

VINACOMIN - INVESTMENT, TRADING AND SERVICE JOINT STOCK COMPANY



**FINANCIAL STATEMENTS**  
**Quarter 3 of 2025**

**Hanoi, October 2025**



**BALANCE SHEET**

As at 30 September 2025

Currency: VND

ASSETS	CODE	NOTES	September 30, 2025	January 1, 2025
<b>A. SHORT-TERM ASSETS</b>	<b>100</b>		<b>2.104.292.530.974</b>	<b>1.937.749.940.913</b>
<b>I. CASH AND CASH EQUIVALENTS</b>	<b>110</b>		<b>13.555.964.465</b>	<b>43.900.866.947</b>
1. Cash	111	V.1	4.203.205.345	29.374.145.878
2. Cash Equivalents	112		9.352.759.120	14.526.721.069
<b>II. SHORT-TERM FINANCIAL INVESTMENTS</b>	<b>120</b>	<b>V.2</b>	<b>15.987.936.781</b>	<b>15.336.575.342</b>
1. Short term investments	121		-	-
2. Provision for lost due to the decrease in prices of trad	122		-	-
3. Held-to-Maturity Investments	123		15.987.936.781	15.336.575.342
<b>III. SHORT-TERM RECEIVABLES</b>	<b>130</b>		<b>1.772.716.182.615</b>	<b>1.766.852.842.576</b>
1. Short-term Receivables from Customers	131	V.3.a	273.078.687.793	262.570.012.325
2. Short-term advances to Suppliers	132	V.4	521.364.430.271	600.415.752.629
3. Short-term Internal Receivables	133		-	-
4. Receivables by the Scheduled Progress of Constructi	134		-	-
5. Short-term Loan Receivable	135		718.755.620.000	597.474.130.000
6. Other Short-term Receivables	136	V.5.a	277.852.188.329	324.727.691.400
7. Provision for Bad Debts (*)	137	V.6	(18.334.743.778)	(18.334.743.778)
8. Insufficient Assets	139		-	-
<b>IV. INVENTORIES</b>	<b>140</b>	<b>V.7</b>	<b>289.495.320.887</b>	<b>105.322.796.708</b>
1. Inventories	141		289.495.320.887	105.322.796.708
2. Provision for inventory price decline (*)	149		-	-
<b>V. OTHER CURRENT ASSETS</b>	<b>150</b>		<b>12.537.126.226</b>	<b>6.336.859.340</b>
1. Short-term Prepaid Expenses	151		1.224.393.940	6.133.817.127
2. Value added tax deductibles	152		8.436.635.159	-
3. Taxes and Receivables from State Budget	153	V.8	2.876.097.127	203.042.213
4. Repurchase Government Bonds Transactions	154		-	-
5. Others Current Assets	155		-	-

**BALANCE SHEET**

As at 30 September 2025

Currency: VND

ASSETS	CODE	NOTES	September 30, 2025	January 1, 2025
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>214.226.769.294</b>	<b>223.120.204.312</b>
<b>I. LONG-TERM RECEIVABLES</b>	<b>210</b>			
1. Long-term Receivables from Customers	211	V.3.b	-	-
2. Long-term Prepayment to Suppliers	212		-	-
3. Working Capital in Subsidiaries	213		-	-
4. Long-term Internal Receivables	214	V.6	-	-
5. Long-term Loan Receivables	215		-	-
6. Other Long-term Receivables	216	V.5.b	-	-
7. Provision for Long-term Bad Debts (*)	219		-	-
<b>II. FIXED ASSETS</b>	<b>220</b>		<b>1.798.721.238</b>	<b>2.394.004.827</b>
1. Tangible Fixed Assets	221	V.9	583.411.391	1.178.694.980
- Cost	222		21.570.723.508	21.570.723.508
- Accumulated Depreciation (*)	223		(20.987.312.117)	(20.392.028.528)
2. Financial Lease Assets	224	V.10	-	-
- Cost	225		-	-
- Accumulated Depreciation (*)	226		-	-
3. Intangible Fixed Assets	227	V.11	1.215.309.847	1.215.309.847
- Cost	228		1.215.309.847	1.215.309.847
- Accumulated Depreciation (*)	229		-	-
<b>III. INVESTMENT PROPERTIES</b>	<b>230</b>			
- Cost	231		-	-
- Accumulated Depreciation (*)	232		-	-
<b>IV. LONG TERM UNCOMPLETED ASSETS</b>	<b>240</b>	V.12	<b>659.685.248</b>	<b>659.685.248</b>
1. Production in Progress: Long-term	241		-	-
2. Capital Construction in Progress	242		659.685.248	659.685.248
<b>V. LONG-TERM FINANCIAL INVESTMENTS</b>	<b>250</b>	V.15	<b>205.531.086.121</b>	<b>215.778.873.811</b>
1. Investments in Subsidiaries	251		206.514.127.000	206.514.127.000
2. Investments in Associates, Joint-Ventures	252		12.070.000.000	12.070.000.000
3. Investments in Other Companies	253		3.784.000.000	3.784.000.000
(*)	254	V.15.3	(18.937.040.879)	(8.689.253.189)
5. Held-to-Maturity Investments	255		2.100.000.000	2.100.000.000
<b>VI. OTHER NON-CURRENT ASSETS</b>	<b>260</b>		<b>6.237.276.687</b>	<b>4.287.640.426</b>
1. Long-term Prepaid Expenses	261		6.237.276.687	4.287.640.426
2. Deferred Income Tax Assets	262		-	-
3. Long-term Equipment and Spare Parts	263		-	-
4. Others Non-current Assets	268		-	-
<b>VII. Commercial advantage</b>	<b>269</b>			
<b>TOTAL ASSETS</b>	<b>270</b>		<b>2.318.519.300.268</b>	<b>2.160.870.145.225</b>



**BALANCE SHEET (Continued)***As at 30 September 2025**Currency: VND*

LIABILITIES AND OWNER'S EQUITY	CODE	NOTES	September 30, 2025	January 1, 2025
<b>A. LIABILITIES</b>	<b>300</b>		<b>2.036.388.016.000</b>	<b>1.877.303.983.382</b>
<b>I. CURRENT LIABILITIES</b>	<b>310</b>		<b>2.036.388.016.000</b>	<b>1.877.192.833.382</b>
1. Short-term Payables	311	V.16.a	360.838.377.588	316.761.751.385
2. Short term Advances Received from the	312	V.17.a	615.721.531.125	426.439.124.028
3. Taxes and Obligations to State Budget	313	V.20	2.293.841.668	8.033.573.702
4. Payables to employees	314		1.876.156.613	2.329.934.588
5. Short-term Expense payable	315	V.21	96.391.981.447	44.881.000.137
6. Short-Term Intercompany Payables	316		-	-
7. Payables by Scheduled Progress of Construction Contracts	317		-	-
8. Short-term Unrealized Revenue	318		-	-
9. Other short-term Payables	319	V.22	7.571.706.226	4.876.462.900
10. Short-term borrowings and financial leases	320	V.19	950.274.547.093	1.072.535.162.402
11. Provision of Short-term Payables	321	V.25	-	-
12. Reward and Welfare Fund	322		1.419.874.240	1.335.824.240
13. Price Stabilisation Fund	323		-	-
14. Repurchase Government Bonds Transactions	324		-	-
<b>II. LONG-TERM LIABILITIES</b>	<b>330</b>		<b>-</b>	<b>111.150.000</b>
1. Long-term Payables to Suppliers	331	V.16.b	-	-
2. Long term Advances Received from the Customers	332	V.17.b	-	-
3. Long-term Payable Expenses	333		-	-
4. Internal Payables of Capital	334		-	-
5. Long-term Internal Payables	335		-	-
6. Long-term Unrealized Revenue	336	V.18	-	-
7. Other Long-term Payables	337		-	-
8. Long-term borrowings and Financial Lease	338	V.23	-	111.150.000
9. Convertible Bonds	339		-	-
10. Payable Deferred Income Tax	340	V.24	-	-
11. Provision of Long-term Payables	341	V.25	-	-
12. Science and Technology Development Fund	342		-	-



**BALANCE SHEET (Continued)**

As at 30 September 2025

Currency: VND

LIABILITIES AND OWNER'S EQUITY	CODE	NOTES	September 30, 2025	January 1, 2025
<b>B. OWNER'S EQUITY</b>	<b>400</b>		<b>282.131.284.268</b>	<b>283.566.161.843</b>
<b>I. OWNER'S EQUITY</b>	<b>410</b>	V.26	<b>282.131.284.268</b>	<b>283.566.161.843</b>
1. Owner's contributed capital	411		264.599.240.000	264.599.240.000
2. Equity Surplus	412		-	-
3. Other Owner's Equity	414		-	-
4. Shares in Fund (*)	415		-	-
5. Differences from Asset Revaluation	416		-	-
6. Exchange Rate Differences	417		-	-
7. Development Investment Fund	418		14.928.178.127	14.928.178.127
8. Financial reserve fund	419		-	-
9. Other Funds	420		-	-
10. Retained earnings	421		2.603.866.141	4.038.743.716
Retained earnings accumulated to the Prior year end	421a		1.064.751.316	118.597.895
Retained earnings of the current year	421b		1.539.114.825	3.920.145.821
11. Capital Construction Investment	422		-	-
12. Corporation Arrangement Support Fund	423		-	-
13. Minority shareholder interests	429	V.27	-	-
<b>II. STATE BUDGET AND OTHER FUNDS</b>	<b>430</b>		-	-
1. Subsidy Funds from State Budget	431		-	-
2. Subsidy Funds Invested in Fixed Assets	432		-	-
<b>C. MINORITY SHAREHOLDER INTERESTS</b>	<b>439</b>		-	-
<b>TOTAL LIABILITIES AND OWNER'S EQUITY</b>	<b>440</b>		<b>2.318.519.300.268</b>	<b>2.160.870.145.225</b>

Prepared by



NGUYEN THI THAM

Chief Accountant



NGUYEN TRUNG HIEU

Ha noi, October 17, 2025

General Director



NGUYEN ANH DUC

## INCOME STATEMENT

Quarter 3 of 2025

Currency: VND

ITEMS	CODE	NOTES	Quarter 3 of 2025	Quarter 3 of 2024	Accumulated from the beginning of the	
					2025	2024
1. Gross Revenue from Sale of Goods and Supply of Services	01	V.28	433.353.246.491	358.794.019.674	1.245.861.539.315	1.020.326.054.873
2. Deductible	02				-	-
3. Net Revenue from Sale of Goods and Supply of Services (10=01- 02)	10		433.353.246.491	358.794.019.674	1.245.861.539.315	1.020.326.054.873
4. Cost of Goods Sold	11	V.29	421.776.751.530	347.672.355.610	1.204.391.820.240	981.595.886.982
5. Gross Profit from Sale of Goods and Supply of Services(20=10-11)	20		11.576.494.961	11.121.664.064	41.469.719.075	38.730.167.891
6. Financial Income	21	V.30	13.310.492.274	16.070.034.852	38.812.494.226	49.290.921.103
7. Financial Expenses	22	V.31	17.617.427.678	20.690.157.968	59.804.734.685	69.061.358.371
- Including: Loan Interest Expense	23		15.290.855.954	20.185.645.786	48.474.619.098	63.637.336.524
8. Profit or loss in associated companies, joint ventures	24				-	-
9. Selling Expenses	25	V.35	511.284.576	973.471.221	2.320.392.033	2.691.263.830
10. General and Administration Expenses	26	V.34	3.675.053.841	4.245.189.082	12.261.307.930	13.851.633.522
11. Net Profit from Business Activities	30		3.083.221.140	1.282.880.645	5.895.778.653	2.416.833.271
12. Other Incomes	31	V.32	6.500	124	6.500	401.616.108
13. Other Expenses	32	V.33	2.989.430.591	462.181.524	3.952.667.341	1.017.954.158
14. Other Profits	40		(2.989.424.091)	(462.181.400)	(3.952.660.841)	(616.338.050)
15. Accounting Profit before Tax	50		93.797.049	820.699.245	1.943.117.812	1.800.495.221
16. Current Income Tax Expenses	51	V.37.1	21.592.501	231.204.121	404.002.987	384.499.166
17. Deferred Income Tax Expenses	52	V.37.2	-	-	-	-
18. Profit after Tax	60		72.204.548	589.495.124	1.539.114.825	1.415.996.055

Prepared by



NGUYEN THI THAM

Chief Accountant



NGUYEN TRUNG HIEU

October 17, 2025

General Director



NGUYEN ANH DUC



## STATEMENT OF CASH FLOWS

'By indirect method

From 01/01/2025 to 30/09/2025

Currency: VND

ITEMS	CODE	From 01/01/2025 to 30/09/2025	From 01/01/2024 to 30/09/2024
<b>I. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
1.Profit before Taxes	01	1.943.117.812	1.800.495.221
2. Adjustments for		-	-
- Fixed Asset Depreciation	02	595.283.589	595.283.589
- Provisions	03	10.247.787.690	2.471.040.926
- Gains and Losses of Unrealized Exchange Rate Difference	04	(282.631.905)	(2.741.427.365)
- Gains and Losses from Investment Activities	05	(38.812.494.226)	(49.692.521.103)
- Loan Interest Expenses	06	48.474.619.098	63.637.336.524
- Others Adjustments	07	-	-
3. Profits from operating Activities before Adjustment of Working C	08	22.165.682.058	16.070.207.792
- Increase/Decrease in Receivables	09	142.191.091.173	(67.419.915.213)
- Increase/Decrease in Inventories	10	(184.172.524.179)	(50.724.224.951)
- Increase/Decrease in Payables (excluding payable loan interest and enterprise income tax)	11	285.254.786.151	174.748.293.615
- Increase/Decrease in Prepaid Expenses	12	2.959.786.926	233.262.145
- Loan Interest Paid	14	(48.474.619.098)	(63.637.336.524)
- Income Tax Paid	15	(6.650.401.706)	(5.000.000.000)
- Other Cash Payments to Business Activities	17	(243.950.000)	(261.575.000)
<b>Net Cash Flows from Operating Activities</b>	20	<b>213.029.851.325</b>	<b>4.008.711.864</b>
<b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
1.Cash Payments to Procure and/or Construct Fixed Assets and Other Long-term Assets	21	-	-
3.Cash Payments to Provide loans, to Acquire Debt Instruments of Other Units	23	(837.444.851.439)	(357.610.000.000)
4.Cash Receipts from the Recovery of Loans Provided, from the Re- sale of Debt Instruments of Other Units	24	715.512.000.000	309.894.014.605
7.Cash Receipts from Loan Interests, Dividends and Earned Profits	27	929.862.941	1.947.951.317
<b>Net Cash Flows from Investing Activities</b>	30	<b>(121.002.988.498)</b>	<b>(45.592.994.078)</b>
<b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>			
1. Cash Proceeds from the Issuance of Shares or Reception of Capital Contributed by Owners	31	-	-
2.Cash Repayments of Contributed Capital to Owners or for Redemption of Shares by the Issuing Enterprise	32	-	-
3.Cash Receipts from Short- or Long-term Borrowings	33	1.229.606.481.031	1.522.688.368.349
4.Cash Repayments of Principals of Borrowings	34	(1.351.978.246.340)	(1.520.332.084.543)
5.Cash Repayments of Financial Leasing Debts	35	-	-
6.Cash Payments of Dividends or Profits to Owners or Shareholders	36	-	(6.632.710)
<b>Net Cash Flows from Financing Activities</b>	40	<b>(122.371.765.309)</b>	<b>2.349.651.096</b>
<b>Net Cash Flows in the Period</b>	50	<b>(30.344.902.482)</b>	<b>(39.234.631.118)</b>
<b>Cash and Cash Equivalents at the Beginning of Period</b>	60	<b>43.900.866.947</b>	<b>78.409.222.076</b>
Effects of Changes in Foreign Exchange Rates	61	-	-
<b>Cash and Cash Equivalents at the End of Period</b>	70	<b>13.555.964.465</b>	<b>39.174.590.958</b>

Prepared by

NGUYEN THI THAM

Chief Accountant

NGUYEN TRUNG HIEU



Hà Nội, October 17, 2025

General Director

NGUYEN ANH DUC



**NOTES TO FINANCIAL STATEMENTS***As at 30 September 2025***I. CHARACTERISTICS OF COMPANY OPERATIONS****1. Form of capital ownership**

Vinacomin Investment, Trade and Service Joint Stock Company is a joint stock company converted from a State-owned enterprise under Decision No. 150/2004/QĐ-BCN of the Minister of Industry dated December 1, 2004. The company was granted Business Registration Certificate No. 0203001258 by the Department of Planning and Investment of Hai Phong City on January 28, 2005. In November 2005, the Company moved its headquarters from Hai Phong city to Hanoi city and was granted Business Registration Certificate No. 0103009929 on November 14, 2005 by the Hanoi Department of Planning and Investment to replace Business Registration Certificate No. 0203001258. During its operation, changes in the company's business functions, names of founding shareholders, and changes in the General Director were also approved by the Hanoi Department of Planning and Investment in the Business Registration Certificates from the first to the 14th changes on July 6, 2015 accordingly, the Business Registration Certificate number was changed to Enterprise Code No. 0200170658 in the 8th Business Registration Certificate change on October 1, 2010. The Company's charter capital according to the Certificate of Business Registration of Joint Stock Company No. 0200170658, changed for the 19th time on June 23, 2022, is VND 264,599,240,000 (In words: Two hundred sixty-four billion five hundred ninety-nine million two hundred forty thousand Dong).

**2. Business Field**

Synthesize many business fields, including: trade, services.

**3. Business sector****Main business activities:**

- Production, assembly, consumption and warranty of heavy trucks and specialized vehicles of all kinds;
- Trading, direct import and export, entrusted import and export of all kinds of materials, equipment and vehicles;
- Coal business, water transport, road transport, wharves and yards;
- Rental of water and land transport vehicles; rental of machinery and equipment;
- Real estate business, land use rights of owners; users or lessees
- Trading high concentration ammonium nitrate, trading environmental equipment.

**Characteristics of products produced or services provided by the enterprise:** The company provides products and services under contract.

**4. Normal business cycle**

The Company's operating cycle is the period from the purchase of raw materials entering the production process to their conversion into cash or assets that are easily convertible to cash, usually not exceeding 12 months.

**5. Characteristics of business operations during the year that affect the Financial**

On December 12, 2016, Vietnam National Coal - Mineral Industries Group issued Official Letter No. 2948/QĐ-TKV on terminating the recognition of Vinacomin Investment, Trade and Service Joint Stock Company as a subsidiary of the Group from December 15, 2016. As of December 31, 2016, Vinacomin Investment, Trade and Service Joint Stock Company is an affiliated company of Vietnam National Coal - Mineral Industries Group..

**6. Corporate structure****List of subsidiaries**

Company Name	Address	Capital contribution ratio
- ITASCO Coal Import Export Trading Company Limited	No. 1/9 - Giang Van Minh - Quarter 4 - An Phu Ward - Thu Duc City - Ho Chi Minh City	100%
- ITASCO Coal Trading and Trading Joint Stock Company	No. 10 Ho Xuan Huong, Minh Khai ward, Hong Bang district, Hai Phong city.	98,30%
- ITASCO Energy Investment Joint Stock Company	7th Floor, No. 01 Phan Dinh Giot, Phuong Liet Ward, Thanh Xuan	99,41%



**NOTES TO FINANCIAL STATEMENTS**

<i>List of joint ventures and associates</i>		
<b>Company Name</b>	<b>Address</b>	<b>Capital contribution ratio</b>
- <i>Vinacomin Investment, Minerals and Services Joint Stock Company</i>	<i>10th floor, MICCO building, lane 01 Phan Dinh Giot, Thanh Xuan, Vinh Phuc Village, Vinh</i>	<i>26%</i>
- <i>Vinh Tan General Service Joint Stock Company</i>	<i>Tan Commune, Tuy Phong District, Binh Thuan Province, Vietnam</i>	<i>35%</i>
- <i>Itasco Coal Processing and Trading Joint Stock Company</i>	<i>3rd Floor, No. 10 Ho Xuan Huong, Minh Khai Ward, Hong Bang District, Hai Phong City</i>	<i>40,0%</i>
- <i>Dong Hai Warehouse Services Joint Stock Company - Itasco</i>	<i>No. 123 Mieu Hai Xa, Du Hang Kenh Ward, Le Chan District, Hai Phong</i>	<i>7,68%</i>
- <i>Itasco Minerals and Trading Joint Stock Company</i>	<i>No. 7, Group 3, Zone 8, Hong Hai Ward, Ha Long City, Quang Ninh</i>	<i>18,0%</i>
- <i>Itasco Hanoi Coal Processing and Trading Joint Stock Company</i>	<i>House number 75, lane 254, Minh Khai street, group 2, Mai Dong ward,</i>	<i>20,0%</i>
- <i>Itasco Mineral Processing and Services Joint Stock Company</i>	<i>House number 72, group 60, Diem Thuy area, Cam Dong ward, Cam Pha</i>	<i>14,3%</i>

**7. Staff**

The total number of employees of the Company as of September 30, 2025 is 43 peoples.

**8. Statement on Comparability of Information in Financial Statements**

Comparative information is presented using figures from the Quarter 3 of 2024 Financial Statements.

**II. FISCAL YEAR, CURRENCY USED IN ACCOUNTING**

**1. Annual accounting period:** According to the calendar year, starting from January 1 and ending on December 31.

**2. Currency used in accounting**

The currency used in accounting is Vietnamese Dong (VND).

**III. ACCOUNTING STANDARDS AND REGIMES APPLIED****1. Applicable accounting regime**

The Company applies the Vietnamese Enterprise Accounting Regime issued with Circular 200/2014/TT-BTC dated December 22, 2014.

The financial statements have been prepared on the historical cost basis and in accordance with Vietnamese Accounting Standards. The accompanying financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

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

The Board of Directors of the Company ensures that the financial statements have been prepared and presented in compliance with the requirements of Vietnamese Accounting Standards, the current Vietnamese Enterprise Accounting System and relevant guidance documents on the preparation and presentation of consolidated financial statements.

## NOTES TO FINANCIAL STATEMENTS

### IV. ACCOUNTING POLICIES APPLIED

#### 1. Basis of financial statement consolidation

The consolidated financial statements are prepared on the basis of consolidating the financial statements of the parent company and subsidiaries controlled by the Company as at September 30, 2025, in accordance with Vietnamese Accounting Standards. The accompanying consolidated financial statements are not intended to present the financial position, results of operations and cash flows in accordance with accounting principles and practices generally accepted in countries other than Vietnam.

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Company obtains control, and continue to be consolidated until the date the Company ceases to control the subsidiary.

The financial statements of the parent company and its subsidiaries used for consolidation are prepared for the same accounting period and apply consistent accounting policies. Where necessary, adjustments are made to the financial statements of subsidiaries to ensure consistency with the accounting policies applied by the Company. Intra-group transactions, liabilities and unrealized gains and losses arising from intra-group transactions are eliminated in full when consolidating the financial statements.

#### *Non-controlling interest*

Non-controlling interests consist of the amount of the non-controlling interests at the date of the original business combination and the non-controlling interests' share of changes in equity since the date of the combination. Losses applicable to the non-controlling interests in excess of the non-controlling interests' interest in the subsidiary's equity are allocated against the Company's interest except to the extent that the non-controlling interests have a binding obligation and are able to make an additional investment to cover the losses.

An associate is an entity in which the Company has significant influence and that is neither a subsidiary nor a joint venture of the Company. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

Investments in associates over which the Company has significant influence are accounted for under the equity method. Interests in associates are presented in the consolidated balance sheet at cost adjusted for changes in the Company's share of the net assets of the associate after the date of acquisition. Losses of an associate in excess of the Company's interest in that associate are not recognised. Other distributions are considered as recoveries of investments and are deducted from the investment value.

#### 2. Types of exchange rates applied in accounting

Commercial bank whose exchange rate the Company chooses to apply in accounting: Transactions at which commercial bank will use the exchange rate of that commercial bank.

#### *Types of exchange rates applied when recording transactions*

##### *- Actual exchange rate at the time of transaction:*

Used to convert to accounting currency for transactions recorded as increases: Goods, prepayments to vendors, payables.

In case of selling goods or providing services related to revenue received in advance or advance payment from the buyer:

Revenue and income corresponding to the amount received in advance shall be applied the actual transaction exchange rate at the time of advance payment from the buyer.

##### *- Actual exchange rate at the time of transaction:*

Used to convert into accounting currency for transactions recorded as reductions: Accounts payable, Advance payments to sellers due to receipt of products and goods.

In case during a period there are many receivables or payables in foreign currency with the same entity, the actual recorded exchange rate for each entity is determined based on the moving weighted average of transactions with that entity.

##### *- Actual exchange rate at the time of transaction:*

Used to convert to the accounting currency on the credit side of cash accounts when making payments in foreign currency.

#### 3. Principles of recording cash and cash equivalents

Cash and cash equivalents include: cash, demand deposits and deposits with maturity of less than 03 months, cash in transit and short-term investments with maturity of no more than 03 months from the date of investment, which can be easily converted into a certain amount of cash and have no risk of conversion into cash at the time of reporting. The determination of cash equivalents is ensured according to the provisions of Vietnamese Accounting Standard No. 24 "Cash Flow Statement".



## NOTES TO FINANCIAL STATEMENTS

### 4. Principles of accounting for financial investments

#### *Investment in associates*

*Principles for determining joint ventures and associates: Based on voting rights ratio.*

*Carrying value of investment in associate: Carrying value of investment in associate is determined using the equity method.*

Accounting method for stock dividends: stock dividends only track the number of additional shares on the financial statement notes, do not record the value of shares received, do not record financial revenue, do not record the increase in investment value.

### 5. Principles of accounting for receivables

The classification of receivables as trade receivables and other receivables is carried out according to the following principles:

- Trade receivables: Includes commercial receivables arising from purchase and sale transactions.
- Other receivables: Including non-commercial receivables, not related to purchase and sale transactions (such as: receivables from loan interest, deposits, dividends and shared profits; payments on behalf of third parties that are entitled to be received back; receivables from fines, compensation, missing assets awaiting resolution, etc.).

#### *Track receivables*

Receivables are tracked in detail by original maturity, remaining maturity at the reporting date, by original currency and by each Receivables that meet the definition of foreign currency monetary items: Revalued at September 30, 2025 at the actual exchange rate at the end of the period (see also Note IV.2).

Receivables are recorded at no more than recoverable amount.

#### *Method of establishing provision for doubtful debts*

- The allowance for doubtful debts represents the portion of receivables that the Company expects to be uncollectible at the end of the financial year. Increases or decreases to the allowance account balance are recorded in administrative expenses during the period.
- Receivables overdue for 6 months or more (overdue period is determined based on the original purchase and sale contract, not taking into account debt extension between the parties) are provisioned at the following rate:

<i>Overdue time</i>	<i>Provisioning ratio</i>
From over 6 months to under 1 year	30%
From 1 year to less than 2 years	50%
From 2 years to less than 3 years	70%
3 years or more	100%

### 6. Principles of inventory recognition

Inventories are determined on the basis of the lower price between the original cost and the net realizable value. The determination is carried out according to the provisions of Accounting Standard No. 02- "Inventories", specifically: The original price of inventories includes: Purchase costs, processing costs and other directly related costs incurred to obtain the inventories at the current location and condition. Net realizable value is determined by the estimated selling price minus (-) the estimated cost to complete the product and the estimated costs necessary for consumption.

*Inventory valuation method:* Weighted average.

*Inventory accounting method:* Perpetual.

#### *Method for determining the cost of unfinished business production at the end of the*

The cost of unfinished production at the end of the period is determined by the Company by the total cost of direct labor and general production costs.

*Method of setting up inventory price reduction provision:* Provision for inventory impairment is created for the estimated loss arising due to impairment (through diminution, damage, obsolescence, etc.) of raw materials, finished goods, and merchandise inventories owned by the Company, based on appropriate evidence of impairment at the balance sheet date. Increases or decreases in the provision balance are recorded in cost of goods sold during the period.

## NOTES TO FINANCIAL STATEMENTS

### 7. Accounting and depreciation principles for fixed assets and financial lease fixed assets

#### a) Accounting principles for tangible and intangible fixed

##### Tangible fixed assets

Fixed assets are stated at original cost minus accumulated depreciation.

The original cost of fixed assets is the total cost that the Company must spend to have the fixed assets up to the time the assets are put into a state of readiness for use. Determining the original cost of fixed assets for each type is in accordance with Vietnamese Accounting Standard No. 03 on tangible fixed assets.

Expenditures incurred after initial recognition (upgrade, renovation, maintenance, repair costs, etc.) are recorded in the production and business costs of the period. In cases where it can be clearly demonstrated that these costs have resulted in an increase in the future economic benefits expected to be obtained from the use of fixed assets beyond their originally assessed standard level of performance, these costs are capitalized as an additional cost of the fixed assets.

When fixed assets are sold or liquidated, their original cost and accumulated depreciation are removed from the balance sheet and any gains or losses arising from their disposal are included in the income statement.

Fixed assets are depreciated using the straight-line method over their estimated useful lives as follows:

Fixed Asset Group	Years
Houses, structures (**)	10 - 50 years
Machinery and equipment	06 - 10 years
Means of transport (*)	07 - 10 years
Management equipment	05 - 08 years

(\*): The company purchased a number of used cars, so the depreciation frame is determined according to the revaluation period

(\*\*): The depreciation frame of some fixed assets is determined according to the remaining time from the time of equitization of the enterprise.

##### Intangible fixed assets

Fixed assets are stated at original cost minus accumulated depreciation.

##### Land use rights

Intangible fixed assets are long-term land use rights at 1/9 Giang Van Minh, An Khanh Ward, Ho Chi Minh City, which are recorded as intangible fixed assets when the Company is granted a Land Use Rights Certificate. The original cost of land use rights includes all costs directly related to bringing the land into a state ready for use. The Company does not amortize intangible fixed assets because the land use rights are indefinite.

#### Other regulations on management, use and depreciation of

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

#### b) Accounting principles for financial lease fixed assets

Financial leased fixed assets are stated at original cost minus accumulated depreciation.

The cost of a finance leased asset is recorded at the fair value of the leased asset plus any initial direct costs incurred in connection with the finance lease. If input VAT is deductible, the present value of the minimum lease payments does not include the VAT payable to the lessor.

Finance leased fixed assets are depreciated based on the application of a depreciation policy consistent with the depreciation policy of similar assets owned by the Company.



## NOTES TO FINANCIAL STATEMENTS

### Business Combinations and Goodwill

Business combinations are accounted for using the purchase method. The cost of a business combination is the fair value, at the date of exchange, of assets given, liabilities incurred or assumed, and equity instruments issued by the acquirer, in exchange for control of the acquiree and, in addition, any costs directly attributable to the business combination. The assets acquired, identifiable liabilities, and contingent liabilities assumed in a business combination are measured at their fair values at the date of the combination.

The remaining difference between the purchase price of the investment and the investor's interest in the fair value of the identifiable net assets is called goodwill (the purchase price of the investment is greater than the investor's interest in the fair value of the identifiable net assets). Goodwill arising from a business combination is initially recognised at cost. After initial recognition, goodwill is measured at cost less accumulated amortisation. Goodwill is amortized over its estimated useful life of 36 months. In the event of negative goodwill (the purchase price of the investment is less than the investor's share of the fair value of the identifiable net assets), the difference is recognized in the consolidated income statement. As of September 30, 2025, goodwill has been fully amortized to the income statement.

### Tax accounting principles

#### a) Current corporate income tax

Current income tax expense is determined on the basis of taxable income and the corporate income tax rate in the current year (20%).

#### b) Deferred corporate income tax

Deferred income tax is the income tax expected to be paid or recovered due to temporary differences between the carrying amount of assets and liabilities for financial reporting purposes and their taxable values.

#### Deferred corporate income tax assets

Deferred corporate income tax assets are corporate income tax amounts that will be recovered in the future, determined based on deductible temporary differences, the carry-forward value of unused tax losses and tax incentives.

Deferred tax assets are recognised only when it is probable that future taxable profits will be available against which the temporary differences can be utilised. At the end of each reporting period, deferred tax assets are reviewed and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the deferred tax assets to be utilised. Previously unrecognised deferred tax assets are also reviewed and recognised – to the extent that it is probable that future taxable profits will be available against which the deferred tax assets can be utilised.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax is measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled. Deferred tax is recognised in the income statement, except when it relates to items charged or credited directly to equity.

#### Tax rate

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized, or the liability is settled. The applicable tax rate is 20%, which is the tax rate effective for 2016.

#### c) Other taxes

Other taxes are applied according to current tax laws in Vietnam.

The Company's tax reports are subject to examination by the tax authorities. Since the application of tax laws and regulations to different types of transactions is susceptible to varying interpretations, the tax amounts presented in the financial statements may change upon final determination by the tax authorities.

### 10. Principles of accounting for prepaid expenses

Prepaid expenses are actual expenses that have been incurred but are related to the business performance of many accounting periods and the transfer of these expenses to the business performance of the following accounting periods.

## NOTES TO FINANCIAL STATEMENTS

Prepaid expenses are amortized using the straight-line method, including:

<u>Cost Type</u>	<u>Time allocation</u>
Equipment repair and maintenance costs	12 months
Cost of tools and equipment (computers, printers, tables and chairs, air conditioners...) for office use	12 months
Car insurance costs	12 months
Other prepaid expenses	12 - 24 months
Long-term distribution tools (office ceiling, camera...)	24 months
One-time repair costs of fixed assets have large value	24 months

Prepaid expenses are tracked in detail by period. At the time of preparing financial statements, prepaid expenses with a period of no more than 12 months or one business cycle from the time of prepayment are classified as short-term prepaid expenses, prepaid expenses with a period of more than 12 months or more than one business cycle from the time of prepayment are recorded as long-term prepaid expenses.

### 11. Principles of accounting for liabilities

The classification of payables as trade payables and other payables is carried out according to the following principles:

- *Payables to suppliers: Includes commercial payables arising from transactions to purchase goods, services, and assets.*
- *Other payables: Includes non-commercial payables not related to the purchase, sale, or provision of goods and services (such as: payables for social insurance, health insurance, unemployment insurance, union funds, other payables, etc.).*

#### *Track your payables*

Payables are tracked in detail by original maturity, remaining maturity at the reporting date, by currency and by entity. At the time of preparing the financial statements, payables with a remaining repayment period of no more than 12 months or one business cycle are classified as short-term payables, payables with a remaining repayment period of more than 12 months or more than one business cycle are recorded as long-term payables.

Payables that meet the definition of foreign currency monetary items: Revalued at September 30, 2025 at the actual transaction exchange rate at the end of the period (see also Note IV.2).

Liabilities are recorded at no less than the amount payable.

### 12. Principles of recording loans and financial lease liabilities

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

Loans and financial leases are tracked in detail by entity, term, and currency. At the time of preparing the financial statements, loans and financial leases due within 12 months or the next business cycle are classified as short-term loans and financial leases, loans with a repayment period of more than 12 months or more than one business cycle are recorded as long-term loans and financial leases.

### 13. Principles of recognition and capitalization of borrowing costs

#### *Recording borrowing costs*

Borrowing costs include interest costs and costs directly related to the loan (such as appraisal, auditing, loan application preparation costs...).

Borrowing costs are recognized as financial expenses in the period when incurred (except for cases of capitalization according to the provisions of Vietnamese Accounting Standard No. 16 "Borrowing costs").

#### *Capitalized borrowing costs*

Borrowing costs arising from specific borrowings that are directly attributable to the acquisition, construction or production of a qualifying asset are included in the cost of that asset (capitalized) after deducting any income from the temporary investment of those borrowings. Borrowing costs are capitalized when it is probable that the future economic benefits from the use of the asset will flow to the enterprise and the interest costs can be reliably measured.

Capitalisation of borrowing costs ceases when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are completed. Borrowing costs incurred thereafter are recognised as an expense in the period in which they



## NOTES TO FINANCIAL STATEMENTS

### 14. Principle of recording payable expenses

Accrued expenses include the value of expenses that have been included in the operating expenses of the period, but have not been actually paid at the end of the financial period on the basis of ensuring the principle of matching between revenue and expenses. Accrued expenses are recorded based on reasonable estimates of the amount payable for goods and services used, including the following items: interest expenses, payable for auditing, others...

#### *Basis for determining types of expenses payable*

- *Interest expense payable: Based on time and interest rate payable.*
- *Audit fees payable, other: Based on contract and actual costs incurred during the period.*

### 15. Principle of recognizing unrealized revenue

Unearned revenue is recognized when the Company receives prepayments from customers relating to the following items: Prepayments from customers for property rentals.

Unearned revenue allocation method: Unearned revenue is allocated and recorded in the business results of the period, based on the time and term of the amount received in advance.

### 16. Principle of equity recognition

#### *a) Principles of recording owner's capital contribution*

Owner's equity is recorded according to the actual capital contributed by shareholders.

#### *b) Principles of recording undistributed profits*

Undistributed profits reflect the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Undistributed profits are monitored in detail according to the business performance results of each fiscal year (previous year, current year), and are also monitored in detail according to each profit distribution content (fund allocation, supplementing the Owner's Investment Capital, distributing dividends, profits to shareholders, to investors).

### 17. Principles and methods of revenue recognition

#### *Revenue from sales of goods and finished products*

Revenue from the sale of equipment and coal is recognised when the outcome of the transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company. Revenue is recognised when the significant risks and rewards of ownership of the goods have been transferred to the buyer. Revenue is not recognised when there are significant uncertainties regarding the recovery of the consideration due or the possibility of a return.

#### *Service revenue*

Revenue from the provision of storage services and warehouse and asset leasing services is recognised when the outcome of the transaction can be estimated reliably. When the outcome of the contract can be measured reliably, revenue is recognised based on the stage of completion of the work.

If the outcome of a contract cannot be measured reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

#### *Financial revenue*

Financial revenue includes: Interest on deposits, dividends and shared profits, exchange rate differences and late payment interest on coal.

*Interest on deposits: Recorded on the basis of time and actual interest rate of each period.*

*Late payment interest: Late payment interest is based on the late payment period and the actual interest rate during the period.*

#### *Revenue from real estate transfer activities*

Revenue from the transfer of real estate of the Company is recognized when the majority of risks and benefits related to the real estate have been transferred to the buyer, regardless of whether the legal procedures for the land use right certificate have been completed or not and the transfer contract is irrevocable. Revenue is determined reliably and the Company is able to obtain the economic benefits from this transaction.

### 18. Principles of accounting for cost of goods sold.

Cost of goods sold is recorded on the principle of matching with revenue. Cost of transferred real estate is determined based on actual costs incurred directly related to investment and construction of real estate.

To ensure the principle of prudence, costs exceeding the normal level of inventories are immediately recorded in the period's expenses (after deducting compensation, if any), including: costs of direct materials consumed exceeding the normal level, labor costs, fixed general production costs not allocated to the value of products in stock, inventory loss, etc.

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

## NOTES TO FINANCIAL STATEMENTS

### 19. Principles of financial cost accounting.

Financial expenses include: lending and borrowing costs, exchange rate losses. Interest expenses (including pre-deducted amounts), exchange rate differences of the reporting period are fully recorded in the period.

### 20. Selling and administrative expenses

Selling costs: Are actual costs incurred in the process of selling products, goods, and providing services, including sales staff salaries (salaries, wages, allowances, salary deductions), sales promotion, product introduction, product advertising, sales commissions, storage, packaging, and transportation costs.

Business management costs: Are general management costs, including salary costs for employees of the business management department (salaries, wages, allowances, etc.); social insurance, health insurance, union fees, unemployment insurance for business management employees; office materials, labor tools, depreciation of fixed assets used for business management; business license tax; provision for bad debts; outsourced services (electricity, water, telephone, fax, etc.); other cash expenses (reception, etc.).

### 21. Other accounting principles and methods

#### Cost of unfinished construction

Construction in progress includes the construction cost of the Trade Center in Phu Ly, Ha Nam. These projects are grouped into the construction investment cost item "Construction in progress" and transferred appropriately when the project is completed and put into use, based on the actual use of the assets.



**NOTES TO FINANCIAL STATEMENTS (Continued)****V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET**

The indicators are presented in Vietnamese Dong (VND)

**1. Cash and Cash equivalents**

	<b>September 30, 2025</b>	<b>January 1, 2025</b>
Cash on Hand	(i) 233.586.188	63.958.217
Cash in Bank	(ii) 3.969.619.157	29.310.187.661
Cash in transit	-	-
Cash equivalents	(iii) 9.352.759.120	14.526.721.069
<b>Total</b>	<b>13.555.964.465</b>	<b>43.900.866.947</b>

**2. Short-term Financial Investments**

	<b>September 30, 2025</b>	<b>January 1, 2025</b>
Other Short-term Investments	-	-
+ For Company ....	-	-
<b>Total Short-term Investments</b>	<b>15.987.936.781</b>	<b>15.336.575.342</b>
Provision for Short-term Investment Devaluation	-	-
<b>Net Short-term Investments</b>	<b>15.987.936.781</b>	<b>15.336.575.342</b>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 3. Receivables from Customers

	September 30, 2025	January 1, 2025
<b>Short-term Receivables from Customers</b>		
<i>Machinery and electrical equipment manufacturing factory - TKV Environmental Company</i>	13.611.276.426	11.818.854.551
<i>Binh Minh Construction and Tourism Group Joint Stock Company</i>	66.260.996.934	66.260.996.934
<i>Central Construction Group Corporation</i>	1.391.292.999	1.391.292.999
<i>Thong Nhat Coal Company - TKV</i>	-	8.479.600.000
<i>Na Duong Thermal Power Company - TKV</i>	978.146.298	-
<i>Nong Son Coal-Electricity Joint Stock Company - TKV</i>	2.795.518.386	
<i>Son Dong Thermal Power Company - TKV</i>	-	251.675.000
<i>Ha Tu Coal Joint Stock Company - Vinacomin</i>	-	25.868.181.818
<i>Nam Ma 2A Hydropower Investment Joint Stock Company</i>	4.013.367.769	7.671.134.951
<i>Nam Ma 3 Hydropower Investment Joint Stock Company</i>	3.408.158.220	9.974.716.035
<i>Phuc Long Hydropower Joint Stock Company</i>	353.148.084	2.427.925.897
<i>Nga Viet Investment and Trading Joint Stock Company</i>	8.714.999.342	8.714.999.342
<i>Thai Xuan Housing Development Investment Company Limited</i>	44.668.040.947	43.026.084.608
<i>Itasco Mineral Processing &amp; Services Joint Stock Company</i>	12.609.652.749	12.609.652.749
<i>Hoang Minh Giao</i>	-	10.274.989.000
<i>Dong Tam Mechanical Construction Investment Joint Stock Company</i>	28.071.992.500	2.809.123.723
<i>MITRI Investment and Development Joint Stock Company</i>	51.002.805.627	-
<i>Other customers</i>	35.199.291.512	50.990.784.718
<b>Total</b>	<b>273.078.687.793</b>	<b>262.570.012.325</b>

#### 4. Prepayment to Suppliers

	September 30, 2025	January 1, 2025
<b>Short-term Prepayment to Suppliers</b>		
<i>Cam Pha Port and Logistics Company - Vinacomin</i>	14.788.559.201	1.272.570.459
<i>HDC Media and Technology Joint Stock Company</i>	12.900.000.000	12.900.000.000
<i>Yen My MBLAND Industrial Infrastructure Investment Joint Stock Company</i>	33.800.000.000	75.000.000.000
<i>SCANDINAVIAN HEAVY EQUIPEMENT</i>	28.657.810.000	28.657.810.000
<i>Vietnam Industrial Park Investment Joint Stock Company</i>	414.321.578.773	414.313.204.774
<i>Quang Minh Construction Company</i>	9.754.909.917	-
<i>TNT Vietnam Environmental Consulting and Construction Joint Stock Company</i>	2.225.433.141	-
<i>Nga Viet Investment and Trading Joint Stock Company</i>	1.500.000.000	1.500.000.000
<i>Nguyen Thi Tuyet Oanh</i>	-	64.620.000.000
<i>Other objects</i>	3.416.139.239	2.152.167.396
<b>Total</b>	<b>521.364.430.271</b>	<b>600.415.752.629</b>

#### 5. Other Receivables

	September 30, 2025	January 1, 2025
<b>Other Short-term Receivables</b>		
<i>+ Labor Receivables</i>	15.861.260.246	24.864.498.346
<i>+ Deposits, Mortgages and Collateral</i>	986.429.681	2.461.805.523
<i>+ Other Receivables</i>	261.004.498.402	297.401.387.531
<b>Total</b>	<b>277.852.188.329</b>	<b>324.727.691.400</b>



## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 6. *Bad debt*

	September 30, 2025		January 1, 2025	
	Original price	Recoverable value	Original price	Recoverable value
Receivables from Customers				
<i>Nga Viet Investment and Trading Joint Stock Co</i>	10.214.999.342		10.214.999.342	
<i>Phuc Thinh Company Limited</i>	2.619.015.274		2.619.015.274	
<i>Dong A Group Joint Stock Company (Quang Ni</i>	4.577.547.242		4.577.547.242	
<i>Waterway Construction Company 2</i>	562.755.850		562.755.850	
<i>Construction Company 545</i>	360.426.070		360.426.070	
<b>Total</b>	<b>18.334.743.778</b>	<b>-</b>	<b>18.334.743.778</b>	<b>-</b>

#### 7. *Inventories*

	September 30, 2025	January 1, 2025
Goods in Transit	-	-
Raw Materials, Materials	-	1.296.496.304
Tools and Supplies	-	-
Production in Progress	250.719.944.858	85.144.607.072
Finished Goods	-	-
Merchandise Inventory	38.775.376.029	18.881.693.332
Goods on Consignment	-	-
Goods in Tax-suspension Warehouse	-	-
<b>Total inventories</b>	<b>289.495.320.887</b>	<b>105.322.796.708</b>
Provision for Devaluation of Stocks (*)	-	-
<b>Net realizable value of inventory</b>	<b>289.495.320.887</b>	<b>105.322.796.708</b>

#### 8. *Taxes and Receivables from State Budget*

	September 30, 2025	January 1, 2025
<i>Corporate income tax overpayment</i>	-	-
<i>Import and Export Duties overpayment</i>	-	-
<i>Excess output VAT payment</i>	2.876.097.127	203.042.213
<b>Total</b>	<b>2.876.097.127</b>	<b>203.042.213</b>

VINACOMIN - INVESTMENT, TRADING AND SERVICE JOINT STOCK COMPANY  
No.01, Phan Dinh Giot Street, Phuong Liet Ward, Ha noi, Viet Nam

Issued under Circular No. 200/2014/TT-BTC  
December 22, 2014 of the Ministry of Finance

## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 9. Tangible Fixed Asset Increase

	<i>Houses, structures</i>	<i>Machinery, equipment</i>	<i>Means of transport</i>	<i>Management equipment</i>	<i>Other tangible fixed assets</i>	<i>Total</i>
<b>Original Cost of Tangible FA</b>						
As of January 01, 2025	10.926.409.646	450.129.000	9.940.842.000	253.342.862		21.570.723.508
Increase in Year		-				-
Finished Capital Construction	-	-		-	-	-
Other Increase	-	-	-	-	-	-
Liquidating, Selling	-	-				-
Other Decrease				-		-
<b>As of September 30, 2025</b>	<b>10.926.409.646</b>	<b>450.129.000</b>	<b>9.940.842.000</b>	<b>253.342.862</b>	<b>-</b>	<b>21.570.723.508</b>
<b>ACCUMULATED DEPRECIATION</b>						
As of January 01, 2025	10.508.090.288	450.129.000	9.180.466.379	253.342.861	-	20.392.028.528
Depreciation in Year	73.822.284		521.461.305	-		595.283.589
Other Increase						-
Liquidating, Selling	-					-
Other Decrease						-
<b>As of September 30, 2025</b>	<b>10.581.912.572</b>	<b>450.129.000</b>	<b>9.701.927.684</b>	<b>253.342.861</b>	<b>-</b>	<b>20.987.312.117</b>
<b>FA</b>						
As of January 01, 2025	418.319.358	-	760.375.621	1	-	1.178.694.980
As of September 30, 2025	344.497.074	-	238.914.316	1	-	583.411.391



## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 10. Financial Lease FA Increase/Decrease

	Technology chain	Means of transport	Total
<b>ORIGINAL COST</b>			
As of January 01,2025	-	-	-
Lease in Year	-	-	-
Other Increase	-	-	-
Buying Back Leasing FA	-	0	-
Other Decrease	-	-	-
<b>As of September 30, 2025</b>	-	-	-
<b>ACCUMULATED DEPRECIATION</b>			
As of January 01,2025	-	-	-
Depreciation in Year	-	-	-
Other Increase	-	-	-
Buying Back Leasing FA	-	0	-
Other Decrease	-	-	-
<b>As of September 30, 2025</b>	-	-	-
<b>REMAINING VALUE</b>			
As of January 01,2025	-	-	-
<b>As of September 30, 2025</b>	-	-	-

#### 11. Intangible Fixed Asset Increase/Decrease

	Land use rights	Patent Copyright	Total
<b>ORIGINAL COST</b>			
As of January 01,2025	1.215.309.847	-	1.215.309.847
Increase in Year	-	-	-
Other Increase	-	-	-
Liquidating, Selling	-	-	-
Other Decrease	-	-	-
<b>As of September 30, 2025</b>	1.215.309.847	-	1.215.309.847
<b>ACCUMULATED DEPRECIATION</b>			
As of January 01,2025	-	-	-
Depreciation in Year	-	-	-
Other Increase	-	-	-
Liquidating, Selling	-	-	-
Other Decrease	-	-	-
<b>As of September 30, 2025</b>	-	-	-
<b>REMAINING VALUE</b>			
As of January 01,2025	1.215.309.847	-	1.215.309.847
<b>As of September 30, 2025</b>	1.215.309.847	-	1.215.309.847

## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 12. Capital Construction in Progress

	September 30, 2025	January 1, 2025
Total capital Construction in Progress:	<u>659.685.248</u>	<u>659.685.248</u>
Including major projects:		
+ Phu Ly Commercial Center - Ha Nam	659.685.248	659.685.248
+ Other projects		

#### 13. Long-term Prepaid Expenses

	September 30, 2025	January 1, 2025
+ Value of tools and equipment used	36.961.177	68.724.171
+ Value of management software	-	-
+ Office repair costs	2.460.410.201	335.674.291
+Non-agricultural land use tax		
+ Other costs	3.739.905.309	3.883.241.964
<b>Total</b>	<u><b>6.237.276.687</b></u>	<u><b>4.287.640.426</b></u>

#### 14. Commercial advantage

The increase and decrease in trade advantage during the period is as follows:

				Total
<b>ORIGINAL COST</b>				
As of January 01,2025			-	-
Increase in Year	-	-	-	-
Decrease in Year	-	-	-	-
<b>As of September 30, 2025</b>	-	-	-	-
<b>ACCUMULATED DEPRECIATION</b>				
As of January 01,2025	-	-	-	-
Depreciation in Year	-	-	-	-
<b>As of September 30, 2025</b>	-	-	-	-
<b>REMAINING VALUE</b>				
As of January 01,2025	-	-	-	-
<b>As of September 30, 2025</b>	-	-	-	-



## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 15. Long-term financial investments

	September 30, 2025	January 1, 2025
Investments in Subsidiaries	206.514.127.000	206.514.127.000
Investments in Associates, Joint-Ventures	12.070.000.000	12.070.000.000
Investments in Other Companies		
Others long-term investments	3.784.000.000	3.784.000.000
<b>Total value of long-term financial investments</b>	<b>222.368.127.000</b>	<b>222.368.127.000</b>
Provision for Long-term Investments		
Devaluation	- 18.937.040.879	- 8.689.253.189
Held-to Maturity Investments	2.100.000.000	2.100.000.000
<b>Net value of long-term financial investments</b>	<b>205.531.086.121</b>	<b>215.778.873.811</b>

#### 15.1 Investments in Subsidiaries

Company name	Proportion	Value	Proportion	Value
ITASCO Coal Import Export Trading Company Limited	100%	3.000.000.000	100%	3.000.000.000
ITASCO Coal Trading and Trading Joint Stock Company	98,30%	34.514.127.000	98,30%	34.514.127.000
ITASCO Energy Investment Joint Stock Company	99,41%	169.000.000.000	99,41%	169.000.000.000
<b>Total</b>		<b>206.514.127.000</b>	-	<b>206.514.127.000</b>

#### 15.2 Investments in Associates, Joint-Ventures

Company name	Proportion	Value	Proportion	Value
Vinacomin Investment, Minerals and Services Joint Stock Company	26%	7.020.000.000	26%	7.020.000.000
Itasco Coal Processing and Trading Joint Stock Company	40%	4.000.000.000	40%	4.000.000.000
Vinh Tan General Service Joint Stock Company	35,0%	1.050.000.000	35%	1.050.000.000
<b>Total</b>		<b>12.070.000.000</b>	-	<b>12.070.000.000</b>

#### 15.3 Other long-term investments

Company name	Proportion	Value	Proportion	Value
Itasco Minerals and Trading Joint Stock Company	18,00%	900.000.000	18,00%	900.000.000
Itasco Mineral Processing and Services Joint Sto	14,29%	500.000.000	14,29%	500.000.000
Itasco Hanoi Coal Processing and Trading Joint S	20,00%	2.000.000.000	20,00%	2.000.000.000
Dong Hai Warehouse Services Joint Stock Comnanv - Itasco	7,68%	384.000.000	19,20%	384.000.000
<b>Total</b>		<b>3.784.000.000</b>		<b>3.784.000.000</b>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 16. Payable to seller

	September 30, 2025	January 1, 2025
<b>Short-term Payables</b>		
<i>SJE Energy Company Limited</i>	2.409.213.653	10.409.213.653
<i>SONG DA 11 JOINT STOCK COMPANY</i>	95.842.194.077	35.129.227.321
<i>FLSMIDTH KOCH GMBH</i>	15.352.482.530	13.330.767.250
<i>EUROPEAN Machinery and trucking servservices co.,</i>	961.910.000	46.474.385.825
<i>Investment and Construction Joint Stock Company No. 18.1</i>	27.705.180.641	20.187.720.702
<i>Viet Hung Construction &amp; Foundation Treatment Company Limited</i>	1.702.474.124	1.702.474.124
<i>Thanh Trung Construction Investment Company Limited</i>	14.356.389.160	12.217.554.137
<i>Hoa Thanh Construction &amp; Trading Joint Stock Company</i>	5.742.312.739	5.742.312.739
<i>Duc Toan - Hai Ha Company Limited</i>	11.109.760.500	14.470.706.340
<i>Minh Hung Transport Company Limited</i>	7.551.118.166	2.370.491.653
<i>AN BINH VN INFRASTRUCTURE AND TRANSPORT CONSTRUCTION</i>	4.343.257.715	4.343.257.715
<i>V&amp;M Mechanical Construction Company Limited</i>	11.693.899.083	22.475.127.668
<i>Bac Son Mid-Autumn Construction and Trading Company</i>	7.764.566.780	4.296.518.390
<i>Ha Nam Binh Construction Materials Production Cooperative</i>	7.241.727.279	5.371.174.000
<i>Dong nam mechanical construction investment joint stock company</i>	32.313.171.123	32.910.858.040
<i>Tay Bac Construction and Trading Development Company Limited</i>	9.687.200.409	9.248.043.089
<i>Khanh Huan Construction Company Limited</i>	13.117.254.845	6.963.400.022
<i>Other suppliers</i>	91.944.264.764	69.118.518.717
<b>Total</b>	<b>360.838.377.588</b>	<b>316.761.751.385</b>

#### 17. Buyer pays in advance

	September 30, 2025	January 1, 2025
<b>a. Short term Advances Received from the Customers</b>		
<i>Cam Pha Coal Trading Joint Stock Company - Vinacomin</i>	-	8.132.850.000
<i>Uong Bi Coal Company - TKV</i>	4.251.000.960	-
<i>Hanoi Coal Processing and Trading Joint Stock Company</i>		
<i>ITASCO</i>	22.024.602	800.000.000
<i>Nghi Son Industrial Park No. 3 Infrastructure Investment and</i>		
<i>Exploitation Company Limited</i>	236.851.577.879	169.404.561.750
<i>Gia Hung Infrastructure Development Joint Stock Company</i>	118.119.216.575	47.597.485.848
<i>ITASCO Coal Trading and Trading Joint Stock Company</i>	52.017.158.910	94.892.298.066
<i>ITASCO Coal Processing and Trading Joint Stock Company</i>	53.814.606.058	58.269.695.087
<i>Mao Khe Coal Company - TKV</i>	-	1.064.880.000
<i>Cam Pha Thermal Power Company - TKV</i>	1.115.944.855	-
<i>SONG DA 11 JOINT STOCK COMPANY</i>	76.005.000.000	-
<i>Thai Son Lam Trading and Service Company Limited</i>	4.945.683.885	94.777.585
<i>Simacai Joint Stock Company</i>	33.021.428.945	30.776.687.236
<i>+ Other customers</i>	35.557.888.456	15.405.888.456
<b>Total</b>	<b>615.721.531.125</b>	<b>426.439.124.028</b>

#### 18. Unrealized Revenue

	September 30, 2025	January 1, 2025
<b>Total</b>	<b>-</b>	<b>-</b>



## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 19. Short-term borrowings and finance leases

	September 30, 2025	January 1, 2025
Short-term Borrowings	950.274.547.093	1.072.535.162.402
+ Bank borrowings	950.274.547.093	1.072.535.162.402
+ Personal and corporate Borrowings	-	-
Long-term debt due	-	-
<b>Total</b>	<b>950.274.547.093</b>	<b>1.072.535.162.402</b>

#### 20. Taxes and Obligations to State Budget

	September 30, 2025	January 1, 2025
Payable VAT	-	-
Import and Export Duties	-	-
Corporation Income Tax	594.084.635	6.840.483.354
Personal Income Tax	708.020.961	757.265.593
Natural Resource Tax	-	-
Land, Housing Tax and Land Rental	517.126.800	-
Others Tax	435.824.755	435.824.755
Fees, Charges and Other Payables	38.784.517	-
<b>Total</b>	<b>2.293.841.668</b>	<b>8.033.573.702</b>

#### 21. Cost to Pay

	September 30, 2025	January 1, 2025
Others cost to Pay	96.391.981.447	44.881.000.137
+ Interest payable	-	1.350.588.367
+ Audit fees payable	-	135.000.000
+ Others cost to Pay	96.391.981.447	43.395.411.770
<b>Total</b>	<b>96.391.981.447</b>	<b>44.881.000.137</b>

#### 22. Other short-term payables

	September 30, 2025	January 1, 2025
Pending Assets	-	-
Trade Union Fees	46.319.863	35.442.232
Social Insurance	-	-
Health Insurance	-	-
Unemployment Insurance	-	-
Other short-term payables	7.525.386.363	4.841.020.668
+ Must pay party fees	196.825.570	195.989.089
+ Accept short-term deposits and deposits	-	-
+ Dividend payable to shareholders	1.070.505.639	1.099.999.259
+ Other payables	6.258.055.154	3.545.032.320
<b>Total</b>	<b>7.571.706.226</b>	<b>4.876.462.900</b>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

#### 23. Borrowings and Financial Lease Liabilities

	September 30, 2025	January 1, 2025
Long-term Borrowings	-	111.150.000
+ Bank borrowings	-	111.150.000
+ Finance lease	-	-
+ Others borrowings	-	-
Long-term debt	-	-
+ Finance lease	-	-
+ Others long-term debt	-	-
Bonds	-	-
<b>Total</b>	<b>-</b>	<b>111.150.000</b>

#### 24. Deferred Income Tax Assets

	September 30, 2025	January 1, 2025
Deferred tax assets related to deductible temporary differences	-	-
Deferred income tax assets related to unused tax losses	-	-
Deferred income tax assets related to unused tax credits	-	-
Reversal of deferred tax assets recognized from prior years	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### 25. Provision for Payables

	Warranty cost reserve	Others reserves	Total
<i>This year</i>			
As of January 01, 2025			-
Increase in Year			-
Use in Year			-
Reversal of unused reserves			-
Adjustment for discounted cash flows	-		-
<b>As of September 30, 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>In there</i>			
Provision for short-term payables		-	-
Provision for long-term payables	-	-	-



VINACOMIN - INVESTMENT, TRADING AND SERVICE JOINT STOCK COMPANY  
No.01, Phan Dinh Giot Street, Phuong Liet Ward, Ha noi, Viet Nam

NOTES TO FINANCIAL STATEMENTS (Continued)

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)

26. Owner's Equity

Equity Fluctuation Reconciliation Table

	Owner's Equity	Other Owner's Equity	Non-controlling interest	Development Investment Fund	Exchange Rate Differences	Undistributed Profit	Total
<b>Last year's opening balance</b>	264,599,240,000	-	-	10,928,178,127	-	7,119,590,295	282,647,008,422
Capital increase in previous year	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	3,920,145,821	3,920,145,821
Other increase	-	-	-	-	(947,486,255)	-	(947,486,255)
Exchange rate difference	-	-	-	-	-	-	-
Capital reduction during the year	-	-	-	-	-	-	-
Pay dividends to shareholders	-	-	-	-	-	(2,645,992,400)	(2,645,992,400)
Distribution of funds	-	-	-	4,000,000,000	-	(4,355,000,000)	(355,000,000)
Other discounts	-	-	-	-	947,486,255	-	947,486,255
<b>Last year ending balance/this year beginning balance</b>	264,599,240,000	-	-	14,928,178,127	-	4,038,743,716	283,566,161,843
Capital increase in previous year	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	-	1,539,114,825	1,539,114,825
Other increase	-	-	-	-	-	-	-
Exchange rate difference	-	-	-	-	-	-	-
Capital reduction during the year	-	-	-	-	-	-	-
Pay dividends to shareholders	-	-	-	-	-	(2,645,992,400)	(2,645,992,400)
Distribution of funds	-	-	-	-	-	(328,000,000)	(328,000,000)
Other discounts	-	-	-	-	-	-	-
<b>Balance at the end of this year</b>	264,599,240,000	-	-	14,928,178,127	-	2,603,866,141	282,131,284,268

**NOTES TO FINANCIAL STATEMENTS (Continued)****V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET (Continued)**

## Owner's equity details

	September 30, 2025			January 1, 2025		
	Total	Common stock	Preferred stock	Total	Common stock	Preferred stock
Vietnam National Coal - Mineral Industries Group	47.628.000.000	47.628.000.000	-	47.628.000.000	47.628.000.000	-
Shareholders' equity	216.971.240.000	216.971.240.000	-	216.971.240.000	216.971.240.000	-
Equity Surplus	-	-	-	-	-	-
Shares in Fund	-	-	-	-	-	-
<b>Total</b>	<b>264.599.240.000</b>	<b>264.599.240.000</b>	<b>-</b>	<b>264.599.240.000</b>	<b>264.599.240.000</b>	<b>-</b>

Capital transactions with owners and dividend distribution, profit sharing:

	September 30, 2025	January 1, 2025
Owner's equity		
+ Beginning capital contribution	264.599.240.000	264.599.240.000
+ Capital increase during the year	-	-
+ Capital contribution decreased during the year	-	-
+ End of year capital contribution	264.599.240.000	264.599.240.000
Dividends, distributed profits	-	-

Share:

	September 30, 2025	January 1, 2025
Number of shares registered for issuance	26.459.924	26.459.924
Number of shares sold to the public	26.459.924	26.459.924
+ Common stock	26.459.924	26.459.924
Number of shares bought back	-	-
+ Common stock	-	-
Number of shares outstanding	26.459.924	26.459.924
+ Common stock	26.459.924	26.459.924

Outstanding share price: 10.000 VND

Other equity funds:

	September 30, 2025	January 1, 2025
Investment Fund	14.928.178.127	14.928.178.127
Financial reserve fund	-	-

Purpose of fund allocation:

+ The development investment fund is used for investment in future business expansion such as capital investment in other enterprises, purchase of fixed assets, basic construction, research and development, training and improvement of working environment..

+ The financial reserve fund is set aside to compensate for the remaining loss or damage to assets occurring during business operations after compensation from organizations and individuals causing the loss and from insurance organizations, or to reserve for unexpected losses or damage due to objective factors or due to instability in the domestic or foreign economic and financial situation.



## NOTES TO FINANCIAL STATEMENTS (Continued)

### 27. Minority shareholder interests

	Cộng		
2025			
Charter capital	-	-	-
Other owners' equity	-	-	-
Undistributed Profit	-	-	-
	-	-	-
Profit (loss) in consolidated profit during the period	-	-	-

## VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

The indicators are presented in Vietnamese Dong (VND).

### 28. Sales and service revenue

	September 30, 2025	September 30, 2024
<b>Total sales and service revenue</b>	<b>1.245.861.539.315</b>	<b>1.020.326.054.873</b>
<i>In there:</i>		
<i>Sales Revenue</i>	<i>759.515.941.730</i>	<i>697.103.563.839</i>
<i>Sales of finished products</i>	<i>59.150.000.000</i>	<i>128.111.749.089</i>
<i>Service revenue</i>	<i>897.243.858</i>	<i>972.120.402</i>
<i>Construction revenue</i>	<i>426.298.353.727</i>	<i>194.138.621.543</i>
<i>Real Estate Business Revenue</i>	-	-
<b>Deductible Items</b>	-	-
<i>Trade Discounts</i>	-	-
<i>Prices of Goods</i>	-	-
<i>Sales Returns</i>	-	-
<b>Net Revenue from Sale of Goods and Supply of Services</b>	<b>1.245.861.539.315</b>	<b>1.020.326.054.873</b>
<i>Sales Revenue</i>	<i>759.515.941.730</i>	<i>825.215.312.928</i>
<i>Service revenue</i>	<i>897.243.858</i>	<i>972.120.402</i>
<i>Sales of finished products</i>	<i>59.150.000.000</i>	<i>128.111.749.089</i>
<i>Construction revenue</i>	<i>426.298.353.727</i>	<i>194.138.621.543</i>
<i>Real Estate Business Revenue</i>	-	-

### 29. Cost from Sale of Goods and Supply of Services

	September 30, 2025	September 30, 2024
Cost of Goods Sold	747.431.562.279	686.951.973.753
Cost of Products Sold	56.883.650.471	121.520.867.085
Cost of Services Supplied	811.694.903	557.505.547
Cost of Construction	399.264.912.587	172.565.540.597
Provision for Devaluation of Stocks	-	-
<b>Total</b>	<b>1.204.391.820.240</b>	<b>981.595.886.982</b>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

#### 30. Revenue from Financial Activities

	September 30, 2025	September 30, 2024
Interest on Bank Deposits, Loans	38.637.936.514	47.944.854.116
Share transfer interest	-	-
Profit from Exchange Differences - Received	174.557.712	401.539.945
Profit from Exchange Differences - Receivable	-	770.367.723
Interest of Deferred Payments	-	-
Others	-	174.159.319
<b>Total</b>	<b>38.812.494.226</b>	<b>49.290.921.103</b>

#### 31. Financial Expenses

	September 30, 2025	September 30, 2024
Loan interest	48.474.619.098	63.637.336.524
Payment Discounts, Interest of Deferred Payments	-	-
Loss from Long-term, Short-term Investment Liqu	-	-
Loss from Selling Foreign Currency	-	-
Loss from Exchange Differences - Received	799.695.992	191.616.460
Loss from Exchange Differences - Receivable	282.631.905	2.741.427.365
Provision for Short-term and Long-term Investment Devaluation	10.247.787.690	2.490.978.022
Others Financial Expenses	-	-
<b>Total</b>	<b>59.804.734.685</b>	<b>69.061.358.371</b>

#### 32. Other Incomes

	September 30, 2025	September 30, 2024
Liquidation, sale of fixed assets, construction works	-	401.600.000
Gain on asset revaluation	-	-
Fines collected	-	-
Taxes are reduced	-	-
Others	6.500	16.108
<b>Total</b>	<b>6.500</b>	<b>401.616.108</b>

#### 33. Other Expenses

	September 30, 2025	September 30, 2024
Remaining value of fixed assets, liquidation and sale costs of fixed assets	-	226.560.000
Loss on revaluation of assets	-	-
Late payment penalties	-	-
Tax penalties	42.618.573	791.394.158
Others	3.910.048.768	-
<b>Total</b>	<b>3.952.667.341</b>	<b>1.017.954.158</b>



## NOTES TO FINANCIAL STATEMENTS (Continued)

### VI. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT

#### 34. Administration Expenses

	September 30, 2025	September 30, 2024
Employee costs	7.512.554.252	7.363.076.725
Material cost management	-	-
Office supplies costs	66.401.915	62.167.662
Fixed Asset Depreciation	345.283.587	345.283.587
Taxes and fees	401.078.959	1.100.529.703
Contingency costs		
Outsourcing service costs	1.814.601.633	1.219.392.404
Other Expenses in Cash	2.121.387.584	3.761.183.441
<b>Total</b>	<b>12.261.307.930</b>	<b>13.851.633.522</b>

#### 35. Selling Expenses

	September 30, 2025	September 30, 2024
Employee costs	1.615.513.869	1.421.121.478
Cost of materials and packaging		
Cost of tools and equipment	-	-
Fixed Asset Depreciation	-	-
Warranty costs		
Outsourcing service costs	15.685.851	48.815.059
Other Expenses in Cash	689.192.313	1.221.327.293
<b>Total</b>	<b>2.320.392.033</b>	<b>2.691.263.830</b>

#### 36. Expenses by Factor

	September 30, 2025	September 30, 2024
Raw Material Costs	54.215.006.437	115.640.099.704
Labor Costs	9.128.068.121	8.784.198.203
Fixed Asset Depreciation	345.283.587	396.855.726
Contingency costs	-	-
Outsourcing service costs	523.848.695.557	230.372.967.909
Other Expenses in Cash	2.810.579.897	4.982.856.134
<b>Total</b>	<b>590.347.633.599</b>	<b>360.176.977.676</b>

## NOTES TO FINANCIAL STATEMENTS (Continued)

### VII. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE CASH FLOW STATEMENT

37. *Non-cash transactions affect future cash flow statements*

	September 30, 2025	September 30, 2024
Purchase of assets by assuming directly related liabilities or through finance lease transactions;		
Buying a business through issuing shares;		
Convert debt to equity;		
Other non-monetary transactions		
+ Sale of fixed assets liquidated and proceeds from debt offset		-
+ Principal repayment through debt offset		-
<b>Total</b>		-
	-	-
	September 30, 2025	September 30, 2024

38. *Other information*

Contingent Liabilities, Commitments and Other Financial Information:

Events occurring after the balance sheet date:

Information about related parties:

Comparison information:

Continuous Operational Information

Others information:

Ha noi, October 17, 2025

Prepared by

Chief Accountant

General Director





NGUYEN THI THAM

NGUYEN TRUNG HIEU

NGUYEN ANH DUC