VVMI LA HIEN CEMENT JOINT STOCK COMPANY	**SOCIALIST REPUBLIC OF VIETNAM** **Independence - Freedom - Happiness**
No.: 75/TB-HDQT	*Thai Nguyen, August 07,2026*

DISCLOSURE OF INFORMATION ON THE ELECTRONIC PORTAL OF THE STATE SECURITIES COMMISSION

To:

- State Securities Commission
- Hanoi Stock Exchange

I. INFORMATION ABOUT THE DISCLOSING ENTITY:

Company name: **VVMI La Hien Cement Joint Stock Company**

Stock code: CLH

Head office: Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province, Vietnam

Tel: 0208 3829154 Fax: 0208 3829056

Website: ximanglahien.com.vn

Type of information disclosure: [x] Periodic [ ] Extraordinary [ ] Upon request [ ] Other

II. CONTENT OF INFORMATION DISCLOSURE:

Audited semi-annual financial statements for the year 2026 and explanation of profit after tax variance compared to the same period of 2025.

(Audited semi-annual financial statements for the year 2026 and detailed explanation letter of profit variance are attached)

We hereby certify that the disclosed information is accurate, and we assume full legal responsibility for the content of the disclosed information.

Sincerely!

Recipients:
- As mentioned above;
- Posted on the Company's Website;
- Archived at: BOD; Office.

PERSON IN CHARGE OF INFORMATION DISCLOSURE
DIRECTOR

CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI

M.S.D.N: 4600422240-C.T.C.P
CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI
H. VÕ NHAI - T. THÁI NGUYÊN

Tran Quang Khai

CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI

Digitally signed by CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI
DN: C=VN, S=THÁI NGUYÊN, L=THÁI NGUYÊN, CN=CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI, OID.0.9.2342.19200300.100.1.1=MST:4600422240
Reason: I am the author of this document
Location:
Date: 2026-08-07 10:05:01

VVMI LA HIEN CEMENT JOINT STOCK COMPANY	SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness
No.: 74/TB-HDQT	*Thai Nguyen, August 07, 2026*

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

In compliance with Clauses 3 of Article 14, Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance on the disclosure of information in the securities market, VVMI La Hien Cement Joint Stock Company hereby discloses its audited semi-annual financial statements for the year 2026 to the Hanoi Stock Exchange as follows:

1. Company name: VVMI La Hien Cement Joint Stock Company

- Stock code: CLH
- Address: Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province
- Tel: 0208 3829154 - Fax: 0208 3829056
- Email: cpximanglahien@gmail.com - Website: ximanglahien.com.vn

2. Content of information disclosure:

- Audited Semi-Annual Financial Statements for the year 2026, including:

[x] Separate Financial Statements (applies to listed organizations without subsidiaries and accounting units under their management);

[ ] Consolidated Financial Statements (applies to listed organizations with subsidiaries);

[ ] Combined Financial Statements (applies to listed organizations with dependent accounting units organized under a separate accounting system);

- Cases requiring explanations:

+ If the auditor's opinion on the audited financial statements for 2026 is not unqualified (applies to audited semi-annual financial statements for the year 2026)

[ ] Yes [x] No

Explanation document if applicable:

[ ] Yes [x] No

+ If post-tax profit in the reporting period differs by 5% or more before and after auditing, or if it changes from loss to profit or vice versa (applies to audited semi-annual financial statements for the year 2026):

[ ] Yes [x] No

Explanation document if applicable:

☐ Yes ☒ No

+ If post-tax profit in the income statement for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes ☐ No

Explanation document if applicable:

☒ Yes ☐ No

+ If post-tax profit in the reporting period is a loss, changing from profit in the same period of the previous year to a loss or vice versa:

☐ Yes ☒ No

Explanation document if applicable:

☐ Yes ☒ No

This information has been published on the company's website on 07 August 2026, at the following link: ximanglahien.com.vn\tintuc\tincongty

3. Report on transactions with a value equal to or exceeding 35% of total assets in the first 6 months of 2026.

If listed organizations engage in such transactions, please fully report the following contents:

- Transaction details: Purchase of 5a.6 slack coal for production.

- Ratio of transaction value to total asset value of the enterprise: VND 86,025,968,289/VND 315,997,647,221 (27.22%) (Based on the latest financial statements): Audited Semi-Annual Financial Statements for the year 2026.

- Transaction completion date: 30/6/2026.

We hereby certify that the disclosed information is accurate, and we assume full legal responsibility for the content of the disclosed information./.

Attached Documents
- Semi-Annual Financial Statements for the year 2026;

LEGAL REPRESENTATIVE
DIRECTOR

CÔNG TY CỔ PHẦN XI MĂNG LA HIỀN VVMI

Tran Quang Khai

VVMI LA HIEN CEMENT JOINT STOCK COMPANY

Reviewed Interim financial statements

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

VVMI LA HIEN CEMENT JOINT STOCK COMPANY
INTERIM FINANCIAL STATEMENTS
For the period from 01/01/2026 to 30/06/2026

CONTENT

CORPORATE INFORMATION

VVMI La Hien Cement Joint Stock Company, formerly known as La Hien Cement Plant, was converted into equitization under Decision No. 2228/QD-HDQT dated September 19, 2007, issued by the Chairman of the Board of Vietnam National Coal and Mineral Industries Holding Corporation Limited. The company was granted the Enterprise Registration Certificate of joint stock company No. 4600422240 by the Department of Planning and Investment of Thai Nguyen Province (currently known as Department of Finance of Thai Nguyen Province), first registered on January 01, 2008. During the operation, adjustments in business lines and charter capital have been certified through subsequent Enterprise Registration Certificates issued by the Department of Planning and Investment of Thai Nguyen Province (currently known as Department of Finance of Thai Nguyen Province). Currently, the Company operates under the fifth amended Enterprise Registration Certificate for joint stock company, issued by the Department of Planning and Investment of Thai Nguyen Province (currently known as Department of Finance of Thai Nguyen Province) on December 04, 2021. According to the Enterprise Registration Certificate of joint stock company, the fifth business registration No. 4600422240, dated December 4, 2021, the company's charter capital is VND 120,000,000,000, divided into 12,000,000 shares.

The main activities of the company are the production of cement, lime, and gypsum.

BOARD OF DIRECTOR

Members of Board of Director for the period from 01/01/2026 to 30/06/2026 and to the date of this report were:

- Mr. Vu Minh Tan	Chairman	Dismissed on 24 April 2026
- Mr. Le Danh Thang	Chairman	Appointed on 24 April 2026
- Mr. Tran Quang Khai	Authorized Chairman	
- Mr. Ha Van Chuyen	Authorized Chairman	
- Mr. Nguyen Xuan Hau	Authorized Chairman	
- Mr. Pham Manh Tien	Authorized Chairman	

BOARD OF MANAGEMENT

Members of Board of Management for the period from 01/01/2026 to 30/06/2026 and to the date of this report were:

- Mr. Tran Quang Khai	Director
- Mr. Pham Manh Tien	Deputy Director
- Mr. Nguyen Thanh Truong	Deputy Director
- Mr. Nguyen Song Gio	Deputy Director

LEGAL REPRESENTATIVE

Legal representative of the Company for this period from 01/01/2026 to 30/06/2026 and to the date of this report was: Mr. Tran Quang Khai - Position: Director.

SUPERVISORY BOARD

Member of Supervisory Board for the period from 01/01/2026 to 30/06/2026 and to the date of this report was:

- Mr. Pham Trung Hop	Head of the Supervisory Board
- Mrs. Tran Thu Huong	Member
- Mrs. Nguyen Thi Hong Nhung	Member

BUSINESS REGISTRATION OFFICE

The Company's head office is located at Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province, Vietnam.

AUDITOR

BDO Audit Services Co., Ltd has reviewed the Interim financial statements for the period from 01/01/2026 to 30/06/2026 of VVMI La Hien Cement Joint Stock Company.

VVMI LA HIEN CEMENT JOINT STOCK COMPANY
REPORT OF BOARD OF MANAGEMENT
For interim financial statements of the company for the period from 01/01/2026 to 30/06/2026

The Board of Management of VVMI La Hien Cement Joint Stock Company (hereinafter referred to as "the Company" presents this report together with the interim financial statements of the Company for the period from 01/01/2026 to 30/06/2026.

RESPONSIBILITIES OF BOARD OF MANAGEMENT FOR THE INTERIM FINANCIAL STATEMENTS

The Board of Management of the Company are responsible for preparing the interim financial statements of VVMI La Hien Cement Joint Stock Company, which give a true and fair view of the Company's financial position as at 30 June 2026 as well as its financial performance and cash flows for the financial period from 01/01/2026 to 30/06/2026, in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and relevant legal regulations on the preparation and presentation of financial statements. In preparing the 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 interim financial statements on going concern basis unless it is inappropriate to presume that the Company will continue in business.

Board of Management is responsible for ensuring that accounting books are kept adequately to give a true and fair view of the financial position of the Company and to ensure that the accompanying Interim financial statements of the Company were prepared in accordance with Vietnamese Accounting Standards, current Enterprise Accounting Law of Vietnam and relevant legal regulations. Board of Management is also responsible for safeguarding the Company's assets and hence for taking reasonable measures for the prevention and detection of fraud and other irregularities.

Board of Management confirms that it has complied with the above requirements in preparing Interim financial statements.

In addition, the Board of Management commits that the company has not violated the information disclosure obligations as stipulated in Circular No.96/2020/TT-BTC dated November 16, 2020, by the Ministry of Finance, guiding information disclosure on the securities market.

APPROVAL OF INTERIM FINANCIAL STATEMENTS

Board of Management approves the interim financial statements for the period from 01/01/2026 to 30/06/2026, which are presented from pages 05 to 32 according to the opinion of the Board of Management. This statement gives a true and fair view, in all material respects, of the financial position of the Company as at 30 June 2026, the results of its operations and its cash flows for the period from 01/01/2026 to 30/06/2026 in accordance with Vietnamese Accounting Standards, Vietnamese corporate accounting regime and legal regulations related to the preparation and presentation of interim financial statements.

For and on behalf of Board of Director and Board of Management

CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI

Tran Quang Khai
Director

Thai Nguyen, 05 August 2026

BDO

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Floor 20, ICON4 Tower,
243A De La Thanh Street,
Lang Ward, Hanoi City,
Vietnam

No: BC/BDO/2026.534

Hanoi, 05 August 2026

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

Interim financial statements of VVMI La Hien Cement Joint Stock Company for the period from 01/01/2026 to 30/06/2026.

To: SHAREHOLDERS, BOARD OF DIRECTOR AND BOARD OF MANAGEMENT
VVMI LA HIEN CEMENT JOINT STOCK COMPANY

We have reviewed the accompanying interim financial statements of VVMI La Hien Cement Joint Stock Company dated 05 August 2026 which are set out on pages 05 to 32, including: Interim statement of financial position as at 30 June 2026, Interim profit and loss statement, Interim cash flow statement and Notes to the interim financial statements for the period from 01/01/2026 to 30/06/2026.

Responsibilities of Board of Management

Board of Management are responsible for the preparation and fair presentation of the Company's interim financial statements in accordance with Vietnamese accounting standards, Vietnamese Corporate Accounting System and other prevailing legal regulations, and for such internal control as the Board of Management determines is necessary to enable the preparation of interim financial statements that 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 (VSRE) 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

A review of interim financial information consists primarily of making inquiries, primarily of persons responsible for financial and accounting matters, applying analytical procedures, and performing other review procedures. A review is substantially less in scope than an audit conducted in accordance with Vietnamese Auditing Standards 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.

Conclusion of auditors

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present true and fairly, in all material respects, the financial position of VVMI La Hien Cement Joint Stock Company as at 30/06/2026 and its financial performance and cash flows for the period from 01/01/2026 to 30/06/2026 in accordance with Vietnamese Accounting Standards, the Vietnamese Corporate Accounting System, and other relevant legal regulations relating to the preparation and presentation of interim financial statements.

BDO AUDIT SERVICES CO., LTD

M.S.D.N:0101333767-C.T.T.N.H.H
CÔNG TY TRÁCH NHIỆM HỮU HẠN KIỂM TOÁN BDO
Đ. ĐỐNG ĐA - TP. HÀ NỘI

LE THI MINH HONG
Deputy Director
Certificate for Audit application registration: 1922-2023-038-1

VVMI LA HIEN CEMENT JOINT STOCK COMPANY

INTERIM STATEMENT OF FINANCIAL POSITION — B01a - DN

As at 30 June 2026

Unit: VND

	ASSETS	Code	Note	As at 30/06/2026	As at 01/01/2026
A -	**CURRENT ASSETS**	**100**		**219,264,548,692**	**215,726,799,869**
I.	**Cash and cash equivalents**	**110**	**V.1**	**12,897,538,741**	**32,536,439,071**
1.	Cash	111		12,897,538,741	3,536,439,071
2.	Cash equivalents	112		-	29,000,000,000
II.	**Short-term financial investments**	**120**	V.2	**156,064,168,558**	**151,000,000,000**
1.	Investments held-to-maturity	123		156,064,168,558	151,000,000,000
III.	**Short-term receivables**	**130**		**5,333,106,973**	**5,841,123,174**
1.	Short-term trade receivables	131	V.3	3,872,296,900	127,578,000
2.	Short-term prepayment to suppliers	132	V.4	581,982,792	2,305,756,727
3.	Other short-term receivables	135	V.6	966,115,881	3,509,077,047
4.	Provision for doubtful receivables (*)	136	V.5	(87,288,600)	(101,288,600)
IV.	**Inventories**	**140**	**V.7**	**42,472,247,945**	**25,881,858,682**
1.	Inventories	141		42,472,247,945	25,881,858,682
2.	Provision for devaluation of inventories (*)	142		-	-
V.	**Other current assets**	**160**		**2,497,486,475**	**467,378,942**
1.	Short-term prepaid expenses	161	V.9	2,229,481,490	64,208,973
2.	Taxes and other receivables from the State	163	V.14	268,004,985	403,169,969
B -	**NON-CURRENT ASSETS**	**200**		**96,733,098,529**	**99,735,036,640**
I.	**Long-term receivables**	**210**		**794,135,715**	**753,566,611**
1.	Other long-term receivables	215	V.6	794,135,715	753,566,611
II.	**Fixed assets**	**220**		**83,417,960,514**	**87,339,121,194**
1.	Tangible fixed assets	221	V.10	83,417,960,514	87,339,121,194
	Cost	*222*		*986,307,761,476*	*985,803,993,216*
	Accumulated depreciation (*)	*223*		*(902,889,800,962)*	*(898,464,872,022)*
2.	Intangible fixed assets	227	V.11	-	-
	Cost	*228*		*1,632,274,438*	*1,632,274,438*
	Accumulated amortization (*)	*229*		*(1,632,274,438)*	*(1,632,274,438)*
III.	**Long-term assets in progress**	**250**		**-**	**200,392,910**
1.	Cost of construction in progress	252	V.8	-	200,392,910
IV.	**Long-term financial investments**	**260**		**-**	**-**
V.	**Other long-term assets**	**270**		**12,521,002,300**	**11,441,955,925**
1.	Long-term prepaid expenses	271	V.9	12,521,002,300	11,441,955,925
	TOTAL ASSETS	**280**		**315,997,647,221**	**315,461,836,509**

Unit: VND

RESOURCES		Code	Note	As at 30/06/2026	As at 01/01/2026
C -	**LIABILITIES**	**300**		**131,937,532,897**	**112,214,536,370**
I.	**Current liabilities**	**310**		**131,264,995,890**	**111,582,568,477**
1.	Short-term trade payables	311	V.12	40,334,023,902	37,337,766,236
2.	Short-term advances from customers	312	V.13	2,482,158,812	3,927,582,161
3.	Payable Dividends and Profits	313	V.15	4,189,926,850	696,366,850
4.	Taxes and other payables to State	314	V.14	8,247,155,626	13,940,807,327
5.	Payables to employees	315		33,199,937,387	38,246,716,985
6.	Short-term accrued expenses	316	V.16	21,794,753,129	5,383,321,290
7.	Other short-term payables	320	V.17	865,522,869	305,679,668
8.	Bonus and welfare funds	323		20,151,517,315	11,744,327,960
II.	**Non-current liabilities**	**330**		**672,537,007**	**631,967,893**
1.	Provision for long-term payables	343	V.18	672,537,007	631,967,893
D -	**OWNER'S EQUITY**	**400**		**184,060,114,324**	**203,247,300,139**
I.	**Owner's equity**	**410**	**V.19**	**184,060,114,324**	**203,247,300,139**
1.	Contributions from owners	411		120,000,000,000	120,000,000,000
-	*Shares with voting rights*	*411a*		*120,000,000,000*	*120,000,000,000*
2.	Share premium	412		464,476,156	464,476,156
3.	Development investment funds	418		41,157,145,436	41,157,145,436
4.	Undistributed earnings	420		22,438,492,732	41,625,678,547
-	*Undistributed earnings accumulated up to prior year*	*420a*		-	-
-	*Undistributed post-tax profits of current period*	*420b*		*22,438,492,732*	*41,625,678,547*
	TOTAL RESOURCES	**440**		**315,997,647,221**	**315,461,836,509**

Thai Nguyen, 05 August 2026

Preparer	Chief Accountant	Director
Nguyen Thi Hang	Nguyen Thi Thu Hoai	Tran Quang Khai

CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI

VVMI LA HIEN CEMENT JOINT STOCK COMPANY

INTERIM PROFIT AND LOSS STATEMENT **B02a - DN**

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

Unit: VND

	ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
1.	Revenue from sales and services rendered	01	VI.1	378,561,625,074	336,082,904,327
2.	Revenue deductions	02	VI.2	54,731,481	-
3.	**Net revenue from sales and services provions**	**10**		**378,506,893,593**	**336,082,904,327**
4.	Cost of goods sold	11	VI.3	331,191,998,979	295,337,239,868
5.	**Gross profit/(loss) from sales and service provisions**	**20**		**47,314,894,614**	**40,745,664,459**
6.	Gain/loss from the sale or disposal of investment property	21		-	-
7.	Financial income	22	VI.4	5,132,236,894	3,136,682,435
8.	Financial expenses	23		-	-
	In which: Interest expenses	*24*		-	-
9.	Selling expenses	25	VI.5	7,328,544,023	7,099,468,900
10.	General and administrative expenses	26	VI.5	17,618,364,785	16,407,407,568
11.	**Net profit from operating activities**	**30**		**27,500,222,700**	**20,375,470,426**
12.	Other income	31	VI.6	579,033,214	7,818,499
13.	Other expenses	32	VI.7	-	480,000,000
14.	**Other profit**	**40**		**579,033,214**	**(472,181,501)**
15.	**Total accounting profit/(loss) before tax**	**50**		**28,079,255,914**	**19,903,288,925**
16.	Current corporate income tax expenses	51	VI.8	5,640,763,182	4,046,318,359
17.	Deferred corporate imcome tax expenses	52		-	-
18.	**Net profit after tax**	**60**		**22,438,492,732**	**15,856,970,566**
19.	**Earnings per share**	**70**	**VI.10**	**1,346**	**837**

Thai Nguyen, 05 August 2026

Preparer	Chief Accountant	Director
		M.S.D.N: 4600422240-C.T.C.P. CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI H. VÕ NHAI - T. THÁI NGUYÊN
Nguyen Thi Hang	**Nguyen Thi Thu Hoai**	**Tran Quang Khai**

VVMI LA HIEN CEMENT JOINT STOCK COMPANY

INTERIM CASH FLOWS STATEMENT **B03a - DN**

(Indirect method)

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

Unit: VND

	ITEMS	Code	Note	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
I.	**Cash flows from operating activities**				
1.	***Profit before tax***	***01***		***28,079,255,914***	***19,903,288,925***
2.	***Adjustments for:***				
-	Drepeciation of fixed assets and investment	02		9,535,441,890	8,314,609,552
-	Provisions	03		26,569,114	17,672,779,061
-	(Profit)/Loss from investment activities	05		(5,677,610,492)	(3,136,682,435)
-	Interest expenses	06		-	-
3.	***Operating profit before changes in working capital***	***08***		***31,963,656,426***	***42,753,995,103***
-	(Increase)/Decrease in receivables	09		(1,397,263,262)	(3,593,327,433)
-	(Increase)/Decrease in inventories	10		(16,590,389,263)	(21,004,119,993)
-	Increase/(Decrease) in payables	11		11,006,955,346	(12,908,925,139)
-	(Increase)/Decrease in prepaid expenses	12		(3,244,318,892)	(1,404,791,171)
-	Corporate income tax paid	15		(10,734,229,737)	(9,825,532,283)
-	Other payments from operating activities	17		(3,218,489,192)	(5,188,948,084)
	Net cash flows from operating activities	**20**		**7,785,921,426**	**(11,171,649,000)**
II.	**Cash flows from investment activities**				
1.	Purchases to fixed assets and other long-term assets	21		(4,196,406,658)	(10,455,424,106)
2.	Proceeds from the liquidation or sale of fixed assets and other long-term assets	22		553,661,111	-
3.	Payments for loan, purchase debt instruments of other entities	23		(94,233,358,904)	(30,000,000,000)
4.	Collections from borrowers and proceeds from sale of debt instruments of other entities	24		92,000,000,000	36,000,000,000
5.	Collections on investment in other entities	27		4,307,015,070	3,009,431,284
	Net cash flows from investment activities	**30**		**(1,569,089,381)**	**(1,445,992,822)**
III.	**Cash flows from financial activities**				
1.	Repayments of borrowings	34		-	-
2.	Payments of interest, dividends	36		(25,855,732,375)	(27,787,416,000)
	Net cash flows from financial activities	**40**		**(25,855,732,375)**	**(27,787,416,000)**
	Net cash flows during the period	**50**		**(19,638,900,330)**	**(40,405,057,822)**
	Cash and cash equivalents at the beginning of the period	**60**	**V.1**	**32,536,439,071**	**115,702,261,577**
	Impact of exchange rate difference on foreign	61		-	-
	Cash and cash equivalents at the end of the period	**70**	**V.1**	**12,897,538,741**	**75,297,203,755**

Thai Nguyen, 05 August 2026

Preparer	Chief Accountant	Director
Nguyen Thi Hang	**Nguyen Thi Thu Hoai**	**Tran Quang Khai**

CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI

I. GENERAL INFORMATION

1. Ownership

VVMI La Hien Cement Joint Stock Company, formerly known as La Hien Cement Plant, was converted into equitization under Decision No. 2228/QD-HDQT dated September 19, 2007, issued by the Chairman of the Board of Vietnam National Coal and Mineral Industries Holding Corporation Limited. The company was granted the Enterprise Registration Certificate of joint stock company No. 4600422240 by the Department of Planning and Investment of Thai Nguyen Province (currently known as Department of Finance of Thai Nguyen Province), first registered on January 01, 2008. During the operation, adjustments in business lines and charter capital have been certified through subsequent Enterprise Registration Certificates issued by the Department of Planning and Investment of Thai Nguyen Province (currently known as Department of Finance of Thai. Nguyen Province). Currently, the Company operates under the fifth amended Enterprise Registration Certificate for joint stock company, issued by the Department of Planning and Investment of Thai Nguyen Province (currently known as Department of Finance of Thai Nguyen Province) on December 04, 2021. According to the Enterprise Registration Certificate of joint stock company, the fifth business registration No. 4600422240, dated December 4, 2021, the company's charter capital is VND 120,000,000,000, divided into 12,000,000 shares.

The main activities of the company are the production of cement, lime, and gypsum.

The Company's shares are listed on the Hanoi Stock Exchange under license No. 19/2016/GCNCP-VSD issued by the State Securities Commission on March 18, 2016, and amended license No. 19/2016/GCNCP-VSD-1 issued on September 22, 2020.

Stock code: CLH

Place of registration for trading: Hanoi Stock Exchange

Headquarters of the Company: Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province, Vietnam.

2. Business sector

Business sector of the Company is production and trading of construction materials.

3. Business activities

The company's business* activities *include:

- Manufacture of cement, lime, and gypsum;
- Wholesale of construction materials and other installation equipment (wholesale of cement, construction bricks, tiles, stones, sand, gravel, construction glass, paint, varnish, floor tiles, sanitary equipment, and other building materials);
- Extraction and collection of lignite;
- Extraction and collection of hard coal;
- Mining of iron ore;
- Mining of uranium and thorium ores;
- Mining of precious and rare metal ores;
- Quarrying of stone, sand, gravel, and clay;
- Mining of other non-ferrous metal ores (e.g., bauxite);
- Casting of iron and steel;
- Casting of non-ferrous metals;
- Installation of water supply, drainage, heater and air conditioning systems;
- Construction of all types of buildings;
- Construction of railways and roads;
- Manufacture of metal structures;
- Manufacture of other metal products not elsewhere classified;

- Demolition
- Site preparation;
- Installation of electrical systems;
- Completion of construction works;
- Construction of other civil engineering projects (industrial works);
- Restaurants and mobile catering services activities;
- Wholesale of machinery, equipment, and other spare parts (wholesale of machinery, equipment, spare parts for mining and construction, electrical equipment, electrical materials, generators, electric motors, electric wires, and equipment used in electrical circuits);
- Freight transport by road;
- Other passenger transport by road;
- Hospitals and clinics operations (e.g., clinic activities);
- Real estate business, land use rights belonging to the owner, user or tenant (office, warehouse rental);

The company's main business activities are: production of cement, lime, and gypsum.

4. Normal business, manufacturing cycle

The operating cycle of the company is the period from the purchase of goods and services to the conversion into cash or assets that can be easily converted into cash, usually not exceeding 12 months.

5. Number of employee

As at 30 June 2026, total employees of the Company were 391 people (As at 31 December 2025 were 386 people).

II. ACCOUNTING PERIOD, ACCOUNTING CURRENCY

1. Accounting period

The Company's accounting period is from 01 January to 31 December of calendar year.

The Company's interim financial period is from 01 January to 30 June of the calendar year.

2. Accounting currency

The Company maintains its accounting records in Vietnamese Dong (VND).

III. APPLIED ACCOUNTING STANDARDS AND REGIME

1. Basis of preparing Financial Statements and accounting framework

The Company applies Vietnamese Corporate Accounting System issued accompanying with Circulars No. 99/2025/TT-BTC dated 27 October 2025 of the Ministry of Finance.

Interim financial statements are prepared at cost in accordance with Vietnamese Accounting Standards. Interim financial statements do not represent financial position, operation results and cash flows in accordance with accounting principles and practices generally accepted in jurisdictions other than Vietnam.

2. Compliance with Vietnamese Accounting Standards and Framework

The Company ensures that the interim financial statements have been prepared and presented in accordance with the requirements of the Vietnamese Accounting Standards, the Vietnamese Accounting System and the relevant guidance documents to the preparation and presentation of interim financial statements.

IV. APPLICABLE ACCOUNTING POLICIES

The following are the main accounting policies applied by the company in the preparation of interim financial statements. The accounting policies applied by the company in the preparation of interim financial statements are consistent with those applied in the preparation of interim financial statements for the most recent fiscal year.

1. Principle of recognizing cash and cash equivalents

Cash and cash equivalents include: cash, non-term and term deposits with a maturity of no more than 3 months, cash in transit, and short-term investments with a recovery period of no more than 3 months from the investment date, which can be easily converted into a fixed amount of cash and are not subject to risk in converting to cash at the reporting date. The determination of cash equivalents is in accordance with the provisions of Vietnamese Accounting Standard No. 24 "Cash Flow Statements.".

2. Principle of recognizing receivables

Receivables is the amount which are recoverable from customers or others. Receivables from customers and other receivables are stated at cost less allowance for doubtful debts.

The amounts of receivables shall be classified into following principles:

- ***Trade receivables***: arising from sales of goods and rendering of services.

- ***Other receivables***: including non-commercial receivables, not related to purchase and sale transactions (such as: receivable from loan interest, deposits, receivables from employees for social insurance (SI), health insurance (HI), unemployment insurance (UI), personal income tax (PIT), and other receivables, etc).

Monitoring receivables

Receivables shall be recorded specifically to original terms and remaining recovery terms as at the reporting date, original currencies and each object. At the interim financial statements' preparation date, receivables which have remaining recovery terms of less 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.

Receivables are recognized at an amount not exceeding their recoverable value.

Allowance for doubtful accounts receivable

At the end of each accounting period, the Company assesses outstanding receivables that are overdue or considered unlikely to be collected in order to recognize or reverse an allowance for doubtful accounts receivable. Any increase or decrease in the allowance for doubtful accounts receivable is recognized in administrative expenses for the period.

The Company recognizes an allowance for doubtful accounts receivable when a receivable is overdue, or when a receivable that is not yet due has objective evidence indicating that part or all of the receivable may not be recoverable due to the debtor or customer being missing, absconding, evading debt repayment, or having limited or no ability to settle the outstanding balance.

The allowance for doubtful accounts receivable is determined as follows:

For overdue receivables, the allowance is made based on the aging of the receivables as follows:

- 30% of the outstanding balance for receivables overdue from 6 months to less than 1 year.
- 50% of the outstanding balance for receivables overdue from 1 year to less than 2 years.
- 70% of the outstanding balance for receivables overdue from 2 years to less than 3 years.
- 100% of the outstanding balance for receivables overdue for 3 years or more.

The overdue period used to determine whether a receivable is doubtful and requires an allowance is based on the original contractual due date for principal repayment under the initial sales or purchase agreement, without considering any extension of the repayment period agreed upon subsequently between the parties.

For receivables that are not yet due but for which there is evidence that the debtor has been declared bankrupt, bankruptcy proceedings have commenced, the debtor has absconded from its registered place of business, is being prosecuted, detained, tried, or serving a sentence, is suffering from a terminal illness, has died, or where the Company has requested enforcement of a judgment but collection cannot be carried out because the debtor has absconded from his/her place of residence, or where the Company has initiated legal proceedings to recover the debt but the case has been suspended or discontinued for other reasons, the Board of Management assesses and determines the estimated irrecoverable loss (up to the carrying amount of the receivable recorded in the accounting books) as the basis for recognizing an allowance for doubtful accounts receivable.

3. Principle of recognizing inventory

Inventory is determined based on the lower of cost or net realizable value. The determination is made in accordance with the provisions of Accounting Standard No. 02 - "Inventories" specifically: The cost of inventory includes the purchase price, purchase costs, and other directly related costs incurred to bring the inventory to its current location and condition. Net realizable value is determined by the estimated selling price less estimated costs to complete the product and estimated costs necessary for its sale.

Inventory valuation method: Weighted average

Inventory accounting method: Perpetual inventory

Method for determining the cost of work in progress at the end of the period:

The cost of work in progress at the end of the period is the total production cost of work in progress, accumulated based on actual costs for incomplete services at the end of the period.

Method for making Provision for decline of inventories: *Provision for decline of inventories is made by the Company in accordance with prevailing accounting regulations. Accordingly, provision is made, where necessary, for obsolete, slow-moving, defective inventory items and in case the cost of inventories is higher than net realizable value at the end of the year. The different between the provision of this year and the provision of previous year are recoginzed as an increase or decrease of cost of goods sold in the profit and loss statement.*

4. Principles of accounting and depreciation of fixed assets

Tangible fixed assets

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

The historical cost of tangible fixed asset comprises of its purchase price and any directly attributable costs to bring the tangible fixed assets into working condition for its intended use. The determination of historical cost of tangible fixed assets is in accordance with Vietnamese accounting standard No. 03 - Tangible Fixed Assets.

Expenditures incurred after putting the asset in use (costs of upgrading, renovation, maintenance and repair, etc) are recognized as production and business expenses in the period. Where it can be clearly demonstrated that these expenses increase the expected future economic benefits of the use of fixed assets that exceed the standard operating level initially assessed, these expenses are capitalized as additional costs of the fixed asset.

When a tangible fixed asset is sold or disposed of, its historical cost and accumulated depreciation are removed from the balance sheet, and any gain or loss resulted from the disposal of the asset is included in the income statement.

Tangible fixed assets are depreciated using the straight-line method over the estimated useful life as follows:

Fixed assets	Useful life
Building and structure	05 - 25 years
Machinery and equipment	05 - 20 years
Means of transportation	05 - 20 years
Management tools and equipment	05 - 08 years

In the first 6 months of 2026, the company will continue to apply accelerated depreciation with a factor of 2 for some fixed assets such as Machinery and equipment, Management tools and equipment.

Intangible fixed assets

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

The Company's intangible fixed asset represents the value of the factory site expansion planning. The Company amortized this intangible asset over a period of 5 years starting from 01/11/2003, and it has been fully amortized in prior years. In 2026, the Company did not record any amortization expense for this asset.

5. Principle of accounting prepaid expenses

Prepaid expenses are actual costs that have been incurred but are related to the operating results of multiple accounting periods.

Prepaid expenses mainly include the value of tools, equipment, insurance costs, fees for using documents, compensation costs for land clearance, and other expenses arising during the company's business activities, which are expected to provide future economic benefits to the company. These costs are allocated to the separate Income Statement using the straight-line method, based on the estimated usage period or cost recovery period.

Prepaid expense shall be recorded in details by term. As at reporting date, prepaid expenses which have term less than 12 months or less than a business cycle since the date of prepayment are classified as short-term prepaid expenses, expenses which have term over 12 months or over a business cycle since the date of prepayment are classified as long-term prepaid expenses.

6. Principle of accounting payables

Payables are presented at their original value. The classification of payables is as follows:

- ***Payables to suppliers***: These include trade payables arising from transactions involving the purchase of goods, services, and assets.

- ***Payables related to dividends and profit distributions***: *includes dividends and profits paid by the company to its owners (shareholders, capital contributors, etc.). The company recognizes the liability for dividends and profits as the date the General Meeting of Shareholders approves the resolution to pay dividends/the date of the Board of Directors' decision.*

- ***Other payables***: These include non-trade payables, which are unrelated to the purchase, sale, or provision of goods and services (such as payables for social insurance, health insurance, unemployment insurance, trade union fees, other payables, etc).

Monitoring payables:

Payables are tracked in detail based on their original term, remaining term at the reporting date, original currency, and by each individual debtor. At the time of preparing the interim financial statements, payables with a remaining term of no more than 12 months or within one operating cycle are classified as current payables, while payables with a remaining term of more than 12 months or more than one operating cycle are recognized as non-current payables.

Payables are recognized at no less than the amount to be paid.

7. Principle of recognizing accrued expenses

Accrued expenses include amounts owed for goods and services received from suppliers during the period but not yet paid due to the absence of invoices or incomplete accounting documents. These expenses are recognized in the reporting period based on the terms outlined in the corresponding contracts.

8. Principle of recognizing provisions

Provisions are recognized when the company has a present obligation (legal or constructive) resulting from a past event; when it is probable that an outflow of economic benefits will be required to settle the obligation; and when a reliable estimate can be made of the amount of the obligation. Provisions are recognized in accordance with the conditions set forth in Accounting Standard No. 18 "Provisions, Contingent Assets, and Contingent Liabilities."

Method of recognizing provisions

Provisions are created (or reversed) based on the significant difference between the provision amount required for the current year and the unused provision balance from the previous year recorded in the accounting books.

Provisions for the company include environmental restoration costs. The environmental restoration provision is recognized based on the amount of environmental restoration deposit made by the Company during the period.

9. Principle of recognizing owner's equity

Owner's contributions

Owner's contributions reflect the actual amount invested by shareholders. According to the Business Registration Certificate of the joint-stock company, the fifth business registration No. 4600422240, dated December 4, 2021, the company's charter capital is VND 120,000,000,000. As of 30 June 2026, the charter capital has been fully contributed by the shareholders.

Principle of recognizing the development investment funds

Contribution ratio: As per the decision of the General Meeting of Shareholders in line with the company's charter.

Purpose: To invest in expanding the production and business scale or making deep investments of the company.

Authority to decide on the establishment and use of the fund: The General Meeting of Shareholders.

Principle of recognizing the reward and welfare fund

Contribution ratio: As per the decision of the General Meeting of Shareholders in line with the company's charter.

Purpose: For rewards, incentives, material benefits, serving public welfare needs, and improving the physical and mental well-being of employees.

Authority to decide on the establishment and use of the fund: The General Meeting of Shareholders.

Principle of recognizing the management board reward fund

Contribution ratio: As per the decision of the General Meeting of Shareholders in line with the company's charter.

Purpose: To reward the Board of Directors and Board of Management, with the reward amount linked to the company's operational effectiveness and performance evaluation results.

Authority to decide on the establishment and use of the fund: The General Meeting of Shareholders.

Principle of recognizing undistributed profits

Undistributed profits reflect the company's after-tax profit or loss and the situation of profit distribution or loss handling. Undistributed profits are tracked in detail according to the business results of each financial year (the previous year, the current year), and also monitored in detail by the content of profit distribution (funds provisioning, increase in owner's equity, dividend distribution, and profits for shareholders).

10. Principles and methods of revenue recognition

Revenue from sale of finished goods

Revenue from the sale of finished goods is recognized in the statement of profit or loss when the significant risks and rewards of ownership of the products or goods have been transferred to the purchaser. Revenue is not recognized if there are significant uncertainties regarding the recoverability of the consideration due or the possibility of goods being returned. Revenue is measured at the net amount receivable after deducting trade discounts and sales allowances stated on the sales invoices.

Revenue from rendering of services

Revenue from rendering of services is recognized in the statement of profit or loss by reference to the stage of completion of the transaction at the end of the reporting period. The stage of completion is determined based on the assessment of the work performed. Revenue is not recognized if there are significant uncertainties regarding the recoverability of the related receivables.

Where the outcome of a service contract cannot be measured reliably, revenue is recognized only to the extent of the costs incurred that are expected to be recoverable.

Financial Income

Financial income includes: Interest income from deposits.

Interest income from deposits: is recognized based on the actual time and interest rate for each period, unless the ability to collect the interest is uncertain.

11. Principles of recognizing revenue deductions

Revenue deductions include: trade discounts, sales discounts, and returned goods. Revenue deductions that arise during the period of consumption of products, goods, or services are adjusted by reducing the revenue of the period in which they occur.

In cases where products, goods, or services were consumed in previous periods, and revenue deductions arise in a later period, and the event occurs before the interim financial statements are issued: The company will reduce the revenue in the interim financial statements of the period in which the report is prepared (the previous period), in accordance with Vietnam Accounting Standard No. 23 "Events Occurring After the End of the Fiscal Year."

If products, goods, or services were consumed in previous periods, and the revenue deductions arise after the issuance of the interim financial statements for the following period: The company will reduce the revenue in the period in which the deduction occurs (the following period).

12. Principle of accounting cost of goods sold

Cost of goods sold is recognized on the principle of matching with revenue.

To ensure the principle of prudence, the costs exceeding the normal level of inventories are recognized as expenses in the period (after deducting the compensation, if any), including: cost of raw materials direct consumption in exceeding normal levels, labor costs, overall fixed manufacturing costs not allocated to the production cost, loss and missing inventory and etc

The company did not incur any write-downs of the cost of goods sold during the period.

13. Principle of accounting financial expenses

Financial expenses include: expenses or losses related to financial investment activities, expenses for loans and borrowings.

14. Selling and general and administrative expenses

Selling expenses: are actual expenses incurred in the sale of products, goods and services, including costs of offering, introducing products, advertising products, sale commissions, costs of product and goods warranty (except for construction activities), costs of preservation, packaging, and transportation.

The Company did not incur any write-downs of selling expenses during the year.

General and administrative expenses: include administrative employees expenses (salaries, wages, allowances, etc); social insurance, health insurance, trade union funds, unemployment insurance of administrative employees; expenses of office supplies, labor tools, depreciation of fixed assets used for enterprise management; land rental, excise; provision for doubtful debts; outsourced services (electricity, water, telephone, fax, asset insurance, explosion, etc) and other monetary expenses (guest reception, customer conference, etc).

During the year, the company recognized a reduction in administrative expenses: Reversal of provision for doubtful receivables.

15. Principle of accounting tax

Current corporate income tax

The expense for current income tax is determined based on taxable income and the corporate income tax rate for the current year (20%).

Other taxes

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

The company's tax reports will be subject to inspection by the tax authorities. As the application of laws and regulations on taxes for different types of transactions may be interpreted in various ways, the tax amounts presented in the interim financial statements may be subject to change according to the final decision of the tax authorities.

16. Related Parties

Related parties are those where one party has the ability to control or exert significant influence over the other party in making financial and operating policy decisions. Parties are also considered related if they share joint control or significant common influence.

In considering the relationship of related parties, the nature of the relationship is given more importance than the legal form.

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

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

Following items are prepared in Vietnamese dong (VND).

1. Cash and cash equivalents

	As at 30/06/2026	As at 01/01/2026
Cash on hand	256,684,683	158,062,419
Cash in bank (i)	12,640,854,058	3,378,376,652
Cash equivalents (ii)	-	29,000,000,000
Total	**12,897,538,741**	**32,536,439,071**

(i) Details of cash at bank as at 30/06/2026 as follows:

	As at 30/06/2026	As at 01/01/2026
Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch	925,739,855	1,638,712,978
Vietnam Bank for Agriculture and Rural Development - Thai Nguyen Branch	2,278,455,818	306,339,377
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Nguyen Branch	5,632,223,869	1,046,473,057
Military Commercial Joint Stock Bank - Thai Nguyen Branch	784,038,248	81,351,751
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thai Nguyen Branch	3,020,396,268	305,499,489
Total	**12,640,854,058**	**3,378,376,652**

(ii) Details of cash equivalents as at 30/06/2026 as follows:

	As at 30/06/2026	As at 01/01/2026
Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Nguyen Branch	-	20,000,000,000
Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thai Nguyen Branch	-	9,000,000,000
Total	**-**	**29,000,000,000**

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION *(continued)*

2. Investments held-to-maturity

	As at 30/06/2026			As at 01/01/2026		
	Amount	Recoverable amount	Provision	Amount	Recoverable amount	Provision
Time deposits (i)	***156,064,168,558***	***156,064,168,558***	-	***151,000,000,000***	***151,000,000,000***	-
Deposits at Vietnam Joint Stock Commercial Bank for Industry and Trade - Thai Nguyen Branch	83,349,745,206	83,349,745,206	-	60,000,000,000	60,000,000,000	-
Deposits at Joint Stock Commercial Bank for Foreign Trade of Vietnam - Thai Nguyen Branch	10,002,191,781	10,002,191,781	-	20,000,000,000	20,000,000,000	-
Deposits at Military Commercial Joint Stock Bank - Thai Nguyen Branch	43,354,345,205	43,354,345,205	-	50,000,000,000	50,000,000,000	-
Deposits at Joint Stock Commercial Bank for Investment and Development of Vietnam - Thai Nguyen Branch	19,357,886,366	19,357,886,366	-	21,000,000,000	21,000,000,000	-
Total	**156,064,168,558**	**156,064,168,558**	**-**	**151,000,000,000**	**151,000,000,000**	**-**

(i) Time deposits with remaining terms of more than 3 months up to 12 months at banks with interest rates from 5.0%/year to 8.0%/year.

3. Short-term trade receivables

	As at 30/06/2026		As at 01/01/2026	
	Book value	Provision	Book value	Provision
Short-term trade receivables from third parties	***3,872,296,900***	***(87,288,600)***	***127,578,000***	***(101,288,600)***
Soc Son Trading Co., Ltd.	323,791,800	-	-	-
Huu Hue Construction and Trading Co., Ltd.	3,245,027,100	-	-	-
Yen Lac Co., Ltd	66,780,000	(66,780,000)	66,780,000	(66,780,000)
Hoang Doanh Co., Ltd	29,298,000	(20,508,600)	49,298,000	(34,508,600)
Other customers	207,400,000	-	11,500,000	-
Short-term trade receivables from related parties	-	-	-	-
Total	**3,872,296,900**	**(87,288,600)**	**127,578,000**	**(101,288,600)**

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INTERIM STATEMENT OF FINANCIAL POSITION *(continued)*

3. Short-term trade receivables *(continued)*

Details of provisions for doubtful debts are as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Opening balance	**(101,288,600)**	**(188,179,000)**
Additional provision in the period	-	-
Provision reversal in the period	14,000,000	81,750,000
Closing balance	**(87,288,600)**	**(106,429,000)**

4. Short-term prepayment to suppliers

	As at 30/06/2026	As at 01/01/2026
Short-term prepayment from related party (*)	***549,582,792***	***1,110,903,727***
Short-term prepayment from third party	***32,400,000***	***1,194,853,000***
Other suppliers	32,400,000	1,194,853,000
Total	**581,982,792**	**2,305,756,727**

(*) Details of short-term prepayment from related party are disclosed in Note no VII.2.

5. Provision for short-term doubtful debts

	As at 30/06/2026			As at 01/01/2026		
	Amount	Provision	Recoverable amount	Amount	Provision	Recoverable amount
Short term trade receivables						
Finance Department of Pho Yen District	-	-	-	-	-	-
Yen Lac Company Limited	66,780,000	(66,780,000)	-	66,780,000	(66,780,000)	-
Hoang Doanh Company Limited	29,298,000	(20,508,600)	8,789,400	49,298,000	(34,508,600)	14,789,400
Total	**96,078,000**	**(87,288,600)**	**8,789,400**	**116,078,000**	**(101,288,600)**	**14,789,400**

The Company has assessed and made provisions for overdue debts and uncollectible receivables with appropriate prudence.

The Company will continue to implement measures to ensure the recovery of overdue debts.

6. Other receivables

	As at 30/06/2026		As at 01/01/2026	
	Book value	Provision	Book value	Provision
a. Short term				
Other short term receivables from third parties	***966,115,881***	-	***3,509,077,047***	-
Receivables from employees	757,429,642	-	1,253,521,349	-
Interest receivable income	-	-	2,013,875,343	-
Others	208,686,239	-	241,680,355	-
Other short term receivables from related parties	-	-	-	-
Total	**966,115,881**	**-**	**3,509,077,047**	**-**
b. Long term				
Deposits and pledges	672,536,997	-	631,967,893	-
Others	121,598,718	-	121,598,718	-
Total	**794,135,715**	**-**	**753,566,611**	**-**

7. Inventories

	As at 30/06/2026		As at 01/01/2026	
	Cost	*Provision*	*Cost*	*Provision*
Raw materials	14,152,107,712	-	9,716,459,541	-
Tools and supplies	63,079,139	-	25,817,600	-
Work in progress	28,257,061,094	-	16,139,581,541	-
Total	**42,472,247,945**	**-**	**25,881,858,682**	**-**

In which: The amount of inventories pledged as collateral for liabilities as at 30 June 2026 was VND 0.

8. Cost of construction in progress

	As at 30/06/2026		As at 01/01/2026	
	Cost	*Recoverable amount*	*Cost*	*Recoverable amount*
Cost of construction				
Investment project to construct a fence in the southeastern area.	-	-	200,392,910	200,392,910
Total	**-**	**-**	**200,392,910**	**200,392,910**

9. Prepaid expenses

	As at 30/06/2026	As at 01/01/2026
a. Short term		
Car insurance	41,933,783	64,208,973
Repair costs	2,187,547,707	-
Total	**2,229,481,490**	**64,208,973**
b. Long term		
Site clearance compensation costs	9,292,473,723	9,652,703,067
Mining License Fees	2,288,982,002	772,421,183
Electricity contract guarantee fee	132,827,432	172,675,658
Document usage fee	806,719,143	844,156,017
Total	**12,521,002,300**	**11,441,955,925**

10. Increase, decrease in tangible fixed assets

	Building and structures	Machinery equipment	Means of transportation	Management tools and equipment	Total
COST					
As at 01/01/2026	327,075,213,580	515,701,693,939	87,484,896,048	55,542,189,649	985,803,993,216
New purchase	-		-	-	-
Completed construction investment	5,614,281,210	-	-	-	5,614,281,210
Disposal	-	-	(5,110,512,950)	-	(5,110,512,950)
As at 30/06/2026	**332,689,494,790**	**515,701,693,939**	**82,374,383,098**	**55,542,189,649**	**986,307,761,476**
ACCUMULATED DEPRECIATION (*)					
As at 01/01/2026	(256,635,450,580)	(502,385,444,097)	(87,484,896,048)	(51,959,081,297)	(898,464,872,022)
Depreciation during the period	(4,766,051,384)	(3,272,028,824)	-	(1,497,361,682)	(9,535,441,890)
Fixed assets depreciation during the period	-	-	-	-	-
Disposal	-	-	5,110,512,950	-	5,110,512,950
As at 30/06/2026	**(261,401,501,964)**	**(505,657,472,921)**	**(82,374,383,098)**	**(53,456,442,979)**	**(902,889,800,962)**
CARRYING VALUE					
As at 01/01/2026	70,439,763,000	13,316,249,842	-	3,583,108,352	87,339,121,194
As at 30/06/2026	**71,287,992,826**	**10,044,221,018**	**-**	**2,085,746,670**	**83,417,960,514**

In which:

The cost of tangible fixed assets as of 30/06/2026, that have been fully depreciated but are still in use is VND 759,375,848,105 (as of 31/12/2025, it was VND 761,245,662,175).

The cost of tangible fixed assets as of 30/06/2026, that are temporarily out of use is VND 0 (as of 31/12/2025, it was VND 0).

The remaining value at the end of the period of tangible fixed assets used as collateral for loans is VND 0 (as of 31/12/2025, it was VND 0).

As at 30 June 2026, the Company does not have any tangible fixed assets with original costs and carrying value representing 10% or more of the total value.

11. Increase, decrease in intangible fixed assets

Items	Plant Site Expansion Planning Value	Total
COST		
As at 01/01/2026	1,632,274,438	1,632,274,438
New purchase	-	-
As at 30/06/2026	**1,632,274,438**	**1,632,274,438**
ACCUMULATED AMORTIZATION (*)		
As at 01/01/2026	(1,632,274,438)	(1,632,274,438)
Amortization during the period	-	-
As at 30/06/2026	**(1,632,274,438)**	**(1,632,274,438)**
CARRYING VALUE		
As at 01/01/2026	-	-
As at 30/06/2026	**-**	**-**

The cost of the Company's intangible assets as of 30/06/2026, which have been fully depreciated but are still in use, is VND 1,632,274,438 (as of 31/12/2025, it was VND 1,632,274,438).
As at 30 June 2026, the Company does not have any intangible fixed assets with original costs representing 10% or more of the total value.

12. Short-term trade payables

	As at 30/06/2026	As at 01/01/2026
Short-term trade payables for third parties	***32,778,444,418***	***32,852,185,095***
Bac Thai Building Materials Joint Stock Company	9,308,580,129	4,273,170,267
Song Da Industry Trade Joint Stock Company	5,126,269,680	4,762,424,000
Son Hao Services Co., Ltd.	144,130,691	3,328,950,772
Thai Nguyen Power Company	-	46,179,158
Other suppliers	18,199,463,918	20,441,460,898
Short-term trade payables for related parties (*)	***7,555,579,484***	***4,485,581,141***
Total	**40,334,023,902**	**37,337,766,236**

(*) The details of trade payables for related parties are disclosed in Note VII.2.

13. Short-term advances from customers

	As at 30/06/2026	As at 01/01/2026
Short-term advances from customers are third parties	***2,482,158,812***	***3,927,582,161***
Hoang Thinh Phat Production - Service Cooperative	15,678,601	173,792,601
Nghi Huong Company Limited	84,331,049	1,552,715,842
Thai Nguyen Youth Joint Stock Company	372,771,720	442,371,250
Khai Lan Thang Loi Construction Materials Company Limited	144,899,577	119,949,122
Toan Tuyet Trading and Service Co., Ltd.	312,526,400	-
Dan Thinh Phat TN Co., Ltd.	289,176,200	-
Other customers	1,262,775,265	1,638,753,346
Short-term advances from customers are related parties	-	-
Total	**2,482,158,812**	**3,927,582,161**

14. Taxes and other receivales, payables to State

a. Taxes and other payables to State

	As at 01/01/2026	Amount payable during the period	Amount paid during the period	As at 30/06/2026
Value added tax	1,886,264,737	7,180,142,761	7,801,099,093	1,265,308,405
Corporate income tax	10,651,868,935	5,640,763,182	10,734,229,737	5,558,402,380
Personal income tax	669,331,199	1,046,996,711	1,047,035,639	669,292,271
Resource tax	521,201,742	3,730,055,783	3,706,030,867	545,226,658
Property tax, land rental fee	-	876,054,895	876,054,895	-
Environmental protection fee	212,140,714	1,509,912,336	1,513,127,138	208,925,912
Taxes, fees, and other payable amounts	-	2,317,332,768	2,317,332,768	-
Total	**13,940,807,327**	**22,301,258,436**	**27,994,910,137**	**8,247,155,626**

b. Taxes and other receivables from State

	As at 30/06/2026	As at 01/01/2026
Land rental overpaid	268,004,985	403,169,969
Total	**268,004,985**	**403,169,969**

15. Payable Dividends and Profits

	As at 30/06/2026	As at 01/01/2026
Dividends payable to related parties (*)	***3,414,900,000***	-
Dividends payable to third parties	***775,026,850***	***696,366,850***
Pham Trieu Duong	501,543,000	450,243,000
Nguyen Anh Tuan	128,155,000	113,905,000
Others	145,328,850	132,218,850
Total	**4,189,926,850**	**696,366,850**

(*) Details of dividend payable to related parties are disclosed in Note VII.2.

16. Short-term accrued expenses

	As at 30/06/2026	As at 01/01/2026
Electricity expenses	4,023,705,708	5,012,383,189
Mine management cost	394,933,233	17,885,883
Repair cost of fixed assets	16,534,422,188	-
Others	841,692,000	353,052,218
Total	**21,794,753,129**	**5,383,321,290**

17. Other short term payables

	As at 30/06/2026	As at 01/01/2026
Contract performance guarantee	321,882,110	59,881,000
Others	543,640,759	245,798,668
Total	**865,522,869**	**305,679,668**

18. Provision for long-term payables

	As at 01/01/2026	Additional provision during the period	Reversal of provision during the period	As at 30/06/2026
Provision for environmental restoration fee	631,967,893	40,569,114	-	672,537,007
Total	**631,967,893**	**40,569,114**	-	**672,537,007**

19. Owner's equity

a. Reconciliation table of owner's equity fluctuations

	Owner's equity	Share premium	Development investment funds	Undistributed profit	Total
As at 01/01/2025	**120,000,000,000**	**464,476,156**	**41,157,145,436**	**38,679,263,999**	**200,300,885,591**
Profit in previous year	-	-	-	15,856,970,566	15,856,970,566
Dividends paid to shareholders	-	-	-	(27,600,000,000)	(27,600,000,000)
Distribution of funds	-	-	-	(11,079,263,999)	(11,079,263,999)
As at 30/06/2026	**120,000,000,000**	**464,476,156**	**41,157,145,436**	**15,856,970,566**	**177,478,592,158**
As at 01/01/2026	**120,000,000,000**	**464,476,156**	**41,157,145,436**	**41,625,678,547**	**203,247,300,139**
Equity increase in current period	-	-	-	22,438,492,732	22,438,492,732
Dividends paid to shareholders (*)	-	-	-	(30,000,000,000)	(30,000,000,000)
Distribution of funds (*)	-	-	-	(11,625,678,547)	(11,625,678,547)
As at 30/06/2026	**120,000,000,000**	**464,476,156**	**41,157,145,436**	**22,438,492,732**	**184,060,114,324**

(*) According to Decision No. 33/QĐ-HĐQT dated 05/05/2026, regarding the distribution of 2025 profits of VVMI La Hien Cement Joint Stock Company, the company approved the payment of dividends totaling VND 30,000,000,000, an appropriation to the bonus and welfare fund of VND 11,625,678,547.

19. Owner's equity *(Continued)*

b. Details of owner's equity

	As at 30/06/2026	As at 01/01/2026
Vinacomin - Vietbac Mining Industry Holding Corporation	61,659,600,000	61,659,600,000
Other shareholders	58,340,400,000	58,340,400,000
Total	**120,000,000,000**	**120,000,000,000**

c. Capital transactions with shareholders and distribution of dividends, profit sharing

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Contribution from owners		
As at beginning of period	120,000,000,000	120,000,000,000
Increase during the period	-	-
Decrease during the period	-	-
As at end of the period	120,000,000,000	120,000,000,000
Dividends, profit distributed	**30,000,000,000**	**27,600,000,000**

d. Shares

	As at 30/06/2026	As at 01/01/2026
Authorized shares	**12,000,000**	**12,000,000**
Issued shares	12,000,000	12,000,000
+ Common shares	*12,000,000*	*12,000,000*
Treasury shares	-	-
Shares in circulation	12,000,000	12,000,000
+ Common shares	*12,000,000*	*12,000,000*

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

e. Funds

	As at 01/01/2026	Additional fund	Used amount	As at 30/06/2026
Development investment	41,157,145,436	-	-	41,157,145,436
Total	**41,157,145,436**	**-**	**-**	**41,157,145,436**

VI. ADDITIONAL INFORMATION FOR ITEMS IN THE INTERIM PROFIT AND LOSS STATEMENT

Following items are prepared in Vietnamese dong (VND).

1. Revenue from sales and services rendered

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Revenue from sale of finished goods	378,372,263,187	334,102,656,520
Revenue from services rendered	189,361,887	1,980,247,807
Total	**378,561,625,074**	**336,082,904,327**
In which		
Revenue from sales to third party	378,561,625,074	336,082,904,327
Revenue from sales to related party	-	-

2. Revenue deduction

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Trade discount	54,731,481	-
Total	**54,731,481**	**-**

3. Cost of goods sold and service rendered

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Cost of finished goods sold	331,158,774,802	294,368,823,851
Cost of services rendered	33,224,177	968,416,017
Total	**331,191,998,979**	**295,337,239,868**

4. Financial income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Interest income	5,132,236,894	3,136,682,435
Total	**5,132,236,894**	**3,136,682,435**

5. Selling expenses and general and administrative expenses

5.1 Selling expenses and general and administrative expenses incur during the period

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Selling expenses		
Payroll expenses	2,673,320,000	2,648,730,000
Costs of materials, package	428,348,128	470,988,797
Office equipment cost	32,831,024	13,873,441
Depreciation cost of Fixed assets	-	-
Costs of outsourcing services	500,272,001	377,362,693
Other monetary expenses	3,693,772,870	3,588,513,969
Total	**7,328,544,023**	**7,099,468,900**
General and administrative expenses		
Payroll expenses	13,491,360,000	11,933,630,000
Costs of materials, package	234,752,411	271,801,939
Office equipment cost	158,390,863	166,654,277
Costs of outsourcing services	704,592,268	746,813,887
Other monetary expenses	3,043,269,243	3,370,257,465
Total	**17,632,364,785**	**16,489,157,568**

5.2 Deductions for selling expenses and general and administrative expenses during the period

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Deductions for general and administrative expenses		
Reversal of provision for doubtful receivables	(14,000,000)	(81,750,000)
Total	**(14,000,000)**	**(81,750,000)**

6. Other income

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Income from disposal of assets	553,661,111	-
Others	25,372,103	7,818,499
Total	**579,033,214**	**7,818,499**

7. Other expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Administrative penalty payment	-	180,000,000
Others	-	300,000,000
Total	**-**	**480,000,000**

8. Current corporate income tax expenses

Current corporate income tax expenses

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Corporate income tax expense on taxable income for current period	5,640,763,182	4,046,318,359
Total	**5,640,763,182**	**4,046,318,359**

Current corporate income tax payables are determined based on taxable income of current year. The Company's taxable income is different from the income reported in the Company's business income statement because the taxable income does not include taxable income items or deductible expenses for the tax purposes in other years and do not include items that are not taxable or not deductible for tax purposes. The current corporate income tax payable of the Company is calculated according to the tax rate in effect as of the end of the accounting period.

The detailed table of current corporate income tax expenses and profit before tax in the year is as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Accounting profit/(loss) before tax	**28,079,255,914**	**19,903,288,925**
Adjustment of increase/(decrease) in accounting profit/(loss)	**124,560,000**	**328,302,873**
Adjustments of increase	124,560,000	328,302,873
Illegibible expenses	-	203,742,873
Compensation for the Board of Directors and the Supervisory Board	124,560,000	124,560,000
Adjustments of decrease	-	-
Adjusted (loss)/profit before tax excluding loss carried	**28,203,815,914**	**20,231,591,798**
Loss carried forward from previous year	-	-
Estimated taxable income in current year	28,203,815,914	20,231,591,798
Corporate income tax rate	20%	20%
Estimated corporate income tax payable in current year	**5,640,763,182**	**4,046,318,359**
Adjusting the income tax expense of the previous year into the current period's income tax expense	-	-
Current corporate income tax expenses	**5,640,763,182**	**4,046,318,359**

9. Operating expenses (*)

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Costs of materials, package	236,432,485,747	218,650,558,439
Labour cost	53,373,039,868	46,956,196,688
Depreciation cost of Fixed assets	9,535,441,890	8,314,609,552
Outsourcing services	34,486,747,847	26,846,721,410
Other monetary expenses	17,873,102,779	16,360,047,612
Repair fixed of assets expenses	16,534,422,188	17,715,415,000
Total	**368,235,240,319**	**334,843,548,701**

(*) The Company is recognized based on total operating expenses incurred during the period.

10. Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to the shareholders of common shares by the weighted average number of outstanding common shares during the period.

The Company uses the following information to calculate basic earnings per share:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Accounting profits after corporate income tax	22,438,492,732	15,856,970,566
Distributed profits to the Company's common shareholders	22,438,492,732	15,856,970,566
Amount allocated to the Bonus and welfare funds during the period (**)	6,282,777,965	5,812,839,274
Average outstanding common shares during the year (*)	12,000,000	12,000,000
Earnings per share (**)	**1,346**	**837**

(*) Average outstanding common shares during the year are identified as follows:

	From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Average number of outstanding common shares at the beginning of the period	12,000,000	12,000,000
Additional common shares issued during the period	-	-
Less: Average number of treasury stocks bought back during the period	-	-
Average number of outstanding common shares during the period	12,000,000	12,000,000

(**): Basic earnings per share for 2025 have been recalculated following a revision of adjustments based on the actual allocations to the bonus and welfare fund and the executive management reward fund, as determined by Board of Directors Decision No. 33/QĐ-HĐQT dated 05/05/2026; consequently, the basic earnings per share for the prior period decreased from 1,321 VND/share to 837 VND/share (provisionally calculated for the six-month financial period based on the average allocation rate for the Bonus and welfare fund).

The allocation to the Bonus and welfare fund for the first six months of 2026 is estimated at 6,282,777,965 VND; basic earnings per share for the 6 months of 2026 are subject to change depending on adjustments to the reward and welfare fund allocation following the General Meeting of Shareholders' approval of the 2026 profit distribution plan.

VII. OTHER INFORMATIONS

Following items are prepared in Vietnamese dong (VND).

1. Segment reporting

a. Report by business sector

The Company's main production and business activities are production and trading of cement, clinker and some related types of building materials. During the period, the Company has no other material production and business activities, accordingly, the financial information presented on the interim statement of financial position as at 30/06/2026 and the revenue and expenses presented on the interim profit and loss statement for the period from 01/01/2026 to 30/06/2026 are related to the trading of cement, clinker and some related types of building materials. Revenue and cost of sales per each business activity are presented in VI.1, VI.2 and VI.3.

b/ Report by geographical segments

Report by geographical segments (secondary report): The report by geographical segments is based on the location of customers generating segment revenue. During the financial period from 01/01/2026 to 30/06/2026, the Company's business activities mainly took place in the Northern region, so the Company does not prepare a secondary segment report (by geographical segments).

2. Related parties

2.1 List of related parties

List of related parties with significant transactions and balances during the period:

Related parties	**Relationship**
Vinacomin - Vietbac Mining Industry Holding Corporation	Parent company
Vietnam National Coal and Mineral Industries Holding Corporation Limited	Parent company of Vinacomin - Vietbac Mining Industry Holding Corporation
VVMI - Mechancial and Pressure Equipment Joint Stock Company	Company in the same parent company
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	Company in the same parent company
Khanh Hoa Coal Company Limited VVMI	Company in the same parent company
Thai Nguyen Mining Chemical Industry Company	Company in the same Group
VVMI - Thai Nguyen Hotel Joint Stock Company	Company in the same parent company
Coal Industry Convalescence Center	Company in the same parent company
VVMI Viet Bac Mechanical Joint Stock Company	Company in the same parent company
Vinacomin Business Administration School	Company in the same Group
Institute of Energy and Mining Mechanical Engineering - Vinacomin	Company in the same Group
Vietnam Coal and Mineral College	Company in the same Group
Materials Joint Stock Company - TKV	Company in the same Group
Mr. Vu Minh Tan	Chairman of the Board of Directors (Until 24/04/2026)
Mr. Le Danh Thang	Chairman of the Board of Directors (From 24/04/2026)
Mr. Ha Van Chuyen	Member of the Board of Directors
Mr. Tran Quang Khai	Member of the Board of Directors, Director
Mr. Nguyen Xuan Hau	Member of the Board of Directors
Mr. Pham Manh Tien	Member of the Board of Directors, Deputy Director
Mr. Nguyen Thanh Truong	Deputy Director
Mr. Nguyen Song Gio	Deputy Director
Ms. Nguyen Thi Thu Hoai	Chief Accountant
Mr. Pham Trung Hop	Head of the Supervisory Board
Ms. Tran Thu Huong	Member of the Supervisory Board
Ms. Nguyen Thi Hong Nhung	Member of the Supervisory Board

2. **Related parties** *(continued)*

2.2 Transactions with related parties

a. **Income of key management personnel**

Related parties	Transactions	Transaction value	
		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Mr. Vu Minh Tan	Board of Directors allowance	19,040,000	28,560,000
Mr. Le Danh Thang	Board of Directors allowance	9,520,000	-
Mr. Ha Van Chuyen	Board of Directors allowance	24,000,000	24,000,000
Mr. Nguyen Thanh	Management Board salary, bonus	156,000,000	156,000,000
Mr. Tran Quang Khai	Board of Directors allowance	24,000,000	24,000,000
	Management Board salary, bonus	177,840,000	177,840,000
Mr. Nguyen Xuan Hau	Board of Directors allowance	24,000,000	24,000,000
Mr. Pham Manh Tien	Board of Directors allowance	24,000,000	24,000,000
	Management Board salary, bonus	156,000,000	156,000,000
Mr. Nguyen Song Gio	Management Board salary, bonus	156,000,000	52,000,000
Mrs. Nguyen Thi Thu Hoai	Chief Accountant salary, bonus	141,180,000	141,180,000
Mr. Pham Trung Hop	Supervisory Board salary, bonus	163,800,000	163,800,000
Mrs. Tran Thu Huong	Supervisory Board allowance	24,000,000	24,000,000
Mrs. Nguyen Thi Hong Nhung	Supervisory Board allowance	24,000,000	24,000,000

b. **Transactions with other related parties**

Related parties	Transactions	Amount	
		From 01/01/2026 to 30/06/2026	From 01/01/2025 to 30/06/2025
Vietnam National Coal and Mineral Industries Holding Corporation Limited	Purchase of coal-dust	86,025,968,289	81,474,557,151
Vinacomin - Vietbac Mining Industry Holding Corporation	Mining management costs	-	(3,616,457)
VVMI - Manufacturing And Materials Equipment Trading Joint Stock Company	Purchase of raw materials	15,628,680,000	15,493,482,000
Khanh Hoa Coal Company VVMI	Purchase of raw materials	1,023,414,500	1,600,521,000
Thai Nguyen Mining Chemical Industry Company	Purchase of goods and services	3,989,776,069	3,137,224,829
VVMI Thai Nguyen Hotel Joint Stock Company	Purchase of goods and services	1,786,057,038	1,291,822,593
Coal Industry Nursing Center	Purchase of services	-	1,253,520,000
Vinacomin School of Business Administration	Purchase of services	140,271,219	83,382,000
VVMI-Mechanical And Pressure Equipment Joint Stock Company	Purchase of machinery, materials	-	10,495,744,409
Vietnam Coal and Mineral College	Purchase of services	-	160,000,000
Materials Joint Stock Company - TKV	Purchase of materials and lubricants	305,523,120	443,675,180
Institute of Energy and Mining Mechanical	Purchase of services	-	80,000,000
VVMI Viet Bac Mechanical Joint Stock Company	Purchase of materials	861,811,000	-

2.3 Balance with related parties

Significant balances with related parties:

	As at 30/06/2026	As at 01/01/2026
Short-term prepayments to suppliers *(Detailed disclosure for Note V.4)*		
Vietnam National Coal and Mineral Industries Holding Corporation Limited	549,582,792	1,110,903,727
Total	**549,582,792**	**1,110,903,727**

	As at 30/06/2026	As at 01/01/2026
Short-term payables to suppliers *(Detailed disclosure for Note V.12)*		
VVMI - Manufacturing and Materials Equipment Trading JSC	5,152,766,400	1,882,615,120
Khanh Hoa Coal Company Limited	355,673,450	24,150,500
Vinacomin - Informatics, Technology, Environment JSC	-	922,526,275
Thai Nguyen Mining Chemical Industry Company	1,504,631,618	1,020,812,177
Materials Joint Stock Company - TKV	96,881,422	-
Vinacomin - Vietbac Mining Industry Holding Corporation	-	635,477,069
Thai Nguyen Hotel Joint Stock Company - VVMI	399,088,800	-
VVMI Viet Bac Mechanical Joint Stock Company	46,537,794	-
Total	**7,555,579,484**	**4,485,581,141**

	As at 30/06/2026	As at 01/01/2026
Payable Dividends and Profits *(Detailed disclosure for Note V.15)*		
Vinacomin - Vietbac Mining Industry Holding Corporation	3,414,900,000	-
Total	**3,414,900,000**	**-**

3. Operating lease commitments

As at 30/06/2026, the Company has operating lease commitments with the following payment date as follows:

	As at 30/06/2026	As at 01/01/2026
Within 1 year	1,387,327,896	1,387,327,896
From 1 year to 5 years	5,307,512,477	5,514,005,466
More than 5 years	16,379,131,600	16,863,261,265
Total	**23,073,971,973**	**23,764,594,627**

4. Subsequent events

There are no events occurring after the end of the financial financial period from 01/01/2026 to 30/06/2026 that have a material impact or could have a material impact on the Company's operations and business results in future periods after the end of the financial period.

5. Comparative information

The comparative figures in the interim Statement of Financial Position and corresponding notes are from the financial statements for the fiscal year ended 31/12/2025, audited by BDO Audit Services Co., Ltd, and adjusted for certain indicators due to the application of the transitional provisions in Article 30 of Circular 99/2025/TT-BTC.

The comparative figures in the interim profit and loss statement, interim Statement of Cash Flows, and corresponding notes are from the interim financial statements for the fiscal period from 01/01/2026 to 30/06/2026, reviewed by BDO Audit Services Co., Ltd.

The impact of changes in accounting policies and corrections for errors on the previous year's comparative figures is as follows:

Items	Code	According to Circular 200/2014/TT-BTC	Adjustment	According to Circular 99/2025/TT-BTC
		Opening balance		Opening balance
Statement of financial position				
Liabilities	**300**	**112,214,536,370**	-	**112,214,536,370**
Payable Dividends and Profits	313	-	696,366,850	696,366,850
Other short-term payables	320	1,002,046,518	(696,366,850)	305,679,668

6. Going concern

At the date of the interim Financial Statements, there were no activities or events that have significant impact on going concern of the Company, therefore the Financial Statements were prepared on going concern basis.

Thai Nguyen, 05 August 2026

Preparer	Chief Accountant	Director
Nguyen Thi Hang	Nguyen Thi Thu Hoai	Tran Quang Khai

VVMI LA HIEN CEMENT JOINT STOCK COMPANY

No.: 1007 /CLH-KTTKTC

"Re: Explanation for the Change in Profit After Tax Compared with the Same Period of the Previous Year"

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Thai Nguyen, August...06, 2026

Attention:

- State Securities Commission
- Hanoi Stock Exchange

Company name: VVMI La Hien Cement Joint Stock Company

Head office: Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province, Vietnam

Tel: 0208 3829154 Fax: 0208 3829056

Security Name: Shares of VVMI La Hien Cement Joint Stock Company

Stock code: **CLH**

Explanation notes: The profit after corporate income tax reported by VVMI La Hien Cement Joint Stock Company in the Business performance report for the reporting period is as follows:

Unit: VND

No.	**Item**	**First six months of 2025**	**First six months of 2026**	**Increase (+) / Decrease (-) (%)**
1	Profit after corporate income tax	15.856.970.566	22.438.492.732	41,51%

Profits after corporate income tax for the first six months of 2026 increased by 41.51% compared with the same period of 2025, mainly due to the following reasons:

During the first six months of 2026, the real estate market showed signs of recovery, resulting in an increase in sales volume; in particular, the average selling price of the Company's products also increased, leading to an increase in revenue compared with the same period of the previous year. On the other hand, financial income also increased compared with the same period of 2025; at the same time, the Company's Board of Management implemented timely management measures to improve equipment productivity and reduce production costs. These factors helped the Company increase its profit in the first six months of 2026 compared with the same period of the previous year.

We hereby certify that the information disclosed above is true and accurate and shall take full legal responsibility for the disclosed information./.

Recipients:
- As mentioned above;
- BOD, SB, (website);
- Archived at: Office, KTTKTC.

LEGAL REPRESENTATIVE
DIRECTOR

CÔNG TY CỔ PHẦN XI MĂNG LA HIÊN VVMI

TRAN QUANG KHAI