

**BALANCE SHEET** <sup>TH</sup>  
*As at 30st September 2025*

Currency: VNĐ

ARTICLE	CODE	INTER - PRETATION	CLOSING BALANCE	OPENING BALANCE
1	2	3	4	5
<b>A. CURRENT ASSETS</b>	<b>100</b>		<b>559.835.437.651</b>	<b>614.489.166.435</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>6.038.262.857</b>	<b>7.620.885.084</b>
1. Cash	111	v.01	6.038.262.857	7.620.885.084
2. cash equivalents	112		-	-
<b>II. Financial investments</b>	<b>120</b>	<b>v.02</b>	<b>-</b>	<b>-</b>
1. Trading securities	121		-	-
2. Provision for impairment of trading securities	122		-	-
3. Held to Maturity investments	123		-	-
<b>III. Receivables</b>	<b>130</b>		<b>332.151.587.466</b>	<b>363.761.526.909</b>
1. Trade eceivables	131		342.686.976.353	371.202.411.498
2. Repayment to suppliers	132		2.045.003.469	4.343.601.914
3. Intra - company curent receivables	133		-	-
4. Receivables based on stage of contruction contract schedule	134		-	-
5. Current loans receivable	135	v.03	-	-
6. Other current receivables	136		21.687.631.951	22.107.324.172
7. Provision for current doubt debts	137		(34.268.024.307)	(33.891.810.675)
8. Shortage of assets awaiting solution	139		-	-
<b>IV - Inventories</b>	<b>140</b>		<b>211.085.366.581</b>	<b>234.227.186.860</b>
1. Inventories	141	v.04	215.271.069.504	238.557.315.315
2. Provision for devaluation of inventories	149		(4.185.702.923)	(4.330.128.455)
<b>V - Other current assets</b>	<b>150</b>		<b>10.560.220.747</b>	<b>8.879.567.582</b>
1. Current prepaid expenses	151		10.449.251.838	8.876.830.298
2. Deductible VAT	152		110.968.909	2.737.284
3. Tax and other receivables from the state	153	v.05	-	-
4. Government bond trading tranaction	154		-	-
5. Other current assets	155	v.05	-	-
<b>B - NON - CURRENT ASSETS</b>	<b>200</b>		<b>93.078.317.342</b>	<b>122.981.997.315</b>
<b>I - Non - current receivables</b>	<b>210</b>		<b>-</b>	<b>-</b>
1. Non - current trade receivables	211	5	-	-

ARTICLE	CODE	INTER - PRETATION	CLOSING BALANCE	OPENING BALANCE
2. Non - current advanced payments to supplies	212		-	-
3. Working capital provided to sub - units	213	V.06	-	-
4. Intra - company non - current receivables	214	V.07	-	-
5. Non - current loan receivables	215		-	-
6. Other non - current reveivables	216		-	-
7. Provision for non - current doubt debts	219		-	-
<b>II - FIXED ASSETS</b>	<b>220</b>		<b>72.564.370.489</b>	<b>98.024.921.056</b>
1. Tangible fixed assets	221	V.08	72.564.370.489	98.024.921.056
- Cost	222		613.534.353.757	616.390.614.552
- Accumulated depreciation (*)	223		(540.969.983.268)	(518.365.693.496)
2. Finance lease fixed assets	224	V.09	-	-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	-	-
- Cost	228		2.228.444.170	2.228.444.170
- Accumulated depreciation (*)	229		(2.228.444.170)	(2.228.444.170)
<b>III - Investment property</b>	<b>230</b>	<b>V.12</b>	<b>-</b>	<b>-</b>
- Cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV - Non - current property in progress</b>	<b>240</b>		<b>-</b>	<b>-</b>
1. Non - current work in progress	241		-	-
2. Contruction in progress	242		-	-
<b>V- Non - current financial investments</b>	<b>250</b>		<b>-</b>	<b>-</b>
1. Investments in subsidiaries	251	V.14	-	-
2. Investments in associates anh joint-ventures	252	V.21	-	-
3. Investment in equity of other entities	253		-	-
4. Provision for devaluation of non - current financial investments	254		-	-
5. Held to maturity investments	255		-	-
<b>VI - Other non - current assets</b>	<b>260</b>		<b>20.513.946.853</b>	<b>24.957.076.259</b>
1. Non - current prepaid expenses	261		20.395.600.477	24.838.729.883
2. Deferred income tax assets	262		118.346.376	118.346.376
3. Non - current equipment, supplies and spare parts for replacement	263		-	-
4. Other non - current assers	268		-	-
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>		<b>652.913.754.993</b>	<b>737.471.163.750</b>

20. Unearned Revenue	End of term	Beginning of the year
a) Short - term		
b) Long - term		
c) The possibility of not being able to perform the contract with the customer		

21. Bonds issued	End of term			Beginning of the year		
	Value	Interest	Deadline	Value	Interest	Deadline
21.1. Regular bonds						
21.2. Convertible bonds						

22. Preferred stock classified as liability	End of term	Beginning of the year
- Far value		
- Entities issued		
- Repurchase term		
- Value of preference share repurchased during the period		
- Other notes		
23. Provision for payables	End of term	Beginning of the year
<b>a) a) Short-term provisions</b>		
- Provision for product warranty	37.567.600.809	35.443.667.245
- Provision for construction warranty	-	-
- Provision for corporate restructuring	-	-
- provision for fixed asset repair costs	-	-
- Other provisions for payables (expenses of periodical repair of fixed assets, environmental restoration expenses, etc.)	-	-
<b>Total</b>	<b>37.567.600.809</b>	<b>35.443.667.245</b>
<b>b) b) Long-term provisions</b>	<b>End of term</b>	<b>Beginning of the year</b>
- Provision for product warranty		
- Provision for construction warranty		
- Restructuring reserve		
- Other provisions for payables (expenses of periodical repair of fixed assets, environmental restoration expenses, etc.)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
24. Deferred tax assets and deferred tax liabilities	End of term	Beginning of the year
a. Deferred tax assets		
b. Deferred tax liabilities		

## 25- Owners' equity

### a- Changes in owner's equity

Items	Items of equity								
	Owner's equity	Capital surplus	Bond conversion option	Other owners' equity	Asset revaluation difference	Exchange rate difference	Undistributed earnings and funds	Other items	Total
A	1	2	3	4	5	6	7	8	9
<b>Beginning balance of previous last year</b>	<b>46.973.510.000</b>						<b>13.787.708.772</b>	<b>5.480.152.203</b>	<b>66.241.370.975</b>
- Increase in capital in previous year								1.103.121.638	<b>1.103.121.638</b>
- Profit for previous year							13.310.133.519		<b>13.310.133.519</b>
- Other increase									-
- Decrease in capital in previous year									-
- Loss for previous year									-
- Other decrease							12.051.495.253		<b>12.051.495.253</b>
<b>Beginning balance of previous this year</b>	<b>46.973.510.000</b>						<b>15.046.347.038</b>	<b>6.583.273.841</b>	<b>68.603.130.879</b>
- Increase in capital in previous year									-
- Profit for previous year							12.125.285.716		<b>12.125.285.716</b>
- Other increase									-
- Decrease in capital in previous year									-
- Loss for previous year									-
- Other decrease							13.310.133.519		<b>13.310.133.519</b>
<b>Ending balance of this year</b>	<b>46.973.510.000</b>	-		-	-	-	<b>13.861.499.235</b>	<b>6.583.273.841</b>	<b>67.418.283.076</b>

<b>b- Detailed of owner's contributed capital</b>	<b>End of the period</b>	<b>Beginning of the year</b>
- Capital contributed by State (or Parent company)	19.251.000.000	19.251.000.000
- Capital contributed by others:	27.722.510.000	27.722.510.000
<b>Total</b>	<b>46.973.510.000</b>	<b>46.973.510.000</b>
<b>c - Capital transactions with owners and distribution of dividends and profits</b>	<b>End of the period</b>	<b>Beginning of the year</b>
Owner's contributed capital		
- At the beginning of the year	46.973.510.000	46.973.510.000
- Increase in the year		
- Decrease in the year		
- At the end of the year	46.973.510.000	46.973.510.000
Distributed dividends and profit		
<b>d - Share</b>	<b>End of the period</b>	<b>Beginning of the year</b>
Quantity of Authorized issuing shares	4.697.351	4.697.351
- Quantity of issued shares	4.697.351	4.697.351
+ Common shares	4.697.351	4.697.351
+ Preference shares		
- Quantity of shares repurchased		
+ Common shares		
+ Preference shares		
- Quantity of outstanding shares in circulation	4.697.351	4.697.351
+ Common shares	4.697.351	4.697.351
+ Preference shares		
* Par value per share	10.000	10.000
<b>d - Dividends</b>		
- Dividends declared after the reporting date:	-	
+ - Dividends declared on common shares		
+ - Dividends declared on preference shares		
- Dividends on accumulated preference shares not recorded		
<b>e - Company's reserves</b>		
- Development and investment funds	6.583.273.841	6.583.273.841
- Enterprise Arrangement Support Fund		
- Other reserves		

<b>26. Asset revaluation difference</b>			<b>End of term</b>	<b>Beginning of the year</b>
Reason for change between previous year and year end numbers				
<b>27. Exchange rate difference</b>			<b>End of term</b>	<b>Beginning of the year</b>
- Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND				
- Exchange rate differences arise for other reasons				
<b>28. Other funds</b>			<b>End of term</b>	<b>Beginning of the year</b>
- Funding provided during the year				
- Career expenses			90.970.909	-
- Remaining funds at the end of the year			-	-
<b>29. Off-Balance Sheet Items</b>			<b>End of term</b>	<b>Beginning of the year</b>
a) Outsourced assets:				
b) Assets held in custody			<b>319.985.000</b>	<b>319.985.000</b>
- Goods and materials for safekeeping, processing, and consignment:				
<b>Hoang Le private steel enterprise</b>				
- Rolling frame OI-01-01	Cái	2	151.145.000	151.145.000
- Rolling frame D450	Cái	2	168.840.000	168.840.000
- Goods accepted for sale, consignment, pledge, mortgage				
c) Foreign currencies				
d) Golds				
đ) Bad debts handled:				
e) Other information				


**30. Other information is explained and explained by the enterprise itself.**

ARTICLE	CODE	INTER - PRETATION	CLOSING BALANCE	OPENING BALANCE
<b>C - LIABILITEIS</b>	<b>300</b>		<b>585.404.501.008</b>	<b>668.868.032.871</b>
<b>I - Current liabilities</b>	<b>310</b>		<b>574.328.765.208</b>	<b>651.653.926.471</b>
1. Current trade payables	311	V.15	486.977.975.426	561.834.536.614
2. Current deferred revenue	312		28.050.000	76.484.900
3. Tax and payables to the State	313		4.608.419.193	4.807.613.291
4. Payables to employees	314		22.167.506.457	38.588.784.778
5. Current payable expenses	315		656.858.521	16.439.716
6. Intra - Company current payables	316	V.16	-	-
7. Payables based on stages of contruction contract schedule	317		-	-
8. Current unrealized revenue	318	V.17	-	-
9. Other current payables	319		703.028.296	382.631.221
10. Current loans and finance lease liabilities	320		16.376.264.626	8.851.160.800
11. Provision for current payables	321	V.18	37.567.600.809	35.443.667.245
12. Bonus, welfare fund	322		5.243.061.880	1.652.607.906
13. Price stabilization fund	323		-	-
14. Government bond purchases for resale	324		-	-
<b>II - Non - current liabilities</b>	<b>330</b>		<b>11.075.735.800</b>	<b>17.214.106.400</b>
1. Non - current trade payables	331		-	-
2. Non - current deferred revenue	332	V.19	-	-
3. Non - current payable expenses	333		-	-
4. Intra - company payables for operating capital received	334	V.20	-	-
5. Non current payables	335	V.21	-	-
6. Non - current unzealized revenue	336		-	-
7. Other non - current payables	337		-	-
8. Non - current loans and finance lease liabilities	338		11.075.735.800	17.214.106.400
9. Transition bonds	339		-	-
10. Preference stocks	340		-	-
11. Deferred income tax payable	341		-	-
12. Provision for non - current payables	342		-	-
13. Science and technology development fund	343		-	-
<b>D - OWNERS' EQUITY</b>	<b>400</b>		<b>67.509.253.985</b>	<b>68.603.130.879</b>
<b>I - Owners' equity</b>	<b>410</b>	<b>V.22</b>	<b>67.418.283.076</b>	<b>68.603.130.879</b>
1. Paid - in capital	411		46.973.510.000	46.973.510.000
- Ordinary share with votung rights	411a		46.973.510.000	46.973.510.000
- Preferred stock	411b		-	-

ARTICLE	CODE	INTER - PRETATION	CLOSING BALANCE	OPENING BALANCE
2. Capital surplus	412		-	-
3. Conversion option on convertible bonds	413		-	-
4. Owners' other capital	414		-	-
5. Treasury stocks	415		-	-
6. Differences upon asset revaluation	416		-	-
7. Exchange rate differences	417		-	-
8. Development investment fund	418		6.583.273.841	6.583.273.841
9. Enterprise reorganization assistance fund	419		-	-
10. Other equity fund	420		-	-
11. Undistributed profit after tax	421		13.861.499.235	15.046.347.038
- Undistributed profit after tax brought forward	421a		1.736.213.519	1.736.213.519
- Undistributed profit after tax for the current period	421b		12.125.285.716	13.310.133.519
12. Construction investment fund	422		-	-
<b>II - Other funds</b>	<b>430</b>		<b>90.970.909</b>	<b>-</b>
1. Funds	431	V.23	90.970.909	-
2. Funds that from fixed assets	432		-	-
<b>TOTAL RESOURCES (440=300+400)</b>	<b>440</b>		<b>652.913.754.993</b>	<b>737.471.163.750</b>

At as 16st October 2025

Preparer  
(Signed)



Ngô Thị Kim Dung

Chief Accountant  
(Signed)



Nguyễn Thị Hồng Thịnh

Director  
(Signed & Sealed)



Phạm Minh Tuấn

**INCOME STATEMENT**<sup>TH</sup>  
**Quarter III - 2025**

Currency: VND

ITEMS	CODE	INTER- PRETATI ON	Quarter III		Accumulated from the beginning of the year to the end of the quarter	
			This year	Last year	This year	Last year
1. Revenue from sales of merchandises and services rendered	01	21	578.942.089.307	548.802.492.501	1.697.716.909.225	1.683.228.437.656
2. Revenue deductions	02	22	-	-	-	33.973.562
3. Net revenue from sales of merchandises and services rendered	10		578.942.089.307	548.802.492.501	1.697.716.909.225	1.683.194.464.094
4. Cost of goods sold	11	22	547.647.920.302	517.315.529.415	1.592.274.308.660	1.578.865.030.230
5. Gross profit from sales of merchandises and services	20		31.294.169.005	31.486.963.086	105.442.600.565	104.329.433.864
6. Revenue from financing activity	21	23	79.758.051	(173.747.431)	196.091.591	67.769.620
7. Financial expenses	22	24	412.735.141	1.015.958.400	1.535.850.590	4.572.492.748
Of which: Interest expense	23		412.735.141	1.015.958.400	1.535.850.590	4.572.492.748
8. Selling expense	24	25	1.338.725.704	3.803.013.143	11.949.559.571	28.631.634.405
9. General administration expense	25	26	23.831.393.331	19.854.820.729	76.376.939.870	56.613.444.967
10. Net profit from operating activity	30		5.791.072.880	6.639.423.383	15.776.342.125	14.579.631.364
11. Other income	31	27	85.991.340	37.510.092	134.141.612	305.629.368
12. Other expense	32	28	7.598.658	891.748.317	736.291.592	923.449.171
13. Other profit	40		78.392.682	(854.238.225)	(602.149.980)	(617.819.803)
14. Total accounting profit before tax	50		5.869.465.562	5.785.185.158	15.174.192.145	13.961.811.561
15. Current corporate income tax expense	51	29	1.184.741.112	1.352.341.394	3.048.906.429	2.987.778.131
16. Deferred after corporate income tax expense	52	30	-	-	-	-
17. Profit after corporate income tax	60		4.684.724.450	4.432.843.764	12.125.285.716	10.974.033.430
18. Basis earnings per share	70	30	-	-	2.581	2.336
19. Declining earnings per share (*)	71					

At as 16st October 2025

Preparer  
(Signed)



Ngô Thị Kim Dung

Chief Accountant  
(Signed)



Nguyễn Thị Hồng Thịnh



Director  
(Signed & Sealed)

Phạm Minh Tuấn

**CASH FLOW STATEMENT** <sup>TH</sup>

(Indirect method)

For the period from 01/01/2025 to 30/9/2025

Currency: VNĐ

ITEMS	CODE	INTER- PRETATIO N	This period	Previous period
1	2	3	4	5
<b>I. CASH FLOW GENERATED FROM (USED IN) OPERATING ACTIVITY</b>				
<b>1. Income from sales of merchandises, services rendered</b>	<b>01</b>		<b>15.174.192.145</b>	<b>13.961.811.561</b>
<b>2. Adjustments for:</b>				
- Depreciation of fixed assets	02		25.519.472.063	29.008.917.265
- Provisions	03		2.355.721.664	21.865.163.094
- Foreign exchange gains and losses from revaluation of foreign currency monetary items	04		(181.583.409)	(56.248.019)
- Gains (losses) on investing activities	05		(14.926.744)	10.521.519
- Interest expenses	06		1.535.850.590	4.572.492.748
- Other adjustments	07		-	-
<b>3. Operating profit before changes in working capital</b>	<b>08</b>		<b>44.388.726.309</b>	<b>69.362.658.168</b>
- Increase (decrease) in receivables	09		31.125.494.186	(38.626.188.432)
- Increase (decrease) in inventories	10		23.286.245.811	16.916.412.681
- Increase (decrease) in payables	11		(88.716.068.391)	14.481.751.125
- Increase (decrease) in prepaid expenses	12		2.870.707.866	(5.740.374.248)
- Tăng, giảm chứng khoán kinh doanh	13		-	-
- Interest paid	14		(1.534.076.069)	(4.572.492.748)
- Corporate income tax paid	15		(2.000.000.000)	(2.775.286.812)
- Other receipts from operating activities	16		446.400.000	450.000.000
- Other payments on operating activities	17		(5.497.757.636)	(4.092.745.728)
<b>Net cash flows from operating activities</b>	<b>20</b>		<b>4.369.672.076</b>	<b>45.403.734.006</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
1. Expenditures on purchase and construction of fixed assets and long-term assets	21		(2.656.603.273)	(742.041.473)
2. Proceeds from liquidation, sale of fixed assets and other long-term assets	22		-	-
3. Cash spent on lending and purchasing debt instruments of other entities	23		-	-
4. Proceeds from loans and resale of debt instruments of other entities	24		-	-

ITEMS	CODE	INTER - PRETATIO N	This period	Previous period
5. Money spent on investment in other entities	25		-	-
6. Proceeds from capital investment in other entities	26		-	-
7. Proceeds from interest, dividends and distributed profits	27		14.926.744	(10.521.519)
<b>Net cash flows from investing activities</b>	<b>30</b>		<b>(2.641.676.529)</b>	<b>(752.562.992)</b>
<b>III. CASH FLOWS FROM FINANCIAL ACTIVITIES</b>				
1. Proceeds from issuing shares, receiving capital contributions from owners	31		-	-
2. Money to pay capital contributions to owners, buy back shares issued by the enterprise	32		-	-
3. Proceeds from borrowings	33		91.762.437.699	328.177.919.644
4. Repayment of principal	34		(90.375.704.473)	(362.644.634.147)
5. Lease principal repayment	35		-	-
6. Dividends, profits paid to owners	36		(4.697.351.000)	(6.106.556.300)
<b>Net cash flows from financial activities</b>	<b>40</b>		<b>(3.310.617.774)</b>	<b>(40.573.270.803)</b>
<b>Net cash flows during the year</b>	<b>50</b>		<b>(1.582.622.227)</b>	<b>4.077.900.211</b>
<b>Cash and cash equivalents at the begging of the year</b>	<b>60</b>		<b>7.620.885.084</b>	<b>6.163.529.636</b>
Impact of foreign exchange rate changes	61		-	-
<b>Cash and cash equivalents at the end of the year (70=50+60+61)</b>	<b>70</b>		<b>6.038.262.857</b>	<b>10.241.429.847</b>

At as 16st October 2025

Preparer  
(Signed)



**Ngô Thị Kim Dung**

Chief Accountant  
(Signed)



**Nguyễn Thị Hồng Thịnh**

Director  
(Signed & Sealed)



**Phạm Minh Tuấn**

## NOTES TO FINANCIAL STATEMENTS TH

For the period from 01/01/2025 to 30/9/2025

### I- OPERATIONAL CHARACTERISTICS OF THE BUSINESS

1. Form of capital ownership: VINACOMIN MACHINERY JOINT STOCK COMPANY
2. Business Field: Industrial production
3. Main business lines : Equipment manufacturing, equipment repair, rolled steel, spare parts manufacturing
4. Normal production and business cycle: 12 months
5. Characteristics of business of the enterprise in the accounting year affect the financial statements
6. Corporate structure  
- List of affiliated units without legal status and dependent accounting: BRANCH OF VINACOMIN MACHINERY JOINT STOCK COMPANY IN HA NOI

### II-FISCAL YEAR AND ACCOUNTING CURRENCY :

1. Fiscal year: The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.
2. Accounting currency: The Company maintains its accounting records in VND.

### III- ACCOUNTING STANDARDS AND REGIMES APPLIED :

1. Accounting regime applicable:

The Company applies Corporate Accounting system issued under Circular No.200/2014/TT-BTC dated December 22 2014 by the Ministry of Finance and the Circular No.53/2016/TT - BTC dated 21 March 2016 issued by Ministry of Finance amending and supplementing some articles of the Circular No.200/2014/TT - BTC.

2. Statement on Compliance with Accounting Standards and Accounting Regime:

The Company applies Vietnamese Accounting Standards and supplement documents issued by the State. The Financial statements are prepared in accordance with regulations of each standard and supplementary documents as well as with current Accounting Standards and Accounting System.

### IV. ACCOUNTING POLICIES APPLIED

1. Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (in case the accounting currency is different from Vietnamese Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong
2. Types of exchange rates applied in accounting
3. Principle of determining the real interest rate (effective interest rate) used to discount cash flows
4. Principles of recording cash and cash equivalents
5. Principles of accounting for financial investments
  - a) Trading securities;
  - b) Held to maturity investments
  - c) Loans;
  - d) Investment in subsidiaries; joint ventures, associates;
  - d) Investment in equity instruments of other entities
  - e) Accounting methods for other transactions involving financial investments
6. Principles of accounting for receivables

7. Principles of inventory recognition:

- Principles of inventory recognition
- Inventory valuation method: Weighted average
- Inventory accounting method: Regularly declare
- Method of setting up inventory price reduction provision:
- Other short-term and long-term investments;
- Method of making provision for short-term and long-term investment depreciation.

8. Principles of recognition and depreciation of fixed assets, financial lease fixed assets, investment real estate

9. Accounting principles for business cooperation contracts

10. Deferred corporate income tax accounting principles.

11. Principles of accounting for prepaid expenses

12. Principles of accounting for liabilities

13. Principles of recording loans and financial lease liabilities

14. Principles of recognition and capitalization of borrowing costs

15. Principle of recording payable expenses

16. Principles and methods of recording provisions for payables.

17. Principle of recognizing unrealized revenue.

18. Principles of recording convertible bonds

19. Principle of equity recognition:

- Principles for recording owners' capital contributions, share premiums, convertible bond options, and other owners' capital
- Principles for recording asset revaluation differences.
- Principles of recording exchange rate differences
- Principles of recording undistributed profits.

20. Principles and methods of revenue recognition:

- Sales revenue: Goods delivered to customers for whom invoices have been issued and accepted for payment by customers, regardless of whether payment has been made or not.
- Service revenue: services delivered to customers for whom invoices have been issued and accepted for payment by customers, regardless of whether payment has been made or not.
- Financial revenue: Comply with accounting standard No. 14.
- Construction Contract Revenue: Comply with Standard No. 15.
- Other income:

21. Accounting principles for revenue deductions

22. Principles of accounting for cost of goods sold

23. Principles of financial cost accounting

24. Principles of accounting for sales costs and business management costs

25. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses

26. Other accounting principles and methods.

**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET**

(Đơn vị tính: đồng)

<b>1. CASH</b>	<b>CLOSING BALANCE</b>	<b>OPENING BALANCE</b>
- Cash	61.239.133	397.490.390
- Bank deposit	5.977.023.724	7.223.394.694
- Cash equivalents	-	-
<b>Total</b>	<b>6.038.262.857</b>	<b>7.620.885.084</b>

<b>2- FINANCIAL INVESTMENTS</b>	<b>End of term</b>			<b>Beginning of the year</b>		
	<b>Original cost</b>	<b>Fair value</b>	<b>Provision</b>	<b>Original cost</b>	<b>Fair value</b>	<b>Provision</b>
a) Trading securities						
- Total stock value: (details of each type of stock accounting for 10% or more of the total stock value)						
- Total bond value: (details of each type of bond accounting for 10% or more of the total bond value)						
- Other investments						
- Reasons vary with each investment/type of stock, bond						
+ Quantity						
+ Value						
<b>b) a) Held to maturity investments</b>	<b>End of term</b>			<b>Beginning of the year</b>		
	<b>Original cost</b>	<b>Fair value</b>	<b>Provision</b>	<b>Original cost</b>	<b>Fair value</b>	<b>Provision</b>
b1) Short-term investments						
- Term deposits						
- Bonds						
- Others						
b2) Long-term investments						
- Term deposits						
- Bonds						
- Others						
c) Investment in capital contribution to other entities (details of each investment according to the capital holding ratio and voting rights ratio)						
- Investment in subsidiaries						
- Investment in joint ventures and associates						
- Investment in other entities						

<b>3</b>	<b>Receivables from customers (HN)</b>	<b>End of the period</b>	<b>Beginning of the year</b>
<b>a</b>	<b>Short-term customer receivables</b>	<b>342.686.976.353</b>	<b>371.202.411.498</b>
	<b>- Details of customer receivables accounting for 10% or more of total customer receivables</b>	<b>136.878.901.721</b>	<b>161.659.201.400</b>
1	Vinacomin – Mineral Mechanic and Shipbuilding JSC	89.956.760.803	111.673.710.469
2	Mining Construction Company - TKV	46.922.140.918	49.985.490.931
	<b>- Receivables from other customers</b>	<b>205.808.074.632</b>	<b>209.543.210.098</b>
<b>b</b>	<b>Receivables from long-term customers</b>		
	<b>- Details of customer receivables accounting for 10% or more of total customer receivables</b>		
	<b>- Receivables from other customers</b>	<b>-</b>	<b>-</b>
<b>c</b>	<b>Receivables from customers are related parties</b>		

4. Other current receivables	End of term		Beginning of the year	
	Original cost	Provision	Original cost	Provision
<b>a) Short-term</b>	<b>21.687.631.951</b>	<b>-</b>	<b>22.107.324.172</b>	<b>-</b>
- Receivables from equitization;	-	-	-	-
- Dividends and profits receivables ;	-	-	-	-
- Receivables from employees;	-	-	-	-
- Mortgages	-	-	-	-
- Lending	-	-	-	-
- Payment on behalf	1.122.999	-	25.679.279	-
- Other receivables	21.686.508.952	-	22.081.644.893	-
<b>b) Long - term</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
- Dividends and profits receivables ;	-	-	-	-
.....	-	-	-	-
- Other receivables	-	-	-	-
<b>Total</b>	<b>21.687.631.951</b>	<b>-</b>	<b>22.107.324.172</b>	<b>-</b>
5. Shortage of assets awaiting resolution	End of term		Beginning of the year	
	Quantity	Value	Quantity	Value
a) Cash	-	-	-	-
b) Inventories	-	-	-	-
c) Fixed assets	-	-	-	-
d) Other assets	-	-	-	-
6. Doubtful debts	End of term		Beginning of the year	
	Original cost	Recoverable value	Original cost	Recoverable value
<b>- Total value of receivables and debts that are overdue or not due but difficult to be recovered</b>	<b>34.551.886.807</b>	<b>283.862.500</b>	<b>34.375.673.175</b>	<b>483.862.500</b>
Nam Ha Power Transmission and Contruction Company Limited	88.820.405	-	88.820.405	-
Dai Mo Construction Machinery Join Stock Company	1.205.846.195	-	1.205.846.195	-
China Shanghai International Economic Technology Group Corporation (SPECO)	10.598.025.589	-	10.211.811.957	-

Vinacomin - Nam Mau Coal Company	19.291.441.000	-	19.291.441.000	-
Vinacomin - Thanh Hoa Co Dinh Chromite JSC	2.515.645.000	-	2.515.645.000	-
Thai Thinh Company Limited	84.383.618	-	94.383.618	-
Vinacomin - Invesment mineral and Services Join Stock Company	767.725.000	283.862.500	967.725.000	483.862.500
- Information about fines and deferred interest receivable, etc. arising from overdue debts which are not recorded as revenues				
- Recoverability of overdue debts				
<b>Total</b>	<b>34.551.886.807</b>	<b>283.862.500</b>	<b>34.375.673.175</b>	<b>483.862.500</b>
<b>7. Inventories</b>	<b>End of term</b>		<b>Beginning of the year</b>	
	<b>Original cost</b>	<b>Provision</b>	<b>Original cost</b>	<b>Provision</b>
- Goods in transit	-	-	-	-
- Raw materials	157.278.320.313	1.241.158.516	176.241.683.123	1.304.003.505
- Tools, supplies	2.362.233.205	23.024.280	1.822.693.187	28.178.920
- Work in progress	25.321.926.641	-	28.129.274.956	-
- Finished goods	30.235.084.345	2.921.520.127	32.290.159.049	2.997.946.030
- Goods	73.505.000	-	73.505.000	-
- Consignments	-	-	-	-
- Goods at bonded warehouse	-	-	-	-
- The value of inventories that is unsold, damaged, sub-standard and non-consumable degraded at the end of the year: Reasons and solutions for unsold, damaged, and sub-standard inventories:	(4.185.702.923)	-	(4.330.128.455)	-
- The value of inventories pledged as collaterals for borrowings at the end of the year:	-	-	-	-
- Reasons for additional provision for obsolete inventories or reversal of provision for obsolete inventories:	-	-	-	-
<b>Total</b>	<b>215.271.069.504</b>	<b>4.185.702.923</b>	<b>238.557.315.315</b>	<b>4.330.128.455</b>

**08. Long-term assets in progress****Ending balance****Beginning balance****a. Long-term unfinished business and production costs****b. Construction unfinished****Ending balance****Beginning balance**

- Project:

+ Invest in buying outside

+ Basic construction

+ Property Repair

- Project:

+ Invest in buying outside

+ Basic construction

+ Property Repair

**Total****09-Increase, decrease tangible fixed assets:**

Item	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Management equipment and tools	Other tangibl e fixed assets	Total
<b>Historical cost</b>						
<i>Beginning balance</i>	<i>191.028.717.910</i>	<i>307.534.975.017</i>	<i>102.843.345.278</i>	<i>14.983.576.347</i>	<i>-</i>	<i>616.390.614.552</i>
- Purchase in the year		42.516.045	3.452.767	12.952.684		58.921.496
- Completed construction investment						-
- Other increase						-
- Transfer to investment properties						-
- Liquidation, disposal			2.915.182.291			2.915.182.291
- Other decrease						-
<i>Ending balance of the year</i>	<i>191.028.717.910</i>	<i>307.577.491.062</i>	<i>99.931.615.754</i>	<i>14.996.529.031</i>	<i>-</i>	<i>613.534.353.757</i>
<b>Accumulated depreciation</b>						
<i>Beginning balance</i>	<i>147.459.006.384</i>	<i>270.562.998.301</i>	<i>89.583.044.968</i>	<i>10.760.643.843</i>	<i>-</i>	<i>518.365.693.496</i>
- Depreciation in the year	2.528.638.161	16.404.732.054	5.321.667.227	1.264.434.621		25.519.472.063
- Other increase						-
- Transfer to investment properties						-
- Liquidation, disposal			2.915.182.291			2.915.182.291
- Other decrease						-
<i>Ending balance of the year</i>	<i>149.987.644.545</i>	<i>286.967.730.355</i>	<i>91.989.529.904</i>	<i>12.025.078.464</i>	<i>-</i>	<i>540.969.983.268</i>
<b>Net carrying amount</b>						
- Beginning balance	43.569.711.526	36.971.976.716	13.260.300.310	4.222.932.504	-	98.024.921.056
- Ending balance	41.041.073.365	20.609.760.707	7.942.085.850	2.971.450.567	-	72.564.370.489

**10. Increase, decrease intangible fixed assets:**

Item	Land use rights	Publis hing rights	Copyrig hts and patents	Brand of goods	Management software	Licens es and franchi ses	Other intangible fixed assets	Total
<i>Historical cost</i>								
<b>Beginning balance</b>	-				2.111.947.896	-	116.496.274	2.228.444.170
- Purchase in the year								-
- Internally generated assets								-
- Increase due to merger								-
- Other increase								-
- Liquidation, disposal								-
- Other decrease								
<b>Ending balance of the year</b>	-		-	-	2.111.947.896	-	116.496.274	2.228.444.170
<b>Accumulated depreciation</b>								-
<i>Beginning balance</i>					2.111.947.896	-	116.496.274	2.228.444.170
- Depreciation in the year								-
- Other increase								-
- Liquidation, disposal								-
- Other decrease								-
<b>Ending balance of the year</b>	-		-	-	2.111.947.896	-	116.496.274	2.228.444.170
<b>Net carrying amount</b>								-
- Beginning balance	-		-	-	-	-	-	-
- Ending balance	-		-	-	-	-	-	-

<b>13. Prepaid expenses</b>	<b>HN</b>	<b>Ending balance</b>	<b>Beginning balance</b>
<b>a. Short term</b>		<b>10.449.251.838</b>	<b>8.876.830.298</b>
- Fixed asset repair		8.349.695.648	6.172.618.941
- Tools and tools for use		1.339.330.710	1.863.697.668
- Cost of Tet calendar		38.700.000	212.850.000
- Insurance		297.132.702	145.544.576
- Other items		424.392.778	482.119.113
<b>b. Long term</b>		<b>20.395.600.477</b>	<b>24.838.729.883</b>
- Fixed asset repair		18.677.005.871	23.409.383.289
- Tools and tools for use		17.368.125	28.825.000
- Other items		1.701.226.481	1.400.521.594
<b>Total</b>		<b>30.844.852.315</b>	<b>33.715.560.181</b>
<b>14. Other assets</b>			

## 15. Loans and financial leases -HN

### a. Short term loan

End of the period		During the period		Beginning of the year	
Value	Number of debtors	Increase	Reduce	Value	Number of debtors
8.025.103.826	8.025.103.826	91.762.437.699	83.737.333.873		
8.351.160.800	8.351.160.800	6.138.370.600	6.638.370.600	8.851.160.800	8.851.160.800
16.376.264.626	16.376.264.626	97.900.808.299	90.375.704.473	8.851.160.800	8.851.160.800

### b. Long term loan

End of the period		During the period		Beginning of the year	
Value	Number of debtors	Increase	Reduce	Value	Number of debtors
19.426.896.600	19.426.896.600		6.638.370.600	26.065.267.200	26.065.267.200
(8.351.160.800)	(8.351.160.800)	- 6.138.370.600	- 6.638.370.600	(8.851.160.800)	(8.851.160.800)
11.075.735.800	11.075.735.800	(6.138.370.600)	-	17.214.106.400	17.214.106.400

### c. Finance lease liabilities

Duration	This time			Previous period		
	Total lease payments	Pay rent	Principal repayment	Total lease payments	Pay rent	Principal repayment
1 year or less						
Over 1 year to 5 years						
Over 5 years						

### d. Overdue and unpaid loans and financial leases

Content	End of term		The beginning of the year	
	Origin	Interest	Origin	Interest
Borrow money				
Financial lease debt				
Reason for non-payment				

### d. Detailed explanation of loans and finance leases to related parties

<b>16. Trade payables</b> HN	<b>End of the period</b>	<b>Beginning of the year</b>
<b>a) Short-term trade payables</b>	<b>486.977.975.426</b>	<b>561.834.536.614</b>
<b>- Details for each subject accounting for 10% or more of the total payable</b>	<b>408.804.776.005</b>	<b>476.417.394.818</b>
VINACOMIN - Minerals Holding Corporation	408.804.776.005	476.417.394.818
- Payable to other entities	<b>78.173.199.421</b>	<b>85.417.141.796</b>
<b>b) Long-term trade payables</b>	-	-
- Details for each subject accounting for 10% or more of the total payable	-	-
- Payable to other entities	-	-
<b>Cộng</b>	<b>486.977.975.426</b>	<b>561.834.536.614</b>

## 17. Taxes and other payments to the state - HN

### a) Must Pay

Target	Beginning of the year	Must Pay	Submitted	End of the period
Value added tax	3.892.200.211	22.846.866.426	24.566.494.247	2.172.572.390
Import value added tax	-			-
Import tax	-			-
Corporate income tax	93.752.265	3.048.906.429	2.000.000.000	1.142.658.694
Personal income tax	816.160.815	2.438.366.229	3.200.447.467	54.079.577
Land tax	-	2.430.000.000	1.196.391.468	1.233.608.532
Business license tax	-	4.000.000	4.000.000	-
Other taxes	5.500.000	35.857	35.857	5.500.000
<b>Total</b>	<b>4.807.613.291</b>	<b>30.768.174.941</b>	<b>30.967.369.039</b>	<b>4.608.419.193</b>

### b) Receivables

Target	Beginning of the year	Must Pay	Submitted	End of the period
Value added tax				-
Import value added tax				-
Import tax				-
Corporate income tax				-
Personal income tax				-
Land tax			-	-
Business license tax				-
Other taxes				-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>18. Cost to Pay - HN</b>		
<b>a) Short term</b>	<b>End of the period</b>	<b>Beginning of the period</b>
- Advance payment of salary expenses during leave	-	-
- Costs during downtime	-	-
- Provisional provisional cost of goods and finished real estate products sold	-	-
- Other provisions	656.858.521	16.439.716
<b>a) Long term</b>	<b>End of the period</b>	<b>Beginning of the period</b>
- Interest	-	-
- Other items	-	-
<b>19. Other payables</b>	<b>End of the period</b>	<b>Beginning of the period</b>
<b>a) Short term</b>		
- Surplus of assets awaiting resolution		
- Union fee	7.320.242	
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payables on equitization		
- Short-term deposits, collateral received	40.000.000	40.000.000
- Dividends or profits payable	57.284.100	57.284.100
- Other payables	598.423.954	285.347.121
<b>Sum</b>	<b>703.028.296</b>	<b>382.631.221</b>
<b>b) Long term</b>		
- Surplus of assets awaiting resolution		
- Trade union fee		
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payables on equitization		
- Short-term deposits, collateral received		
- Dividends or profits payable		
- Other payables		
<b>Sum</b>	<b>-</b>	<b>-</b>

**VII- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**

(Đơn vị tính: Đồng)

<b>1. Total revenue from sales of goods and rendering of services</b>	<b>End of term</b>	<b>Beginning of the year</b>
a) Revenue		
- Revenue from sale of goods	1.697.716.909.225	1.683.228.437.656
- Revenue from rendering of services		
- Revenue from construction contracts		
+ Revenue from Construction contract recognized in the period		
+ Accumulated revenue from construction contract recognized to the reporting date		
<b>Total</b>	<b>1.697.716.909.225</b>	<b>1.683.228.437.656</b>
b) Revenue from related parties		
<b>2. Revenue deductions</b>		<b>33.973.562,00</b>
In which:		
- Trade discounts		
- Sale discounts		33.973.562
- Sale returns		
<b>3. Cost of goods sold</b>	<b>End of term</b>	<b>Beginning of the year</b>
Cost of goods sold	1.592.274.308.660	1.578.865.030.230
Cost of finished goods sold		
In which: Accrued costs of finished goods sold include:		
- Accrued expense items		
- Accrued amount of each item		
- Estimated time when costs incurred		
Cost of services rendered		
Net carrying amount, expenses of sold liquidation and disposal of investment properties		
Expenses of sales of investment properties		
- Normal loss of inventories		
- Abnormal loss of inventories		
- Other abnormal expenses included in cost of goods sold		
- Provision for devaluation of inventories		
- Other decreases in cost of goods sold		
<b>Total</b>	<b>1.592.274.308.660</b>	<b>1.578.865.030.230</b>

<b>4</b>	<b>Revenue from financial activities</b>	<b>This period</b>	<b>Previous period <sup>HN</sup></b>
	Interest on deposits and loans	14.508.182	11.521.601
	Gain on sale of investments	-	-
	Dividends and profits are distributed	-	-
	Exchange rate difference interest	-	-
	- Exchange rate difference interest due to foreign currency trading and payment	-	-
	- Interest difference due to reassessment of balance at the end of the period	181.583.409	56.248.019
	Late payment interest on sales, payment discounts	-	-
	Revenue from other financial activities	-	-
	<b>Total</b>	<b>196.091.591</b>	<b>67.769.620</b>
<b>5</b>	<b>Financial costs</b>	<b>This period</b>	<b>Previous period <sup>HN</sup></b>
	Loan interest	1.535.850.590	4.572.492.748
	- Short-term loan interest	213.790.316	2.697.916.199
	- Long-term loan interest	1.322.060.274	1.874.576.549
	Payment discounts, interest on deferred payments	-	-
	Loss due to sale or liquidation of financial investments	-	-
	Exchange rate difference loss	-	-
	- Exchange rate difference losses due to foreign currency trading and payments	-	-
	- Exchange rate difference loss due to reassessment of ending balance	-	-
	Provision for devaluation of short-term and long-term investments	-	-
	Other financial costs	-	-
	<b>Total</b>	<b>1.535.850.590</b>	<b>4.572.492.748</b>
<b>6</b>	<b>Other income</b>	<b>This period</b>	<b>Previous period <sup>HN</sup></b>
	Liquidation and sale of fixed assets	-	-
	Gains due to revaluation of assets	-	-
	Fines collected	61.017.840	-
	Bad debts have been resolved	-	-
	Taxes are reduced	-	-
	Other accounts	73.123.772	305.629.368
	<b>Total</b>	<b>134.141.612</b>	<b>305.629.368</b>
<b>7</b>	<b>Other costs</b>	<b>This period</b>	<b>Previous period <sup>HN</sup></b>
	Residual value of fixed assets and costs of liquidation and sale of fixed assets	-	-
	Loss due to revaluation of assets	-	-
	Tax collection, penalties and late tax payment	4.779.281	894.178.616
	Other accounts	731.512.311	29.270.555
	<b>Total</b>	<b>736.291.592</b>	<b>923.449.171</b>

<b>8. Selling and administrative expenses</b>	<b>This period</b>	<b>Previous period</b>
<b>a) General and administrative expense</b>	<b>76.376.939.870</b>	<b>56.613.444.967</b>
Labour expenses	25.773.230.028	20.018.734.451
<i>Salary</i>	22.370.740.489	17.693.950.473
<i>Social insurance, health insurance, trade union fee, Party work expenses</i>	2.719.484.539	2.549.885.582
<i>On-duty meal allowance</i>	683.005.000	640.884.000
Raw materials	2.981.309.704	2.347.609.633
Office supplies expenses	-	-
Depreciation expenses	1.957.988.543	2.509.678.533
Taxes and fees	-	-
Provision/ (Reversal) of other provisions	376.213.632	464.375.487
Outsourcing service costs	4.716.754.504	5.043.659.243
Other expenses in cash	40.571.443.459	25.363.402.016
<b>b) Selling expenses incurred during the period</b>	<b>11.949.559.571</b>	<b>28.631.634.405</b>
Labour expenses	-	-
Raw materials	-	-
Expenses of outsourcing services	-	-
Depreciation expenses	-	-
Provision/ (Reversal) of provision for product warranty	2.182.663.564	19.278.626.132
Outsourcing service costs	7.038.253.327	5.937.891.809
Other expenses in cash	2.728.642.680	3.415.116.464
<b>c) Selling expenses and administrative expenses write-offs</b>		
- Reversal of product and goods warranty provisions;		
- Reversal of restructuring provisions and other provisions		
- Other deductions		
<b>9. Business and productions cost by items</b>	<b>This period</b>	<b>Previous period</b>
- Raw materials	1.428.826.520.797	1.457.974.390.957
- Labour expenses	112.416.402.616	103.472.414.050
- Depreciation expenses	25.519.472.063	29.008.917.265
- Expenses of outsourcing services	18.753.529.527	17.019.352.956
- Other expenses in cash	85.878.889.680	59.442.167.890
<b>Cộng:</b>	<b>1.671.394.814.683</b>	<b>1.666.917.243.118</b>
<b>10. Current corporate income tax expense</b>		
- Corporate income tax expense calculated on current year taxable income	3.048.906.429	2.987.778.131
- Adjustment of tax expenses from previous period to current period		
- Total current corporate income tax expense		
<b>11. Deferred corporate income tax expense</b>		

**VIII. 49. ADDITIONAL INFORMATION FOR THE ITEMS OF THE STATEMENT OF CASH FLOWS**

<b>1. a) Non-cash transactions affecting the statement of cash flow in the future</b>	<b>End of term</b>	<b>Beginning of the year</b>
Purchasing assets by receiving direct debts or through finance lease		
Purchasing enterprises by issuing shares		
Converting debts into owner's equity		
Other non-monetary transactions		
<b>2. ash and cash equivalents held by the Company but unused</b>		
<b>3. c) Proceeds from borrowings during the year</b>		
Proceeds from ordinary contracts;	91.762.437.699	328.177.919.644
Proceeds from issuance of common bonds;		
Proceeds from issuance of convertible bonds;		
Proceeds from issuance of preferential shares classified as liabilities;		
Proceeds from government bond REPO and security REPO		
Proceeds from borrowings under other forms;		
<b>4. d) Actual repayments on principal during the year</b>		
Repayment on principal from ordinary contracts	90.375.704.473	362.644.634.147
Repayment on principal of common bonds;		
Repayment on principal of convertible bonds;		
Repayment on principal of preference shares classified as liabilities		
Repayment on government bond REPO and security REPO;		
Repayments on borrowings under other forms		

**IX. Other informations**

1. Contingent liabilities, commitments and financial information khác
2. Events occurring after the balance sheet date
3. Information about related parties

**Related party**

Vietnam National Coal and Mineral Industries Holding Corporation Limited

Lam Dong Bauxite - Aluminum Complex Project Management Unit

Vinacomin - Ha Long Coal Company

Vinacomin - Khe Cham Coal Company

Vinacomin - Quang Hanh Coal Company

Vinacomin - Thong Nhat Coal Company

Vinacomin - Cam Pha Port and Logistics Company

Vinacomin - Hon Gai Coal Company

Vinacomin - Cua Ong Coal Preparation Company

Vinacomin - Hon Gai Coal Selecting Company

Vinacomin - Mine Construction Company

Vinacomin - Duong Huy Coal Company

Vinacomin - Uong Bi Coal Company

**Related parties (continued)**

Vinacomin - Khe Cham Coal Processing Plant Project Management Unit

Vinacomin - Quang Ninh Coal Processing Company

Mao Khe Mechanical Joint Stock Company - Vinacomin

Vvmi Viet Bac Mechanical Joint Stock Company

Cao Son Coal Joint Stock Company

Deo Nai - Coc Sau TKV Coal Joint Stock Company

Vinacomin - Ha Tu Coal Joint Stock Company

Vinacomin - Mong Duong Coal Joint Stock Company

Vinacomin - Nui Beo Coal Joint Stock Company

Vinacomin - Vang Danh Coal Joint Stock Company

Vinacomin - Ha Lam Coal Joint Stock Company

Sin Quyen Copper Mine Branch, Lao Cai - Vimico

Vinacomin - Environment Company Limited

Vinacomin - Motor Industry Joint Stock Company

Vinacomin - Materials Trading Joint Stock Company

Vinacomin Transportation and Miner Commuting Service JS

Branch of Vinacomin Mining Chemical Corporation - Industrial Explosives Center

Na Duong Coal Company - VVMI - Branch of Viet Bac TKV Coal and Minerals Corporation - JSC

Mining Industry Investment Consulting Joint Stock Company

Vinacomin Business School

Vinacomin Hospital

Institute of Mining Science and Technology

**Relationship**

Parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

Member unit of the parent company

**Relationship**

Member unit of the parent company

Member unit of the parent company

Related Party Disclosures

Related Party Disclosures

Related Party Disclosures

Related Party Disclosures

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Revenue-generating public service unit of the parent company

Revenue-generating public service unit of the parent company

Revenue-generating public service unit of the parent company

Institute Of Energy & Mining Mechanical Engineering

Vinacomin Business School

Other units in Vietnam National Coal and Mineral Industries Group

In addition to the information with related parties presented in the above notes, the Company also had transactions with related parties during the accounting period as follows:

Revenue-generating public service unit of the parent company  
Revenue-generating public service unit of the parent company

	The first nine months of 2025	The first nine months of 2024
	VND	VND
<b>Revenue</b>	<b>877.487.114.359</b>	<b>918.041.874.599</b>
Vinacomin - Cua Ong Coal Preparation Company	14.848.522.415	21.349.436.682
Vinacomin - Thong Nhat Coal Company	121.134.737.997	98.685.156.023
Vinacomin - Duong Huy Coal Company	154.063.205.496	124.393.055.940
Vinacomin - Mong Duong Coal Joint Stock Company	73.661.023.169	76.240.677.675
Vinacomin - Khe Cham Coal Company	170.146.638.418	132.093.378.786
Vinacomin - Quang Hanh Coal Company	42.226.868.683	64.456.065.077
Vinacomin - Ha Long Coal Company	87.039.541.871	117.307.483.955
JSC	9.180.000	9.180.000
Vinacomin - Nui Beo Coal Joint Stock Company	276.392.546	1.132.645.728
Coc Sau Coal Joint Stock Company - Vinacomin		1.539.660.525
Deo Nai Coal Joint Stock Company - Vinacomin		5.002.739.429
Cao Son Coal Joint Stock Company	24.097.323.132	19.246.858.392
Vinacomin - Ha Tu Coal Joint Stock Company	5.138.903.604	3.984.163.262
Vinacomin - Mine Construction Company	98.111.340.551	88.393.698.146
Vinacomin Uong Bi Electric Mechanical Joint Stock Company	22.944.898.959	24.596.302.224
Vinacomin - Minerals Holding Corporation	45.136.106.700	18.289.382.075
Sin Quyen Copper Mine Branch, Lao Cai - Vimico	4.145.807.230	4.202.307.571
Cao Bang Iron and Steel Joint Stock Company		1.015.786.000
Vinacomin - Ha Lam Coal Joint Stock Company	2.501.080.072	4.738.316.419
Vvmi Viet Bac Mechanical Joint Stock Company		160.500.000
Vinacomin - Vang Danh Coal Joint Stock Company	1.855.145.455	104.783.320.932
Mao Khe Mechanical Joint Stock Company - Vinacomin		769.881.100
Vinacomin - Motor Industry Joint Stock Company		10.500.000
Vinacomin Dabac lacoghicity		2.309.220.000
Deo Nai - Coc Sau TKV Coal Joint Stock Company	1.306.567.419	1.575.214.920
Corporation Limited		654.555.500
Branch of Vinacomin Mining Chemical Industry Corporation - Industrial Explosives Center		113.930.678
VVMI - Tan Quang Cement Joint Stock Company		988.457.560
Vinacomin - Environment Company Limited	5.542.800	
Mao Khe Mechanical Joint Stock Company - Vinacomin	903.326.900	
Vinacomin - Lam Dong Aluminum Company Limited	7.934.960.942	

	<b>The first 9 months of 2025</b>	<b>The first 9 months of 2024</b>
	<b>VND</b>	<b>VND</b>
<b>Purchase</b>	<b>1.265.593.883.971</b>	<b>1.255.171.683.932</b>
Vinacomin - Cua Ong Coal Preparation Company	9.241.080	27.207.336
Vinacomin Hospital	642.817.800	599.065.500
Vietnam National Coal and Mineral Industries Holding Corporation Limited	1.252.620.900	2.414.114.800
Vinacomin - Minerals Holding Corporation	1.240.486.670.793	1.228.938.996.861
Vinacomin - Viet Bac Mining Industry Holding Corporation	90.000.000	103.237.200
Vinacomin - Environment Company Limited	11.864.197.080	7.679.554.900
Institute Of Energy & Mining Mechanical Engineering	1.122.032.042	913.835.290
Vinacomin - Motor Industry Joint Stock Company		38.205.000
Vinacomin - Materials Trading Joint Stock Company	6.248.989.897	9.863.448.341
Vinacomin Transportation and Miner Commuting Service JSC	452.684.139	474.399.919
Vinacomin Informatics, Technology, Environment Joint Stock Company	219.200.000	
Vinacomin - Northern Coal Trading Joint Stock Company	90.000.000	
Cao Son Coal Joint Stock Company	1.722.419.913	2.134.512.743
Vinacomin - Quang Ninh Coal Processing Company	1.393.010.327	1.985.106.042

Manager's income		9 months of 2025	9 months of 2024
Mr. Nguyen Trong Tot	Chair man (Appointed on 25/4/2025)	4.000.000	-
Mr. Nguyen Van Tu	Chair man (Resigned on 25/4/2025)	1.300.000	28.400.000
Mrs. Pham Thu Huong	Member ot the Board of Management	470.262.167	436.221.400
Mr. Bui Xuan Hanh	Member ot the Board of Management	411.880.673	366.492.675
Mr. Pham Minh Tuan	Director/Member ot the Board of Managemen	685.881.001	575.978.218
Mr. Pham Thanh Tung	Vice Director (Appointed on 1/2/2025)	275.314.811	-
Mr. Tran Ngoc Thang	Vice Director (Appointed on 1/2/2025)	446.621.159	-
Mr. Le Viet Su	Vice Director (Resigned on 1/2/2025) /Member ot the Board of Management	535.310.429 -	514.078.800 -
Mr. Tang Ba Khang	Vice Director (Resigned on 1/2/2025)	155.832.243	464.655.909
Mrs. Nguyen Thi Hong Thinh	Chief Accountant	455.173.834	122.097.776
Mr. Nguyen Manh Hung	Head of Board of Supervision	491.133.250	455.995.050
Mrs. Nguyen Thi Thu Hien	Member of Board of Supervision	214.490.913	203.495.962
Mrs. Chu Thi Viet Trung	Member of Board of Supervision	298.142.481	261.603.477

In addition to the above related partie's transaction, other related parties did not have any transactions during the period anh have to no balance at the end of the accouting period with the Company

4. Presentation of assets, revenue, and business results by segment (accounting standard No. 28)
5. Comparative information (changes in information in the Financial Statements of previous accounting years)
6. Information on ongoing operations
7. Other infomations

At as 16st October 2025

**Preparer**  
(Signed)



**Ngô Thị Kim Dung**

**Chief Accountant**  
(Signed)



**Nguyễn Thị Hồng Thịnh**

**Director**  
(Signed & Sealed)



**Phạm Minh Tuấn**