

CONTINUED
JOINT STOCK COMPANY

Reviewed interim financial statements
for the fiscal period
from January 01, 2026 to June 30, 2026

CÔNG TY
CỔ PHẦN
HỢP
NHẤT

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CONTINUED JOINT STOCK COMPANY

CORPORATE INFORMATION

GENERAL INFORMATION OF THE COMPANY

Continued Joint Stock Company is a joint stock company established under the Business Registration Certificate No. 2400379403, first issued on July 11, 2007 by the Bac Giang Department of Planning and Investment of Bac Giang Province (currently is the Bac Ninh Department of Finance), and registered for the 16th amendment on November 28, 2022.

The Company's shares were approved for trading on the UpCom market from effective December 28, 2023, under Decision No. 1375/QD-SGDHN of the Hanoi Stock Exchange, with the trading code AAH.

BOARD OF DIRECTORS

Members of the Board of Directors managing the Company's operations during the fiscal period and to the date of this report include:

- Mr. Dang Quoc Lich	Chairman	
- Mr. Dao Ngoc Thao	Member	<i>Resigned on June 28, 2026</i>
- Mr. Pham Huu Bao	Member	
- Mr. Vi Thanh Chinh	Member	
- Mr. Dong Khanh Du	Member	
- Mr. Bui Van Cuong	Member	<i>Appointed on June 28, 2026</i>

BOARD OF MANAGEMENT

Members of the Board of Management managing the Company's operation during the fiscal period and to the date of this report include:

- Mr. Pham Huu Bao	General Director	
- Mr. Dao Ngoc Thao	Deputy General Director	<i>Resigned on January 10, 2026</i>
- Mr. Nguyen Viet Phuong	Deputy General Director	
- Mr. Dong Khanh Du	Deputy General Director	
- Mr. Dang Van Long	Deputy General Director	
- Mr. Tran Xuan Giang	Deputy General Director	<i>Resigned on January 10, 2026</i>

LEGAL REPRESENTATIVE

The legal representative of the Company during the period and up to the date of this report is Mr. Pham Huu Bao - Title: General Director.

BOARD OF SUPERVISORS

Members of the Board of Supervisors during the fiscal period and up to the date of this report include:

- Ms. Hoang Thi Lien	Chief of Board of Supervisors
- Ms. Nguyen Thi An	Member
- Ms. Vu Thi Thanh Hang	Member

BUSINESS REGISTRATION OFFICE

The Company's head office is located at Van Non Hamlet, Luc Son Commune, Bac Ninh Province, Vietnam.

AUDITORS

BDO Audit Services Company Limited has reviewed the Company's interim financial statements for the fiscal period from January 01, 2026 to June 30, 2026.

CONTINUED JOINT STOCK COMPANY

REPORT OF THE BOARD OF MANAGEMENT

On the interim financial statements of the Company for the fiscal period from January 01, 2026 to June 30, 2026

The Board of Management of Continued Joint Stock Company (hereinafter referred to as "the Company") presents this report together with the Company's reviewed interim financial statements for the fiscal period from January 01, 2026 to June 30, 2026.

RESPONSIBILITIES OF BOARD OF MANAGEMENT FOR INTERIM FINANCIAL STATEMENTS

The Board of Management is responsible for the preparation of the interim financial statements of the Company which give a true and fair view of the financial position as at June 30, 2026, as well as of its results of operations and cash flows for the fiscal period from from January 01, 2026 to June 30, 2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System and prevailing legal regulations relating to the preparation and presentation of interim financial statements.

In preparing these interim financial statements, the Board of Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- Prepare the interim financial statements on the going concern basis unless it is inappropriate to presume that the Corporation will continue its business.

The Board of Management is responsible for ensuring that proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the Company and to ensure that the accompanying interim financial statements comply with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing legal regulations. The Board of Management are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Management confirms that the Company has complied with the above requirements in preparing and presenting the interim financial statements.

APPROVAL OF INTERIM FINANCIAL STATEMENTS

The Board of Management approves the accompanying interim financial statements for the fiscal period from January 01, 2026 to June 30, 2026, which are set out from page 05 to page 37. In the opinion of the Board of Management, these interim financial statements give a true and fair view, in material respects, of the financial position of the Company as at June 30, 2026, and of its results of operations and cash flows for the fiscal period from January 01, 2026 to June 30, 2026 in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing legal regulations relating to the preparation and presentation of interim financial statements.

Bac Ninh, August 14, 2026

For and on behalf of Board of Management,



General Director

Pham Huu Bao



No: BC/BDO/2026. 5.5.8

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243A De La Thanh Street,
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Vietnam

Ha Noi, August 14, 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

*About the interim financial statements of Continued Joint Stock Company
for the fiscal period from January 01, 2026 to June 30, 2026*

**To: SHAREHOLDERS, THE BOARD OF DIRECTORS AND BOARD OF MANAGEMENT
CONTINUED JOINT STOCK COMPANY**

We have reviewed the accompanying interim financial statements of Continued Joint Stock Company (hereinafter referred to as "the Company"), prepared on August 14, 2026, presented from page 05 to page 37, which comprise the interim statement of financial position as at June 30, 2026, interim income statement, interim cash flow statement for the fiscal period from January 01, 2026 to June 30, 2026, and Notes to the interim financial statements.

Responsibilities of the Board of Management

The Board of Management is responsible for the preparation and the fair presentation of the Company's interim financial statements in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing legal regulations, and for such internal control as The Board of Management determined to be necessary to ensure the presentation of interim financial statements are free from material misstatements, whether due to fraud or errors.

Responsibilities of Auditors

Our responsibility is to express a conclusion on the 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 results, we did not find any issues that would lead us to believe that the accompanying interim financial statements do not give a true and fair view, in all material respects, the interim financial position of the Company as at June 30, 2026, and the interim result of its operation and its interim cash flows for the fiscal period from January 01, 2026 to June 30, 2026, in accordance with Vietnamese Accounting Standards, Vietnamese Corporate Accounting System and prevailing legal regulations relating to the preparation and presentation of the interim financial statements.

BDO AUDIT SERVICES COMPANY LIMITED



Nguyen Huong Giang - Deputy Director

Audit Practicing Registration Certificate No. 5118-2026-038-1

CONTINUED JOINT STOCK COMPANY
INTERIM STATEMENT OF FINANCIAL POSITION

B01a-DN

As at June 30, 2026

				Unit: VND
ASSETS	Code	Notes	Closing balance	Opening balance
A - CURRENT ASSETS	100		436,512,326,196	428,953,692,299
I. Cash and cash equivalents	110	V.1	12,288,819,689	7,315,307,326
1. Cash	111		12,288,819,689	7,315,307,326
2. Cash equivalents	112		-	-
II. Short-term investments	120	V.2	15,633,959,136	7,700,219,178
1. Short-term held-to-maturity investments	123		15,633,959,136	7,700,219,178
III. Current receivables	130		311,209,403,734	394,441,234,140
1. Current trade receivable	131	V.4	160,919,042,656	234,995,766,431
2. Current advanced to suppliers	132	V.5	149,029,581,938	155,109,085,749
3. Other current receivables	135	V.6.1	1,260,779,140	4,336,381,960
IV. Inventories	140	V.7	88,333,555,064	14,855,818,182
1. Inventories	141		88,333,555,064	14,855,818,182
V. Other current assets	160		9,046,588,573	4,641,113,473
1. Current prepaid expenses	161	V.12.1	568,424,471	512,772,030
2. Value-added tax deductibles	162		4,330,064,841	-
3. Other current assets	165	V.13	4,148,099,261	4,128,341,443
B - NON-CURRENT ASSETS	200		1,032,535,432,972	1,023,724,570,761
I. Non-current receivables	210		1,193,575,373	1,193,575,373
1. Other non-current receivables	215	V.6.2	1,193,575,373	1,193,575,373
II. Fixed assets	220		686,225,683,934	721,659,275,204
1. Tangible fixed assets	221	V.9	686,159,395,974	720,403,593,312
<i>Historical cost</i>	222		1,351,483,635,796	1,343,015,453,358
<i>Accumulated depreciation</i>	223		(665,324,239,822)	(622,611,860,046)
2. Finance lease assets	224	V.11	-	1,178,030,298
<i>Historical cost</i>	225		-	2,727,272,727
<i>Accumulated depreciation</i>	226		-	(1,549,242,429)
3. Intangible fixed assets	227	V.10	66,287,960	77,651,594
<i>Historical cost</i>	228		454,545,455	454,545,455
<i>Accumulated amortization</i>	229		(388,257,495)	(376,893,861)
III. Long-term assets in progress	250		60,456,916,477	44,805,230,310
1. Construction in progress	252	V.8	60,456,916,477	44,805,230,310
IV. Long-term financial investments	260	V.3	161,300,000,000	161,300,000,000
1. Investment in joint ventures, associates	262		161,300,000,000	161,300,000,000
V. Other non-current assets	270		123,359,257,188	94,766,489,874
1. Non-current prepaid expenses	271	V.12.2	123,359,257,188	94,766,489,874
TOTAL ASSETS	280		1,469,047,759,168	1,452,678,263,060

This financial statement must be read in conjunction with the Notes to the interim financial statements

CONTINUED JOINT STOCK COMPANY
INTERIM STATEMENT OF FINANCIAL POSITION *(continued)*

B01a-DN

As at June 30, 2026

RESOURCES	Code	Notes	Closing balance	Opening balance
C - LIABILITIES	300		286,737,242,265	261,234,366,931
I. Current liabilities	310		286,026,961,033	260,524,085,699
1. Current trade payables	311	V.14	127,278,519,960	114,863,916,462
2. Current advances from customers	312	V.15	2,765,668,686	921,411,029
3. Statutory obligations	314	V.16	52,365,671,054	45,805,305,633
4. Payables to employees	315		5,957,971,570	-
5. Current accrued expenses	316	V.17	1,437,022,774	1,016,524,226
6. Other current payables	320	V.18	6,222,405,189	5,977,226,549
7. Short-term borrowings and finance lease liabilities	321	V.19	89,999,701,800	91,939,701,800
II. Non-current liabilities	330		710,281,232	710,281,232
1. Long-term provision for payables	343	V.20	710,281,232	710,281,232
D - OWNERS' EQUITY	400	V.21	1,182,310,516,903	1,191,443,896,129
1. Contributed capital	411		1,179,000,000,000	1,179,000,000,000
- Common shares with voting rights	411a		1,179,000,000,000	1,179,000,000,000
2. Retained earnings	420		3,310,516,903	12,443,896,129
- Accumulation retained earnings by the end of the previous period	420a		12,443,896,129	12,170,102,566
- Retained earnings of current period	420b		(9,133,379,226)	273,793,563
TOTAL RESOURCES	440		1,469,047,759,168	1,452,678,263,060

Preparer



Vu Thi Thuy

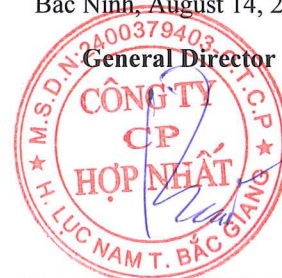
Chief Accountant



Vu Thu Han

Bac Ninh, August 14, 2026

General Director



Pham Huu Bao

**CONTINUED JOINT STOCK COMPANY
INTERIM INCOME STATEMENT**

B02a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
1. Revenue from sales of goods and rendering of services	01	VI.1	205,668,878,598	491,496,938,294
2. Revenue deductions	02		-	73,478,100
3. Net revenue from sales of goods and rendering of services	10		205,668,878,598	491,423,460,194
4. Cost of sales	11	VI.2	204,655,106,595	466,242,874,909
5. Gross profit from sales of goods and rendering of services	20		1,013,772,003	25,180,585,285
6. Financial income	22	VI.3	2,185,058,444	264,851,086
7. Financial expenses	23	VI.4	3,525,272,849	3,326,897,259
<i>In which: Interest expenses</i>	24		3,525,272,849	3,326,897,259
8. Selling expenses	25	VI.5	1,697,966,414	1,715,921,870
9. General and administrative expenses	26	VI.6	5,030,902,075	5,810,107,479
10. Net operating profit	30		(7,055,310,891)	14,592,509,763
11. Other income	31	VI.7	2,900	824,446,955
12. Other expenses	32	VI.8	2,078,071,235	1,038,314,944
13. Other profit	40		(2,078,068,335)	(213,867,989)
14. Total accounting profit before tax	50		(9,133,379,226)	14,378,641,774
15. Current corporate income tax expense	51	VI.10	-	3,119,246,064
16. Deferred corporate income tax expense	52		-	-
17. Net profit after corporate income tax	60		(9,133,379,226)	11,259,395,710
18. Basic earnings per share	70	V.11	(77)	95

Bac Ninh, August 14, 2026

Preparer

Chief Accountant

General Director





Vu Thi Thuy

Vu Thu Han

Pham Huu Bao

CONTINUED JOINT STOCK COMPANY

INTERIM CASH FLOW STATEMENT

B03a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

(Indirect method)

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
I. Cash flows from operating activities				
1. Profit before tax	01		(9,133,379,226)	14,378,641,774
2. Adjustments for:				
- Depreciation of fixed assets and investment properties	02		35,701,574,316	33,682,747,241
- Provisions	03		-	-
- Foreign exchange (gains)/losses from revaluation of of monetary items denominated in foreign currencies	04		-	(16,634)
- (Gains)/losses from investing activities	05		(2,184,111,913)	(264,834,452)
- Interest expense	06		3,525,272,849	3,326,897,259
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		27,909,356,026	51,123,435,188
- (Increase)/decrease in receivables	09		78,881,803,867	37,856,269,856
- (Increase)/decrease in inventories	10		(73,477,736,882)	(4,879,861,892)
- Increase/(decrease) in payables	11		27,350,577,367	(43,996,698,315)
- (Increase)/decrease in prepaid expenses	12		(28,648,419,755)	(920,476,448)
- (Increase)/decrease in trading securities	13		-	-
- Interest paid	14		(3,432,974,882)	(3,331,885,538)
- Corporate income tax paid	15		-	(37,854,720)
- Other receipts from operating activities	16		-	-
- Other payments for operating activities	17		-	-
Net cash flows from operating activities	20		28,582,605,741	35,812,928,131
II. Cash flows from investing activities				
1. Acquisition and construction of fixed assets and other non-current assets	21		(15,919,669,213)	(23,968,737,488)
2. Proceed from disposal of fixed assets and other non-current assets	22		-	-
3. Cash outflow for lending, buying	23		(79,287,000,000)	(51,392,000,000)
4. Collections from borrowers and proceeds from sales of debt instruments of other entities	24		72,921,430,000	18,032,369,467
5. Payment for investments in other entities	25		-	-
6. Proceed from sale of investments in other entities	26		-	-
7. Interests, dividends and profit received	27		616,145,835	1,298,242,260
Net cash flows from investing activities	30		(21,669,093,378)	(56,030,125,761)

CONTINUED JOINT STOCK COMPANY
INTERIM CASH FLOW STATEMENT *(continued)*

B03a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

(Indirect method)

Unit: VND

ITEMS	Code	Notes	Current period	Previous period
III. Cash flows from financing activities				
1. Proceeds received from issuance of shares and receipt from contributions of the owners	31		-	-
2. Repayment of contributions to owners repurchase of stock issued	32		-	-
3. Drawdown of borrowings	33		89,999,701,800	98,748,021,660
4. Repayment of borrowings principal	34		(91,699,701,800)	(83,820,000,000)
5. Repayment of finance lease principal	35		(240,000,000)	(200,000,000)
6. Dividend, profit distributed to shareholders	36		-	-
Net cash flows from financing activities	40		(1,940,000,000)	14,728,021,660
Net cash flows during the period	50		4,973,512,363	(5,489,175,970)
Cash and cash equivalents at the beginning of the period	60	V.1	7,315,307,326	8,743,404,474
Impacts of foreign exchange differences	61		-	16,634
Cash and cash equivalents at the end of the period	70	V.1	12,288,819,689	3,254,245,138

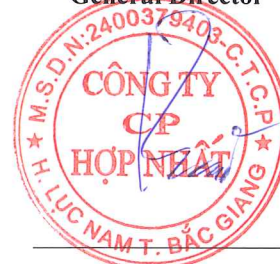
Bac Ninh, August 14, 2026

Preparer

Chief Accountant

General Director





Vu Thi Thuy

Vu Thu Han

Pham Huu Bao

CONTINUED JOINT STOCK COMPANY

NOTES TO THE INTERIM FINANCIAL STATEMENTS

B09a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

I. GENERAL INFORMATION

1. Structure of ownership

Continued Joint Stock Company is a joint stock company established under the Business Registration Certificate No. 2400379403, first issued on July 11, 2007 by the Bac Giang Department of Planning and Investment of Bac Giang Province (currently is the Bac Ninh Department of Finance), and registered for the 16th amendment on November 28, 2022.

The Company's shares were approved for trading on the UpCom market from effective December 28, 2023, under Decision No. 1375/QD-SGDHN of the Hanoi Stock Exchange, with the trading code AAH.

The Company's head office is located at Van Non Hamlet, Luc Son Commune, Bac Ninh Province, Vietnam.

2. Business sector

- Coal mining and solid fuel collection;
- Coal business.

3. Normal course of business cycle

The normal production and business cycle of the Company does not exceed 12 months.

4. Operating characteristics of the business during the period that affect the interim financial statements

During the period, the Company was subject to enforcement measures suspending the use of invoices due to overdue unpaid tax liabilities pursuant to Decision No. 209/QD-BNI-KDT dated February 27, 2026. The Board of General Directors has developed and implemented a plan to collect outstanding receivables, with the aim of using the proceeds to settle the overdue tax liabilities and gradually remedy the enforcement measures imposed on the Company. In addition, based on the assessment of the Board of Management, there were no other events or activities that had a material impact on the Company's interim financial statements.

5. Business structure

During the period, the company had one associate company: Thien Lam Dat Joint Stock Company, with an ownership ratio of 21.05% and a voting rights ratio of 21.05%. Thien Lam Dat's activities include warehouse leasing, goods exporting via ports, and afforestation and forest exploitation.

6. Employees

The total number of employees of the Company as at June 30, 2026 is 333 people (as at December 31, 2025 is 275 people).

7. Declaration on comparative information in interim financial statements

Comparative figures are presented based on figures from the interim financial statements for the fiscal period from January 1, 2026 to June 30, 2026, which have been reviewed and the financial statements for the fiscal year ended December 31, 2025 audited by BDO Audit Services Company Limited, which have been restated for certain items due to the application of transitional provisions under Article 30 of Circular No. 99/2025/TT-BTC dated 27 October 2025 guiding the corporate accounting system.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

1. Accounting period

The calendar year accounting period starts on January 01 and ends on December 31.

CONTINUED JOINT STOCK COMPANY

NOTES TO THE INTERIM FINANCIAL STATEMENTS

B09a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

2. Accounting currency

The currency used in accounting is Vietnam dong (VND).

III. APPLICABLE ACCOUNTING SYSTEM AND ACCOUNTING STANDARDS

1. Applicable accounting system

The Company adopts the Vietnamese Corporate Accounting System promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025 ("Circular 99") on corporate accounting guidance.

The interim financial statements are prepared under the historical cost principle and in accordance with Vietnamese Accounting Standards. The accompanying interim financial statements are not intended to present the financial position, result of operations and cash flows in accordance with accounting principles and practices generally accepted in countries and jurisdictions other than Vietnam.

2. Declaration on compliance with Accounting Standards and Accounting System

Board of Management ensures that the interim financial statements have been prepared and presented in compliance with the requirements of Vietnamese Accounting Standards, the prevailing Vietnamese Corporate Accounting System, and relevant guidance on the preparation and presentation of interim financial statements.

IV. SIGNIFICANT ACCOUNTING POLICIES

1. Recognition of cash and cash equivalents

Cash and cash equivalents include: cash on hand, demand deposits, time deposits, cash in transit, and short-term investments with recovery period not exceeding 3 months from the date of investment, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value as at the reporting date. The determination of cash equivalents complies with the provisions of Vietnamese Accounting Standard No. 24 "Cash Flow Statements".

2. Recognition of financial investments

a) Held-to-maturity investments

Held-to-maturity investments are those that the Board of Management has the intention and ability to hold to maturity.

Held-to-maturity investments are initially recognized at cost, including purchase price plus (+) directly attributable acquisition costs (if any), such as transaction fees, brokerage, consultancy, auditing, duties, taxes, and bank charges.

At the end of the accounting period, if there is any indication or evidence that the Company's held-to-maturity investments may be impaired, an provision for impairment loss on held-to-maturity investments must be made. Any impairment losses arising from held-to-maturity investments are recognized in financial expenses in the income statement.

b) Investments in joint ventures, associates

Associates are all entities over which the Company has significant influence but not control, typically expressed through holding between 20% and 50% of the voting rights in those entities.

CONTINUED JOINT STOCK COMPANY

NOTES TO THE INTERIM FINANCIAL STATEMENTS

B09a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

For the purposes of these financial statements, investments in associates are initially recognized at cost. Distributions of profits received by the Company from the accumulated profits of associates after the date on which control is acquired by the company is recognized in the income statement of the Company. Other distributions are treated as a return of the investments and are deducted from the investment value.

At the end of each accounting period, if there are any indications or evidence that an investment in an associate may be impaired or have suffered a loss in value, the Company recognizes a provision for impairment of investments. The provision for impairment of investments in other entities is recognized in the Company's income statement for the period.

3. Recognition of receivables

Receivables are amounts that can be collected from customers or other entities. Receivables are stated at carrying amount less provisions for doubtful debts.

The classification of receivables into trade receivables and other receivables is made in accordance with the following principles:

- **Trade receivables:** Include commercial receivables arising from purchase and sale transactions.
- **Other receivables:** Include non-commercial receivables, unrelated to purchase and sale transactions (such as: dividends and profits receivable; payments made on behalf of third parties recoverable by the Company; receivables of the entrusted export party from the consignor; non-monetary asset lending receivables; fines, compensation receivables, assets shortage awaiting resolution, etc.).

Receivables shall be recorded in detail to original terms and remaining recovery terms as at the reporting date, original currencies and each object. At the financial statements' preparation date, receivables which have remaining recovery terms of not more than 12 months or a business cycle are classified as current receivables, receivables which have remaining recovery terms of over 12 months or a business cycle are classified as non - current receivables.

Policy for the provision for doubtful debts

At the end of the accounting period, the Company determines overdue receivables or receivables that are likely uncollectible to make a provision or reverse the provision for doubtful debts. Increases or decreases in the balance of the allowance account for doubtful debts are recognized in general and administrative expenses during the period.

The Company makes a provision for doubtful debts when receivables are overdue or not yet due but there is objective evidence that part or all of these receivables are estimated to suffer losses because the debtor is missing, absconding, or has difficulty or inability to pay the debt.

Provision rates for overdue receivables are as follows:

- 30% of the value for receivables overdue from 6 months to under 1 year.
- 50% of the value for receivables overdue from 1 year to under 2 years.
- 70% of the value for receivables overdue from 2 years to under 3 years.
- 100% of the value for receivables overdue for 3 years or more.

The determination of the overdue period of receivables deemed doubtful requiring provision is based on the original repayment term under the initial purchase and sale contract, without taking into account any debt extensions between the parties.

CONTINUED JOINT STOCK COMPANY

NOTES TO THE INTERIM FINANCIAL STATEMENTS

B09a-DN

For the fiscal period from January 01, 2026 to June 30, 2026

For receivables that are not yet due, but the Company has evidence indicating that the economic entity has gone bankrupt, opened bankruptcy procedures, or absconded from its business location; or the debtor is being prosecuted, detained, tried, or serving a sentence by law enforcement authorities, suffering from a fatal illness, or deceased; or the debt has been requested for judgment enforcement by the Company but cannot be executed due to the debtor absconding from their residence; or the debt has been litigated by the Company for recovery but the legal proceedings have been suspended, among other reasons, the Board of Management evaluates and determines the uncollectible loss amount (up to the carrying value of the debt on the accounting books) to recognize an provision for doubtful debts.

4. Recognition of inventories

Inventories are stated at the lower of cost and net realizable value. The determination is made in accordance with Vietnamese Accounting Standard No. 02 - "Inventories", specifically: Cost of inventories comprises all costs of purchase, costs of conversion and other directly attributable costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated selling price less (-) estimated costs of completion and estimated costs necessary to make the sale.

Method of inventory costing: Weighted average method.

Inventory recording method: Quantity and value of dispatched inventory determined upon each transaction.

Method for making provision for decline in value of inventories: Provision for decline in value of inventories is recognized in accordance with applicable accounting regulations. Accordingly, the Company makes a provision for obsolete, damaged, or sub-standard inventories, and in cases where the cost of inventories exceeds their net realizable value at the financial year-end. Any increase or decrease in the provision balance is recognized in cost of sales during the period.

According to the Board of Management's assessment, as of June 30, 2026, the Company has no obsolete, damaged, sub-standard, or impaired inventories, and therefore no provision is required.

5. Recognition and depreciation of fixed assets

a) Accounting principles for tangible and intangible fixed assets

Tangible fixed assets

Tangible fixed assets are stated at historical cost less accumulated depreciation.

The historical cost of tangible fixed assets comprises all costs incurred by the Company to bring the asset to its intended working condition for its intended use (excluding refundable taxes). The determination of the historical cost of tangible fixed assets for each specific case is applied in accordance with Vietnamese Accounting Standard No. 03 – Tangible Fixed Assets.

Subsequent expenditure incurred after initial recognition: including routine repair and maintenance costs, as well as periodic repair and maintenance costs, is recognized in production and operating expenses in the period incurred. With respect to upgrade and renovation costs, where it can be clearly demonstrated that such expenditures increase the future economic benefits expected to be obtained from the use of the tangible fixed asset beyond its originally assessed standard level of performance, these costs are capitalized as an addition to the historical cost of the asset.

When tangible fixed assets are sold or disposed of, their cost and accumulated depreciation are written off from the interim statement of financial position. The difference between the proceeds from the disposal of assets and their remaining carrying amount is recognized as a gain or loss and presented in the Company's interim income statement.

Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives. The estimated useful lives are classified by asset categories as follows:

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Category of fixed assets	Useful life
Buildings and structures	08 - 30 years
Machinery, equipment	06 - 11 years
Means of transport, transmission	08 - 12 years
Management equipment	08 - 10 years
Other tangible fixed assets	04 - 23 years

Intangible fixed assets

Intangible fixed assets are stated at historical cost less accumulated amortization.

Mineral exploitation rights

Mineral exploitation rights is all costs incurred by the Company to obtain the right to exploit the coal mine.

The estimated useful life is classified by asset groups as follows:

Category of fixed assets	Useful life
Mineral exploitation rights	20 years

Other regulations on the management, use, and depreciation of fixed assets

Other regulations on the management, use, and depreciation of fixed assets are implemented by the Company in accordance with Circular No. 45/2013/TT-BTC dated 25 April 2013, Circular No. 147/2016/TT-BTC dated October 13, 2016, and Circular No. 28/2017/TT-BTC dated April 12, 2017 issued by the Ministry of Finance providing guidance on the regime for management, use, and depreciation of fixed assets.

b) Recognition of leased fixed assets

Leased fixed assets are reflected at their original cost less accumulated depreciation.

The historical cost of a finance lease fixed asset is recognized at the fair value of the leased asset plus any directly initial direct costs related to the finance lease transactions. If input VAT is deductible, the present value of the minimum lease payments does not include the amount of the VAT payable to the lessor.

Finance lease fixed assets are depreciated based on a depreciation policy that is consistent with the depreciation policy for similar assets owned by the Company.

6. Recognition for prepaid expenses

Prepaid expenses represent actual costs incurred (including prepaid costs and unpaid costs) that relate to operating results of multiple accounting periods.

Prepaid expenses mainly comprise the value of tools and equipment, repair costs, drilling sample expenses, and other expenses incurred in the Company's business operations that are expected to generate future economic benefits. These costs are allocated to the Income Statement using the straight-line method, based on the estimated useful lives or cost recovery periods determined by the Company.

Prepaid expenses are monitored in detail by term. At the financial reporting date, prepaid expenses with an allocation period not exceeding 12 months or a normal operating cycle from the date of occurrence are classified as short-term prepaid expenses; prepaid expenses with an allocation period exceeding 12 months or more than a normal operating cycle from the date of occurrence are recognized as long-term prepaid expenses.

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7. Recognition for payables

Payables are stated at historical cost. The classification of payables into trade payables, and other payables is performed in accordance with the following principles:

- **Trade accounts payable:** Comprises commercial payables arising from transactions for the purchase of goods, services, and assets from suppliers or sellers (who are independent entities from the buyer).
- **Other payables:** Include non-commercial payables, unrelated to purchase and sale transactions of goods and services (such as: interest payable, financial investment expenses payable; payables for expenses paid on behalf by third parties; payables for borrowed assets, fines and compensation payables, surplus assets awaiting resolution, payables for Social Insurance, Health Insurance, Unemployment Insurance, Trade Union Fee, etc.)

Monitoring of payables

Payables are monitored in detail by original maturity, remaining maturity as at the reporting date, original currency, and by creditor. At the financial reporting date, payables with a remaining payment period not exceeding 12 months or a normal operating cycle are classified as short-term payables; payables with a remaining payment period exceeding 12 months or more than a normal operating cycle are recognized as long-term payables.

Payables are recognized at an amount not lower than the obligation to be settled.

8. Recognition of accrued expenses

Accrued expenses comprise payables for goods or services received from suppliers or provided to customers during the reporting period, but not yet actually paid due to the lack of sufficient supporting accounting documents or dossiers, and are recognized in production and business expenses of the reporting period.

Basis for determination of accrued expenses:

- **Accrued interest expenses:** Based on the principal balance, maturity and applicable interest rate.
- **Accrual of incurred operating expenses but lack of supporting documents:** Based on the accepted volume and the unit price specified in the contract.

9. Recognition of borrowings and finance lease liabilities

Finance lease liabilities are recognized at the present value of the minimum lease payments or the fair value of the leased asset.

Borrowings and finance lease liabilities shall be specially recorded to each object, terms, original currencies. As at the financial statement's preparation date, borrowings and finance lease liabilities that have remaining repayment terms of less than 12 months or a business cycle are classified as short-term borrowings and finance lease liabilities, ones that have remaining repayment terms of over 12 months or a business cycle are classified as long-term borrowings and finance lease liabilities.

10. Recognition and capitalization borrowing costs

Recognition of borrowing costs

Borrowing costs comprise interest expenses and costs directly attributable to borrowings (such as appraisal fees, audit fees and loan documentation preparation fees). Borrowing costs are recognized as finance expenses in the period in which they are incurred, except for borrowing costs eligible for capitalization in accordance with Vietnamese Accounting Standard No. 16 "Borrowing Costs."

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Borrowing costs directly attributable to borrowings (other than interest payable), such as appraisal fees, audit fees, loan documentation preparation fees and loan arrangement fees, are amortized over the term of the borrowings. Where borrowings are used to invest in subsidiaries, joint ventures, associates, etc., the borrowing costs are not capitalized.

Capitalized borrowing costs

Borrowing costs arising from specific borrowings directly attributable to the investment in the construction or production of a qualifying asset are capitalized as part of the cost of that asset, after deducting income earned from the temporary investment of such borrowings. Borrowing costs are capitalized when it is probable that the Company will obtain future economic benefits from the use of the asset and the borrowing costs can be reliably measured.

Capitalization of borrowing costs ceases when substantially all activities necessary to prepare the qualifying asset for its intended use or sale have been completed. Borrowing costs incurred thereafter are recognized as finance expenses in the year in which they are incurred.

During the yearperiod, no borrowing costs were capitalized.

11. Recognition of provision for payables

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event; there is an outflow of economic benefits that may result in the payment of the obligation; and provide a reliable estimate of the amount of the obligation. Provisions for payables are recognized to satisfy the conditions specified in Vietnamese Accounting Standard No. 18 "Provisions, Contingent Assets and Liabilities".

Method of recognizing provisions for payables:

Provisions for payables are added (or reversed) based on the larger (or smaller) difference between the current year's provision for payables and the unused provision made in the previous year recorded in the accounting books.

As at June 30, 2026, provisions for payables include provisions for environmental restoration and rehabilitation.

12. Recognition of owner's equity

a) Recognition of owner's contributed capital

Owner's contributed capital: Reflects the actual amount invested by capital contributing shareholders.

Shareholders' contributed capital is recorded at the actual issuance price of shares, but is reflected in detail under two items: owner's contributed capital and share premium.

Common shares: Recognized at par value. Proceeds from share issuance in excess of par value are recognized as share premium. Costs directly attributable to the issuance of shares, net of tax effects, are deducted from share premium.

b) Recognition of retained earnings

Retained earnings reflect the business results (profit, loss) after corporate income tax and the profit distribution or loss treatment of the Company. Retained earnings are monitored in detail by operating results of each fiscal year (prior years, current year), and in detail by each content of profit distribution (appropriation to funds, addition to owner's investment capital, distribution of dividends, profits to shareholders, investors).

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13. Recognition of revenue

Revenue from sale of coals

Revenue from coal sales is recognized when the outcome of the transaction can be reliably measured and it is probable that the Company will receive the economic benefits associated with the transaction. Revenue from coal sales is recognized when substantially all significant risks and rewards of ownership of the goods have been transferred to the buyer. Revenue is not recognized when there are significant uncertainties regarding the collectability of the consideration from the sale or the possibility of the goods being returned.

Rental revenue

Revenue from asset rentals is recognized in the Interim Income Statement on a straight-line basis over the term of the lease. Lease commissions are recognized as an integral component of total rental revenue.

Financial income

Financial income comprises: Interest on deposits and loans.

Interest on deposits and loans: Recognized on a time-proportion basis taking into account the effective interest rate for each period, unless collectibility of the interest is uncertain.

14. Recognition of cost of sales

Cost of sales is recognized in accordance with the matching principle with revenue.

To ensure the prudence principle, abnormal costs of inventories are recognized immediately as expenses during the period (after deducting compensations, if any), including: direct material costs in excess of normal levels, labor costs, fixed general production overheads not allocated to the value of products/services produced, inventory shortages and losses, provisions for onerous contracts related to inventory sales, etc.

The Company did not incur any deductions reducing the cost of sales during the period.

15. Recognition of financial expenses

Financial expenses include: Borrowing costs.

Borrowing costs (including accrued expenses) for the reporting period are fully recognized in the period.

16. Recognition of Selling and General & administrative expenses

Selling expenses: Comprise actual expenses incurred in the process of selling products and goods and providing services, including salaries and wages of sales department personnel (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees and unemployment insurance contributions for sales department personnel; expenses for product solicitation and introduction, product advertising, sales commissions, storage, packaging and transportation costs; warranty expenses for products, goods and services, construction warranty expenses (for construction enterprises); and repairs and maintenance of fixed assets used by the sales department, etc.

The Company did not incur any deductions reducing selling expenses during the period.

General and administrative expenses: Represent general management expenses, including salary expenses of administrative management staff (salaries, wages, allowances, etc.); social insurance, health insurance, trade union fees, unemployment insurance of administrative management staff; office supply expenses, tools and instruments, depreciation of fixed assets used for administrative management; land rental, license tax; provision for doubtful debts; external services purchased (electricity, water, telephone, fax, property insurance, fire and explosion insurance, etc.); other monetary expenses (reception, customer conferences, etc.).

The Company did not incur any deductions reducing general and administrative expenses during the period.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS

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For the fiscal period from January 01, 2026 to June 30, 2026

17. Recognition of Taxation

a) Current corporate income tax

Corporate Income Tax (CIT) comprises the total corporate income tax calculated on taxable income, including income derived from goods and services production and business activities in foreign countries with which Vietnam has not signed a Double Taxation Avoidance Agreement. Corporate income tax expense includes current corporate income tax expense and deferred corporate income tax expense.

Current corporate income tax expense

- Current corporate income tax expense, as determined under the provisions of the Law on Corporate Income Tax, represents the amount of corporate income tax payable, calculated based on the taxable income for the year and the applicable current corporate income tax rate of 20%.

b) Other taxes

- Resource tax is determined based on the actual extracted output, and the tax base unit price is established by the People's Committee of Bac Giang province for each respective period. The resource tax rate for underground mined coal is 10%.

- Environmental protection tax is determined based on the actual sales volume during the year and the environmental protection tax base unit price according to Resolution No. 579/2018/UBTVQH14 dated September 26, 2018, regarding the environmental protection tax tariff.

- The environmental protection fee for coal is determined in accordance with Decree No. 27/2023/ND-CP dated May 31, 2023, with a fee rate of VND 10,000 per ton. The fee calculation coefficient for underground mined coal is 1.

Other taxes are applied in accordance with the prevailing tax laws in Vietnam.

The Company's tax returns will be subject to examination by the tax authorities. Because the application of tax laws and regulations to various types of transactions can be interpreted in different ways, the tax amounts presented on the financial statements may be subject to change based on the final decision of the tax authorities.

18. 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 decisions. Parties are also considered to be related if they are subject to common control or common significant influence. Related parties may be companies or individuals, including close members of the family of any such individual.

In considering each possible related party relationship, attention is directed to the substance of the relationship, and not merely the legal form.

Transactions and balances with related parties during the period are presented in Note VII.2.

19. Other accounting principles and methods

Construction in progress

Construction in progress comprises: costs of implementing capital investment projects (including the acquisition of new fixed assets and investment properties; construction of new fixed assets and investment properties; periodic maintenance and repairs; upgrading and renovation of fixed assets and investment properties to increase capacity, extend useful lives, or enhance economic benefits) and the final settlement of capital expenditure across enterprises.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION

Unit: VND

1. Cash and cash equivalents

	Closing balance	Opening balance
Cash on hand	12,274,173,116	707,003,274
Cash at bank	14,646,573	6,608,304,052
Total	12,288,819,689	7,315,307,326

- Cash at bank balances by bank:

	Closing balance	Opening balance
Vietnam Joint Stock Commercial Bank for Industry and Trade	4,109,152	2,195,669,895
Joint Stock Commercial Bank for Investment and Development of Vietnam	2,468,578	2,003,309,039
Orient Commercial Joint Stock Bank	5,563,040	2,405,534,044
Other banks	2,505,803	3,791,074
Total	14,646,573	6,608,304,052

2. Financial investments

Held-to-maturity investments

	Closing balance			Opening balance		
	Cost	Recoverable amount	Provision	Cost	Recoverable amount	Provision
Short-term	15,633,959,136	15,633,959,136	-	7,700,219,178	7,700,219,178	-
Term deposits	7,544,383,562	7,544,383,562	-	7,700,219,178	7,700,219,178	-
- Deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade (*)	7,500,000,000	7,500,000,000	-	7,500,000,000	7,500,000,000	-
- Accrued bank interest	44,383,562	44,383,562	-	200,219,178	200,219,178	-
Loans	8,089,575,574	8,089,575,574	-	-	-	-
- Mr. Dang Van Khuyen (**)	855,570,000	855,570,000	-	-	-	-
- Mr. Vu Duy Dung (***)	5,510,000,000	5,510,000,000	-	-	-	-
- Accrued interest income from loans	1,724,005,574	1,724,005,574	-	-	-	-
Total	15,633,959,136	15,633,959,136	-	7,700,219,178	7,700,219,178	-

(*) 12-month term deposits with Vietnam Joint Stock Commercial Bank for Industry and Trade, bearing an interest rate of 4.5% per annum.

As at June 30, 2026, the balance of term deposits pledged as security for the Company's loans was VND 7,500,000,000 (As at December 31, 2025 was VND 7,500,000,000) (Refer to Note V.19).

(**) Loan under Loan Agreement No. 01/2026/HDVV/HN-DVK dated January 5, 2026, with a principal amount of VND 30,000,000,000, a loan term of 12 months, and an interest rate of 10% per annum. The loan is unsecured.

(***) Loan under Loan Agreement No. 08/HDCV/HN-VDD/2025 dated July 5, 2025, with a principal amount of VND 40,000,000,000, a loan term of 18 months, and an interest rate of 10% per annum. The loan term of each drawdown is specified in the respective debt acknowledgment documents. The loan is unsecured.

CONTINUED JOINT STOCK COMPANY

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

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3. Long-term financial investments

Investment in joint ventures, associates

Entity's Name	Closing balance		Opening balance	
	Cost	Provision	Fair value (**)	Fair value (**)
Thien Lam Dat Joint Stock Company (*)	161,300,000,000	-	-	-
Total	161,300,000,000	-	161,300,000,000	-

(*) Main activities of Thien Lam Dat Joint Stock Company during the period: warehouse leasing, goods export through ports, forest planting and exploitation.

(**) The Company has not determined the fair value of these investments as they are not listed on the market. Additionally, the Vietnamese Accounting System and Accounting Standards do not provide guidance on determining fair value using valuation techniques. The fair value of these investments may differ from their carrying amount.

Details of the share capital and voting rights of each Company are as follows:

Name	Closing balance			Opening balance		
	Owners' capital contribution	Shareholding proportion	Proportion of voting right	Owners' capital contribution	Shareholding proportion	Proportion of voting right
Thien Lam Dat Joint Stock Company	766,373,000,000	21.05%	21.05%	766,373,000,000	21.05%	21.05%

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

4. Current trade receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Trade receivables from third parties	160,919,042,656	-	234,995,766,431	-
Bao Long Production, Trading and Services JSC	13,910,790,396	-	24,010,066,396	-
Hoang Thao Lam Trading JSC	-	-	20,423,383,120	-
Hop Nhat Processing and Screening JSC	25,737,184,868	-	39,014,152,468	-
TM Huy Phuc Co., Ltd	118,718,444,942	-	141,153,183,683	-
Bac Giang Mining Materials and Equipment JSC	-	-	7,842,358,314	-
Others	2,552,622,450	-	2,552,622,450	-
Trade receivables from related parties	-	-	-	-
Total	160,919,042,656	-	234,995,766,431	-

5. Current advances to suppliers

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Advances to third parties	131,441,774,350	-	137,376,114,604	-
Bac Giang Mining Production Science JSC (*)	31,230,078,477	-	37,860,604,006	-
Bac Giang Industrial Infrastructure Construction Company Limited (**)	19,098,008,700	-	19,098,008,700	-
Viet Industrial Construction and Installation Company Limited (**)	26,633,550,000	-	26,633,550,000	-
Dong Bac Underground Construction Company Limited (**)	22,726,786,800	-	22,726,786,800	-
Phuong Thinh Automation Electro-Mechanical & Trade Company Limited (***)	29,494,812,000	-	29,494,812,000	-
Others	2,258,538,373	-	1,562,353,098	-
Advances to related parties	17,587,807,588	-	17,732,971,145	-
(Details are disclosed in Note VII.2)				
Total	149,029,581,938	-	155,109,085,749	-

(*) The advance payment to Bac Giang Mining Production Science Joint Stock Company is made under Economic Contract No. HDKTDHN/31/03/20 and Appendix No. 02 dated December 14, 2022 regarding the implementation of the project "Construction for mineral exploration of the Nuoc Vang coal mine - Luc Son - Luc Nam - Bac Giang". Accordingly, the contract value and Appendix No. 02 amount to VND 163,180,406,674, of which the advance payment is 50% of the contract value. The main scope of the contract includes surveying and drilling works with a total drilling length of 38,748.3 metres. In addition, the Company made advances to other companies under Contract No. 01.12/2025/HD/AAH-LDNT and its appendix dated December 12, 2025 for the package "Outsourcing of mine roadway excavation and preparation for coal exploitation at Nuoc Vang coal mine". Accordingly, the contract value and appendix amount to VND 289,813,247,000, of which the advance payment represents 30% of the contract value.

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

(**) The advance payments to companies are made under Contract No. 01.12/2025/HD/AAH-LDNT and the accompanying contract appendix dated December 12, 2025 for the package “Outsourcing of mine roadway excavation and preparation for coal exploitation at Nuoc Vang coal mine”. Accordingly, the contract value and appendix amount to VND 289,813,247,000, of which the advance payment represents 30% of the contract value.

(***) The advance payment to Phuong Thinh Automation Electro-Mechanical and Trade Company Limited is made under Contract No. 1512/2025/HDNT/HN-PT dated December 15, 2025. The contract content is to supply all machinery and equipment in accordance with the total investment plan for the interconnection project of Nuoc Vang coal mine at level +100/+0 (Area IV and Area VI). Accordingly, the contract value amounts to VND 98,316,040,000, of which the advance payment represents 30% of the contract value.

6. Other receivables

6.1 Short-term other receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Receivables from third parties	792,850,892	-	1,201,614,621	-
Overpaid insurance	-	-	16,474,490	-
Collateral and deposits	61,999,986	-	61,999,986	-
Bac Giang Mining Science Production Joint Stock Company	483,552,856	-	483,552,856	-
Financial Leasing Company Limited – Vietnam Joint Stock Commercial Bank for Industry and Trade	238,500,000	-	260,354,326	-
Other receivables	8,798,050	-	379,232,963	-
Receivables from related parties	467,928,248	-	3,134,767,339	-
(Details are disclosed in Note VII.2)				
Total	1,260,779,140	-	4,336,381,960	-

6.2 Long-term other receivables

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Receivables from third parties	1,193,575,373	-	1,193,575,373	-
Collateral and deposits	1,193,575,373	-	1,193,575,373	-
Receivables from related parties	-	-	-	-
Total	1,193,575,373	-	1,193,575,373	-

7. Inventories

	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
Raw materials	706,275,247	-	1,038,292,982	-
Tools, supplies	718,240,120	-	325,051,948	-
Work-in-progress	10,447,295,451	-	8,705,800,583	-
Finished goods	51,859,547,416	-	1,985,445,669	-
Merchandise	24,602,196,830	-	2,801,227,000	-
Total	88,333,555,064	-	14,855,818,182	-

There were no stagnant, obsolete or poor-quality inventories that could not be sold as at June 30, 2026 was VND 0 (As at December 31, 2025 was VND 0).

CONTINUED JOINT STOCK COMPANY**B09a-DN****NOTES TO THE INTERIM FINANCIAL STATEMENTS** *(continued)**For the fiscal period from January 01, 2026 to June 30, 2026*

The carrying amount of inventories pledged or mortgaged to secure payables as at June 30, 2026 was VND 76,461,744,246 (As at December 31, 2025 was VND 4,900,348,130) *(Refer to Note V.19)*.

8. Construction in progress

	Closing balance		Opening balance	
	<i>Cost</i>	<i>Recoverable value</i>	<i>Cost</i>	<i>Recoverable value</i>
Mine roadway	60,305,237,477	60,305,237,477	44,653,551,310	44,653,551,310
Other projects	151,679,000	151,679,000	151,679,000	151,679,000
Total	60,456,916,477	60,456,916,477	44,805,230,310	44,805,230,310

CONTINUED JOINT STOCK COMPANY

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

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9. Increase or decrease in tangible fixed assets

Historical cost	Buildings and structures	Machinery and equipment	Means of transportation and	Management equipment	Other tangible fixed assets	Total
Opening balance	30,115,464,630	63,519,735,056	23,086,221,335	2,112,892,908	1,224,181,139,429	1,343,015,453,358
Purchase during the period	-	197,000,000	-	-	-	197,000,000
Finished capital construction investment	-	-	-	-	12,298,200,290	12,298,200,290
Purchase of finance-leased fixed assets	-	2,727,272,727	-	-	-	2,727,272,727
Other decrease (*)	-	-	-	-	(6,754,290,579)	(6,754,290,579)
Closing balance	30,115,464,630	66,444,007,783	23,086,221,335	2,112,892,908	1,229,725,049,140	1,351,483,635,796

Accumulated depreciation

Opening balance	11,540,075,498	35,102,844,571	18,985,854,606	2,066,953,503	554,916,131,868	622,611,860,046
Depreciation during the period	729,421,386	2,518,493,216	358,442,026	3,343,752	42,116,320,033	45,726,020,413
Purchase of finance-leased fixed assets	-	1,719,696,975	-	-	-	1,719,696,975
Other decrease (*)	-	-	-	-	(4,733,337,612)	(4,733,337,612)
Closing balance	12,269,496,884	39,341,034,762	19,344,296,632	2,070,297,255	592,299,114,289	665,324,239,822

Carrying amount

Opening balance	18,575,389,132	28,416,890,485	4,100,366,729	45,939,405	669,265,007,561	720,403,593,312
Closing balance	17,845,967,746	27,102,973,021	3,741,924,703	42,595,653	637,425,934,851	686,159,395,974

(*) The decrease in assets relates to mine tunnels that were collapsed.

The cost of tangible fixed assets that were fully depreciated but still in use as at June 30, 2026 amounted to VND 149,091,374,190 (as at December 31, 2025 was VND 141,207,686,086).

The carrying amount of tangible fixed assets pledged as collateral for borrowings as at June 30, 2026 amounted to VND 11,395,679,775 (as at December 31, 2025 was VND 12,379,007,847).

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

10. Increase and decrease of intangible fixed assets

	Exploitation rights	Total
Historical cost		
Opening balance	454,545,455	454,545,455
- Purchase during the period	-	-
Closing balance	454,545,455	454,545,455
Accumulated depreciation		
Opening balance	376,893,861	376,893,861
- Amortization during the period	11,363,634	11,363,634
Closing balance	388,257,495	388,257,495
Carrying amount		
- Opening balance	77,651,594	77,651,594
- Closing balance	66,287,960	66,287,960

The carrying amount of the Company's intangible fixed assets pledged as collateral for loans as at June 30, 2026 was VND 66,287,960 (As at December 31, 2025 was VND 77,651,594).

The historical cost of the Company's intangible fixed assets that were fully amortized but still in use as at June 30, 2026 was VND 0 (As at December 31, 2025 was VND 0).

11. Increase and decrease of finance lease fixed assets

	Machinery and equipment	Total
Historical cost		
Opening balance	2,727,272,727	2,727,272,727
- Finance lease in the period	-	-
- Purchase of finance-leased fixed assets	(2,727,272,727)	(2,727,272,727)
Closing balance	-	-
Accumulated depreciation		
Opening balance	1,549,242,429	1,549,242,429
- Depreciation during the period	170,454,546	170,454,546
- Purchase of finance-leased fixed assets	(1,719,696,975)	(1,719,696,975)
Closing balance	-	-
Carrying amount		
- Opening balance	1,178,030,298	1,178,030,298
- Closing balance	-	-

12. Prepaid expenses

12.1 Current prepaid expenses

	Closing balance	Opening balance
Tools, supplies	31,003,332	295,508,870
Vehicle maintenance costs	-	157,328,271
Land rental expenses	380,084,120	-
Others	157,337,019	59,934,889
Total	568,424,471	512,772,030

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

12.2 Non-current prepaid expenses

	Closing balance	Opening balance
Tools, supplies	650,659,001	991,540,541
Exploration and sample analysis costs	12,353,237,935	13,103,437,879
Sample drilling costs (*)	50,855,974,571	53,860,653,353
Internal mine road renovation costs	18,249,110,978	19,520,183,300
House repair costs	4,501,075,376	5,341,699,700
Warehouse rental expenses	34,998,480,000	-
Others	1,750,719,327	1,948,975,101
Total	123,359,257,188	94,766,489,874

(*) These are annual expenses related to the exploration, assessment of reserves, and quality of coal at mining sites. These costs will be gradually allocated into the production cost of extracted products during the period.

13. Other current assets

	Closing balance	Opening balance
Cash and cash equivalents subject to short-term restrictions on use (*)	4,145,718,439	4,125,756,741
Accrued bank interest	2,380,822	2,584,702
Total	4,148,099,261	4,128,341,443

(*) Term deposits with maturities ranging from 11 days to 1 month at Vietnam Joint Stock Commercial Bank for Industry and Trade, bearing interest rates ranging from 0.2% to 2.1% per annum.

As at June 30, 2026, the balance of term deposits pledged as security for the Company's loans was VND 4,145,718,439 (As at December 31, 2025 was VND 4,125,756,741) (Refer to Note V.19).

14. Current trade payables

	Closing balance	Opening balance
Trade payables to third parties	127,278,519,960	110,171,547,109
Bao An Quang Ninh Construction and Trading mechanical Co., Ltd	1,194,838,457	1,194,838,457
Bich Hien Construction Business Development Company Limited	-	11,054,108,407
Hieu Hien Manufacturing & Trading Services Company Limited	26,112,673,147	26,112,673,147
Hoa Binh Hp Energy Company Limited	-	28,382,589,977
Thanh Luan Trading and Services Business Company Limited	33,518,669,619	33,518,669,619
Phuong Nguyen Trading, Services and Investment Company Limited	16,133,455,076	-
Thanh Huong LS Services Company Limited	24,550,634,760	-
Others	25,768,248,901	9,908,667,502
Trade payables to related parties	-	4,692,369,353
(Details are disclosed in Note VII.2)		
Total	127,278,519,960	114,863,916,462

15. Current advances from customers

	Closing balance	Opening balance
Advances from third parties	2,765,668,686	-
Truong Trinh Investment & Development Company Limited	2,765,000,000	-
Others	668,686	-
Advances from related parties	-	921,411,029
(Details are disclosed in Note VII.2)		
Total	2,765,668,686	921,411,029

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

16. Statutory obligations

	Opening balance	Payable during the period	Paid during the period	Closing balance
Value added tax payable	5,622,730,223	-	-	5,622,730,223
Corporate income tax	3,718,305,118	-	-	3,718,305,118
Personal income tax	905,220,044	251,633,783	-	1,156,853,827
Natural resource consumption tax	10,530,598,697	7,871,927,400	1,070,000,000	17,332,526,097
Land rent, land tax	924,480,392	760,168,238	-	1,684,648,630
Environmental tax and other taxes	7,022,582,752	738,000,000	-	7,760,582,752
Fees, charges and other payable	17,081,388,407	1,416,636,000	3,408,000,000	15,090,024,407
Total	45,805,305,633	11,038,365,421	4,478,000,000	52,365,671,054

17. Current accrued expenses

	Closing balance	Opening balance
Interest expense payable	758,422,774	517,742,466
Other expenses	678,600,000	498,781,760
Total	1,437,022,774	1,016,524,226

18. Other current payables

	Closing balance	Opening balance
Payables to third parties	1,075,194,455	830,015,815
Interest expense payable	-	148,382,341
Trade Union fees and Social insurance	943,194,455	681,633,474
Other payables	132,000,000	-
Payables to related parties	5,147,210,734	5,147,210,734
Cost of the project for overall assessment and exploration of coal reserves at Nuoc Vang coal mine (Details are disclosed in Note VII.2)	5,147,210,734	5,147,210,734
Total	6,222,405,189	5,977,226,549

19. Borrowings and finance lease liabilities

	Opening balance	Increase during the period	Decrease during the period	Closing balance
Short-term	91,699,701,800	89,999,701,800	91,699,701,800	89,999,701,800
Borrowings	91,699,701,800	89,999,701,800	91,699,701,800	89,999,701,800
Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Hai Duong Branch (1)	91,699,701,800	89,999,701,800	91,699,701,800	89,999,701,800
Current portion of long-term borrowings	240,000,000	-	240,000,000	-
Finance lease liabilities	240,000,000	-	240,000,000	-
Finance Leasing Company Limited - Vietnam Joint Stock Commercial Bank for Industry and Trade	240,000,000	-	240,000,000	-
Total	91,939,701,800	89,999,701,800	91,939,701,800	89,999,701,800

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

Details of borrowings:

- (1) Represents borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Hai Duong Branch under the following agreements:
- Issuing a deferred Letter of Credit (LC) with a total value of VND 38,800,000,000 as of June 30, 2026, the collateral is Continued Joint Stock Company's coal screening line, as per Financial Agreement No.2493.0019/2024/HDBD/NHCT344 dated July 29, 2024.
 - Credit limit loan contract No. 2593.00028/2025-HDCVHM/NHCT344-HOP NHAT dated June 30, 2025 between Vietnam Joint Stock Commercial Bank for Industry and Trade – Dong Hai Duong Branch and Continued Joint Stock Company. The carrying amount as at June 30, 2026 was VND 51,199,701,800.
 - Credit limit: VND 55,000,000,000.
 - Credit limit maintenance period: From June 30, 2025 to June 29, 2026.
 - Purpose of fund usage: To supplement working capital for production, business operations, processing, and trading of various types of coal.
 - Loan term: Specified in each debt acknowledgment document but not exceeding 06 months.
 - Interest rate: Specified in each debt acknowledgment document.
 - Collateral:

No.	Owner	Collateral
Real estate		
1	Mr. Dang Quoc Lich and Ms. Dinh Thi Thuy Duong	- Land use rights and assets attached to land with certificate No. CH02684; - Land use rights and assets attached to land with certificate No. CH0326;
2	Ms. Dinh Thi Thuy Duong	- Land use rights and assets attached to land with certificate No. CS10579;
3	Ms. Phan Thi Ngoc Anh	- Land use rights with certificate No. CH00335;
4	Mr. Dang Quoc Cuong and Ms. Pham Hoai Thuong	- Land use rights with certificate No. CH00028;
5	Mr. Nguyen Van Chap and Ms. Pham Thi Yen	- Land use rights with certificate No. CH00124;
6	Mr. Pham Huu Bao and Ms. Vu Thi Huong	- Land use rights with certificate No. CH24858;
7	Mr. Dao Quang Nang and Ms. Dang Thi Lan	- Land use rights with certificate No. CH00045;
8	Mr. Dong Khanh Du and Ms. Tran Thi Thanh Canh	- Land use rights with certificate No. CH00041;
Other assets		
1	Union of Science and Technology for Mineral Resources, Environment, and Energy	- Toyota Land Cruiser passenger car, license plate 14A-231.65; - Ford Ranger passenger car, license plate 14A-165.69; - Dump truck, license plate 14C-151.64;
2	Hop Nhat Processing and Screening JSC	- Vehicles under mortgage contract No. PHONGDH.HN02/HDTC dated November 09, 2017; - Inland waterway vessel registration number BG-0384;
3	Continued JSC	- Pickup truck with double cabin, license plate 98C-088.04; - Vehicles under the transportation mortgage contract No. 1858.011.HN11/2018/HDBD/NHCT344 dated February 05, 2018; - Savings deposits on the Efast channel; - Asset rights as goods; - Mining rights;
4	Thien Lam Dat JSC	- Pickup truck with a double cabin, license plate 98C-126.81;

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

No.	Owner	Collateral
5	Bac Giang Mine Production Science JSC	- Toyota Hilux truck with license plate 98C-091.72;
6		- Lexus car with license plate 14A-133.66; - Toyota Land Cruiser car with license plate 14A-097.05; - Toyota car with license plate 14A-128.16; - Toyota car with license plate 14A-113.36; - Hummer car with license plate 14A-039.99;
7	Ms. Dinh Thi Thuy Duong	- Car with license plate 29B-401.38;
8	Mr. Dang Quoc Cuong	- Toyota Prado car with license plate 14A-209.88;
9	Ms. Dang Thi Luyen	- Toyota Prado car with license plate 14A-211.19.

20. Long-term provision for payables

	Opening balance	Increase in provision during the period	Decrease in provision during the period	Closing balance
Provision for restoration costs	710,281,232	-	-	710,281,232
Total	710,281,232	-	-	710,281,232

21. Owner's equity

21.1 Changes in owner's equity

	Owner's contributed capital	Retained earnings	Total
Opening balance of previous year	1,179,000,000,000	12,170,102,566	1,191,170,102,566
Profit for the previous year	-	273,793,563	273,793,563
Closing balance of previous year	1,179,000,000,000	12,443,896,129	1,191,443,896,129
Opening balance of current year	1,179,000,000,000	12,443,896,129	1,191,443,896,129
Profit in current year	-	(9,133,379,226)	(9,133,379,226)
Closing balance of current period	1,179,000,000,000	3,310,516,903	1,182,310,516,903

21.2 Details of owner's contributed capital

	Closing balance	Opening balance
Mr. Dang Quoc Lich	361,315,000,000	361,315,000,000
Mr. Dang Quoc Chinh	35,370,000,000	35,370,000,000
Mr. Pham Huu Bao	9,615,000,000	9,615,000,000
Mr. Dong Khanh Du	9,684,000,000	9,684,000,000
Mr. Dao Ngoc Thao	8,719,000,000	8,719,000,000
Others	754,297,000,000	754,297,000,000
Total	1,179,000,000,000	1,179,000,000,000

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

21.3 Capital transactions with owners and distribution of dividends and profits

	Current period	Previous period
- Owner's contributed capital		
+ Opening contributed capital	1,179,000,000,000	1,179,000,000,000
+ Contributed capital increased during the period	-	-
+ Contributed capital decreased during the period	-	-
+ Closing contributed capital	1,179,000,000,000	1,179,000,000,000
- Distributed dividends and profits	-	-

21.4 Shares

	Closing balance	Opening balance
- Authorized shares	117,900,000	117,900,000
- Issued shares	117,900,000	117,900,000
+ <i>Common shares</i>	<i>117,900,000</i>	<i>117,900,000</i>
- Repurchased shares	-	-
- Outstanding shares	117,900,000	117,900,000
+ <i>Common shares</i>	<i>117,900,000</i>	<i>117,900,000</i>

Par value of outstanding shares VND 10,000

22. Off-interim statements of financial position

Foreign Currency

Details of the foreign currencies held by the Company in their original denominations are as follows:

Foreign Currency	Closing balance		Opening balance	
	Base currency	Equivalent VND	Base currency	Equivalent VND
USD	-	-	3.25	85,430
Total		-		85,430

Bad debt written off

Details of bad debts that have been written off are as follows:

Name	Debts (VND)	Year written off	Reason for debt write-off
Thai Lam Investment and Trading JSC	1,109,401,456	2023	Irrecoverable debts
Northern Mining Exploration, Extraction, and Construction One Member Co., Ltd	510,000,000	2023	Irrecoverable debts
Hop Ky Transport Co.,Ltd	838,933,700	2023	Irrecoverable debts
Nam Viet Logistics JSC	816,000,000	2023	Irrecoverable debts
Falk Roding	35,757,360,000	2023	Irrecoverable debts
Stellmann Baumaschinen	715,455,000	2023	Irrecoverable debts
RX Green Industries Co., Ltd	1,482,138,238	2023	Irrecoverable debts
Branch of Hoang Thao Lam Trading JSC	12,000,284,000	2023	Irrecoverable debts
Dong A Service and Trading Joint Stock Company	1,442,191,840	2023	Irrecoverable debts
Others	1,214,831,673	2023	Irrecoverable debts
Total	55,886,595,907		

CONTINUED JOINT STOCK COMPANY
NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

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For the fiscal period from January 01, 2026 to June 30, 2026

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INTERIM INCOME STATEMENT

Unit: VND

1. Revenue from sales of goods and rendering of services

	Current period	Previous period
Revenue from sale of goods	182,557,478,598	400,778,674,375
Revenue from sale of finished products	21,791,400,000	89,051,997,300
Revenues from services rendered	1,320,000,000	1,430,130,000
Other revenue	-	236,136,619
Total	205,668,878,598	491,496,938,294

In which:

Revenue from third parties	205,668,878,598	491,495,038,294
Revenue from related parties	-	1,900,000

(Details are disclosed in Note VII.2)

2. Cost of goods sold

	Current period	Previous period
Cost from goods sales	176,444,588,858	375,882,716,615
Cost from finished goods sales	27,856,997,737	89,620,822,877
Cost of rental services	353,520,000	485,810,160
Cost of other activities	-	253,525,257
Total	204,655,106,595	466,242,874,909

3. Financial income

	Current period	Previous period
Interest on deposits and loans	2,185,058,444	264,834,452
Unrealized exchange rate gains	-	16,634
Total	2,185,058,444	264,851,086

4. Financial expenses

	Current period	Previous period
Interest expenses	3,525,272,849	3,326,897,259
Total	3,525,272,849	3,326,897,259

5. Selling expenses

	Current period	Previous period
Labour cost	260,142,000	559,122,500
Materials and packaging costs	-	185,922,484
Cost of tools and equipment	12,115,086	57,159,768
Depreciation of fixed assets	37,094,088	37,094,088
Outsourced services expenses	1,388,615,240	876,623,030
Total	1,697,966,414	1,715,921,870

CONTINUED JOINT STOCK COMPANY
NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

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For the fiscal period from January 01, 2026 to June 30, 2026

6. General and administrative expenses

	Current period	Previous period
Labour cost	3,456,276,977	4,012,620,283
Materials expenses	15,991,000	118,588,956
Office supplies	443,440,248	39,497,509
Depreciation of fixed assets	431,319,542	441,730,579
Taxes, charges and fees	9,410,109	56,250,391
Outsourced services expenses	617,937,747	1,069,978,678
Other monetary expenses	56,526,452	71,441,083
Total	5,030,902,075	5,810,107,479

7. Other income

	Current period	Previous period
Penalties and interest received for breaches of contract	-	824,446,955
Others	2,900	-
Total	2,900	824,446,955

8. Other expenses

	Current period	Previous period
Penalty expenses	3,047,651	1,028,314,944
Net book value of the collapsed mine roadways	2,020,952,967	-
Others	54,070,617	10,000,000
Total	2,078,071,235	1,038,314,944

9. Production and operating costs

	Current period	Previous period
Raw material costs	3,863,238,934	4,302,889,222
Labour costs	25,776,767,924	34,726,178,956
Tools and supplies expenses	691,897,656	140,622,194
Depreciation expenses	35,701,574,316	33,682,747,241
Outsourced services expenses	8,737,428,044	9,486,402,750
Other monetary expenses	11,430,555,967	10,736,479,379
Total	86,201,462,841	93,075,319,742

10. Current corporate income tax

Current corporate income tax

	Current period	Previous period
Corporate income tax (CIT) calculated based on taxable income of the current period	-	3,081,391,344
CIT adjustment of previous period to current period	-	37,854,720
Total	-	3,119,246,064

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

Details of the Company's current corporate income tax incurred during the period are as follows:

	Current period	Previous period
- Net profit/ (loss) before tax	(9,133,379,226)	14,378,641,774
- Tax calculated at current corporate income tax rate	20%	20%
Adjustments:		
- Non-deductible expenses	3,047,651	1,028,314,944
Corporate income tax expense		
Current corporate income tax expense	-	3,081,391,344
Corporate income tax expense (*)	-	3,081,391,344

(*) Corporate income tax expense for the fiscal period is estimated based on taxable income and is subject to adjustments depending on the examination by tax authorities.

11. Basic earnings per share

This item reflects basic earnings per share, without taking into account potential future instruments that could dilute the value of the Company's shares.

The Company uses the following information in calculating basic earnings per share:

	Current period	Previous period
Profit after corporate income tax	(9,133,379,226)	11,259,395,710
Adjustments to increase/decrease accounting profit to determine profit attributable to ordinary equity holders		
Appropriation to bonus and welfare funds during the period (*)	-	-
Profit allocated to ordinary shareholders of the Company	(9,133,379,226)	11,259,395,710
Weighted average number of ordinary shares outstanding during the period (**)	117,900,000	117,900,000
Basic earnings per share	(77)	95

(*) During the period, the Company did not estimate any appropriation to the bonus and welfare fund. In previous period, the Company also did not make any appropriation to this fund; therefore, no estimated amount arose during the period.

(**) The weighted average number of ordinary shares outstanding during the period is determined as follows:

	Current period	Previous period
Weighted average number of ordinary shares outstanding at the beginning of the period	117,900,000	117,900,000
Add: Weighted average number of additional ordinary shares issued during the period	-	-
Less: Weighted average number of treasury shares repurchased during the period	-	-
Weighted average number of ordinary shares outstanding during the period	117,900,000	117,900,000

NOTES TO THE INTERIM FINANCIAL STATEMENTS *(continued)*

For the fiscal period from January 01, 2026 to June 30, 2026

VII. OTHER INFORMATION**1. Events after the end of the accounting period**

The Board of Managements of the Company confirms that, in the opinion of the Board of Managements, in all material respects, no extraordinary events have occurred after the accounting closing date that affect the interim financial position and operations of the Company which require adjustments or disclosures in the interim financial statements for the accounting period from January 01, 2026 to June 30, 2026.

2. Related party disclosures

Parties are considered related parties when one party has the ability to control the other party or exercise significant influence over the other party in making financial and business decisions. Related parties include entities, including parent companies and subsidiaries, and individuals who, directly or indirectly through one or more intermediaries, have control over 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 such as the General Director and officers of the Company, close family members of such individuals or related parties, and entities associated with such individuals are also considered related parties.

2.1 List of related parties

Related party	Relationship
Mr. Dang Quoc Lich	Chairman of Board of Director
Mr. Pham Huu Bao	Member of Board of Director cum General Director
Mr. Dao Ngoc Thao	Member of Board of Director cum Deputy General Director (Resigned on June 28, 2026)
Mr. Vi Thanh Chinh	Member of Board of Director
Mr. Dong Khanh Du	Member of Board of Director cum Deputy General Director
Mr. Bui Van Cuong	Member of Board of Director (Appointed on June 28, 2026)
Mr. Nguyen Viet Phuong	Deputy General Director
Mr. Tran Xuan Giang	Deputy General Director (Resigned on January 10, 2026)
Mr. Dang Van Long	Deputy General Director
Ms. Hoang Thi Lien	Chief of Board of Supervisors
Ms. Nguyen Thi An	Member of Board of Supervisors
Ms. Vu Thi Thanh Hang	Member of Board of Supervisors
Ms. Dinh Thi Thuy Duong	Mr. Dang Quoc Lich's wife
Mr. Dang Quoc Cuong	Mr. Dang Quoc Lich's younger brother
Ms. Pham Hoai Thuong	Mr. Dang Quoc Cuong's wife
Ms. Tran Thi Thanh Canh	Mr. Dong Khanh Du's wife
Ms. Vu Thi Huong	Mr. Pham Huu Bao's wife
Ms. Dang Thi Luyen	Mr. Dang Quoc Lich's younger sister
Mr. Nguyen Van Chap	Mr. Nguyen Viet Phuong's father
Ms. Pham Thi Yen	Mr. Nguyen Viet Phuong's mother
Ms. Phan Thi Ngoc Anh	Mr. Nguyen Viet Phuong's younger sister
Ms. Dang Thi Lan	Mr. Dang Quoc Lich's younger sister
Mr. Dao Quang Nang	Ms. Dang Thi Lan's husband
Thien Lam Dat Joint Stock Company	Associate company
Union of Science and Technology for Mineral Resources, Environment, and Energy	Mr. Nguyen Viet Phuong is the Deputy General Director and also the Director of Union of Science and Technology for Mineral Resources, Environment, and Energy

CONTINUED JOINT STOCK COMPANY

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NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

2.2 Related party transactions

a) Income of key management members

Related party	Income items	Transaction value	
		Current period	Previous period
Mr. Dang Quoc Lich	Remuneration	30,000,000	30,000,000
Mr. Dao Ngoc Thao	Salary, bonus, allowances and remuneration	26,492,963	184,510,000
Mr. Vi Thanh Chinh	Remuneration	18,000,000	18,000,000
Mr. Dong Khanh Du	Salary, bonus, allowances and remuneration	194,558,000	177,570,000
Mr. Pham Huu Bao	Salary, bonus, allowances and remuneration	199,086,280	186,910,000
Mr. Dang Van Long	Salary, bonus, allowances and remuneration	136,076,169	116,686,000
Mr. Tran Xuan Giang	Salary, bonus, allowances and remuneration	-	-
Mr. Nguyen Viet Phuong	Salary, bonus, allowances and remuneration	49,500,000	30,000,000
Ms. Hoang Thi Lien	Remuneration	18,000,000	3,000,000
Ms. Nguyen Thi An	Remuneration	6,000,000	6,000,000
Ms. Vu Thi Thanh Hang	Remuneration	6,000,000	6,000,000
Total		683,713,412	811,429,440

b) Other transactions with key management personnel

Related party	Transactions	Transaction value	
		Current period	Previous period
Mr. Dang Quoc Lich	Borrowings	-	20,227,350,000
	Repay the borrowings	-	11,265,686,888
Mr. Dong Khanh Du	Transfer of penalty payment	2,666,839,091	-
Ms. Vu Thi Thanh Hang	Loans	1,200,000,000	-
	Recover loans	1,200,000,000	-
	Interest income from loans	15,452,055	-
	Payment of interest on a loan	15,452,055	7,831,806

c) Other transactions

Related parties	Transactions	Transaction value	
		Current period	Previous period
Thien Lam Dat Joint Stock Company	Purchase raw materials	5,351,039,300	2,489,437,000
	Sales goods, raw materials	-	1,900,000
	Office, warehouse and crane rental expenses	815,520,000	744,000,000
Union of Science and Technology for Mineral Resources,	Vehicle and machinery rental expenses	360,000,000	420,000,000

CONTINUED JOINT STOCK COMPANY

B09a-DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

During the period, Mr. Dang Quoc Lich, Ms. Dinh Thi Thuy Duong, Mr. Dang Quoc Cuong, Ms. Pham Hoai Thuong, Mr. Dao Quang Nang, Ms. Dang Thi Lan, Ms. Tran Thi Thanh Canh, Mr. Dong Khanh Du, Mr. Nguyen Van Chap, Ms. Pham Thi Yen, Mr. Pham Huu Bao, Ms. Vu Thi Huong and Ms. Phan Thi Ngoc Anh pledged their assets as collateral for the Company's borrowings from Vietnam Joint Stock Commercial Bank for Industry and Trade (Details are presented in Note V.19).

The following companies mortgaged their assets to secure loans at the Vietnam Joint Stock Commercial Bank for Industry and Trade: Hop Nhat Processing and Screening JSC, Union of Science and Technology for Mineral Resources, Environment, and Energy, and Thien Lam Dat JSC (Details are presented in Note V.19).

2.3 Balances with related parties

Short-term advances to suppliers (detailed notes for item V.5)

	Closing balance	Opening balance
Thien Lam Dat Joint Stock Company	-	17,732,971,145
Union of Science and Technology for Mineral Resources, Environment, and Energy	17,587,807,588	-
Total	17,587,807,588	17,732,971,145

Other short-term receivables (detailed notes for item V.6.1)

	Closing balance	Opening balance
Mr. Dong Khanh Du	-	2,666,839,091
Union of Science and Technology for Mineral Resources, Environment, and Energy	467,928,248	467,928,248
Total	467,928,248	3,134,767,339

Short-term trade payables (detailed notes for item V.14)

	Closing balance	Opening balance
Thien Lam Dat Joint Stock Company	-	4,692,369,353
Total	-	4,692,369,353

Current advance from customers (detailed notes for item V.15)

	Closing balance	Opening balance
Thien Lam Dat Joint Stock Company	-	921,411,029
Total	-	921,411,029

Other short-term payables (detailed notes for item V.18)

	Closing balance	Opening balance
Union of Science and Technology for Mineral Resources, Environment, and Energy	5,147,210,734	5,147,210,734
Total	5,147,210,734	5,147,210,734

3. Comparative information/Changes in accounting policies

Comparative figures are presented based on figures from the interim financial statements for the fiscal period from January 01, 2026 to June 30, 2026, which have been reviewed and the financial statements for the fiscal year ended December 31, 2025 audited by BDO Audit Services Company Limited, which have been restated for certain items due to the application of transitional provisions under Article 30 of Circular No. 99/2025/TT-BTC dated October 27, 2025.

CONTINUED JOINT STOCK COMPANY

B09a-DN

NOTES TO THE INTERIM FINANCIAL STATEMENTS (continued)

For the fiscal period from January 01, 2026 to June 30, 2026

The impact of changes in accounting policies and error corrections on prior year comparative figures is as follows:

	Code	Note	Opening balance (Pre- Adjustment)	Adjustments	Opening balance (After- Adjustment)
Interim Statements of financial position					
Short-term investments	120		-	7,700,219,178	7,700,219,178
Short-term held-to-maturity investments	123	(i)	-	7,700,219,178	7,700,219,178
Current receivables	130		16,164,942,581	(11,828,560,621)	4,336,381,960
Other current receivables	135	(i)	16,164,942,581	(11,828,560,621)	4,336,381,960
Other current assets	160		-	4,128,341,443	4,128,341,443
Other current assets	165	(i)	-	4,128,341,443	4,128,341,443

Reasons for adjustments:

(i): Adjustment due to the Company's adoption of new accounting policies in accordance with the accounting regime for enterprises promulgated under Circular No. 99/2025/TT-BTC dated October 27, 2025.

Bac Ninh, August 14, 2026

Preparer

Chief Accountant

General Director





Vu Thi Thuy

Vu Thu Han

Pham Huu Bao

HOPNHAT JOINT STOCK COMPANY**THE SOCIALIST REPUBLIC OF VIETNAM****Independence - Liberty – Happiness**

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Bac Ninh, August 15, 2026

No: 113/2026/CV/AAH

*V/v: Explaining the difference in net profit
after tax of 10% or more between the pre-
audit and post-audit figures for the first six
months of 2026*

**To: - STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE**

The Continued Joint Stock Company respectfully extends its greetings to the esteemed State Securities Commission and the esteemed Hanoi Stock Exchange.

Hop Nhat Joint Stock Company would like to explain the fluctuation of profit after corporate income tax of 10% or more in the Statement of Profit and Loss between the pre-audit and post-audit figures for the first six months of 2026, specifically as follows:

- Profit after tax for the first half of 2026 before audit: -5.043.887.899 VND
- Profit after tax for the first half of 2026 after audit: -9.133.379.226 VND

The reasons for the difference are as follows:

No	Content	Pre-audit figures	Post-audit figures	Difference	
		(VND)	(VND)	Value	Percentage
1	Revenue from sale of goods and rendering of services	204,788,878,598	205,668,878,598	880,000,000	0.43%
2	Cost of goods sold	201,345,005,234	204,655,106,595	3,310,101,361	1.64%
3	Financial income	1,729,415,145	2,185,058,444	455,643,299	26.35%
4	Financial expenses	3,433,630,507	3,525,272,849	91,642,342	2.67%
5	Profit from Operating Activities	- 4,989,210,487	- 7,055,310,891	- 2,066,100,404	41.41%
6	Other expenses	54,677,412	2,078,071,235	2,023,393,823	3700.60%
7	Total profit before tax	- 5,043,887,899	- 9,133,379,226	- 4,089,491,327	81.08%

- Revenue from sales and provision of services increased by VND 0.88 billion, equivalent to 0.43%, due to the recognition of additional revenue from asset leasing activities.

- Cost of goods sold increased by VND 3.3 billion, equivalent to 1.64%, between the pre-review and post-review figures, due to an adjustment to reclassify production costs incurred in February to cost of goods sold as the annual average production output target was not achieved.

- Financial income increased by VND 0.46 billion, while financial expenses increased by VND 0.09 billion, due to adjustments to accrued interest expenses on borrowings and loans.

- Profit from business operations decreased by VND 2.06 billion, equivalent to 41.41%, mainly due to the increase in cost of goods sold arising from the above adjustments.

- Other expenses increased by VND 2 billion in connection with the liquidation of certain mine roadways that had collapsed and were no longer safe for mining operations.

- The increase in cost of goods sold and other expenses was the primary reason for the decrease in profit before tax by VND 4.09 billion, equivalent to a decrease of 81.08%.

Continued Joint Stock Company would like to report for the attention of the esteemed Committee and Exchange,

Sincerely thank you!

Recipients:

- As dear;
- BOD, BOM, BOS (report);
- Information disclosure Website;
- Archive administrative,

**Legal Representative
General Director**



TỔNG GIÁM ĐỐC
Phạm Hữu Bảo



HOPNHAT JOINT STOCK COMPANY**THE SOCIALIST REPUBLIC OF VIETNAM****Independence - Liberty – Happiness**

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Bac Ninh. August 15, 2026

No: 114/2026/CV/AAH

V/v: Explanation of the fluctuation in profit after tax from a profit in the first six months of 2025 to a loss in the first six months of 2026, based on the reviewed financial statements.

To: - STATE SECURITIES COMMISSION
- HANOI STOCK EXCHANGE

The Continued Joint Stock Company respectfully extends its greetings to the esteemed State Securities Commission and the esteemed Hanoi Stock Exchange.

Hop Nhat Joint Stock Company would like to explain the fluctuation of profit after corporate income tax of 10% or more in the Statement of Profit or Loss for the first six months of 2026 compared to the same period in 2025, based on the reviewed financial statements, specifically as follows:

- Net profit after tax for the first six months of 2025: 11,259,395,710 VND
- Net profit after tax for the first six months of 2026: -9,133,379,226 VND

The reasons for the difference are as follows:

No	Content	From January 1. 2025 to June 30, 2025 (VND)	From January 1. 2026 to June 30, 2026 (VND)	Difference	
				Value	Percentage
1	Revenue from sale of goods and rendering of services	491,496,938,294	205,668,878,598	(285,828,059,696)	-58.15%
2	Cost of goods sold	466,242,874,909	204,655,106,595	(261,587,768,314)	-56.11%
3	Financial income	264,851,086	2,185,058,444	1,920,207,358	725.01%
4	Financial expenses	3,326,897,259	3,525,272,849	198,375,590	5.96%
5	Selling expenses	1,715,921,870	1,697,966,414	(17,955,456)	-1.05%
6	General and administrative expenses	5,810,107,479	5,030,902,075	(779,205,404)	-13.41%
7	Profit from Operating Activities	14,592,509,763	(7,055,310,891)	(21,647,820,654)	-148.35%
8	Other income	824,446,955	2,900	(824,444,055)	-100.00%
9	Other expenses	1,038,314,944	2,078,071,235	1,039,756,291	100.14%
10	Total profit before tax	14,378,641,774	(9,133,379,226)	(23,512,021,000)	-163.52%

- Revenue from sales and provision of services decreased by VND 286 billion (58.15%) compared to the same period in 2025, mainly due to a decrease in sales revenue in Q2/2026:

The Company's largest customer is currently Chinfon Cement Corporation. The products supplied to Chinfon Cement and other trading companies, which are ultimately supplied to Chinfon Cement, mainly include coal fines 5a.1, coal fines 5b.1..., (with a total supply volume of approximately 280 thousand tonnes in 2025). Since the middle of the first quarter of 2026, Chinfon Cement Corporation has adjusted its production plan and its raw

material procurement plan for the second and third quarters of 2026 by reducing purchase volumes and revising certain quality specifications for the supplied products (finished coal fines). As a result, AAH was unable to reach an agreement on the supply contract for the second quarter of 2026. Consequently, the Company was unable to execute its sales plan during the second quarter of 2026, resulting in the decline in revenue from the sale of goods as described above.

The changes in the customer's production plan required AAH to revise its business plan, particularly its trading activities. During the negotiation of supply contracts for 2026 and 2027 with the customer, AAH continued to maintain adequate stockpiles of finished coal to meet its planned supply commitments through the end of 2026. At the same time, the Company focused on stabilizing its coal production operations and expanding its customer base for 2026 and subsequent years, including manufacturers of bricks, roofing tiles, and granite tiles, with the objective of ensuring stable sales revenue over the medium and long term.

The significant decline in sales revenue in the second quarter of 2026 resulted from an unforeseen circumstance that arose during 2026. The Company's Management has implemented appropriate measures and developed a detailed business plan to offset the revenue shortfall in the second half of 2026, with the objective of achieving the Company's 2026 business targets and minimizing the risk of similar incidents in the future.

- Cost of goods sold decreased by VND 262 billion, or 56.11%, mainly as a result of the decline in revenue from sales of goods and the provision of services.

- Financial income increased by VND 1.9 billion (725%), while financial expenses decreased by VND 0.2 billion (5.96%), due to the effective utilization of financial resources in operations amid rising credit interest rates.

- Selling expenses and general and administrative expenses decreased due to a reduction of more than 50% in other cash expenses compared to the same period last year.

- Profit from business operations decreased by VND 21.6 billion, mainly due to the decrease in revenue in Q2/2026.

- Other income decreased and other expenses increased due to the liquidation of certain mine roadways that had collapsed and were no longer safe for mining and production operations.

=> Profit after tax for the first six months of 2026 decreased by VND 20 billion, equivalent to 181%.

Continued Joint Stock Company would like to report for the attention of the esteemed Committee and Exchange.

Sincerely thank you!

Recipients:

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- Information disclosure Website;
- Archive administrative.

**Legal Representative
General Director**



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