407.517.920	494.136.336
	Depreciation of fixed assets	481.562.080	472.128.915
	Electricity costs	218.012.376	185.519.744
	Taxes, fees and charges		3.000.000
	External services	850.590.266	1.134.007.781
	Other cash expenses	2.915.140.769	3.493.813.239
	Deductions from general and administrative expenses		
	Total	**15.407.384.226**	**15.884.834.973**

10.	**Operating expenses by nature (*)**	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
	Raw material, supply and fuel costs	**332.767.544.871**	**300.407.472.781**
	- Raw materials and supplies	120.501.975.903	108.414.061.933
	- Fuel	121.362.423.503	104.696.233.725
	- Energy	90.903.145.465	87.297.177.123
	Labour costs	**41.681.222.794**	**39.647.777.935**
	- Salaries and wages	34.440.447.119	32.990.496.535
	- Social, health and unemployment insurance and trade union contributions	5.109.050.675	4.687.243.400
	- Shift meals	2.131.725.000	1.970.038.000
	Depreciation of fixed assets	**39.614.809.780**	**50.252.777.883**
	External service costs	**7.813.329.763**	**7.203.338.299**
	Other cash expenses	**22.536.937.543**	**22.895.700.947**
	Total	**444.413.844.751**	**420.407.067.845**

(*) Operating expenses by nature are determined based on total production and business expenses incurred during the period.

VII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT *(Continued)*

All amounts are presented in Vietnamese dong (VND).

11. Current corporate income tax	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Corporate income tax expense on taxable income for the current period	-	63.360.801
Total	**-**	**63.360.801**

Current corporate income tax payable is determined based on taxable income for the current period. The Company's taxable income differs from the income reported in the Income Statement because taxable income excludes items of income or expense that are taxable or deductible in other years, and also excludes items that are not taxable or deductible for tax purposes. The Company's current corporate income tax payable is calculated using tax rates enacted by the end of the accounting period.

Details of the Company's current corporate income tax expense incurred during the period are presented below:

Current corporate income tax expense incurred during the period	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Accounting profit/(loss) before tax	**(9.560.192.313)**	**1.033.315.795**
Adjustments increasing/(decreasing) accounting profit/(loss)	**272.582.842**	**233.900.223**
Upward adjustments	272.582.842	233.900.223
Non-deductible expenses	*85.742.842*	*47.060.223*
Remuneration of non-executive members of the Board of Directors and the Supervisory Board	*186.840.000*	*186.840.000*
Downward adjustments	-	-
Adjusted profit/(loss) before tax and before deduction of prior-yea	**(9.287.609.471)**	**1.267.216.018**
Estimated taxable income for the current year	**(9.287.609.471)**	**1.267.216.018**
Tax rate	10%	10%
Estimated current-year corporate income tax payable	-	*126.721.602*
Corporate income tax reduction (50%)	-	*63.360.801*
Estimated current-year corporate income tax payable	-	63.360.801
Corporate income tax payable/(overpaid) at the beginning of the period	**328.251.640**	**(199.163.084)**
Corporate income tax paid during the period	(328.251.640)	-
Corporate income tax payable/(overpaid) at the end of the period	**-**	**(135.802.283)**

VII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE INCOME STATEMENT *(Continued)*

All amounts are presented in Vietnamese dong (VND).

12. Basic earnings per share

Basic earnings per share are calculated by dividing the profit or loss after tax attributable to the Company's ordinary shareholders by the weighted average number of ordinary shares outstanding during the period.

Information used to calculate basic earnings per share:	**From 1 January 2026 to 30 September 2026**	**From 1 January 2025 to 30 September 2025**
Accounting profit after corporate income tax	(9.560.192.313)	969.954.994
Profit attributable to the Company's ordinary shareholders	-	969.954.994
Appropriations to the bonus and welfare funds during the period	-	-
Weighted average ordinary shares outstanding during the year (*)	25.000.000	25.000.000
Basic earnings per share	**-**	**39**

(*) The weighted average number of ordinary shares outstanding during the year is determined as follows:	**From 1 January 2026 to 30 September 2026**	**From 1 January 2025 to 30 September 2025**
Weighted average ordinary shares outstanding at the beginning of the year	25.000.000	25.000.000
Weighted average additional shares issued and outstanding during the year	-	-
Less: Weighted average treasury shares repurchased during the year	-	-
Weighted average ordinary shares outstanding during the year	25.000.000	25.000.000

VII. OTHER INFORMATION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

13. Related parties

a/ List of related parties

The related parties with significant transactions and balances during the year are as follows:

Related parties		Relationship
VVMI - Khanh Hoa Coal Company		Same parent corporation
VVMI - Nui Hong Coal Company		Same parent corporation
VVMI Viet Bac Mechanical Joint Stock Company		Same parent corporation
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company		Same parent corporation
VVMI Construction Materials and General Trading Joint Stock Company		Same parent corporation
VVMI Thai Nguyen Hotel Joint Stock Company		Same parent corporation
VVMI Tan Quang Cement Joint Stock Company		Same parent corporation
Vinacomin - Geology and Minerals Joint Stock Company		Within the same group
Vinacomin Business School		Within the same group
Vinacomin - Materials Trading Joint Stock Company		Within the same group
Hanoi Branch - Vinacomin - Materials Trading Joint Stock Company		Within the same group
Vietnam National Coal - Mineral Industries College		Within the same group
Mr. Tran Viet Cuong		Director, Member of the Board of Directors
Mr. Do Ngoc Huy		Deputy Director
Mr. Dao Trung Dung		Deputy Director
Mr. Nguyen Anh Tuan		Deputy Director
Mr. Nguyen Minh Hai		Chief Accountant
Mr. Pham Quang Nam		Board
Mr. Nguyen Van Dung	(Chairman of the Board of Directors until 28 April 2026)	Chairman of the Board of Directors
Mr. Le Danh Thang	(Chairman of the Board of Directors from 28 April 2026)	Chairman of the Board of Directors
Mr. Ha Van Chuyen		Member of the Board of Directors
Ms. Do Thu Huong		Member of the Board of Directors
Ms. Nguyen Thi Hong Nhung		Member of the Board of Directors
Ms. Pham Thi Thuy Nga		Member of the Board of Directors

b/ Transactions with key management personnel

Key management personnel and related individuals comprise members of the Board of Directors, the Board of Management and the Supervisory Board.

The income (including salaries, bonuses and allowances) of the Board of Directors, the Board of Management and the Supervisory Board is as follows:

Related parties	Transactions during the year	Current year	Prior year
Nguyen Van Dung	Chairman of the Board of Directors	15.232.000	34.272.000
Le Danh Thang	Chairman of the Board of Directors	19.040.000	
Ha Van Chuyen	Member of the Board of Directors	28.800.000	28.800.000

VII. OTHER INFORMATION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

13. Related parties

Tran Viet Cuong	Member of the Board of Directors	28.800.000	28.800.000
Do Ngoc Huy	Member of the Board of Directors	28.800.000	28.800.000
Do Thu Huong	Member of the Board of Directors	28.800.000	28.800.000
Nguyen Thi Hong Nhung	Member of the Supervisory Board	28.800.000	28.800.000
Pham Thi Thuy Nga	Member of the Supervisory Board	28.800.000	28.800.000
Nguyen Van Toan	Secretary	31.500.000	28.800.000
Tran Viet Cuong	Director	307.800.000	266.760.000
Do Ngoc Huy	Deputy Director for Technical Affairs	270.000.000	234.000.000
Dao Trung Dung	Deputy Director for Electromechanical Engineering and Safety	270.000.000	234.000.000
Nguyen Anh Tuan	Deputy Director for Economic Affairs	270.000.000	126.608.696
Nguyen Anh Tuan	Chief Accountant		97.189.130
Nguyen Minh Hai	Chief Accountant	244.350.000	48.942.400
Pham Quang Nam	Head of the Supervisory Board	283.500.000	145.186.364
Ta Van Long	Head of the Supervisory Board		100.513.636

c/ Purchases of goods and services from related parties

Related party / Nature of transaction	From 1 January 2026 to 30 September 2026	From 1 January 2025 to 30 September 2025
Hanoi Branch - Vinacomin - Materials Trading Joint Stock Company	**1.150.923.290**	**1.062.487.030**
Cominlub BR220 oil	1.150.923.290	1.062.487.030
Vinacomin Business School	**56.475.219**	**69.296.000**
Training costs	56.475.219	69.296.000
VVMI Viet Bac Mechanical Joint Stock Company	**3.137.932.097**	**1.361.189.235**
Purchases and sales of supplies for repairs	2.512.075.000	1.052.525.000
Machining, repair, replacement and reconditioning of equipment	625.857.097	308.664.235
VINACOMIN - VIET BAC GEOLOGY JOINT STOCK COMPANY		**80.487.250**
Geological and topographical surveys for construction works		80.487.250
VVMI Thai Nguyen Hotel Joint Stock Company	**2.363.534.685**	**2.304.181.211**
Room, conference hall and catering rental costs	13.314.816	16.550.001
Fresh milk as in-kind benefits for employees in hazardous jobs	939.238.080	913.920.000
Personal protective equipment	222.572.900	372.100.100
Receipts of other supplies	387.520.000	

VII. OTHER INFORMATION *(Continued)*

All amounts are presented in Vietnamese dong (VND).

13. Related parties

Costs of organising holiday and convalescence programmes	800.888.889	1.001.611.110
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	**3.960.725.000**	**1.245.000.000**
Single-use closed-bottom jumbo bags	3.960.725.000	1.245.000.000
VVMI Tan Quang Cement Joint Stock Company		**4.071.481.296**
Clinker CPC50		4.071.481.296
VVMI Construction Materials and General Trading Joint Stock Company	**39.000.000**	**135.000.000**
Rental of warehouses for production raw materials	39.000.000	135.000.000
Khanh Hoa Coal Company - VVMI	**20.626.782.214**	**21.748.629.900**
Claystone (screening waste rock)	1.825.791.014	3.230.809.000
Waste limestone	18.725.991.200	18.442.820.900
Implementation of environmental improvement and safety measures	75.000.000	75.000.000
Nui Hong Coal Company - VVMI	**22.125.546.500**	**23.386.445.673**
Rail transport of coal		1.568.350.000
PCB cement bags	22.028.346.500	21.754.725.300
Combined holiday and convalescence expenses	97.200.000	32.400.000
Meal, accommodation and conference hall expenses		30.970.373
Vinacomin - Viet Bac Mining Industry Holding Corporation	**113.679.464.086**	**99.953.163.406**
Fine coal	113.679.464.086	99.953.163.406
Coal Industry Convalescence Centre - VVMI		**795.500.000**
Customer conference organisation service costs		740.300.000
Costs of organising combined holiday and convalescence programmes		55.200.000
Vietnam National Coal - Mineral Industries College	**156.747.000**	**71.229.000**
Occupational safety and hygiene training costs	156.747.000	71.229.000
Grand total:	**167.297.130.091**	**156.284.090.001**

VIII. SUPPLEMENTARY INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF CASH FLOWS

All amounts are presented in Vietnamese dong (VND).

1. Cash held by the Company but not available for use

2. Non-cash transactions affecting future cash flow statements

3. Actual cash proceeds from borrowings during the period:	**Short-term**	**Long-term**
- Proceeds from borrowings under ordinary loan agreements;	172.845.045.075	17.826.589.664
4. Actual principal repayments during the period:	**Short-term**	**Long-term**
- Principal repayments of borrowings under ordinary loan agreements;	131.758.278.104	26.894.249.891

5. Acquisition and disposal of subsidiaries during the reporting period

IX. OTHER INFORMATION

1. Operating lease commitments

The Company's operating lease commitments are payable according to the following schedule:	**As at 30 September 2026**	**As at1 January 2026**
Within one year	348.666.667	300.000.000
Total	**348.666.667**	**300.000.000**

2. Events after the reporting date

No events have occurred after the reporting date that have, or could have, a material effect on the Company's operations and operating results in periods following the end of the accounting year.

3. Going concern

As at the date of preparation of this report, no activities or events have occurred that significantly affect the Company's ability to continue as a going concern. Accordingly, the Company's financial statements have been prepared on the assumption that the Company will continue as a going concern.

4. Comparative information

X. AMENDMENTS AND ADDITIONS TO THE FORMS, NAMES AND CONTENTS OF FINANCIAL STATEMENT ITEMS COMPARED WITH THE FINANCIAL STATEMENT FORMS PRESCRIBED BY THE MINISTRY OF FINANCE (IF ANY)

All amounts are presented in Vietnamese dong (VND).

The effects of changes in accounting policies and corrections of errors on the comparative figures for the prior year are as follows:

Items	Code	Under Circular 200/2014/TT-BTC	Adjustments	Under Circular 99/2025/TT-BTC
		Opening balance		Opening balance
Statement of Financial Position				
Dividends and profits payable	313	-	1.535.607.321	1.535.607.321
Other short-term payables	320	1.535.964.961	(1.535.607.321)	357.640

9 October 2026

PREPARED BY	CHIEF ACCOUNTANT	DIRECTOR
Nguyen Van Duan	Nguyen Minh Hai	Tran Viet Cuong