VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
CAO SON COAL JOINT STOCK COMPANY

THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No.: **6302** /TCS-HĐQT
Re: Disclosure of Information on the Reviewed Financial Statements for the First Six Months of 2026

Cua Ong, August 10, 2026

CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV

Digitally signed by CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV
DN: C=VN, L=QUẢNG NINH, CN=CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV, OID.0.9.2342.19200300.100.1.1=MST:5702053837, E=ANHNH58@VIETTEL.COM
Reason: I am the author of this document
Location:
Date: 2026.08.10 13:20:43 +07'00'
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To: - State Securities Commission
- Hanoi Stock Exchange

In accordance with provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the stock market, Cao Son Coal Joint Stock Company, Stock symbol: CST, address: Group 1, Cam Son 6 Quarter, Cua Ong Ward, Quang Ninh Province, discloses financial statement information (FS) for the Reviewed Financial Statements for the First Six Months of 2026 with the Hanoi Stock Exchange as follows:

1. Name of organization: Cao Son Coal Joint Stock Company - TKV

- Stock code: CST
- Address: Group 1, Cam Son 6 Quarter, Cua Ong Ward, Quang Ninh Province.
- Telephone: 0203.3862337
- Email: caosoncoal@gmail.com
- Website: https://thancaoson.vn

2. Content of the disclosure information:

- The Reviewed Financial Statements for the First Six Months of 2026.

☑ Separate financial statements.

☐ Consolidated financial statements.

☐ Combined financial statements.

- Cases subject to explanation of causes:

❖ The auditing firm issued an opinion other than an unqualified opinion on the financial statements (for the reviewed interim financial statements for 2026):

☐ Yes

☑ No

Explanatory document in the case of ticking "Yes":

☐ Yes

☑ No

❖ Net profit after tax in the reporting period differs by 5% or more before and after auditing, shifting from loss to profit or vice versa (for the reviewed interim financial statements of 2026):

☐ Yes

☑ No

Explanatory document in the case of ticking "Yes":

☐ Yes

☑ No

- ❖ Profit after corporate income tax in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

  ☑ Yes

  ☐ No

  Explanatory document in the case of ticking "Yes":

  ☑ Yes

  ☐ No

- ❖ Net profit after tax in the reporting period shows a loss, shifting from a profit in the same period of the previous year to a loss in this period, or vice versa.

  ☐ Yes

  ☑ No

  Explanatory document in the case of ticking "Yes":

  ☐ Yes

  ☑ No

3. Report on transactions valued at 35% or more of total assets (From January 1, 2026 to June 30, 2026): There is 03 transactions.

(1) Transaction No. 1:

- Transaction description: Sale of coal

- Transaction counterparty: Vinacomin - Cam Pha Port and Logistics Company Branch - Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited

- Transaction ratio *(Transaction value/Total assets based on the latest audited financial statements): 39,87%.*

- Transaction completion date: June 30, 2026.

(2) Transaction No. 2:

- Transaction description: Sale of coal

- Transaction counterparty: Vinacomin - Cuaong Coal Preparation Company, Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited

- Transaction ratio *(Transaction value/Total assets based on the latest audited financial statements): 118,33%.*

- Transaction completion date: June 30, 2026.

(3) Transaction No. 3:

- Transaction description: Purchase of materials and supplies

- Transaction counterparty: Vinacomin - Materials Trading Joint Stock Company

- Transaction ratio *(Transaction value/Total assets based on the latest audited financial statements): 35,94%.*

- Transaction completion date: June 30, 2026.

This information has been published on the company's website on: 10/08/2026 at the link http://thancaoson.vn. We hereby commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Cao Son Coal Joint Stock Company respectfully reports to your agency.
Best regards!

Recipient: - As addressed to; - BOD, BOS; - Archived: Administrative, Office of BOD.	**ORGANIZATION REPRESENTATIVE** **Persons authorized to disclose information** CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV **Nguyen Hoang Cuong** **COMPANY SECRETARY**

CAO SON COAL JOINT STOCK COMPANY

REVIEWED INTERIM FINANCIAL STATEMENTS

For the period from 01/01/2026 to 30/06/2026

VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES HOLDING CORPORATION LIMITED

CAO SON COAL JOINT STOCK COMPANY

Address: Group 1, Cam Son 6 Quarter, Cua Ong Ward, Quang Ninh Province, Vietnam

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REPORT OF THE BOARD OF MANAGEMENT

For the accounting period from 01 January 2026 to 30 June 2026

The Board of Management of Cao Son Coal Joint Stock Company (hereinafter referred to as the "Company") presents this report together with the Company's reviewed Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

1. General information

Cao Son Coal Joint Stock Company was established on 05 August 2020. The Company was formed through the merger of Cao Son Coal Joint Stock Company - Vinacomin and Tay Nam Da Mai Coal Joint Stock Company - Vinacomin in accordance with the Government's restructuring policy under Decision No. 2006/QD-TTg dated 12 December 2017 of the Prime Minister approving the restructuring plan of the Vietnam National Coal - Mineral Industries Holding Corporation Limited (Vinacomin) for the period 2017 - 2020.

The Company was established and operates under the Enterprise Registration Certificate No. 5702053837 issued by the Quang Ninh Department of Planning and Investment for the first time on 05 August 2020, as amended for the fourth time on 15 July 2026, and the Certificate of Change to Enterprise Registration Information dated 21 May 2026.

2. Board of Directors, Board of Management and Board of Supervisors

The members of the Board of Directors, Board of Management and Board of Supervisors who managed the Company's operations during the accounting period and up to the date of this report are as follows:

Board of Directors

Name:	*Position:*
- Mr. Vu Van Khan	Chairman
- Mr. Pham Quoc Viet	Member
- Mr. Nguyen Ngoc Toan	Member
- Mr. Nguyen Ngoc Dung	Member
- Mr. Pham Hong Luong	Independent Member

Board of Management

Name:	*Position:*
- Mr. Pham Quoc Viet	Director
- Mr. Do Van Kien	Deputy Director
- Mr. Nguyen Ngoc Dung	Deputy Director
- Mr. Nguyen Ngoc Toan	Deputy Director
- Mr. Vu Quang Dung	Deputy Director

Board of Supervisors

Name:	*Position:*
- Mrs. Ha Thi Diep Anh	Head of the Board
- Mrs. Duong Thi Thu Phong	Member
- Mrs. Dao Thi My	Member
- Mr. Nguyen Huy Hoang	Member
- Mr. Ngo Thanh Long	Member

3. Legal representative

The legal representative of the Company during the accounting period and up to the date of this report is as follows:

Name:	*Position:*
- Mr. Pham Quoc Viet	Director

4. Head Office

The Company's head office is located at: Group 1, Cam Son 6 Quarter, Cua Ong Ward, Quang Ninh Province, Vietnam.

5. Unusual items and events occurring after the end of the accounting period

Up to the date of this report, The Board of Management of the Company considers that there is no event which may cause misstatement in the figures and information presented in the reviewed Interim Financial Statements of the Company.

6. Audit Firm

PKF - TTG Auditing and Consulting Company Limited was appointed to perform the review of the Company's Interim Financial Statements for the accounting period from 01 January 2026 to 30 June 2026.

7. Statement of the Board of Management's Responsibility for the Interim Financial Statements

The Board of Management is responsible for the preparation and presentation of the Interim Financial Statements, ensuring that the Interim Financial Statements give a true and fair view of the Company's financial position as at 30 June 2026, and of its operating results and cash flows for the six-month accounting period then ended. In preparing these Interim Financial Statements, the Board of Management confirms that it has:

- Established and maintained internal controls that the Board of Management considers necessary to ensure that the Interim Financial Statements are free from material misstatement, whether due to fraud or error;
- Selected appropriate accounting policies and applied them consistently;
- Made judgments and estimates that are reasonable and prudent;
- Stated whether the applicable accounting standards have been complied with and disclosed and explained any material departures from those standards in the Interim Financial Statements;
- Prepared and presented the Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements;
- Prepared the Interim Financial Statements on a going concern basis unless it is inappropriate to presume that the Company will continue its business operations.

The Board of Management is responsible for ensuring that proper accounting records are maintained and preserved so as to fairly reflect the Company's financial position at any time and to provide a basis for the preparation of the Interim Financial Statements in compliance with the current regulations of the State. Moreover, the Board of Management is also responsible for safeguarding the assets of the Company and for taking appropriate measures to prevent and detect fraud and other irregularities.

The Board of Management confirms that the Company has complied with Decree No. 155/2020/ND-CP dated 31 December 2020 of the Government detailing the implementation of a number of articles of the Law on Securities; Decree No. 245/2025/ND-CP dated 11 September 2025 amending and supplementing a number of articles of Decree No. 155/2020/ND-CP dated 31 December 2020; and that the Company has not violated its information disclosure obligations as prescribed in Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance providing guidance on information disclosure on the securities market; Circular No. 68/2024/TT-BTC dated 18 September 2024 amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC; Circular No. 08/2026/TT-BTC dated 03 February 2026 amending and supplementing a number of articles of Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Minister of Finance guiding information disclosure on the securities market, as amended and supplemented by Circular No. 68/2024/TT-BTC and Circular No. 18/2025/TT-BTC; Circular No. 120/2020/TT-BTC dated 31 December 2020 of the Minister of Finance regulating the trading of listed shares, registered trading shares, fund certificates, corporate bonds and covered warrants listed on the securities trading system, as amended and supplemented by Circular No. 68/2024/TT-BTC; and Circular No. 121/2020/TT-BTC dated 31 December 2020 of the Minister of Finance regulating the operation of securities companies, as amended and supplemented by Circular No. 68/2024/TT-BTC.

8. Opinion of the Board of Management

In the opinion of the Board of Management, the accompanying reviewed Interim Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2026, and of its operating results and cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements.

Quang Ninh, 06 August 2026

ON BEHALF OF THE BOARD OF MANAGEMENT
KT. GIÁM ĐỐC
DEPUTY DIRECTOR
PHÓ GIÁM ĐỐC

M.S.D.N: 5702053837
CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV
P. CỬA ÔNG - T. QUẢNG NINH

NGUYEN NGOC DUNG

PKF - TTG Auditing and Advisory Co., Ltd.
Head office
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Tel: +84 888 136 336
Email: info@pkf-ttg.com.vn
Website: pkf-ttg.com.vn

No: 01 /2026/BCSX-TTG

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To: **The Shareholders**
The Board of Directors and the Board of Management
Cao Son Coal Joint Stock Company

We have reviewed the accompanying Interim Financial Statements of Cao Son Coal Joint Stock Company (hereinafter referred to as the "Company"), which were prepared on 06 August 2026 and comprise the Interim Statement of Financial Position as at 30 June 2026, the Interim Statement of Income, the Interim Statement of Cash Flows for the six-month accounting period then ended, and the Notes to the Interim Financial Statements, presented on pages 07 to 52.

These reviewed Interim Financial Statements are not intended to present the financial position, results of operations or cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

Responsibility of the Board of Management

The Board of Management is responsible for the preparation and fair presentation of the Company's Interim Financial Statements in accordance with the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements, and for such internal control as the Board of Management determines is necessary to enable the preparation and presentation of Interim Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

Auditor's Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying Interim Financial Statements do not give a true and fair view, in all material respects, of the financial position of Cao Son Coal Joint Stock Company as at 30 June 2026, and of its results of operations and cash flows for the six-month accounting period then ended, in accordance with the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements.

Other Matter

The Company's financial statements for the financial year ended 31 December 2025 were audited by another audit firm, which issued an unmodified opinion on those financial statements on 16 March 2026. In addition, the Company's interim financial statements for the six-month accounting period ended 30 June 2025 were reviewed by the same audit firm, which issued an unmodified conclusion on those interim financial statements on 31 July 2025.

Hanoi, 06 August 2026

FOR AND ON BEHALF OF
PKF-TTG AUDITING AND CONSULTING COMPANY LIMITED

M.S.D.N: 0106679575-C.T.T.N.H.H
CÔNG TY TNHH KIỂM TOÁN VÀ TƯ VẤN PKF-TTG
THÀNH PHỐ HÀ NỘI

Nguyen Hong Quang
Deputy General Director

Certificate of Registration for Audit Practice
No. 0576-2023-330-1

Form No. B 01 - DN
(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

INTERIM STATEMENT OF FINANCIAL POSITION
As at 30 Jun 2026

Unit: VND

ASSETS	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
CURRENT ASSETS	**100**		**1,467,716,933,486**	**1,198,260,980,203**
Cash and cash equivalents	**110**	**5.1**	**73,566,351,766**	**1,931,928,638**
Cash	111		3,566,351,766	1,931,928,638
Cash equivalents	112		70,000,000,000	-
Short-term financial investments	**120**		**-**	**-**
Short-term receivables	**130**		**876,071,306,774**	**328,426,716,233**
Short-term receivables from customers	131	5.2	874,110,746,990	327,022,340,734
Short-term advances to suppliers	132		676,549,416	413,591,296
Others short-term receivables	135	5.3	1,284,010,368	990,784,203
Inventories	**140**	**5.4**	**428,855,224,365**	**692,695,869,563**
Inventories	141		428,855,224,365	692,695,869,563
Allowance for inventory write-down (*)	142		-	-
Short-term biological assets	**150**		**-**	**-**
Others short-term assets	**160**		**89,224,050,581**	**175,206,465,769**
Short-term prepaid expenses	161	5.8	60,718,403,439	111,414,555,046
Deductible value-added tax (VAT)	162		-	10,259,739,441
Taxes and other receivables from the State	163	5.12	28,505,647,142	53,532,171,282
NON-CURRENT ASSETS	**200**		**1,327,255,289,916.00**	**1,295,899,556,214.00**
Long-term receivables	**210**		**210,636,910,818**	**202,255,943,916**
Other long-term receivables	215	5.3	210,636,910,818	202,255,943,916
Fixed assets	**220**		**596,507,303,832**	**708,515,817,055**
Tangible fixed assets	221	5.6	592,476,034,436	703,977,331,749
- Cost	222		4,675,369,073,315	4,798,083,462,692
- Accumulated depreciation (*)	223		(4,082,893,038,879)	(4,094,106,130,943)
Intangible fixed assets	227	5.7	4,031,269,396	4,538,485,306
- Cost	228		6,061,210,391	6,061,210,391
- Accumulated amortization (*)	229		(2,029,940,995)	(1,522,725,085)
Long-term biological assets	**230**		**-**	**-**
Investment properties	**240**		**-**	**-**
Long-term work in progress	**250**	**5.5**	**102,759,035,832**	**108,317,870,745**
Long-term production and business costs in progress	251		-	-
Construction in progress	252		102,759,035,832	108,317,870,745
Long-term financial investments	**260**		**-**	**-**
Other non-current assets	**270**		**417,352,039,434**	**276,809,924,498**
Long-term prepaid expenses	271	5.8	417,352,039,434	276,809,924,498
TOTAL ASSETS (280 = 100 + 200)	**280**		**2,794,972,223,402**	**2,494,160,536,417**

INTERRIM STATEMENT OF FINANCIAL POSITION (CONTINUED)

As at 30 Jun 2026

Unit: VND

RESOURCES	Codes	Notes	30 Jun 2026	01 Jan 2026 (Reclassified)
LIBIALITIES	**300**		**1,829,285,473,619**	**1,465,973,068,766**
Current liabilities	**310**		**1,624,827,473,619**	**1,060,090,068,766**
Short-term trade payables	311	5.10	370,535,888,593	563,163,675,086
Short-term advances from customers	312		4,672,800	-
Dividends and profits payable	313	5.11	5,886,204,494	5,707,517,609
Short-term taxes and other payables to the State	314	5.12	147,696,307,768	87,998,088,471
Employee payables	315		220,486,882,485	266,024,252,307
Short-term accrued expenses	316	5.13	93,699,417,064	501,000,000
Other short-term payables	320	5.14	4,049,734,028	3,731,474,285
Short-term borrowings and finance lease liabilities	321	5.9	-	79,243,000,000
Short-term provisions	322	5.15	705,759,000,000	-
Bonus and welfare fund	323		76,709,366,387	53,721,061,008
Long-term liabilities	**330**		**204,458,000,000**	**405,883,000,000**
Long-term borrowings and finance lease liabilities	339	5.9	204,458,000,000	405,883,000,000
EQUITY	**400**	**5.16**	**965,686,749,783**	**1,028,187,467,651**
Owners' contributed capital	411		428,467,730,000	428,467,730,000
- Ordinary shares with voting rights	411a		428,467,730,000	428,467,730,000
Development and investment fund	418		386,307,794,444	386,307,794,444
Retained earnings	420		150,911,225,339	213,411,943,207
- Retained earnings accumulated up to the end of the previous period	420a		130,662,622,140	130,662,622,140
- Retained earnings for the current period	420b		20,248,603,199	82,749,321,067
TOTAL RESOURCES (440 = 300 + 400)	**440**		**2,794,972,223,402**	**2,494,160,536,417**

Quang Ninh, 06 August 2026

PREPARED BY	CHIEF ACCOUNTANT	KT. GIÁM ĐỐC PHÓ GIÁM ĐỐC DEPUTY DIRECTOR
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

M.S.D.N: 5702053837 CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV P. CỬA ÔNG - T. QUẢNG NINH

VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES HOLDING CORPORATION LIMITED

CAO SON COAL JOINT STOCK COMPANY

Address: Group 1, Cam Son 6 Quarter, Cua Ong Ward, Quang Ninh Province, Vietnam

Form No. B 02 - DN

(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

INTERIM INCOME STATEMENT

For the accounting period from 01 Jan 2026 to 30 Jun 2026

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 Jun 2026	From 01 Jan 2025 To 30 Jun 2025
Revenue from sales of goods and rendering of services	**01**	**6.1**	**4,527,558,381,917**	**4,680,802,217,083**
Revenue deductions	02		-	-
Net revenue from sales of goods and rendering of services	**10**		**4,527,558,381,917**	**4,680,802,217,083**
Cost of sales	11	6.2	4,432,180,662,233	4,458,263,855,947
Gross profit from sales of goods and rendering of services	**20**		**95,377,719,684**	**222,538,361,136**
Gain/loss from the sale and disposal of investment property	21		-	-
Finance income	22	6.3	5,732,417,447	3,014,601,912
Finance costs	23	6.4	13,999,620,198	14,623,076,279
- Of which: Borrowing costs	24		13,999,620,198	14,623,076,279
Selling expenses	25	6.7	1,892,332,083	2,041,859,964
General and administrative expenses	26	6.7	70,581,720,809	173,239,763,811
Net profit from operating activities	**30**		**14,636,464,041**	**35,648,262,994**
Other income	31	6.5	13,031,911,710	1,456,668,232
Other expenses	32	6.6	1,851,417,402	1,562,478,756
Other profit	**40**		**11,180,494,308**	**(105,810,524)**
Total accounting profit before tax	**50**		**25,816,958,349**	**35,542,452,470**
Current corporate income tax expense	51	6.8	5,568,355,150	7,240,043,530
Deferred corporate income tax expense	52		-	-
Profit after corporate income tax	**60**		**20,248,603,199**	**28,302,408,940**
Basic earnings per share (*)	70		473	661
Diluted earnings per share (*)	71		-	-

Quang Ninh, 06 August 2026

KT. GIÁM ĐỐC
PHÓ GIÁM ĐỐC

PREPARED BY	CHIEF ACCOUNTANT	DEPUTY DIRECTOR
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 01 Jan 2026 to 30 Jun 2026

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 Jun 2026	From 01 Jan 2025 To 30 Jun 2025
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit before tax	**01**		**25,816,958,349**	**35,542,452,470**
Adjustments for:				
- Depreciation and amortization	02		134,583,740,347	133,228,856,300
- Provisions	03		705,759,000,000	246,967,894,340
- Gains/losses from investing and financing	05		(11,510,485,847)	(3,421,848,334)
- Borrowing costs	06		13,999,620,198	14,623,076,279
Operating profit before changes in working capital	**08**		**868,648,833,047**	**426,940,431,055**
- Increase/decrease in receivables	09		(517,313,328,723)	(85,902,690,339)
- Increase/decrease in inventories	10		263,840,645,198	(220,939,510,913)
- Increase/decrease in payables (excluding interest payable and corporate income tax payable)	11		(77,408,995,833)	213,943,107,413
- Increase/decrease in prepaid expenses	12		(89,845,963,329)	(179,636,191,853)
- Interest paid	14		(13,999,620,198)	(14,623,076,279)
- Corporate income tax paid	15		(18,862,585,218)	(8,482,940,266)
- Other cash receipts from operating activities	16		638,643,833	1,199,620,000
- Other cash payments for operating activities	17		(29,839,373,633)	(49,053,740,500)
Net cash flows from operating activities	**20**		**385,858,255,144**	**83,445,008,318**
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for acquisition and construction of fixed assets and other non-current assets	21		(12,171,242,468)	(267,767,180,568)
Proceeds from disposal of fixed assets and other non-current assets	22		5,767,396,400	(314,878,000)
Interest, dividends and profit distributions received	27		2,662,068,267	100,609,244
Net cash flows from investing activities	**30**		**(3,741,777,801)**	**(267,981,449,324)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from borrowings	33	7.1	6,000,000,000	267,414,376,651
Repayment of borrowings	34	7.2	(286,668,000,000)	(40,028,376,651)
Dividends and profits paid to owners	36		(29,814,054,215)	(42,146,141,570)
Net cash flows from financing activities	**40**		**(310,482,054,215)**	**185,239,858,430**

VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES HOLDING CORPORATION LIMITED

CAO SON COAL JOINT STOCK COMPANY

Address: Group 1, Cam Son 6 Quarter, Cua Ong Ward, Quang Ninh Province, Vietnam

Form No. B 03 - DN

(Attached to Circular No. 99/2025/TT-BTC dated 27 October 2025 of the Minister of Finance)

INTERIM CASH FLOW STATEMENT

(Indirect method)

For the accounting period from 01 Jan 2026 to 30 Jun 2026

Unit: VND

ITEMS	Codes	Notes	From 01 Jan 2026 To 30 Jun 2026	From 01 Jan 2025 To 30 Jun 2025
Net increase/(decrease) in cash and cash equivalents during the period (50 = 20 + 30 + 40)	**50**		**71,634,423,128**	**703,417,424**
Cash and cash equivalents at the beginning of the period	**60**		**1,931,928,638**	**800,433,496**
Effects of exchange rate changes on cash and cash equivalents	61		-	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	**70**		**73,566,351,766**	**1,503,850,920**

Quang Ninh, 06 August 2026

KT. GIÁM ĐỐC
PHÓ GIÁM ĐỐC

PREPARED BY	CHIEF ACCOUNTANT	DEPUTY DIRECTOR
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

M.S.D.N: 5700105383 7 CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV P. CỬA ÔNG - T. QUẢNG NINH

1. THE COMPANY'S OPERATING CHARACTERISTICS

1.1. Form of Ownership

Cao Son Coal Joint Stock Company was established on 05 August 2020. The Company was formed through the merger of Cao Son Coal Joint Stock Company - Vinacomin and Tay Nam Da Mai Coal Joint Stock Company - Vinacomin in accordance with the Government's restructuring policy under Decision No. 2006/QD-TTg dated 12 December 2017 of the Prime Minister approving the restructuring plan of the Vietnam National Coal - Mineral Industries Holding Corporation Limited (Vinacomin) for the period 2017 - 2020.

The Company was established and operates under the Enterprise Registration Certificate No. 5702053837 issued by the Quang Ninh Department of Planning and Investment for the first time on 05 August 2020, as amended for the fourth time on 15 July 2026, and the Certificate of Change to Enterprise Registration Information dated 21 May 2026.

The Company's charter capital is VND 428,467,730,000 (in words: Four hundred twenty-eight billion four hundred sixty-seven million seven hundred thirty thousand Vietnam Dong), divided into 42,846,773 ordinary shares with a par value of VND 10,000 per share.

The Company's shares have been listed on the Hanoi Stock Exchange (HNX) under the stock code CST since 25 December 2024.

1.2. Principal Activities

The Company's principal activity is the industrial mining, processing and trading of coal.

1.3. Business Lines

According to the Enterprise Registration Certificate, the Company's business lines comprise:

- Mining and collection of hard coal;
- Mining and collection of lignite;
- Freight transport by railway;
- Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres;
- Construction of other utility projects;
- Site preparation;
- Machining; treatment and coating of metals;
- Quarrying of stone, sand, gravel and clay;
- Construction of railway projects;
- Construction of roads and highways;
- Construction of other civil engineering projects;
- Freight transport by road;
- Demolition;
- Service activities incidental to inland water transportation.
- Construction of residential buildings;

- Construction of non-residential buildings;
- Manufacture of other rubber products;
- Silviculture, forest maintenance and operation of forest tree nurseries;
- Wholesale of machinery, equipment and other machine parts;
- Maintenance and repair of motor vehicles;
- Wholesale of construction materials and other installation supplies;
- Other mining support service activities;
- Hotels and similar accommodation;
- Repair and maintenance of machinery and equipment;
- Transmission and distribution of electricity;
- Repair and maintenance of transport equipment (excluding motor vehicles, motorcycles, mopeds and other motor vehicles);
- Repair and maintenance of fabricated metal products;
- Repair and maintenance of electrical equipment;
- Repair and maintenance of other equipment;
- Real estate activities with owned, leased or rented property and land use rights;
- Repair and maintenance of electronic and optical equipment.

1.4. Normal Operating Cycle

The Company's normal operating cycle is completed within 12 months.

1.5. Significant Features of the Company's Operations During the Accounting Period Affecting the Interim Financial Statements

The Company has entered into a Business Cooperation Contract with the Vietnam National Coal - Mineral Industries Holding Corporation Limited (Vinacomin) for the joint mining, processing and sale of coal. Revenue and expenses arising under this Contract will be settled with Vinacomin at the end of the year in accordance with the terms and conditions of the Contract.

1.6. Corporate Structure

The Company has no subsidiaries, joint ventures or associates.

1.7. Number of Employees

As at 30 June 2026, the Company had 3,113 employees (31 December 2025: 3,188 employees).

2. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's annual accounting period begins on 01 January and ends on 31 December of the calendar year.

These Interim Financial Statements have been prepared for the accounting period from 01 January 2026 to 30 June 2026.

The accounting currency used by the Company is the Vietnam Dong ("VND").

3. ACCOUNTING STANDARDS AND SYSTEM

3.1. Accounting Standards and System Applied

The Company applies the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements.

Accordingly, these Interim Financial Statements are not intended to present the Company's financial position, results of operations or cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

3.2. Adoption of New Guidance on the Corporate Accounting System

On 27 October 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC ("Circular 99") providing guidance on the corporate accounting system. Circular 99 became effective on 01 January 2026 and applies to financial years beginning on or after 01 January 2026. Circular 99 supersedes the following regulations:

- Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance ("Circular 200") providing guidance on the corporate accounting system;
- Circular No. 75/2015/TT-BTC dated 18 May 2015 of the Ministry of Finance amending Article 128 of Circular 200;
- Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance amending and supplementing a number of articles of Circular 200.

Based on the assessment of the Board of Management, the adoption of Circular 99 during the current accounting period has no material impact on the Company's Interim Financial Statements.

3.3. Statement of Compliance with Vietnamese Accounting Standards and the Accounting System

The Board of Management confirms that the Company has fully complied with the requirements of the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Company in the preparation and presentation of these Interim Financial Statements.

The accounting policies adopted in the preparation and presentation of these Interim Financial Statements are consistent with those applied in the preparation and presentation of the Company's most recent annual Financial Statements.

4.1. Accounting Estimates

The preparation and presentation of the Interim Financial Statements in conformity with the Vietnamese Accounting Standards, the current Vietnamese Corporate Accounting System, and the relevant statutory requirements applicable to the preparation and presentation of Interim Financial Statements require the Board of Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the end of the accounting period, as well as the reported amounts of revenues and expenses during the accounting period.

Significant estimates and assumptions used in these Interim Financial Statements include:

- Allowance for doubtful receivables;
- Allowance for inventory write-down;
- Provisions;
- Estimates relating to the allocation of prepaid expenses;
- Useful lives of property, plant and equipment;
- Corporate income tax estimates.

These estimates and assumptions are regularly evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances and that may materially affect the Company's Interim Financial Statements. Actual results may differ from these estimates and assumptions.

4.2. Cash and Cash Equivalents

Cash comprises cash on hand and demand deposits with banks.

Cash equivalents are short-term investments with an original maturity or remaining term to maturity of three months or less from the date of acquisition that are readily convertible into known amounts of cash and are subject to an insignificant risk of changes in value.

4.3. Receivables

Receivables presented in the Interim Financial Statements are carried at the amounts due from customers and other receivables, less the allowance for doubtful receivables at the reporting date:

- Receivables expected to be recovered or settled within one year (or within the normal operating cycle) are classified as current assets;
- Receivables expected to be recovered or settled after more than one year (or beyond the normal operating cycle) are classified as non-current assets.

The allowance for doubtful receivables represents the estimated losses arising from receivables outstanding at the end of the accounting period that are unlikely to be collected.

The allowance for doubtful receivables is recognized for receivables that have been overdue for more than six months, or for receivables where debtors are unlikely to settle their obligations due to liquidation, bankruptcy, or similar financial difficulties.

4.4. Inventories

Inventories are stated at the lower of cost and net realisable value.

The cost of inventories comprises purchase costs, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition.

The net realisable value of inventories is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The Company accounts for inventories under the perpetual inventory system. The cost of inventories is determined using the following methods:

- Raw materials, tools and supplies, and merchandise — First-in, First-out (FIFO)
- Fuel — Weighted average cost
- Finished goods and work in progress — Cost of direct materials and direct labour plus manufacturing overhead allocated based on normal operating capacity

An allowance for inventory write-down is recognised for inventories whose cost exceeds their net realisable value in accordance with Vietnamese Accounting Standard No. 02 - Inventories, Circular No. 48/2019/TT-BTC dated 08 August 2019 of the Ministry of Finance providing guidance on the recognition and treatment of allowances for inventory write-downs, investment losses, doubtful receivables, and warranties for products, goods, services and construction works at enterprises, and Circular No. 24/2022/TT-BTC dated 07 April 2022 amending and supplementing a number of articles of Circular No. 48/2019/TT-BTC dated 08 August 2019.

4.5. Property, Plant and Equipment and Depreciation

Property, plant and equipment are stated at cost less accumulated depreciation.

Tangible Property, Plant and Equipment

The cost of an item of tangible property, plant and equipment comprises its purchase price and any directly attributable costs incurred in bringing the asset to its intended working condition for its intended use. The cost of self-constructed tangible property, plant and equipment comprises construction costs, actual production costs incurred, together with installation and trial-run costs. Subsequent expenditure incurred to upgrade tangible property, plant and equipment is capitalised and added to the carrying amount of the asset. Expenditure on repairs and maintenance is recognised in the Statement of Income when incurred. Upon disposal or retirement of tangible property, plant and equipment, the cost and accumulated depreciation are derecognised, and any resulting gain or loss is recognised in the Statement of Income.

Depreciation of tangible property, plant and equipment is calculated using the straight-line method over the estimated useful lives of the respective assets. The depreciation rates are determined to allocate the cost of the assets over their estimated useful lives and are in accordance with the guidance provided in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance on the management, use and depreciation of fixed assets, Circular No. 147/2016/TT-BTC dated 13 October 2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC, and Circular No. 28/2017/TT-BTC dated 12 April 2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The estimated useful lives of the Company's tangible property, plant and equipment are as follows:

- Buildings and structures: 05 - 35 years
- Machinery and equipment: 05 - 10 years
- Motor vehicles and transmission equipment: 06 - 10 years
- Office equipment: 04 - 08 years

During the first six months of 2026, the Company continued to apply accelerated depreciation to the categories of machinery and equipment, motor vehicles and transmission equipment, and office equipment using an acceleration factor of 2.0. As a result, depreciation expense increased by VND 44,558,461,399 compared with the accounting estimate applied in 2025 (under which accelerated depreciation was calculated using an acceleration factor of 1.23 for machinery and equipment, motor vehicles and transmission equipment, and office equipment).

Intangible Assets

The cost of an intangible asset comprises its purchase price and any directly attributable costs incurred in preparing the asset for its intended use. Subsequent expenditure incurred to enhance an intangible asset is capitalised and added to its carrying amount, while other expenditure is recognised in the Statement of Income when incurred.

Upon disposal or retirement of an intangible asset, its cost and accumulated amortisation are derecognised, and any resulting gain or loss is recognised in the Statement of Income.

Amortisation of intangible assets is calculated using the straight-line method over their estimated useful lives. The amortisation of intangible assets is determined in accordance with the guidance provided in Circular No. 45/2013/TT-BTC dated 25 April 2013 of the Ministry of Finance on the management, use and depreciation of fixed assets, Circular No. 147/2016/TT-BTC dated 13 October 2016 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC, and Circular No. 28/2017/TT-BTC dated 12 April 2017 amending and supplementing a number of articles of Circular No. 45/2013/TT-BTC.

The estimated useful lives of the Company's intangible assets are as follows

- Computer software: 05 years
- Land use rights: Not amortised

4.6. Construction in Progress

Construction in progress represents costs incurred for capital construction and investment projects, including the acquisition of new property, plant and equipment; construction of new property, plant and equipment; major repairs and periodic maintenance; and the upgrading or renovation of property, plant and equipment to increase capacity, extend useful lives, or enhance the future economic benefits of such assets. It also includes the settlement of capital construction investment costs. Construction in progress is carried at cost. Upon completion of the investment process, the related assets are reclassified to property, plant and equipment and are depreciated on the same basis as other property, plant and equipment, commencing from the date the assets are available for use.

In accordance with the State's regulations on the management of construction investment projects, completed construction works and acquisitions of machinery and equipment are subject to approval by the competent authorities responsible for investment management. Accordingly, the final carrying amounts of these completed construction works and acquired machinery and equipment are subject to the approval of the competent authorities.

4.7. Prepaid Expenses

Prepaid expenses comprise both current prepaid expenses and non-current prepaid expenses presented in the Company's Statement of Financial Position. They mainly include costs incurred for the use of survey data and information, major repairs of property, plant and equipment, and other current and non-current prepaid expenses. Prepaid expenses are allocated to operating expenses over the periods benefiting from such expenditures, based on the nature of each expense and the period over which the related economic benefits are expected to be realised.

4.8. Trade Payables and Other Payables

Trade payables and other payables are presented in the Interim Financial Statements at the carrying amounts payable to suppliers and other creditors and are detailed by individual creditor.

At the reporting date:

- Payables due within one year (or within the normal operating cycle) are classified as current liabilities;
- Payables due after more than one year (or beyond the normal operating cycle) are classified as non-current liabilities;

4.9. Dividends and Profit Distribution Payable

Profit after corporate income tax is distributed to the shareholders after appropriations to the funds in accordance with the Company's Charter, the applicable laws and regulations, and the resolution of the General Meeting of Shareholders.

Dividends are declared from retained earnings based on each shareholder's ownership interest and are recognised as a liability when approved by the General Meeting of Shareholders.

4.10. Accrued Expenses

Accrued expenses represent expenses that have been recognised in operating expenses during the accounting period but have not yet been paid as at the end of the accounting period.

When such expenses are actually incurred, any difference between the accrued amount and the actual amount is recognised by recording an additional expense or reversing the excess accrual, as appropriate.

4.11. Provisions

A provision is recognised when all of the following conditions are satisfied:

- The Company has a present obligation (legal or constructive) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions are recognised at the date of the Interim Statement of Financial Position. Where the provision required for the current accounting period exceeds the unused balance of the provision recognised in the previous accounting period, the excess is recognised as an operating expense in the current accounting period. Conversely, where the provision required for the current accounting period is less than the unused balance of the provision recognised in the previous accounting period, the excess provision is reversed and recognised as a reduction of operating expenses in the current accounting period.

4.12. Borrowing Costs and Capitalisation of Borrowing Costs

Borrowing costs comprise interest expense and other costs incurred in connection with borrowings. Such costs are recognised as finance costs in the accounting period, except where they are directly attributable to the acquisition, construction or production of qualifying assets, in which case they are capitalised as part of the cost of those assets in accordance with the accounting standard on borrowing costs.

The capitalisation of borrowing costs is suspended during extended periods in which the construction or production of a qualifying asset is interrupted, unless such interruption is a necessary part of the process of preparing the asset for its intended use or sale. Capitalisation ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale have been completed. Borrowing costs incurred thereafter are recognised as finance costs in the accounting period.

The amount of borrowing costs capitalised during an accounting period shall not exceed the total borrowing costs incurred during that period. The amount of interest expense and the amortisation of discounts or premiums capitalised in each accounting period shall not exceed the actual interest expense incurred and the related amortisation recognised during that period.

4.13. Owners' Equity

The initial invested capital of the Company is recognised at the value of the capital contributions made by the shareholders upon conversion into, or establishment of, the joint stock company. During the course of operations, the Company's invested capital is increased by additional capital contributions from shareholders.

Share premium is recognised as the difference between the reissue price and the par value of shares issued on initial or subsequent share issuances, the difference between the reissue price and the carrying amount of treasury shares, and the equity component of convertible bonds upon maturity. Direct costs attributable to additional share issuances and the reissue of treasury shares are deducted from share premium.

When the Company repurchases its own shares, the consideration paid, including directly attributable transaction costs, is recognised as treasury shares and presented as a deduction from owners' equity. Upon reissue of treasury shares, the difference between the reissue price and the carrying amount of the treasury shares is recognised in Share Premium.

Cao Son Coal Joint Stock Company was established and operates under Enterprise Registration Certificate No. 5702053837, first issued by the Quang Ninh Department of Planning and Investment on 05 August 2020, amended for the fourth time on 15 July 2026, and supplemented by the Certificate of Change to Enterprise Registration Information dated 21 May 2026.

The Company's charter capital is VND 428,467,730,000 (in words: Four hundred twenty-eight billion four hundred sixty-seven million seven hundred thirty thousand Vietnam Dong), equivalent to 42,846,773 ordinary shares with a par value of VND 10,000 per share.

Profit after corporate income tax is distributed to the shareholders after appropriations to the funds in accordance with the Company's Charter, applicable laws and regulations, and the resolution of the General Meeting of Shareholders.

4.14. Taxes

Value-added Tax ("VAT")*:*

The goods and services provided by the Company are generally subject to value-added tax (VAT) at the rate of 10%. During the first six months of 2026, the Company applied the 8% VAT rate to certain goods and services in accordance with Decree No. 174/2025/ND-CP dated 30 June 2025.

Corporate Income Tax ("CIT"):

Thu Taxable income is determined based on the results of operations for the accounting period and adjusted for expenses that are not deductible for tax purposes.

The Company's applicable corporate income tax rate for the accounting period is 20%.

Corporate income tax expense recognised during the accounting period comprises current corporate income tax expense.

Current income tax is the amount of income tax payable based on taxable income for the period and the applicable tax rate. Taxable income differs from accounting profit because of adjustments for temporary differences between tax accounting and financial accounting, as well as adjustments for income that is not taxable and expenses that are not deductible for tax purposes.

Deferred income tax represents corporate income tax payable or recoverable in future periods arising from temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised only to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences can be utilised.

Other Taxes: Other taxes are accounted for in accordance with the prevailing tax regulations of Vietnam.

The Company's tax returns are subject to examination by the tax authorities. Because the application of tax laws and regulations to many types of transactions may be interpreted differently, the tax amounts presented in these Interim Financial Statements may subsequently be adjusted by the tax authorities.

4.15. Revenue

Revenue is recognised when the outcome of a transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

(i) Revenue from the sale of goods is recognised when substantially all the risks and rewards of ownership of the goods have been transferred to the buyer, the Company retains neither continuing managerial involvement nor effective control over the goods sold, and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(ii) Revenue from the rendering of services is recognised when substantially all the risks and rewards relating to the services have been transferred to the customer, the services have been rendered and accepted by the customer, and both the costs incurred and the costs to complete the service transaction can be measured reliably. Revenue from consulting services is recognised based on the value stated in the issued VAT invoices, the work completion acceptance minutes, and the customer's acceptance for payment.

(iii) Finance income comprises dividend income, profit distributions, interest income on deposits, foreign exchange gains, gains from deferred payment sales, and other finance income. Interest income is recognised on an accrual basis by reference to the outstanding deposit balances and the applicable interest rates. Foreign exchange gains and gains arising from customers' late payments are recognised based on the relevant contracts and confirmation minutes with customers. Dividend income and profit distributions are recognised when the Company's right to receive payment has been established. Share are recognised only by recording the additional number of shares received and no value is recognised for such shares.

4.16. Cost of Sales

Cost of sales is recognised consistently with revenue from the sale of goods and the rendering of services and in accordance with the prudence principle.

Abnormal direct material costs, direct labour costs, and fixed manufacturing overheads that are not allocated to the cost of inventories are recognised immediately as cost of sales (after deducting any compensation received, if any), even if the related finished goods or merchandise have not yet been sold.

4.17. Finance Costs

The Company's finance costs comprise interest expenses on borrowings incurred during the accounting period in accordance with applicable accounting regulations.

4.18. Selling Expenses and General and Administrative Expenses

Selling expenses and general and administrative expenses comprise all expenses actually incurred in connection with the sale of goods, the rendering of services, and the general administration of the Company.

4.19. Financial Instruments

Initial Recognition

Financial assets: Upon initial recognition, financial assets are recognised at cost plus transaction costs directly attributable to the acquisition of the financial assets.The Company's financial assets comprise cash, cash equivalents, trade receivables, other receivables, deposits, financial investments and derivative financial instruments.

Financial liabilities: Upon initial recognition, financial liabilities are recognised at cost plus transaction costs directly attributable to the issuance of the financial liabilities. The Company's financial liabilities comprise trade payables, other payables, accrued expenses, finance lease liabilities, borrowings and derivative financial instruments.

Subsequent Measurement

Currently, there are no regulations governing the subsequent measurement of financial instruments after initial recognition under the applicable Vietnamese accounting regulations.

4.20. Basic Earnings per Share

Basic earnings per share attributable to ordinary shareholders are calculated by dividing the profit or loss attributable to ordinary shareholders (after deducting appropriations to the bonus and welfare fund made during the year) by the weighted average number of ordinary shares outstanding during the accounting period.

Diluted earnings per share are determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding for the effects of potential dilutive ordinary shares, including convertible bonds and share options.

4.21. Related Parties

Parties are considered to be related if one party has the ability to control or exercise significant influence over the other party in making financial and operating policy decisions.

Related parties include:

- Enterprises, including parent companies, subsidiaries and associates, and individuals that, directly or indirectly through one or more intermediaries, control the Company, are controlled by the Company, or are under common control with the Company;
- Associates; individuals who, directly or indirectly, hold voting rights in the Company and have significant influence over the Company; key management personnel of the Company; close family members of such individuals or related parties; and entities controlled or significantly influenced by such individuals.

In considering each possible related party relationship, the substance of the relationship is considered rather than merely its legal form.

5. SUPPLEMENTARY INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

5.1. Cash and cash equivalents

		30/06/2026 (VND)	01/01/2026 (VND)
Cash on hand	(i)	2,465,078,947	520,673,925
Cash at banks	(ii)	1,101,272,819	1,411,254,713
Cash equivalents	(iii)	70,000,000,000	-
Total		**73,566,351,766**	**1,931,928,638**

(i) Cash on hand as at 30 June 2026:

	VND
Vietnam Dong	2,465,078,947
Total	**2,465,078,947**

(ii) Cash at banks as at 30 June 2026:

	VND
Vietnam Dong	***1,101,272,819***
Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Cam Pha Branch	*526,525,060*
Bank for Investment and Development of Vietnam (BIDV) - Cam Pha Branch	*83,337,874*
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Quang Ninh Branch	*169,520,820*
Saigon - Hanoi Commercial Joint Stock Bank (SHB) - Quang Ninh Branch	*27,866,554*
Vietnam International Commercial Joint Stock Bank (VIB) - Cam Pha Branch	*35,532,793*
Vietnam Bank for Agriculture and Rural Development - Cam Pha Branch	*90,066,437*
Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Dong Quang Ninh Branch	*46,389,835*
Vietnam Export Import Commercial Joint Stock Bank (Eximbank) - Quang Ninh Branch	*22,928,501*
Military Commercial Joint Stock Bank (MB Bank) - Quang Ninh Branch	*99,104,945*
Foreign currencies	-
Total	**1,101,272,819**

(iii) Cash equivalents as at 30 June 2026

	VND
Vietnam Dong	***70,000,000,000***
Vietnam Bank for Agriculture and Rural Development (Agribank) - Cam Pha Branch	*50,000,000,000*
Military Commercial Joint Stock Bank (MB Bank) - Quang Ninh Branch	*20,000,000,000*
Foreign currencies	-
Total	**70,000,000,000**

5.2. Receivables from customers

		30/06/2026 (VND)		01/01/2026 (VND)	
		Carrying Amount (VND)	Allowance (VND)	Carrying Amount (VND)	Allowance (VND)
a.	**Short-term receivables from customers**	**874,110,746,990**	-	**327,022,340,734**	-
	Vinacomin - Cam Pha Port and Logistics Company	271,301,716,335	-	204,139,946,244	-
	Cua Ong Coal Preparation Company - TKV	585,863,149,513	-	97,638,538,933	-
	Other trade receivables	16,945,881,142	-	25,243,855,557	-
b.	**Long-term trade receivables**	-	-	-	-
	Total	**874,110,746,990**	-	**327,022,340,734**	-

c. **Receivables from customers from related parties:** *Appendix 03.*

5.3. Other receivables

		30/06/2026 (VND)		01/01/2026 (VND)	
		Carrying Amount (VND)	Allowance (VND)	Carrying Amount (VND)	Allowance (VND)
a.	**Short-term**	**1,284,010,368**	**-**	**990,784,203**	**-**
-	Social insurance receivables	200,120,173	-	21,754,219	-
-	Medical dispensary	434,465,546	-	-	-
-	Input VAT not yet declared	595,963,660	-	-	-
-	Other receivables	53,460,989	-	969,029,984	-
b.	**Long-term**	**210,636,910,818**	-	**202,255,943,916**	-
-	Environmental restoration deposits (*)	165,623,464,008	-	160,312,846,286	-
+	*"Khe Cham II Open-pit Coal Mine Project"*	*42,312,942,141*	-	*42,312,942,141*	-
+	*"Cao Son Coal Mine Capacity Expansion and Improvement Project"*	*123,310,521,867*	-	*117,999,904,145*	-
-	Interest receivable on environmental restoration deposits (*)	45,013,446,810	-	41,943,097,630	-
+	*"Khe Cham II Open-pit Coal Mine Project"*	*12,619,114,195*	-	*11,815,348,509*	-
+	*"Cao Son Coal Mine Capacity Expansion and Improvement Project"*	*32,394,332,615*	-	*30,127,749,121*	-
	Total	**211,920,921,186**	**-**	**203,246,728,119**	**-**

(*) These represent environmental restoration deposits and interest receivable on such deposits from the Quang Ninh Province Environmental Protection and Housing Fund in respect of environmental rehabilitation obligations relating to:

+ The "Khe Cham II Open-pit Coal Mine Project - Tay Nam Da Mai Coal Joint Stock Company - Vinacomin", in accordance with Decision No. 1752/QD-BTNMT issued by the Ministry of Natural Resources and Environment on 23 September 2013;

+ The "Cao Son Coal Mine Capacity Expansion and Improvement Project", in accordance with Decision No. 3928/QD-BTNMT issued by the Ministry of Natural Resources and Environment on 30 December 2022.

5.4. Inventories

Items	30/06/2026 (VND)		01/01/2026 (VND)	
	Cost (VND)	Allowance (VND)	Cost (VND)	Allowance (VND)
Raw materials	73,324,408,685	-	50,305,187,734	-
Tools and supplies	537,640,000	-	365,790,000	-
Work in progress	328,931,000,952	-	337,542,961,858	-
Finished goods	26,062,174,728	-	304,481,929,971	-
Total	**428,855,224,365**	**-**	**692,695,869,563**	**-**

5.5. Long-term work in progress

	Items	30/06/2026 (VND)		01/01/2026 (VND)	
		Cost (VND)	Recoverable Amount (VND)	Cost (VND)	Recoverable Amount (VND)
a.	Long-term production and business costs in progress	-	-	-	-
b.	Construction in progress	102,759,035,832	102,759,035,832	108,317,870,745	108,317,870,745
-	Acquisition of assets	286,666,667	286,666,667	5,264,660,800	5,264,660,800
	Production Capacity Enhancement Investment Project 2025	*286,666,667*	*286,666,667*	*5,264,660,800*	*5,264,660,800*
-	Construction projects	102,472,369,165	102,472,369,165	103,053,209,945	103,053,209,945
	Automobile Repair and Maintenance Workshop Construction Project	*72,185,226,660*	*72,185,226,660*	*72,892,390,357*	*72,892,390,357*
	Cao Son Coal Mine Capacity Expansion and Improvement Project	*29,283,946,951*	*29,283,946,951*	*29,479,274,682*	*29,479,274,682*
	Other projects	*1,003,195,554*	*1,003,195,554*	*681,544,906*	*681,544,906*
	Total	**102,759,035,832**	**102,759,035,832**	**108,317,870,745**	**108,317,870,745**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.6. Movements in tangible fixed assets

Items	Buildings and Structures	Machinery and Equipment	Motor Vehicles and Transportation Equipment	Office Equipment	Total
	VND	VND	VND	VND	VND
Cost					
Balance at the beginning of the period	436,304,325,234	1,749,705,280,007	2,577,221,332,029	34,852,525,422	4,798,083,462,692
- Additions during the period	-	8,445,000,000	4,803,920,060	-	13,248,920,060
- Other additions	-	9,893,851,852	-	-	9,893,851,852
- Disposals	-	(21,407,433,350)	(124,262,922,667)	(186,805,272)	(145,857,161,289)
Balance at the end of the period	**436,304,325,234**	**1,746,636,698,509**	**2,457,762,329,422**	**34,665,720,150**	**4,675,369,073,315**
Accumulated Depreciation					
Balance at the beginning of the period	285,188,253,745	1,595,905,647,370	2,178,355,679,929	34,656,549,899	4,094,106,130,943
- Depreciation charge for the period	9,065,210,064	38,279,442,074	86,691,614,855	40,257,444	134,076,524,437
- Wear and tear recognised	567,544,788	-	-	-	567,544,788
- Disposals	-	(21,407,433,350)	(124,262,922,667)	(186,805,272)	(145,857,161,289)
Balance at the end of the period	**294,821,008,597**	**1,612,777,656,094**	**2,140,784,372,117**	**34,510,002,071**	**4,082,893,038,879**
Net Book Value					
At the beginning of the period	**151,116,071,489**	**153,799,632,637**	**398,865,652,100**	**195,975,523**	**703,977,331,749**
At the end of the period	**141,483,316,637**	**133,859,042,415**	**316,977,957,305**	**155,718,079**	**592,476,034,436**

Of which:

- Net book value of tangible property, plant and equipment pledged or mortgaged as collateral for borrowings at the end of the period: VND 355,175,268,574
- Cost of tangible property, plant and equipment that had been fully depreciated but remained in use at the end of the period: VND 3,145,558,562,692
- Cost of tangible property, plant and equipment held for disposal at the end of the period: VND 239,764,734,267

5.7. Movements in intangible assets

Items	Land Use Rights VND	Software VND	Total VND
Cost			
Balance at the beginning of the period	1,732,800,000	4,328,410,391	6,061,210,391
- Additions during the period	-	-	-
- Disposals	-	-	-
Balance at the end of the period	**1,732,800,000**	**4,328,410,391**	**6,061,210,391**
Accumulated Amortisation			
Balance at the beginning of the period	-	1,522,725,085	1,522,725,085
- Amortisation charge for the period	-	507,215,910	507,215,910
- Wear and tear recognised	-	-	-
- Disposals	-	-	-
Balance at the end of the period	**-**	**2,029,940,995**	**2,029,940,995**
Net Book Value			
At the beginning of the period	**1,732,800,000**	**2,805,685,306**	**4,538,485,306**
At the end of the period	**1,732,800,000**	**2,298,469,396**	**4,031,269,396**

Including:

- Cost of intangible assets that had been fully amortised but remained in use at the end of the period: VND 1,013,794,681.

5.8. Prepaid expenses

		30/06/2026 (VND)	01/01/2026 (VND)
a.	**Short-term**	**60,718,403,439**	**111,414,555,046**
	Tools and supplies	60,653,840,029	111,348,589,019
	Other prepaid expenses	64,563,410	65,966,027
b.	**Long-term**	**417,352,039,434**	**276,809,924,498**
	Major repair expenses	26,071,621,206	-
	Tools and supplies	28,829,349,716	47,407,938,837
	Insurance	14,871,212	29,499,994
	Mineral exploitation rights fee	281,628,576,900	142,773,715,600
	Geological data usage fee	60,276,782,970	61,856,087,322
	Other prepaid expenses	20,530,837,430	24,742,682,745
	Total	**478,070,442,873**	**388,224,479,544**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.9. Borrowings and finance lease liabilities

		01/01/2026 (VND)	Increase during the period (VND)	Decrease during the period (VND)	30/06/2026 (VND)
a.	**Short-term borrowings**	-	-	-	-
b.	**Long-term borrowings**	**485,126,000,000**	**6,000,000,000**	**286,668,000,000**	**204,458,000,000**
	Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Quang Ninh Branch	369,626,000,000	-	211,103,000,000	158,523,000,000
	Vietnam Bank for Agriculture and Rural Development (Agribank) - Cam Pha Branch	75,000,000,000	-	56,250,000,000	18,750,000,000
	Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Cam Pha Branch	33,000,000,000	-	13,950,000,000	19,050,000,000
	Bank for Investment and Development of Vietnam (BIDV) - Cam Pha Branch	7,500,000,000	6,000,000,000	5,365,000,000	8,135,000,000
	Total	**485,126,000,000**	**6,000,000,000**	**286,668,000,000**	**204,458,000,000**

		30/06/2026 (VND)	01/01/2026 (VND)
c.	**Current Portion of Long-Term Debt**	-	**79,243,000,000**
	Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) - Quang Ninh Branch	-	55,869,000,000
	Vietnam Bank for Agriculture and Rural Development (Agribank) - Cam Pha Branch	-	18,750,000,000
	Vietnam Joint Stock Commercial Bank for Industry and Trade (VietinBank) - Cam Pha Branch	-	3,790,000,000
	Bank for Investment and Development of Vietnam (BIDV) - Cam Pha Branch	-	834,000,000
d.	**Outstanding balance at the reporting date**	**204,458,000,000**	**485,126,000,000**
d.1	Short-term borrowings and finance lease liabilities (d.1 = a + c)	-	79,243,000,000
d.2	Long-term borrowings and finance lease liabilities (d.2 = b − c)	204,458,000,000	405,883,000000

e. **Details of borrowings as at 30 June 2026:** Appendix 04

5.10. Trade payables

		30/06/2026 (VND)	01/01/2026 (VND)
a.	**Short-term trade payables**	**370,535,888,593**	**563,163,675,086**
	Thanhdo Metal Joint Stock Company	14,029,642,800	15,735,659,400
	Phu Thai Industries Company Limited	9,198,055,629	12,255,459,494
	Tan Phu Xuan Joint Stock Company	-	40,576,758,199
	Phuong Tam Trading and Development Limited Company	9,199,702,930	27,503,000,850
	Vietnam Mechanical and Erection Joint Stock Company	16,227,149,067	16,674,300,124
	Cam Pha Mine Chemical Industry Company	40,943,733,709	50,428,298,598
	Vinacomin - Machinery Joint Stock Company	10,186,458,766	11,741,240,183
	Vinacomin Motor Industry Joint Stock Company	9,563,553,912	11,028,955,801
	Vinacomin - Coal Import Export Joint Stock Company	13,151,592,000	22,357,706,400
	Vinacomin - Materials Trading Joint Stock Company	132,130,970,645	83,882,183,535
	Other suppliers	115,905,029,135	270,980,112,502
b.	**Long-term trade payables**	-	-
	Total	**370,535,888,593**	**563,163,675,086**
c.	**Overdue payables**	-	-
d.	**Trade payables to related parties:** Appendix 03		

5.11. Dividends and Profit Distribution Payable

	30/06/2026 (VND)	01/01/2026 (Reclassified) (VND)
Dividends and profit distribution payable	5,886,204,494	5,707,517,609
Total	**5,886,204,494**	**5,707,517,609**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.12. Taxes and Other Payables to the State Budget

		01/01/2026 (VND)	Tax Payable during the Period (VND)	Tax Paid during the Period (VND)	30/06/2026 (VND)
a.	**Taxes Payable**				
	Short-term	**87,998,088,471**	**921,249,158,230**	**861,550,938,933**	**147,696,307,768**
	Value-added tax	-	211,951,727,249	158,224,368,163	53,727,359,086
	Corporate income tax	16,712,585,218	5,568,355,150	18,862,585,218	3,418,355,150
	Natural resources tax	65,469,396,413	488,881,680,789	466,029,633,890	88,321,443,312
	Environmental protection tax	911,739,900	-	911,739,900	-
	Mineral exploitation rights fee	-	180,690,188,000	180,690,188,000	-
	Environmental protection fee	4,904,366,940	20,866,151,020	23,541,367,740	2,229,150,220
	Land tax and land rental	-	13,291,056,022	13,291,056,022	-
	Long-term	**-**	**-**	**-**	**-**
	Total	**87,998,088,471**	**921,249,158,230**	**861,550,938,933**	**147,696,307,768**
b.	**Taxes Receivable**				
	Short-term	**53,532,171,282**	**39,360,661,006**	**14,334,136,866**	**28,505,647,142**
	Value-added tax	79,214,400	79,214,400	-	-
	Personal income tax	11,504,026,642	5,823,584,466	14,334,136,866	20,014,579,042
	Land tax and land rental	41,948,930,240	33,457,862,140	-	8,491,068,100
	Long-term	**-**	**-**	**-**	**-**
	Total	**53,532,171,282**	**39,360,661,006**	**14,334,136,866**	**28,505,647,142**

The Company's tax returns are subject to examination by the tax authorities. As the application of tax laws and regulations to various types of transactions may be interpreted differently, the tax amounts presented in these Interim Financial Statements may be adjusted upon the final assessment by the tax authorities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

5.13. Accrued expenses

		30/06/2026 (VND)	01/01/2026 (VND)
a.	**Short-term**	**93,699,417,064**	**501,000,000**
	Trademark usage fees	12,747,935,685	-
	Service rental expenses	80,875,593,379	-
	Other accrued expenses	75,888,000	501,000,000
b.	**Long-term**	-	-
	Total	**93,699,417,064**	**501,000,000**

5.14. Other payables

		30/06/2026 (VND)	01/01/2026 (Reclassified) (VND)
a.	**Short-term**	**4,049,734,028**	**3,731,474,285**
	Trade union funds	2,300,615,486	638,068,766
	Trade union membership fees	145,132,132	-
	Medical care fund	151,228,257	119,947,163
	Employees' contribution fund	1,301,725,464	2,175,826,664
	Other payables	151,032,689	797,631,692
b.	**Long-term**	-	-
	Total	**4,049,734,028**	**3,731,474,285**
c.	**Overdue payables**	-	-

5.15. Provisions

		01/01/2026 (VND)	Increase during the period (VND)	Utilised/Reversed during the period (VND)	30/06/2026 (VND)
a.	**Short-term**	-	705,759,000,000	-	705,759,000,000
	Other provisions	-	705,759,000,000	-	705,759,000,000
b.	**Long-term**	-	-	-	-
	Total	-	**705,759,000,000**	-	**705,759,000,000**

5.16. Equity

Reconciliation of changes in equity

	Owners' contributed capital (VND)	Development and investment fund (VND)	Retained earnings (VND)	Total (VND)
Balance at the beginning of the previous year	**428,467,730,000**	**347,301,834,273**	**294,817,548,311**	**1,070,587,112,584**
Profit for the previous year	-	-	82,749,321,067	82,749,321,067
Profit distribution	-	39,005,960,171	(164,154,926,171)	(125,148,966,000)
Balance at the beginning of the Short-term period	**428,467,730,000**	**386,307,794,444**	**213,411,943,207**	**1,028,187,467,651**
Profit for the short-term period	-	-	20,248,603,199	20,248,603,199
Profit distribution (*)	-	-	(82,749,321,067)	(82,749,321,067)
Balance at the end of the period	**428,467,730,000**	**386,307,794,444**	**150,911,225,339**	**965,686,749,783**

(*) Pursuant to Resolution No. 01/NQ-TCS-DHDCD dated 23 April 2026 of the General Meeting of Shareholders of Cao Son Coal Joint Stock Company, the total distributable profit for 2025 amounted to VND 213,411,943,207, of which:

- 2025 dividend payment: VND 29,992,741,100
- Appropriation to the bonus fund: VND 36,929,605,977
- Appropriation to the welfare fund: VND 15,826,973,990

Details of contributed capital

	30/06/2026 (VND)	01/01/2026 (VND)
Vietnam National Coal And Mineral Industries Holding Corporation Limited	279,098,070,000	279,098,070,000
Other shareholders	149,369,660,000	149,369,660,000
Total	**428,467,730,000**	**428,467,730,000**

Capital transactions with owners and dividend distribution

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Owners' contributed capital		
Opening balance	428,467,730,000	428,467,730,000
Capital contributions during the period	-	-
Capital reductions during the period	-	-
Closing balance	428,467,730,000	428,467,730,000
Dividends and profits distributed	**29,814,054,215**	**42,146,141,570**

Shares

	30/06/2026 (VND)	01/01/2026 (VND)
Number of shares authorized for issuance	**42,846,773**	**42,846,773**
Number of shares issued	**42,846,773**	**42,846,773**
Ordinary shares	42,846,773	42,846,773
Preference shares	-	-
Treasury shares	**-**	**-**
Ordinary treasury shares	-	-
Preference treasury shares	-	-
Number of shares outstanding	**42,846,773**	**42,846,773**
Ordinary shares	42,846,773	42,846,773
Preference shares	-	-

Par value per outstanding share: VND 10,000

Reasons for changes in equity components

	30/06/2026 (VND)	01/01/2026 (VND)
Development and Investment Fund	386,307,794,444	386,307,794,444
Total	**386,307,794,444**	**386,307,794,444**

5.17. Items Outside the Statement of Financial Position

a. Assets Held for Operating Lease:

The Company is currently leasing out assets under an operating lease agreement for the Tay Nam Da Mai office complex (including office buildings and ancillary facilities) located at Group 16, Tay Son Area, Cua Ong Ward, Quang Ninh Province. The lease term is from 1 February each year to the end of January of the following year, with the agreement renewed annually.
Rental income for the first six months of 2026 amounted to VND 1,681,043,000 (for the first six months of 2025: VND 1,664,455,000).

b. Operating Lease Commitments:

The Company leases land located in Cua Ong Ward, Cam Pha Ward and Mong Duong Ward, Quang Ninh Province for use as its office premises, material warehouses, medical stations, coal mining sites and other operating facilities. Under the relevant land lease decisions, the Company is required to pay annual land rental until the expiry of the lease terms in accordance with the prevailing regulations of the Government. Details are as follows:

Land Location	Purpose of Use	Area (m^2)
Cua Ong Ward, Quang Ninh Province	Office building	25,800
Cua Ong Ward, Quang Ninh Province	Vehicle fleet materials warehouse	3,787.3
Cua Ong Ward, Quang Ninh Province	Cao Son Mine medical station	2,285
Cua Ong Ward, Quang Ninh Province	Coal mining area, waste dump and haul roads	2,286,231.6
Cam Pha Ward, Quang Ninh Province	Coal mining area, waste dump and haul roads	1,538,011.9
Cua Ong Ward, Quang Ninh Province	Coal mining area, waste dump and haul roads	7,656.5
Mong Duong Ward, Quang Ninh Province	Coal mining area, waste dump and haul roads	2,445,079.2
Cua Ong Ward, Quang Ninh Province	Production operations area	2,835
Cam Pha Ward, Quang Ninh Province	Implementation of the adjusted Khe Cham II Mine Closure Project	1,678,358.3
Mong Duong Ward, Quang Ninh Province	Implementation of the adjusted Khe Cham II Mine Closure Project	2,222,141.7
Mong Duong Ward, Quang Ninh Province	Waste dump	2,113,659.3
Bang Nau Waste Dump	Waste dump	167,842.7
Cua Ong Ward, Quang Ninh Province	Garage, training centre, electrical substation and sports complex	20,256.7

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

The Company has also entered into a lease agreement with Phu Thai Industry Co., Ltd. for five rigid-frame dump trucks for overburden transportation from 4 August 2021 to 4 October 2026 to support its production activities. The total lease value under the agreement is 131,849,066,587 VND.

5.18. Other Information Considered Necessary by the Company for Fair Presentation

During the first six months of 2026, the Company received donated materials from Marubeni Heavy Equipment Company Limited in accordance with the minutes of meeting dated 24 June 2026. These assets are being measured at their market value as at the date of receipt and recognized as other income for the period, amounting to VND 157,122,000.

6. Supplementary Information for Items Presented in the Statement of Profit or Loss

6.1. Revenue from sales of goods and rendering of services

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a. Revenue		
Coal sales	4,421,513,411,259	4,579,436,768,427
Other revenue	106,044,970,658	101,365,448,656
Total	**4,527,558,381,917**	**4,680,802,217,083**

b. **Revenue from related parties:** Appendix 01

6.2. Cost of sales

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Cost of coal sold	4,331,826,711,174	4,360,826,994,499
Other cost of sales	100,353,951,059	97,436,861,448
Total	**4,432,180,662,233**	**4,458,263,855,947**

6.3. Finance Income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Interest income from deposits and loans	2,662,068,267	100,609,244
Interest income from security deposits	3,070,349,180	2,913,992,668
Total	**5,732,417,447**	**3,014,601,912**

6.4. Finance Costs

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Borrowing costs	13,999,620,198	14,623,076,279
Total	**13,999,620,198**	**14,623,076,279**

6.5. Other Income

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Gain on disposal of property, plant and equipment	5,778,068,400	1,325,164,000
Income from sale of bidding documents	87,962,970	125,222,232
Other income	7,165,880,340	6,282,000
Total	**13,031,911,710**	**1,456,668,232**

6.6. Other Expenses

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Loss on disposal of property, plant and equipment	-	917,917,578
Land lease and land tax expenses	345,432,468	345,432,467
Penalties	3,839,694	158,348,532
Other expenses	1,502,145,240	140,780,179
Total	**1,851,417,402**	**1,562,478,756**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

6.7. Selling expenses and General and administrative expenses

		From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
a.	**General and administrative expenses**	**70,581,720,809**	**173,239,763,811**
	Energy expenses	1,327,828,155	1,193,842,344
	Administrative materials	5,839,082,018	7,422,860,622
	Administrative staff costs	32,137,393,342	27,128,213,132
	Depreciation of property, plant and equipment	3,255,918,845	3,447,772,185
	Taxes, fees and charges	1,744,775,498	95,135,912,882
	Outsourced service expenses	3,028,486,859	3,188,487,445
	Other cash expenses	23,248,236,092	35,722,675,201
b.	**Selling expenses**	**1,892,332,083**	**2,041,859,964**
	Outsourced service expenses	88,986,000	48,505,300
	Other cash expenses	1,803,346,083	1,993,354,664
c.	**Reductions in selling and administrative expenses**	-	-
	Total	**72,474,052,892**	**175,281,623,775**

6.8. Corporate income tax expense

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Accounting profit before tax	25,816,958,349	35,542,452,470
Tax calculated at the applicable corporate income tax rate	5,163,391,670	7,108,490,494
Adjustments	2,024,817,402	657,765,180
- *Non-taxable income*	-	-
- *Non-deductible expenses*	*2,024,817,402*	*657,765,180*
Corporate income tax expense	5,568,355,150	7,240,043,530
Current corporate income tax expense	5,568,355,150	7,240,043,530
Deferred corporate income tax expense	-	-
Corporate income tax expense (*)	5,568,355,150	7,240,043,530

(*) Corporate income tax expense for the accounting period is estimated based on taxable income and may be subject to adjustment upon examination by the tax authorities.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

6.9. Operating expenses by nature

	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Raw materials and consumables	1,503,106,236,466	1,395,176,956,643
Employee benefits expenses	367,396,918,308	326,649,346,325
Depreciation and amortisation	134,583,740,347	133,228,856,300
Outsourced services	862,682,315,411	1,937,397,398,655
Other cash expenses	1,349,694,221,031	1,060,333,764,459
Total	**4,217,463,431,563**	**4,852,786,322,382**

7. Supplementary Information for Items Presented in the Statement of Cash Flows

7.1 Proceeds from Borrowings

	From 01/01/2026 to 30/06/2026 (VND)
Proceeds from borrowings under loan agreements	6,000,000,000

7.2 Repayment of Borrowings

	From 01/01/2026 to 30/06/2026 (VND)
Repayment of principal under loan agreements	286,668,000,000

8. Other Information

8.1. Financial Instruments

The Company is exposed to the following risks arising from the use of financial instruments: market risk, credit risk and liquidity risk.

Management has overall responsibility for establishing and overseeing the Company's financial risk management framework. The Board of Management establishes policies to identify and analyse the risks faced by the Company, sets appropriate risk limits and controls, and monitors risks and compliance with risk limits. The risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities.

The Board of Management has reviewed and approved the following risk management policies:

(i) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises four types of risk: interest rate risk, currency risk, commodity price risk and other price risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to interest rate risk mainly relates to cash, short-term deposits and borrowings.

The Company manages interest rate risk by analysing market conditions in order to obtain favourable borrowing rates while maintaining its exposure within acceptable risk limits.

Foreign Currency Risk

Foreign currency risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in foreign exchange rates. The Company is exposed to exchange rate risk arising directly from its operating activities.

The Company is exposed to foreign currency risk through purchase and sale transactions denominated in currencies other than the Company's accounting currency.

(ii) Credit Risk

Credit risk is the risk that one party to a financial instrument or contractual arrangement will fail to perform its obligations, resulting in a financial loss to the other party. The Company is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including bank deposits, loans and other financial instruments.

Trade Receivables

The Company regularly monitors outstanding trade receivables. For significant customers, the Company assesses any deterioration in credit quality at the reporting date. The Company seeks to maintain strict control over outstanding receivables and has established credit control procedures to minimise credit risk. As the Company's trade receivables relate to a large number of customers, credit risk is not significantly concentrated with any individual customer.

The Company establishes impairment provisions to reflect estimated losses on trade receivables, other receivables and investments. These provisions mainly comprise specific losses relating to individually impaired customers.

Bank Deposits

The Company mainly maintains deposits with reputable banks in Vietnam. Credit risk relating to bank deposits is managed by the Company's treasury department in accordance with approved policies.

The maximum credit exposure relating to these balance sheet items at the reporting date equals their carrying amounts as disclosed in Note 5.1.

The Company considers the concentration of credit risk relating to bank deposits to be low.

(iii) Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to a shortage of funds. The Company's liquidity risk mainly arises from mismatches in the maturities of financial assets and financial liabilities.

The Company manages liquidity risk by maintaining sufficient cash, cash equivalents and available bank borrowings to meet its operating requirements and minimise the effects of fluctuations in cash flows.

The following table analyses the Company's non-derivative financial assets and financial liabilities into relevant maturity groupings based on the remaining period from the reporting date to the contractual maturity date. The amounts presented represent undiscounted contractual cash flows. The disclosure of non-derivative financial assets is necessary to understand the Company's liquidity risk management, as liquidity is managed on a net asset and liability basis.

	Within 1 year	From 1 to 5 years	Over 5 years	Total
As at 30 June 2026				
Carrying amount:				
Cash and cash equivalents	73,566,351,766	-	-	73,566,351,766
Trade receivables	874,110,746,990	-	-	874,110,746,990
Other receivables	1,284,010,368	210,636,910,818	-	211,920,921,186
Other financial assets	-	-	-	-
Less:				
Allowance for doubtful debts	-	-	-	-
Total financial assets	**948,961,109,124**	**210,636,910,818**	**-**	**1,159,598,019,942**
Borrowings	-	18,750,000,000	185,708,000,000	204,458,000,000
Trade payables	370,535,888,593	-	-	370,535,888,593
Other payables and accrued expenses	103,635,355,586	-	-	103,635,355,586
Total financial liabilities	**474,171,244,179**	**18,750,000,000**	**185,708,000,000**	**678,629,244,179**
Net liquidity gap	**474,789,864,945**	**191,886,910,818**	**(185,708,000,000)**	**480,968,775,763**
As at 1 January 2026				
Carrying amount:				
Cash and cash equivalents	1,931,928,638	-	-	1,931,928,638
Trade receivables	327,022,340,734	-	-	327,022,340,734
Other receivables	990,784,203	202,255,943,916	-	203,246,728,119
Other financial assets	-	-	-	-
Less:				
Allowance for doubtful debts	-	-	-	-
Total financial assets	**329,945,053,575**	**202,255,943,916**	**-**	**532,200,997,491**

NOTES TO THE INTERIM FINANCIAL STATEMENTS (Continued)

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

	Within 1 year	From 1 to 5 years	Over 5 years	Total
Borrowings	79,243,000,000	56,250,000,000	349,633,000,000	485,126,000,000
Trade payables	563,163,675,086	-	-	563,163,675,086
Other payables and accrued expenses	9,939,991,894	-	-	9,939,991,894
Total financial liabilities	**652,346,666,980**	**56,250,000,000**	**349,633,000,000**	**1,058,229,666,980**
Net liquidity gap	**(322,401,613,405)**	**146,005,943,916**	**(349,633,000,000)**	**(526,028,669,489)**

The Company considers the concentration of debt repayment risk to be low and believes that it has adequate access to the necessary funding sources.

NOTES TO THE REVIEWED INTERIM FINANCIAL STATEMENTS (Continued)

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

(iv) Fair Value

The carrying amounts, net of allowance, of short-term receivables, bank deposits, trade payables and other payables approximate their respective fair values.

	Carrying Amount		Fair Value	
	30/06/2026	**01/01/2026**	**30/06/2026**	**01/01/2026**
Financial Assets				
Held-to-maturity investments	-	-	-	-
Loans and receivables	1,086,031,668,176	530,269,068,853	1,086,031,668,176	530,269,068,853
Trade and other receivables	*1,086,031,668,176*	*530,269,068,853*	*1,086,031,668,176*	*530,269,068,853*
Available-for-sale financial assets	73,566,351,766	1,931,928,638	73,566,351,766	1,931,928,638
Long-term investments	-	-	-	-
Cash and cash equivalents	*73,566,351,766*	*1,931,928,638*	*73,566,351,766*	*1,931,928,638*
Total	**1,159,598,019,942**	**532,200,997,491**	**1,159,598,019,942**	**532,200,997,491**
Financial Liabilities				
Financial liabilities	678,629,244,179	1,058,229,666,980	678,629,244,179	1,058,229,666,980
Borrowings	*204,458,000,000*	*485,126,000,000*	*204,458,000,000*	*485,126,000,000*
Trade payables	*370,535,888,593*	*563,163,675,086*	*370,535,888,593*	*563,163,675,086*
Other payables	*103,635,355,586*	*9,939,991,894*	*103,635,355,586*	*9,939,991,894*
Total	**678,629,244,179**	**1,058,229,666,980**	**678,629,244,179**	**1,058,229,666,980**

The fair values of the Company's financial assets and financial liabilities were not formally determined as at 30/06/2026 and 01/01/2026. However, the Board of Management believes that the carrying amounts of these financial assets and financial liabilities approximate their fair values at the reporting dates and that any differences are not material.

8.2. Events after the End of the Accounting Period

As at the date of this report, the Board of Management believes that there have been no events occurring after the end of the accounting period that would materially affect or require adjustment to the amounts and disclosures presented in the Company's interim financial statements.

8.3. Related Party Information

Balances outstanding as at 30 June 2026 and significant transactions with related parties during the six-month accounting period then ended are presented in the accompanying appendices as follows:

- Appendix 01: Schedule of Sales of Materials, Goods and Services to Related Parties.
- Appendix 02: Summary of Coal Sales Revenue to Related Parties.
- Appendix 03: Statement of Receivables from and Payables to Related Parties.
- Appendix 04: Details of Borrowings and Finance Lease Agreements.

Salaries, Remuneration, Bonuses and Other Benefits of the Company's Management and Controllers / Board of Controller:

	Position	From 01/01/2026 to 30/06/2026 (VND)	From 01/01/2025 to 30/06/2025 (VND)
Mr. Vu Van Khan	Chairman of the Board of Directors	24,672,000	24,672,000
Mr. Pham Quoc Viet	Member of the Board of Directors and General Director	361,774,016	400,599,847
Mr. Nguyen Ngoc Toan	Member of the Board of Directors and Deputy General Director	314,636,501	357,533,730
Mr. Pham Hong Luong	Independent Member of the Board of Directors	105,720,000	-
Mr. Nguyen Ngoc Dung	Member of the Board of Directors and Deputy General Director	309,758,196	343,000,345
Mr. Do Van Kien	Deputy General Director	289,648,273	341,215,923
Mr. Vu Quang Dung	Deputy General Director	234,675,877	-
Mr. Luong Xuan Quang	Chief Accountant	204,391,000	-
Ms. Ha Thi Diep Anh	Head of the Board of Controllers	21,984,000	21,024,000
Ms. Duong Thi Thu Phong	Member of the Board of Controllers	21,024,000	21,024,000
Ms. Dao Thi My	Member of the Board of Controllers	184,486,541	137,818,000
Mr. Nguyen Huy Hoang	Member of the Board of Controllers	190,868,594	139,482,000
Mr. Ngo Thanh Long	Member of the Board of Controllers	188,461,538	-
Total		**2,452,100,536**	**1,786,369,845**

8.4. Segment Reporting

During the accounting period from 1 January 2026 to 30 June 2026, the Company's principal business activity was the industrial mining, processing and trading of coal. Other business activities, such as office rental and electricity and water supply services, accounted for an insignificant proportion of the Company's operations (representing less than 10% of revenue and less than 10% of the assets employed in these activities). Accordingly, the Company has not presented segment reporting.

Geographical segment reporting (secondary segment): Geographical segment reporting is based on the location of customers generating the segment's revenue. During the accounting period from 1 January 2026 to 30 June 2026, the Company's business operations were conducted predominantly in Quang Ninh Province. Accordingly, the Company has not prepared secondary segment reporting by geographical area).

8.5. Comparative Information

Số The comparative figures presented in the Interim Statement of Financial Position and the related notes are derived from the audited financial statements of Cao Son Coal Joint Stock Company - TKV for the financial year ended 31 December 2025, as audited by AASC Auditing Firm Company Limited.

The comparative figures presented in the Interim Statement of Profit or Loss, Interim Statement of Cash Flows, and the related notes are derived from the reviewed interim financial statements of Cao Son Coal Joint Stock Company for the accounting period from 1 January 2025 to 30 June 2025, as reviewed by AASC Auditing Firm Company Limited.

Effective 1 January 2026, the Company adopted Circular No. 99/2025/TT-BTC on a non-retrospective basis. Certain comparative figures have also been reclassified to conform with the presentation requirements of Circular 99 relating to the presentation of interim financial statements. The comparison of previously reported figures before and after reclassification is as follows:

Interim Statement of Financial Position

Item	Code	01/01/2026 (VND) (Reclassified)	31/12/2025 (VND) (As reported in the audited financial statements)
Dividends and profits payable	313	5,707,517,609	-
Other short-term payables	320	3,731,474,285	9,438,991,894

Quang Ninh, 06 August 2026

KT. GIÁM ĐỐC
PHÓ GIÁM ĐỐC

Prepared by	Chief Accountant	Deputy Director
NGUYEN NHU QUYNH	LUONG XUAN QUANG	NGUYEN NGOC DUNG

SCHEDULE OF PURCHASES AND SALES OF MATERIALS, GOODS AND SERVICES WITH RELATED PARTIES

For the financial year ended 30 June 2026

Unit: VND

No.	Related Party	Sales Value	Purchases Value
	Total	**5,195,944,634**	**1,330,182,015,880**
1	**Vinacomin - Transportation and Miner Commuting Service Joint Stock Company**	**1,681,043,000**	**12,747,234,488**
	Office leasing services	1,681,043,000	-
	Bus ticket services	-	12,747,234,488
2	**Cam Pha Mining Chemical Industry Company**	**22,481,550**	**229,700,778,014**
	Blasting services	-	229,700,778,014
	Repair services	22,481,550	-
3	**Vinacomin - Cua Ong Coal Preparation Company**	**-**	**46,003,185**
	Electricity	-	46,003,185
4	**Vinacomin - Machinery Joint Stock Company**	**783,498,030**	**10,115,630,072**
	Materials	783,498,030	-
	Repair services	-	10,115,630,072
5	**Vinacomin - Quacontrol Joint Stock Company**	**7,726,752**	**1,585,382,083**
	Electricity	7,726,752	1,585,382,083
6	**Quang Ninh Mining Chemical Industry Company**	**363,550,110**	**-**
	Electricity	355,829,760	-
	Services	7,720,350	-
7	**Vinacomin - Materials Trading Joint Stock Company**	**61,676,208**	**1,004,394,498,962**
	Electricity	61,676,208	1,004,394,498,962
8	**Vinacomin - Environment Company Limited**	**2,275,968,984**	**7,040,490,240**
	Electricity	267,347,520	7,040,490,240
	Materials	2,008,621,464	-
9	**Vinacomin Motor Industry Joint Stock Company**	**-**	**19,252,289,807**
	Materials	-	19,252,289,807
10	**VVMI Viet Bac Mechanical Joint Stock Company**	**-**	**5,185,786,409**
	Materials	-	5,185,786,409
11	**Vinacomin - Coal Import Export Joint Stock Company**	**-**	**30,443,500,000**
	Materials	-	30,443,500,000

SCHEDULE OF PURCHASES AND SALES OF MATERIALS, GOODS AND SERVICES WITH RELATED PARTIES

For the financial year ended 30 June 2026

Unit: VND

No.	Related Party	Sales Value	Purchases Value
12	**Vinacomin - Institute of Energy and Mining Mechanical Engineering**	-	**2,984,662,000**
	Materials	-	2,984,662,000
13	**Vietnam Coal and Mineral College**	-	**102,651,500**
	Materials	-	102,651,500
14	**Development Of Mining Technology And Equipment Joint Stock Company**	-	**499,671,940**
	Services	-	499,671,940
15	**Hon Gai Coal Design Enterprise**	-	**214,838,444**
	Services	-	214,838,444
16	**Vinacomin - Informatics, Technology, Environment Joint Stock Company**	-	**425,166,683**
	Services	-	425,166,683
17	**Coal and Mineral Hospital**	-	**98,867,944**
	Services	-	98,867,944
18	**Vinacomin - Mine Emergency Rescue Center**	-	**2,183,329,950**
	Services	-	2,183,329,950
19	**Vinacomin - Geology And Mineral Resources Joint Stock Company**	-	**2,424,069,930**
	Services	-	2,424,069,930
20	**Vinacomin Mining Geology Joint Stock Company**	-	**445,474,599**
	Services	-	445,474,599
21	**Vinacomin - Businees Management School**	-	**291,689,630**
	Services	-	291,689,630

Quang Ninh, 06 August 2026

KT. GIÁM ĐỐC
PHÓ GIÁM ĐỐC

Prepared by	Chief Accountant	Deputy Director
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

M.S.D.N: 5702053637 CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV P. CỬA ÔNG - T. QUẢNG NINH

Appendix 02

SUMMARY OF COAL SALES TO RELATED PARTIES

For the financial year ended 30 June 2026

Unit: VND

No.	Purchaser	Unit	Quantity	Revenue Unit Price	Revenue (VND)
A	B	C	1	2	3
1	**Vinacomin - Cam Pha Port and Logistic Company**		**437,561.68**	**2,546,516**	**1,114,257,995,361**
	Clean coal	*tonne*	*437,561.68*	*2,546,516*	*1,114,257,995,361*
2	**Vinacomin - Cua Ong Coal Preparation Company**		**1,156,762.08**	**2,859,063**	**3,307,255,415,898**
	Run-of-mine coal	*tonne*	*1,156,762.08*	*2,859,063*	*3,307,255,415,898*
	Total				**4,421,513,411,259**

Quang Ninh, 06 August 2026

KT. GIÁM ĐỐC
PHÓ GIÁM ĐỐC

Prepared by	Chief Accountant	Deputy Director
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV

Appendix 03

STATEMENT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES

Unit: VND

No.	Related Party	Receivables & Payables			
		131		331	
		01/01/2026	30/06/2026	01/01/2026	30/06/2026
A	**RECEIVABLES**	**309,126,943,053**	**857,248,678,330**	-	-
I	**Short-term**	**309,126,943,053**	**857,248,678,330**	-	-
1	Vinacomin - Cam Pha Port and Logistic Company	204,139,946,244	271,301,716,335	-	-
2	Vinacomin - Cua Ong Coal Preparation Company	97,638,538,933	585,863,149,513	-	-
3	Quang Ninh Mining Chemical Industry Company	204,389,730	83,812,482	-	-
4	Vinacomin - Cam Pha Coal Trading Joint Stock Company	7,144,068,146	-	-	-
II	**Long-term**	-	-	-	-
B	**PAYABLES**	-	-	**190,149,220,196**	**216,985,930,176**
I	**Short-term**	-	-	**190,149,220,196**	**216,985,930,176**
1	Vinacomin - Transportation and Miner Commuting Service Joint Stock Company	-	-	2,632,310,391	4,210,953,805
2	Cam Pha Mining Chemical Industry Company	-	-	50,428,298,598	40,943,733,709
3	Vinacomin - Machinery Joint Stock Company	-	-	11,741,240,183	10,186,458,766
4	Vinacomin Motor Industry Joint Stock Company	-	-	11,028,955,801	9,563,553,912
5	VVMI Viet Bac Mechanical Joint Stock Company	-	-	1,164,570,275	963,342,720
6	Vinacomin - Coal Import Export Joint Stock Company	-	-	22,357,706,400	13,151,592,000
7	Vinacomin - Institute of Energy and Mining Mechanical Engineering	-	-	589,647,434	638,130,200
8	Vinacomin - Quacontrol Joint Stock Company	-	-	537,702,062	193,507,959
9	Development Of Mining Technology And Equipment Joint Stock Company	-	-	-	539,645,695
10	Vinacomin - Cua Ong Coal Preparation Company	-	-	13,823,735	9,428,011

STATEMENT OF RECEIVABLES AND PAYABLES WITH RELATED PARTIES

Unit: VND

No.	Related Party	Receivables & Payables			
		131		331	
		01/01/2026	30/06/2026	01/01/2026	30/06/2026
11	Hon Gai Coal Design Enterprise	-	-	-	232,025,520
12	Vinacomin - Informatics, Technology, Environment Joint Stock Company	-	-	1,774,548,109	489,080,018
13	Vinacomin - Mining Geology Joint Stock Company	-	-	-	481,112,567
14	Coal and Mineral Hospital	-	-	-	98,867,944
15	Vinacomin - Mine Geology Joint Stock Company	-	-	-	390,574,440
16	Vinacomin - Materials Trading Joint Stock Company	-	-	83,882,183,535	132,130,970,645
17	Vinacomin - Environment Company Limited	-	-	1,391,977,408	2,762,952,265
18	Vinacomin - Viet Bac Geology Joint Stock Company	-	-	1,490,076,265	-
19	Vietnam National Coal - Mineral Vocational College	-	-	1,116,180,000	-
II	**Long-term**	-	-	-	-

Quang Ninh, 06 August 2026

Prepared by	Chief Accountant	KT. GIÁM ĐỐC PHÓ GIÁM ĐỐC Deputy Director
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

M.S.D.N: 5702053837 CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV P. CỬA ÔNG - T. QUẢNG NINH

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES
As at 30 June 2026

No.	Contract number	Relationship	Term (months)	As at 30/06/2026 Loan balance (VND)	Rate (%/year)	Loan purpose	Form of collateral
A	**SHORT-TERM LOANS**			-			
B	**LONG-TERM LOANS**			**204,458,000,000**			
	Term of 5-10 years			**204,458,000,000**			
	Vietnam Joint Stock Commercial Bank For Industry And Trade - Cam Pha Branch			**19,050,000,000**			
1	*Contract No. 806007241024/2025-HDDCVDADDT/NHCT302-CAOSON dated 01/07/2025*		*84*	*19,050,000,000*	*8.0%*	*Investment in construction of the automobile repair and maintenance workshop*	*All future-formed assets, including construction works, machinery and equipment, from the project*
	Joint Stock Commercial Bank for Foreign Trade of Vietnam - Quang Ninh Branch			**158,523,000,000**			
2	*Contract 01/2023/TDH/NTQN-CAOSON dated 12/05/2023*		*84*	*25,040,000,000*	*8.4%*	*Investment project for production equipment in 2022*	*Machinery, equipment and means of transport formed from equity, loans and other mobilized capital under the project*
3	*Contract No. 01/2024/TDH/NTQN-CAOSON dated 24/06/2024*		*120*	*36,890,000,000*	*8.4%*	*Project for renovation and expansion to increase the production capacity of Cao Son Coal Mine*	*Machinery and equipment formed from equity and loan capital under the project*
4	*Contract 02/2024/TDH/NTQN-CAOSON dated 30/12/2024*		*84*	*87,750,000,000*	*8.4%*	*Investment project serving production activities*	*Machinery, equipment and means of transport formed from loan capital and equity under the project*

DETAILS OF LOAN AGREEMENTS AND FINANCE LEASE LIABILITIES
As at 30 June 2026

No.	Contract number	Relationship	Term (months)	As at 30/06/2026 Loan balance (VND)	Rate (%/year)	Loan purpose	Form of collateral
5	*Contract 01/2025/TDH/NTQN-CAOSON dated 02/06/2025*		*84*	*8,843,000,000*	*9.1%*	*Investment project for auxiliary equipment serving production activities in 2024*	*Machinery, equipment and means of transport formed from loan capital and equity under the project*
	Joint Stock Commercial Bank for Investment and Development of Vietnam - Cam Pha Branch			**8,135,000,000**			
6	*Contract No. 01/2025/482343/HdTD dated 17/10/2025*		*84*	*8,135,000,000*	*8.0%*	*Investment project to enhance production capacity in 2025*	*Assets formed from loan capital under the project*
	Vietnam Bank for Agriculture and Rural Development - Cam Pha Branch			**18,750,000,000**			
7	*8010-LAV-202400104*		*60*	*18,750,000,000*	*8.5%*	*Investment project for trucks to enhance the capacity for transporting earth and rock*	*All assets formed from the project, including 10 rigid-frame dump trucks*
III	Term of over 10 years			-			
	TOTAL			204,458,000,000			

Quang Ninh, 06 August 2026

Prepared by	Chief Accountant	KT. GIÁM ĐỐC PHÓ GIÁM ĐỐC Deputy Director
Nguyen Nhu Quynh	Luong Xuan Quang	Nguyen Ngoc Dung

VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES HOLDING CORPORATION LIMITED
CAO SON COAL JOINT STOCK COMPANY

No. 6304 /TCS-KT

Re: Explanation of differences in Profit after corporate income tax compared to the same period last year

THE SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

Cua Ong, August 10, 2026

To: - State Securities Commission (SSC);
- Hanoi Stock Exchange (HNX).

Cao Son Coal Joint Stock Company, stock code: CST, would like to explain the reasons for the difference in profit after corporate income tax as presented in the income statement for the first six months of 2026 as follows:

1. Profit after corporate income tax in the income statement of the reporting period changed by 10% or more compared to the same period of the previous year.

2. Reasons: In the first six months of 2026, the Company's production and business activities were affected by mining conditions, resulting in a decrease in sales volume compared to the previous year. Therefore, the Company's revenue from sales and service provision and profit both decreased compared to the first six months of 2025.

No.	Item	Unit	First six months of 2025	First six months of 2026	Difference
1	Sales volume	Tons	2.305.963	1.594.324	-711.639
2	Revenue	VND million	4.680.802	4.527.558	-153.244
3	Profit after corporate income tax	VND million	28.302	20.249	-8.054

The decrease in production output led to a reduction in revenue. The Company's business performance in the first six months of 2026 decreased compared to the first six months of 2025.

Cao Son Coal Joint Stock Company respectfully reports!

Recipients:
- As above;
- Archived: Administrative, Accounting Department, BOD's Office.

LEGAL REPRESENTATIVE
Member of Board of Directors - Deputy Director

CÔNG TY CỔ PHẦN THAN CAO SƠN - TKV

Nguyen Ngoc Dung