

INDUSTRIAL GROUP
VIETNAM'S COAL - MINERALS
MONG DUONG COAL JOINT STOCK COMPANY -
VINACOMIN

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

No. 1206/CBTT-TMD
Disclosure of Financial Statements
Third Quarter 2025

Quang Ninh, October 20, 2025

PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: - State Securities Commission
- Hanoi Stock Exchange

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 11, 2020 of the Ministry of Finance guiding the disclosure of information on the stock market, Mong Duong Coal Joint Stock Company – Vinacomin discloses information on financial statements (FS) for the third quarter of 2025 with the Hanoi Stock Exchange as follows:

1. Name of organization: Mong Duong Coal Joint Stock Company - Vinacomin

- Stock Code: MDC
- Address: Group 7, Zone 3, Mong Duong Ward, Quang Ninh Province
- Contact Phone/Tel: 0203.3868.271; 0203.3868.272;
Fax: 0203.3868.276.
- Email: thanmongduongvnc@gmail.com; Website: Mongduongcoal.vn

3. Contents of information announcement:

- Financial Statements Quarter III/2025
 - ☒ Separate financial statements (TCNY has no subsidiaries and superior accounting units have subordinate units);
 - ☐ Consolidated financial statements (TCNY has subsidiaries);
 - ☐ General financial statements (TCNY has an accounting unit under the organization of its own accounting apparatus).

- Cases subject to explanation of causes:

+ The auditing organization gives an opinion that is not fully accepted for the financial statements (for audited financial statements in 2024):

☐ Yes No



Written explanation in case of integration:

☐ Yes No



+ Profit after tax in the reporting period with a difference of 5% or more before and after audit, converted from loss to profit or vice versa (for audited financial statements in 2024):

☐ Yes No



Written explanation in case of integration:

☐ Yes No



+ Profit after corporate income tax in the statement of business results of the reporting period changes by 10% or more compared to the report of the same period of the previous year:

☒ Yes No



Written explanation in case of integration:

☒ Yes No



+ Profit after tax in the reporting period is at a loss, transferred from profit in the same period of the previous year to a loss in this period or vice versa:

☐ Yes No



Written explanation in case of integration:

☐ Yes No



This information was published on the company's website on: 20/10/2025 at the link: ***Mongduongcoal.vn – Shareholder Relations – Financial Statements.***

3. Reporting on transactions valued at 35% or more of total assets in the third quarter of 2025.

- Transaction contents: Buying and selling coal under production and business coordination contracts with Vietnam Coal and Mineral Industry Group.

- Trading partners: Vietnam Coal and Mineral Industry Group through its affiliated companies including: Cua Ong Coal Sorting Company - TKV and Cam Pha Logistics and Port Company - Vinacomin;

- Proportion of transactions/Total asset value of the enterprise (%) (based on the latest year's financial statements): $2,033,876,729,547 / 968,033,435,956 = 210.1 \%$

- Transaction completion date: 30/09/2025.

We would like to commit that the information published above is true and fully responsible before the law for the content of the information disclosed.

DISCLOSURE AUTHORIZER

(Sign, clearly state full name, position, and seal)

Attachments:

- Financial Statements Quarter II/2025
- Explanation of profit difference in the third quarter of 2025



Nguyen Thanh Son

Vietnam National Coal and Mineral
Industries Holding Corporation Limited
Vinacomin - Mong Duong Coal Joint Stock Company

No. 1205 /GT - MDC

*Explanation of profit difference
The third quarter of 2025 compared
to the third quarter of 2024*

SOCIALIST REPUBLIC OF VIETNAM
Independence - Liberty - Happiness

Quang Ninh province, 20 October 2025

**To: STATE SECURITIES COMMISSION OF VIETNAM;
HANOI STOCK EXCHANGE.**

Implementing the Circular No. 96/2020/TT-BTC dated 16 November 2020 of the Ministry of Finance and Guiding the disclosure of information on the securities market and Circular No. 68/2024/TT-BTC dated 18 September 2024 of the Ministry of Finance amending and supplementing a number of articles of Circulars regulating securities trading on the securities trading system; clearing and settlement of securities transactions; activities of securities companies and information disclosure on the stock market. On 20 October 2025, Vinacomin - Mong Duong Coal Joint Stock Company has completed the preparation of the Financial Statement for the third quarter of 2025.

- The Company's production and business results in the third quarter of 2025 are lower than in the third quarter of 2024, specifically:

- Profit after tax in the third quarter of 2025: VND 4.869.266.259. Profit after tax in the third quarter of 2024 interest: VND 8.912.251.156. Profit after tax in the third quarter of 2025 is lower than the same period last year: VND 4.042.984.897.

***Cause:**

- Cost of goods sold in the third quarter of 2025 is VND 538.996.542.383, which is VND 61.561.515.606 higher, equivalent to 12,9% higher than the same period last year.

* Therefore, the higher cost of goods sold resulted in the company's profit after tax in the third quarter of 2025 being lower than in the third quarter of 2024.

Vinacomin - Mong Duong Coal Joint Stock Company hereby provides this explanation./.

Recipient:

- As above;
- Save office, accounting department ✓

DIRECTOR

Luong Thanh Chung

CONTENTS OF FINANCIAL STATEMENT

30 September 2025

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STATEMENT OF FINANCIAL POSITION

As at 30 September 2025

Unit: VND

ASSETS	CODE	NOTE	CLOSING BALANCE	BEGINNING BALANCE
<i>A</i>	<i>B</i>	<i>C</i>	<i>I</i>	<i>2</i>
A- CURRENT ASSETS	100		312.667.755.513	489.723.930.483
(100=110+120+130+140+150)				
I. Cash and cash equivalents	110		2.658.854.383	2.759.307.911
1. Cash	111	VI.1	2.658.854.383	2.759.307.911
2. Cash equivalents	112		-	-
II. Short-term investments	120		-	-
1. Trading securities	121	VI.2a	-	-
2. Provision for diminution in value of trading securities	122	VI.2a	-	-
3. Held-to-maturity investments	123	VI.2b	-	-
III. Short-term receivables	130		223.116.517.045	410.524.309.950
1. Short-term trade receivables	131	VI.3a,c	184.624.977.482	401.013.760.370
2. Short-term prepayments to suppliers	132		34.207.198.211	4.207.953.127
3. Short-term intra-company receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Short-term loan receivables	135		-	-
6. Other short-term receivables	136	VI.4a	18.190.920.503	19.509.175.604
7. Provision for short-term doubtful debts (*)	137	VI.4a	(13.906.579.151)	(14.206.579.151)
8. Shortage of assets awaiting resolution	139	VI.5	-	-
IV. Inventories	140	VI.7	68.808.073.770	53.095.917.917
1. Inventories	141		68.808.073.770	53.095.917.917
2. Provision for devaluation of inventories (*)	149		-	-
V. Other short-term assets	150		18.084.310.315	23.344.394.705
1. Short-term prepaid expenses	151	VI.13a	18.058.499.235	17.783.381.007
2. Deductible VAT	152		-	-
3. Taxes and other receivables from the State budget	153	VI.19	25.811.080	5.561.013.698
4. Purchase and resale of Government bonds	154		-	-
5. Other current assets	155	VI.14a	-	-

B- NON-CURRENT ASSETS	200		655.365.680.443	696.495.384.826
(200 = 210+220+240+250+260)				
I - Long-term receivables	210		14.748.049.211	20.896.779.097
1. Long-term trade receivables	211	VI.3bc	-	-
2. Long-term prepayments to suppliers	212		-	-
3. Working capital provided to sub-units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other long-term receivables	216	VI.4b	14.748.049.211	20.896.779.097
7. Provision for long-term doubtful debts (*)	219	VI.4b	-	-
II - Fixed assets	220		457.808.065.620	481.858.262.504
1. Tangible fixed assets	221	VI.9	457.311.837.559	481.643.136.402
- Historical costs	222		2.297.948.449.309	2.247.033.855.524
- Accumulated depreciation (*)	223		(1.840.636.611.750)	(1.765.390.719.122)
2. Finance lease fixed asset	224	VI.11	-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	VI.10	496.228.061	215.126.102
- Historical costs	228		1.750.308.325	1.329.805.846
- Accumulated amortization (*)	229		(1.254.080.264)	(1.114.679.744)
III - Investment properties	230	VI.12	-	-
- Historical costs	231		-	-
- Accumulated depreciation (*)	232		-	-
IV - Long-term assets in progress	240	VI.8	28.233.590.263	32.995.900.178
1. Long-term work in progress	241		-	-
2. Construction in progress	242		28.233.590.263	32.995.900.178
V - Long-term investments	250		-	-
1. Investments in subsidiaries	251		-	-
2. Investments in joint ventures and associates	252		-	-
3. Equity investments in other entities	253		-	-
4. Provision for devaluation of long-term investments (*)	254		-	-
5. Held-to-maturity investments	255		-	-
VI - Other long-term assets	260		154.575.975.349	160.744.443.047
1. Long-term prepaid expenses	261	VI.13b	91.573.152.368	97.741.620.066
2. Deferred income tax assets	262	VI.24a	63.002.822.981	63.002.822.981
3. Long-term equipment, supplies and spare parts	263		-	-
4. Other long-term assets	268	VI.14b	-	-
TOTAL ASSETS (270=100+200)	270		968.033.435.956	1.186.219.315.309

CAPITAL	CODE	NOTE	CLOSING BALANCE	BEGINNING BALANCE
<i>A</i>	<i>B</i>	<i>C</i>	<i>I</i>	<i>2</i>
C- LIABILITIES (300=310+320)	300		663.510.442.573	847.881.106.004
I. Current liabilities	310		501.603.361.181	707.938.736.653
1. Short-term trade payables	311	VI.16acd	242.579.980.131	175.072.068.330
2. Short-term prepayments from customers	312		-	-
3. Taxes and other payables to State budget	313	VI.19	15.163.795.054	48.973.373.320
4. Payables to employees	314		104.116.941.291	187.163.527.183
5. Short-term accrued expenses	315	VI.20	3.019.076.570	2.227.370.809
6. Short-term intra-company payables	316		-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unearned revenue	318	VI.22ac	-	-
9. Other short-term payments	319	VI.21	4.779.246.947	6.005.862.312
10. Short-term borrowings and finance lease liabilities	320	VI.15acd	67.092.190.211	269.773.549.049
11. Provisions for short-term payables	321	VI.23a	36.295.464.988	-
12. Bonus and welfare fund	322		28.556.665.989	18.722.985.650
13. Price stabilization fund	323		-	-
14. Purchase and resale of Government bonds	324		-	-
II. Non-current liabilities	330		161.907.081.392	139.942.369.351
1. Long-term trade payables	331	VI.16bcd	12.417.658.794	6.444.956.683
2. Long-term prepayments from customers	332		-	-
3. Long-term accrued expenses	333	VI.20	-	-
4. Intra-company payables on operating capital	334		-	-
5. Long-term intra-company payables	335		-	-
6. Long-term unearned revenue	336	VI.22bc	-	-
7. Other long-term payables	337	VI.21	-	-
8. Long-term borrowings and finance lease liabilities	338		148.557.765.540	132.565.755.610
9. Convertible bonds	339	VI.17	-	-
10. Preference shares	340	VI.22	-	-
11. Deferred income tax liabilities	341	VI.24b	-	-
12. Provisions for long-term payables	342	VI.23b	931.657.058	931.657.058
13. Science and technology development fund	343		-	-

CAPITAL	CODE	NOTE	CLOSING BALANCE	BEGINNING BALANCE
<i>A</i>	<i>B</i>	<i>C</i>	<i>I</i>	<i>2</i>
D - OWNER'S EQUITY (400=410+430)	400		304.522.993.383	338.338.209.305
I. Owner's equity	410		304.522.993.383	338.338.209.305
1. Contributed capital	411	VI.25a	214.183.460.000	214.183.460.000
- Ordinary shares with voting rights	411a		214.183.460.000	214.183.460.000
- Preference shares	411b		-	-
2. Share Premium	412	VI.25a	-	-
3. Conversion options on convertible bonds	413	VI.25a	-	-
4. Other capital	414	VI.25a	-	-
5. Treasury shares (*)	415	VI.25d	-	-
6. Differences upon asset revaluation	416	VI.25a	-	-
7. Exchange rate differences	417	VI.25a	-	-
8. Development and investment funds	418	VI.25e	7.825.181.705	7.825.181.705
9. Enterprise reorganization assistance fund	419	VI.25e	-	-
10. Other reserves	420	VI.25e	-	-
11. Retained earnings	421	VI.25a	82.514.351.678	116.329.567.600
- Retained earnings accumulated till the end of the previous period	421a		63.002.822.911	63.002.822.911
- Retained earnings of the current period	421b		19.511.528.767	53.326.744.689
12. Capital expenditure fund	422		-	-
II. Other capital and funds	430		-	-
1. Non-business funds	431	VI.28	-	-
2. Funds that forming fixed assets	432		-	-
			-	-
TOTAL CAPITAL (440=300+400)	440		968.033.435.956	1.186.219.315.309

PREPARER



Ngo Thi Luong

CHIEF ACCOUNTANT



Nguyen Tuyet Mai

DIRECTOR



Lương Thanh Chung

The following is issued together with Circular No. 200/2014/TT-BTC
dated 22 December 2014 of the Ministry of Finance.

STATEMENT OF INCOME

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

Unit: VND

ITEMS	CODE	NOTE	QUARTER III		ACCUMULATED FROM BEGINNING OF YEAR TO END OF QUARTER	
			THIS YEAR	PREVIOUS YEAR	THIS YEAR	PREVIOUS YEAR
1. Revenue from sales of goods and rendering of services	01	VII.1	582.621.956.850	527.470.822.171	2.047.597.785.352	1.797.933.721.013
2. Revenue deductions	02	VII.2	-	-	-	-
3. Net revenue from sales of goods and rendering of services (10 = 01-02)	10		582.621.956.850	527.470.822.171	2.047.597.785.352	1.797.933.721.013
4. Cost of goods sold and services rendered	11	VII.3	538.996.542.383	477.435.026.777	1.874.829.561.668	1.630.187.569.106
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		43.625.414.467	50.035.795.394	172.768.223.684	167.746.151.907
6. Financial income	21	VII.4	32.151.157	22.841.709	332.319.250	450.339.153
7. Financial expenses	22	VII.5	3.373.429.656	3.993.345.493	11.685.312.715	13.435.254.900
<i>In which: Interest expenses</i>	23		3.373.429.656	3.993.345.493	11.685.312.715	13.435.254.900
8. Selling expenses	25	VII.8a	4.716.072.079	2.987.433.288	13.152.220.137	9.530.369.447
9. General and administrative expense	26	VII.8b	29.544.403.457	32.049.702.487	123.972.194.315	102.514.661.921
10. Net profit from operating activities {30=20+(21-22)-(25+26)}	30		6.023.660.432	11.028.155.835	24.290.815.767	42.716.204.792
11. Other income	31	VII.6	174.518.696	223.149.197	518.292.452	1.103.607.028
12. Other expense	32	VII.7	71.133.043	47.467.669	173.743.248	240.660.743
13. Other profit (40= 31-32)	40		103.385.653	175.681.528	344.549.204	862.946.285
14. Total net profit before tax (50=30+40)	50		6.127.046.085	11.203.837.363	24.635.364.971	43.579.151.077
15. Current corporate income tax expense	51	VII.10	1.257.779.826	2.291.586.207	5.123.836.204	9.002.244.105
16. Deferred corporate income tax expense	52		-	-	-	-
17. Profit after corporate income tax (60= 50-51-52)	60	VII.11	4.869.266.259	8.912.251.156	19.511.528.767	34.576.906.972
18. Basic earnings per share (*)	70		227	416	911	1.614
19. Diluted earnings per share (*)	71					

Quang Ninh, 20. Oct 2025

PREPARER



Ngo Thi Luong

CHIEF ACCOUNTANT



Nguyen Tuyet Mai

DIRECTOR




Luong Thanh Chung

STATEMENT OF CASH FLOWS

(Indirect method)

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

Unit: VND

ITEMS	CODE	NOTE	ACCUMULATED FROM BEGINNING OF YEAR TO END OF QUARTER	
			This year	Previous year
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	01		24.635.364.971	43.579.151.077
2. Adjustments for				
- Depreciation and amortization of fixed assets and investment properties	02		75.385.293.148	52.400.000.000
- Provisions	03		35.995.464.988	(100.000.000)
- Exchange gains/losses from retranslation of monetary items denominated in foreign currency	04		-	-
- Gains/losses from investment	05		(332.319.250)	(450.339.153)
- Interest expenses	06		11.685.312.715	13.435.254.900
- Other adjustments	07		-	-
3. Operating profit before changes in working capital	08		147.369.116.572	108.864.066.824
- Increase or decrease in receivable	09		199.417.536.489	182.173.426.503
- Increase or decrease in inventories	10		(15.712.155.853)	(20.705.202.051)
- Increase or decrease in payable (excluding interest payable/ corporate income tax payable)	11		(13.367.692.913)	8.207.589.836
- Increase or decrease in prepaid expenses	12		5.893.349.470	8.339.125.204
- Increase or decrease in trading securities	13		-	-
- Interest paid	14		(11.685.312.715)	(13.431.847.700)
- Corporate income tax paid	15		(12.516.968.000)	(9.524.470.532)
- Other receipts from operating activities	16		9.354.060.000	2.676.200.000
- Other payments on operating activities	17		(27.901.843.385)	(18.299.525.604)
Net cash flows from operating activities	20		280.850.089.665	248.299.362.480
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Purchase or construction of fixed assets and other long-term assets	21		(89.465.399.050)	(78.051.534.940)
2. Proceeds from disposals of fixed assets and other long-term assets	22		-	-
3. Loans and purchase of debt instruments from other entities	23		-	-

ITEMS	CODE	NOTE	ACCUMULATED FROM BEGINNING OF YEAR TO END OF QUARTER	
			This year	Previous year
4. Collection of loans and resale of debt instrument of other entities	24		-	-
5. Equity investments in other entities	25		-	-
6. Proceeds from equity investment in other entities	26		-	-
7. Interest and dividend received	27		332.319.250	450.339.153
<i>Net cash flows from investing activities</i>	30		(89.133.079.800)	(77.601.195.787)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
1. Proceeds from issuance of shares and receipt of contributed capital	31		-	-
2. Repayment of contributions capital and repurchase of stock issued	32		-	-
3. Proceeds from borrowings	33		180.754.587.457	326.361.701.211
- Short-term			110.146.426.606	259.789.183.089
- Long-term			70.608.160.851	66.572.518.122
4. Repayment of principal	34		(367.443.936.365)	(418.068.001.422)
- Short-term			(292.486.730.852)	(331.531.254.863)
- Long-term			(74.957.205.513)	(86.536.746.559)
5. Repayment of financial principal	35		-	-
6. Dividends or profits paid to owners	36		(5.128.114.485)	(5.195.880.041)
<i>Net cash flows from financing activities</i>	40		(191.817.463.393)	(96.902.180.252)
Net cash flows in the period (50 = 20+30+40)	50		(100.453.528)	73.795.986.441
Cash and cash equivalents at beginning of the period	60		2.759.307.911	3.152.634.935
Effect of exchange rate fluctuations	61		-	-
Cash and cash equivalents at end of the period (70 = 50+60+61)	70		2.658.854.383	76.948.621.376

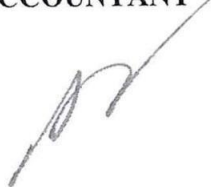
Quang Ninh, 20 Oct., 2025

PREPARER



Ngo Thi Luong

CHIEF ACCOUNTANT



Nguyen Tuyet Mai

DIRECTOR




Luong Thanh Chung

FINANCIAL STATEMENT NOTES

Until 30 September 2025

(Unit: VND)

I Business operations characteristics

1 Ownership structure:

Vinacomin - Mong Duong Coal Joint Stock Company is a joint-stock company converted from a state-owned enterprise under Decision No. 2222/QĐ-HĐQT dated 19 September 2007, by the Board of Management of Vietnam National Coal and Mineral Industries Holding Corporation Limited..

The headquarters of the company is located in Mong Duong Ward, Cam Pha City, Quang Ninh Province.

The charter capital of the company is 214,183,460,000 VND (Two hundred fourteen billion, one hundred eighty-three million, four hundred sixty thousand Vietnamese dong)

- State - owned shareholding ratio	equivalent to 65.00%	139.219.250.000	VND
- Shareholding ratio of other entities	equivalent to 35.00 %	74.964.210.000	VND

2 Business sector:

The company's business sector is production and trading.

3 Business activities: Production, processing, and trading of coal.

The main activities of the company are:

- Exploitation and collection of hard coal;
- Mining and collection of hard coal;
- Support activities for mining and other ores;
- Production of metal structures;
- Repair of electronic, optical equipment, and electrical devices;
- Construction of various types of houses, public utility works, and other civil engineering projects;
- Production of concrete and concrete products, gypsum, and mechanical processing;
- Road passenger transport, rail, road, and inland waterway cargo transport;
- Real estate business, land use rights for ownership, usage, or lease;

The headquarters of the company is located in Mong Duong Ward, Cam Pha City, Quang Ninh Province.

4. Normal production and business cycle

5 The Company's operation in the fiscal year that affect the financial statements:

6. Corporate Structure

- List of subsidiaries;
- List of joint ventures and associates;
- List of dependent units without legal status for accounting purposes.

7. Statement on the comparability of information in the financial statements must specify the reasons:

II Accounting period and currency used in accounting:

1 Accounting period: From 1 January 2025 to 30 September 2025

2 The Corporation maintains its accounting records in Vietnam Dong (VND).

III Accounting Standards and Accounting System

1 Applicable Accounting Policies

The company applies the accounting regime issued under Circular No. 200/2014/TT-BTC dated 22 December 2014, by the Ministry of Finance and the regulations of the Vietnam Coal and Mineral Industries Group.

2 Declaration of compliance with Accounting Standards and Accounting System

The company has applied the Vietnamese Accounting Standards and the guiding documents issued by the state. The financial statements are prepared and presented in accordance with the regulations of each standard, the guiding circulars for implementing the standards, and the current accounting regime.

3 Accounting method applied: The company applies the journal voucher accounting method.

IV Accounting policies applied

Principles for converting financial statements prepared in foreign currencies into Vietnamese dong (in cases where the accounting currency differs from Vietnamese dong); Impact (if any) of converting financial statements from foreign currency to

1. Vietnamese đồng.
2. Types of exchange rates applied in accounting.
3. Principles for determining the effective interest rate (the rate used for discounting cash flows).
4. Principles for recognizing cash and cash equivalents:
5. Accounting principles for financial investments:
 - a) Trading securities;

- b) Held-to-maturity investments;
 - c) Loans receivable;
 - d) Investment in subsidiaries; joint ventures, and associates.
 - d) Investment in equity instruments of other entities.
 - e) Accounting methods for other transactions related to financial investments.
 - 6. Accounting principles for receivables
 - 7. Inventory recognition principles:
 - Inventory recognition principles;
 - Inventory valuation methods;
 - Inventory accounting methods;
 - Methods for providing allowance for inventory write-downs.
 - 8. Recognition and depreciation principles for fixed assets, leased fixed assets, and investment properties:

Tangible fixed assets and intangible fixed assets are recognized at cost. During use, tangible fixed assets are recognized at historical cost, accumulated depreciation, and the carrying amount.

Depreciation is calculated using the straight-line method. The depreciation period is estimated as follows: (according to Circular 45/2013)

 - Buildings and structures 5-50 years
 - Machinery and equipment 3-20 years
 - Transport vehicles 6-30 years
 - Management tools 3-10 years
 - 9. Principles of business cooperation contracts.
 - 10. Principles of accounting for deferred corporate income tax.
 - 11. Principles of accounting for prepaid expenses.
 - 12. Principles of accounting for payables.
 - 13. Principles of recognizing loans and financial lease liabilities.
 - 14. Principles of recognizing and capitalizing borrowing costs.

Borrowing costs are recognized as production and business expenses in the period incurred, except for borrowing costs directly related to the investment in construction or the production of unfinished assets, which are capitalized into the value of the asset when all the conditions are met.
 - 15. Principles for recognizing accrued expenses

Actual expenses that have not yet been incurred but are accrued in advance as production and business expenses in the period to ensure that when the expenses are actually incurred, they do not cause a sudden increase in production and business costs, based on the matching principle between revenue and expenses. When these expenses are incurred, if there is any difference from the amount accrued, the accountant will make the necessary adjustments to increase or decrease the expense by the corresponding difference.
 - 16. Principles and methods for recognizing provisions for payables.
 - 17. Principles for recognizing unearned revenue.
 - 18. Principles for recognizing convertible bonds.
 - 19. Principles for recognizing equity capital.
 - Principles for recognizing owner's equity contributions, share premium, convertible bond options, and other owner's equity.
 - Principles for recognizing revaluation surplus.
 - Principles for recognizing exchange rate differences.
 - Principles for recognizing undistributed profits.
 - 20. Principles and methods for revenue recognition:
 - Revenue from sales of goods;
 - Revenue from the provision of services;
 - Revenue from financial activities;
 - Revenue from construction contracts;
 - Other income;
 - 21. Accounting principles for revenue reductions
 - 22. Accounting principles for cost of goods sold
 - 23. Accounting principles for financial expenses

The expenses recognized as financial expenses include:

 - Loan and borrowing costs;
 - Losses arising from exchange rate fluctuations on transactions related to foreign currencies;
 - 24. Accounting principles for selling expenses and business management expenses.
 - 25. Principles and methods for recognizing current corporate income tax expenses and deferred corporate income tax expenses.
 - 26. Other accounting principles and methods.
- V. Accounting policies applied (in the event that the entity does not meet the going concern assumption).**
1. Is there a reclassification of long-term assets and long-term liabilities into short-term?

2. Principles for determining the value of each type of asset and liability (based on net realizable value, recoverable amount, fair value, present value, current value, etc.).
- Principles for financial treatment of:
3. - Provisions;
- Revaluation surplus and exchange rate differences (remaining on the balance sheet – if any).

VI Supplementary information for the items presented in the Statement of Financial Position.

Unit: VND

01 Cash		Closing Balance		Beginning Balance			
- Cash:		2.318.685.041		41.092.707			
- Bank deposits:		340.169.342		2.718.215.204			
- Cash in transit:							
Cộng		2.658.854.383		2.759.307.911			
02 Financial investments		Closing Balance		Beginning Balance			
	Cost price	Fair value	Provision	Cost price	Fair value	Fair value	Provision
a) Trading securities (Detailed according to form 2A-TM-TKV)							
- Total value of shares;							
- Total value of bonds;							
- Investment in other entities (Cam Pha Thermal Power Plant);							
- Reasons for changes in each investment type of share, bond:							
+ In terms of quantity							
+ In terms of value							
b) Held-to-maturity investments							
	Cost price	Carrying value		Cost price	Carrying value		
b1) Short-term							
- Term deposits							
- Bonds							
- Other investments							
b2) Long-term							
- Term deposits							
- Bonds							
- Other investments							
Investment in equity contributions to other entities (Detailed according to form 02C3-TM-							
c) TKV) investment based on ownership percentage and voting rights percentage)							
	Cost price	Fair value	Provision	Cost price	Fair value	Fair value	Provision
- Investment in subsidiaries							
- Investment in joint ventures and associates;							
- Investment in other entities (Cam Pha Thermal Power Factory);							
- Summary of the operating situation of subsidiaries, joint ventures, and associates during the period;							
- Significant transactions between the company and subsidiaries, joint ventures, and associates during the period.							
- Explanation of reasons when fair value cannot be determined.							
03 Trade receivables (Detailed according to form 03-TM-TKV)		Closing Balance		Beginning Balance			
a) Short-term trade receivables		184.624.977.482		401.013.760.370			
- Short-term trade receivables in TKV		184.598.860.449		401.013.760.370			
Vinacomin - Cua Ong Coal Preparation Company		163.661.571.712		362.441.999.514			
Vinacomin- CamPha Port and Logistics Company		20.856.232.957		38.089.235.045			
Vinacomin - Mao Khe Coal Company		81.055.780		83.861.556			
Vinacomin - Quang Hanh Coal Company		0		141.135.395			
Vinacomin - Hon Gai Coal Company		0		257.528.860			
- Short-term trade receivables outside TKV		0		0			
An Quang Phong Trading and Services Co., Ltd.				0			
Vinacomin - Quang Hanh Coal Company				0			
Vietinbank - Cam Pha Branch		0		0			
Vinacomin - Hon Gai Engineering JSC				0			
SHB - Quang Ninh Branch		0		0			
Khe Sim Company - Dong Bac Corporation Branch				0			
- Other trade receivables				0			

04	b) Long-term trade receivables	0	0
	- Long-term trade receivables in TKV	0	0
	- Long-term trade receivables outside TKV	0	0
	Other receivables (Detailed according to form VI-4TM-TKV)		
		Closing Balance	Beginning Balance
		Value Provision	Value I Provision
a) Short-term		18.190.920.503	19.509.175.604
a.1. In TKV		21.243.770	42.875.215
	- Receivables from privatization		
	- Receivables from dividends and profit distributions		
	- Receivables from employees		
	- Deposits and escrow		
	- Loans		
	- Reimbursed expenses		
	- Resettlement land receivables		
	Receivables for final settlement of centralized costs with TKV		
	Sick leave wages for employees:		
	Medical treatment expenses:		
	Resettlement project for displaced people:		
	- Other receivables:	21.243.770	42.875.215
a.2. Outside TKV		18.169.676.733	19.466.300.389
	- Receivables from privatization:		
	- Receivables from dividends and profit distributions		
	- Receivables from employees:		
	- Deposits and escrow:	3.357.626.112	5.356.572.486
	- Loans		
	- Reimbursed expenses		
	- Resettlement land receivables	13.682.515.900	13.682.515.900
	Medical equipment receivables:	347.017.484	305.765.834
	Receivables for final settlement of centralized costs with TKV:		
	Medical treatment expenses:	197.520.351	88.666.537
	1% Trade union fund based on total income		
	- Other receivables:	584.996.886	32.779.632
b) Long-term		14.748.049.211	20.896.779.097
b.1 In TKV	0		0
	- Receivables from privatization		
	- Receivables from dividends and profit distributions		
	- Receivables from employees		
	- Deposits and escrow		
	- Loans		
	- Reimbursed expenses;		
	- Other receivables:		
b.2 Outside TKV		14.748.049.211	20.896.779.097
	- Receivables from privatization		
	- Receivables from dividends and profit distributions		
	- Receivables from employees		
	- Deposits and escrow	14.748.049.211	20.896.779.097
	- Loans		
	- Reimbursed expenses;		
	- Other receivables:		0
	Total	32.938.969.714	40.405.954.701
05	Shortage of assets awaiting resolution		
	(Detailed by each type of missing asset)		
		Closing Balance	Beginning Balance
		Quantity Value	Quantity Value

- a) Cash;
- b) Inventory;
- c) Fixed assets;
- d) Other assets.

06 <i>Bad debts (Detailed according to form 06-TM-TKV)</i>	Closing Balance			Beginning Balance		
	Cost price	Recoverable amount	Provision for bad debts	Cost price	Recoverable amount	Provision for bad debts
- From 6 months to 1 year	0	0	0	0	0	0
+ Van Don Quang Ninh Forestry One Member Co., Ltd.			0	0	0	
- From 2 to 3 years	0	0	0	0	0	0
- Over 3 years	14.206.579.151	300.000.000	13.906.579.151	14.206.579.151		14.206.579.151
- Provision for receivables for land in resettl	13.682.515.900	0	13.682.515.900	13.682.515.900		13.682.515.900
+ Dong Anh Construction Investment and Development JSC	524.063.251	300.000.000	224.063.251	524.063.251	-	524.063.251
Total	14.206.579.151	300.000.000	13.906.579.151	14.206.579.151	0	14.206.579.151

07 Inventory:	Closing Balance		Beginning Balance	
	Cost price	Provision	Cost price	Provision
- Goods in transit				
- Raw materials, supplies	39.040.353.335		23.489.525.504	
- Tools and equipment	1.031.772.000		268.040.788	
- Work-in-progress	28.578.873.906		27.810.615.892	
- Finished goods	157.074.529		1.527.735.733	
- Merchandise		-		-
- Goods in transit for sale		-		-
- Tax-protected warehouse goods		-		-
- Real estate inventory		-		-
- Value of obsolete, deteriorated, or unsellable inventory at the end of the period				
- Value of inventory pledged as collateral for debts at the end of the period				
- Reasons for additional provisions or reversal of inventory write-downs				
Total cost price of inventory:	68.808.073.770	-	53.095.917.917	-

08 Long-term work-in-progress assets	Closing Balance		Beginning Balance	
	Cost price	Recoverable amount	Cost price	Recoverable amount
a) Long-term work-in-progress production and business costs (Provide details for each type, including reasons for not completing within a normal production or business cycle)				
Total				
Construction in progress (Detailed according to form 08b-TM-TKV)				
- Procurement;		28.233.590.263		32.995.900.178
- Construction in progress (CIP);		0		0
+ Phase II Deepening Technical Project:		0		0
+ 2022 Construction Project :		0		0
+ Other projects:		0		0
- Repairs.		0		0
Cộng		28.233.590.263		32.995.900.178

09. Increase or decrease in tangible fixed assets: (Detailed according to form 09-TM-TKV)

Items	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Others	Total
Historical cost						
Beginning balance	867.162.711.314	860.204.175.390	436.993.103.606	82.673.865.214	0	2.247.033.855.524
- Purchase in the year	0	38.907.293.785	10.756.000.000	1.251.300.000	0	50.914.593.785
- Completed construction investment	0	0	0	0	0	0
- Other increase	0	0	0	0	0	0
- Transfer to investment properties	0	0	0	0	0	0
- Liquidation, disposal	0	0	0	0	0	0
- Other decrease	40.887.963	(3.878.162.210)	5.607.826.453	-1.770.552.206	0	0
Ending balance	867.203.599.277	895.233.306.965	453.356.930.059	82.154.613.008	0	2.297.948.449.309
Accumulated depreciation	0	0	0	0	0	0

Beginning balance	775.303.554.629	632.169.664.543	300.653.132.153	57.264.367.797	0	1.765.390.719.122
- Depreciation in the year	4.862.191.580	43.028.811.020	22.589.381.128	4.765.508.900	0	75.245.892.628
- Transfer to investment properties	0	0	0	0	0	0
- Other increase	0	0	0	0	0	0
- Liquidation, disposal	0	0	0	0	0	0
- Other decrease	0	0	0	0	0	0
Ending balance	780.165.746.209	675.198.475.563	323.242.513.281	62.029.876.697	0	1.840.636.611.750
Net carrying amount	0	0	0	0	0	0
Beginning balance	91.859.156.685	228.034.510.847	136.339.971.453	25.409.497.417	0	481.643.136.402
Ending balance	87.037.853.068	220.034.831.402	130.114.416.778	20.124.736.311	0	457.311.837.559

* The carrying amount of tangible fixed assets pledged as collaterals for borrowings at the end of the year: 338.516.867.113

* Cost of fully depreciated tangible fixed assets but still in use at the end of the year: 1.381.980.446.198

* Cost of tangible fixed assets awaiting for liquidation at the end of the year: 0

* Significant commitments on the purchase and sale of valuable tangible fixed assets:

* Other changes in tangible fixed assets:

10- Increase or decrease in leased fixed assets (Detailed according to form 11-TM-TKV)

Items	Buildings, structures	Machinery, equipment	Vehicles, transportation equipment	Office equipment and furniture	Others	Total
Historical cost						
Beginning balance						
- Financial lease during the year						
- Purchase of finance lease fixed assets						
- Return of finance lease fixed assets						
Ending balance						
Accumulated depreciation						
Beginning balance						
- Depreciation in the year						
- Purchase of finance lease fixed assets						
- Return of finance lease fixed assets						
- Others						
Ending balance						
Net carrying amount						
Beginning balance						
Ending balance						

- The additional leasing fee recognized as expenses during the year:

- The basis for determining the additional leasing fee:

- Provisions relating to the extension of lease or purchase of finance lease fixed assets:

11. Increase or decrease in intangible fixed assets: (Detailed according to form 10-TM-TKV)

Items	Land use rights	Right to issue	Copyrights and patents	Trademark	Other intangible fixed assets	Total
Historical cost						0
Beginning balance					1.329.805.846	1.329.805.846
- Purchase in the year					420.502.479	420.502.479
- Internally generated asse					0	0
- Increase due to business consolidation					0	0
- Other increase					0	0
- Liquidation, disposal					0	0
- Other decrease					0	0
Ending balance	0	0	0	0	1.750.308.325	1.750.308.325
Accumulated depreciation					0	0
Beginning balance					1.114.679.744	1.114.679.744
- Depreciation in the year					139.400.520	139.400.520
- Other increase					0	0

- Liquidation, disposal					0	0
- Other decrease					0	0
Ending balance	0	0	0	0	1.254.080.264	1.254.080.264
Net carrying amount					0	0
Beginning balance	0	0	0	0	215.126.102	215.126.102
Ending balance	0	0	0	0	496.228.061	496.228.061

- Carrying amount of intangible fixed assets pledged as collaterals for borrowings at the end of the year: 0
- Cost of fully amortized intangible fixed assets but still in use at the end of the year: 861.813.269
- Notes on figures and other explanations;

12. Increase or decrease in investment properties: (Detailed according to form 12-TM-TKV)

Items	Beginning balance	Increase during the year	Decrease during the year	Ending balance
a) Investment properties held for lease				
Historical cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Net carrying amount				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
b) Investment properties held for price increase				
Historical cost				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Accumulated depreciation				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				
Net carrying amount				
- Land use rights				
- Buildings				
- Buildings and land use rights				
- Infrastructure				

- Carrying amount of investment properties pledged as collaterals for borrowings at the end of the year:
- Cost of fully depreciated investment properties but still held to earn rental or for capital appreciation:
- Notes on figures and other explanations;

13 Prepaid expenses: (Detailed according to form 13-TM-TKV)

	Closing Balance	Beginning Balance
a) Short-term	18.058.499.235	17.783.381.007
- Cost of mining rights	0	0
- Cost of tools and equipment used	16.828.044.053	16.970.679.483
- Allocated asset insurance expenses	777.705.077	411.608.252
- Allocated expenses for major repairs of fixed assets	0	0
- Others	288.122.605	401.093.272
b) Long-term	91.573.152.368	97.741.620.066
- Construction of environmental landscape in	4.275.040.464	7.053.413.746
- Exploration drilling costs under the project	33.913.711.656	33.913.711.656
- Allocated expenses for major repairs fixed assets	7.765.418.012	11.260.097.889
- Subscription fees from 1 January 2024 to 9	22.137.122	3.302.049
- Land clearance costs according to the project	23.547.824.207	32.416.670.914

- Other items (Medical software; contract performance guarantee fees; material allocation)	279.023.901	1.037.508.662
- Geological data usage fees	0	0
Exploratory drilling costs for production	21.769.997.006	12.056.915.150
Total	109.631.651.603	115.525.001.073

14. Other assets	Closing Balance	Beginning Balance
a) Short-term	0	0
b) Long-term	0	0
Total	0	0

15 Borrowings and finance lease liabilities

Details	Ending balance		During the year		Beginning balance	
	Value	Amount can be paid	Increase	Decrease	Value	Amount can be paid
a) Short-term borrowings	17.654.532.405	17.654.532.405	110.146.426.606	292.486.730.852	199.994.836.651	199.994.836.651
- Bank loan:	17.654.532.405	17.654.532.405	110.146.426.606	292.486.730.852	199.994.836.651	199.994.836.651
- Others	0	0	0	0	0	0
b) Long-term borrowings	197.995.423.346	197.995.423.346	70.608.160.851	74.957.205.513	202.344.468.008	202.344.468.008
- Bank loan:	197.995.423.346	197.995.423.346	0	0	202.344.468.008	202.344.468.008
- Including: Current portion of long-term debts	49.437.657.806	49.437.657.806	0	0	69.778.712.398	69.778.712.398
- Term from 1 to less than 5 years	0	0	0	0	0	0
- Term from 5 to 10 years	74.589.835.840	74.589.835.840	0	0	48.871.000.000	48.871.000.000
- Term over 10 years	13.654.929.700	13.654.929.700	0	0	17.074.755.610	17.074.755.610
Total	215.649.955.751	215.649.955.751	180.754.587.457	367.443.936.365	402.339.304.659	402.339.304.659

c) Finance lease liabilities

Term	This year			Last year		
	Total finance lease payment amount	Payment of lease interest	Principal repayment	Total	Payment of lease interest	Principal repayment
Up to 1 year						
Over 1 year to 5 years						
Over 5 years						

d) Outstanding borrowings and finance lease liabilities not disclosed

- Borrowings;
 - Finance lease liabilities;
 - Reasons for non-payment
- Total**

d) Detailed explanation of borrowings and finance lease liabilities with related parties.

16. Trade payables (Detailed according to form VI-16DTM-TKV)

	Ending balance		Beginning balance	
	Value	Amount can be paid	Value	Amount can be paid
a) Short-term	242.579.980.131	242.579.980.131	69.396.564.742	69.396.564.742
- In TKV	132.905.382.077	132.905.382.077	69.396.564.742	69.396.564.742
* Vinacomin - Materials Trading Joint Stock Company	2.286.068.688	2.286.068.688	0	0
* Vinacomin Machinery Joint Stock Company	20.010.499.139	20.010.499.139	8.250.846.673	8.250.846.673
* Viet Bac Geological Joint Stock Company	-	-	1.392.171.053	1.392.171.053
* Quang Ninh Mining Chemical Industry Corporation	3.038.885.050	3.038.885.050	3.325.926.967	3.325.926.967
* Vinacomin - Mine Construction Company	52.227.592.777	52.227.592.777	37.076.852.632	37.076.852.632
* Vinacomin - Mining Geology Joint Stock Company	-	-	1.937.913.574	1.937.913.574
* Others	55.342.336.423	55.342.336.423	17.412.853.843	17.412.853.843
- Outside TKV	109.674.598.054	109.674.598.054	105.675.503.588	105.675.503.588
- Others	109.674.598.054	109.674.598.054	105.675.503.588	105.675.503.588
b) Long-term	12.417.658.794	12.417.658.794	6.444.956.683	6.444.956.683
- In TKV	-	-	-	-
* Vinacomin - Mine Construction Company	12.417.658.794	12.417.658.794	6.444.956.683	6.444.956.683
- Outside TKV	-	-	-	-

* Thang Long Construction Machine Technol	-	0	-
* Others			
c) Outstanding overdue debts	-		-
- In TKV			
- Outside TKV			
- Others	-	-	
d) Related parties			-
(detailed for each party)			
Total	254.997.638.925	254.997.638.925	75.841.521.425

17. Bonds issued (Detailed according to form VI-17TM-TKV)	Value	Ending balance Interest rate	Term	Value	Beginning balance Lãi suất	Term
17. 1. Common bonds						
a) Bonds issued						
- Type issued at par value;						
- Type issued at a discount;						
- Type issued at a premium.						
Total						
b) Detailed explanation of bonds held by related parties						
Total						

18 Preference shares classified as liabilities

- Par value;
- Entities issued;
- Repurchase term;
- Value of preference shares repurchased during the period;

- Other notes.

19 Tax and payables, receivables

(Details according to Form VI-19TM-TKV)

	Tax payable at the beginning of year	Tax payable in the year	Tax paid in the year	Tax payable at the end of the period
a) Payables	43.438.170.702	332.838.009.684	361.112.385.332	15.163.795.054
- Value-added tax	11.961.352.356	86.833.188.856	97.748.037.426	1.046.503.786
- Special excise tax	-	-	-	-
- Export, import duties	-	-	-	-
- Corporate income tax	8.243.114.278	5.123.836.204	12.516.968.000	849.982.482
- Personal income tax	(5.535.202.618)	22.624.267.525	15.459.074.193	1.629.990.714
- Natural resource tax	28.245.599.086	204.717.771.979	221.515.240.233	11.448.130.832
- Land tax and land rental	-	-	-	-
- Environmental tax	2.397.000	19.500.000	19.977.000	1.920.000
- Other taxes	-	3.000.000	3.000.000	-
- Fees, charges and other payables	520.910.600	13.516.445.120	13.850.088.480	187.267.240
b) Receivables	25.811.080	6.813.887.167	6.813.887.167	25.811.080
- Value-added tax				
- Special excise tax				
- Export, import duties				
- Corporate income tax				
- Personal income tax	0	0	0	0
- Natural resource tax				
- Land tax and land rental	25.811.080	6.813.887.167	6.813.887.167	25.811.080
- Other taxes				
- Fees, charges and other payables	0	0	0	0
Total:	43.412.359.622	339.651.896.851	367.926.272.499	15.137.983.974

20 Accrued expenses:

	Ending balance	Beginning balance
1 Accrued brand usage expenses	0	0
2 Accrued expenses according to the coordination regulation	0	0
3 Accrued expenses for estimated cost of goods sold, finished goods, and real estate sold;	0	0
4 Other accrued expenses		0
5 Loan interest		0
6 Others	3.019.076.570	2.227.370.809
- Loan interest	0	1.703.600
- Others	3.019.076.570	0

Total:	3.019.076.570	2.227.370.809
21 Other payables	Ending balance	Beginning balance
a) Short-term		
- Surplus of assets awaiting resolution;		
- Trade union fee;	676.605.181	670.911.459
- Social activity fund;	792.352.539	588.021.599
- Health insurance;	-	0
- Party work activity expenses;		0
- Unemployment insurance;	-	0
- Concentrated expenses payable to the Grou	-	0
- Tax payable for retired employees;	-	0
- 1% union fee on total income	-	0
- Risk contingency fund;	-	0
- Severance allowance for retired employees	-	0
- Dividend, profit payables;	998.234.267	1.007.328.902
- Others:	2.312.054.960	3.739.600.352
Total	4.779.246.947	6.005.862.312
b) Long-term		
- Long-term deposits, collateral received	0	0
- Others		
Total	0	0
c) <i>Outstanding overdue debts</i>		
22 Unearned revenues	Ending balance	Beginning balance
a) Short-term		
- Revenue received in advance;		
- Unearned revenue from traditional customer progr		
- Other unearned revenues.		
Total	0	0
b) Long-term		
- Revenue received in advance;		
- Unearned revenue from traditional customer programs;		
- Other unearned revenues.		
Total	0	0
c) Risk of contract non-fulfillment with customers		
23. Provision for payables	Ending balance	Beginning balance
a) Short-term	Value	Value
- Provision for product warranty;	Amount can be paid	Amount can be paid
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables ;		
+ Overrun provisioning costs	0	0
+ Coal mining tunnel meters not meeting the plan	33.472.987.177	0
+ Accrued major repair costs	0	0
+ Ongoing environmental costs	2.822.477.811	2.822.477.811
+ Land clearance compensation costs	0	0
+ Wastewater treatment costs	0	0
+ Brand usage fees	0	0
+ Outsourced tunneling costs	0	0
Total	36.295.464.988	36.295.464.988
b) Long-term		
- Provision for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables ;	931.657.058	931.657.058
Total	931.657.058	931.657.058
24. Deferred income tax		
a Deferred income tax assets:	Ending balance	Beginning balance

- Corporate income tax rate used to determine deferred income tax assets
- Deferred income 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
- Offsetting against deferred income tax liabilities

Deferred income tax assets:

b Deferred income tax liabilities	Ending balance	Beginning balance
- Corporate income tax rate used to determine deferred income tax liabilities	20%	20%
- Deferred income tax liabilities arising from deductible temporary difference	63.002.822.981	63.002.822.981
- Deferred income tax liabilities		

25 Owner's equity:

a Changes in owner's equity

Details	Equity items							Total
	Contributed capital	Share premium	Conversion options on convertible bonds	Other capital	Revaluation surplus	Foreign exchange difference	Retained earnings and other reserves	
A	1	2	3	4	5	6	7	8
Beginning balance of previous year	214.183.460.000			0			123.785.504.146	337.968.964.146
- Increase in capital in previous year	0							0
- Profit for previous year							53.326.744.689	53.326.744.689
- Other increase								0
- Decrease in capital in previous year							52.957.499.530	52.957.499.530
- Loss from the previous year								0
- Other decrease				0			0	0
Beginning balance of current year	214.183.460.000	0	0	0	0		124.154.749.305	338.338.209.305
Increase in capital of this year	214.183.460.000	0	0	0	0		124.154.749.305	338.338.209.305
- Increase in capital of this year								0
- Profit for this year							19.511.528.767	19.511.528.767
- Other increase								0
- Decrease in capital in current year							53.326.744.689	53.326.744.689
- Loss for this year								0
- Other decrease								0
Ending balance of this period	214.183.460.000	0	0	0	0		90.339.533.383	304.522.993.383

b Detailed of owner's contributed capital	Ending balance	Beginning balance
- State capital contribution:	139.219.250.000	139.219.250.000
- Capital contributed by other shareholders:	74.964.210.000	74.964.210.000
Total:	214.183.460.000	214.183.460.000

* The value of bonds converted into shares during the year

* Number of treasury shares

c Capital transactions with owners and distribution of dividends and profits	Ending balance	Beginning balance
- Owner's contributed capital:		
+ At the beginning of year		
+ Increase in the year		
+ Decrease in the year		
+ At the ending of year		
- Distributed dividends and profit:		
d Dividends		
- Dividends declared after balance sheet date:		

+ Dividends declared on common shares		
+ Dividends declared on preference shares		
- Dividends on accumulated preference shares not recorded		
d Share	Ending balance	Beginning balance
- Quantity of Authorized issuing shares:	21.418.346	21.418.346
- Quantity of issued shares:	21.418.346	21.418.346
+ Common shares:	21.418.346	21.418.346
+ Preferred shares:		
- Quantity of shares repurchased:		
+ Common shares:		
+ Preferred shares:		
- Quantity of outstanding shares in circulatory	21.418.346	21.418.346
+ Common shares:	21.418.346	
+ Preferred shares:		
* Par value per share:		10,000 VND per share
e The company's reserves:	Ending balance	Beginning balance
- Development and investment funds:	7.825.181.705	7.825.181.705
- Enterprise restructuring support fund:		
- Other funds:		
* Reward and welfare fund:	28.556.665.989	18.722.985.650
+ Beginning balance	18.722.985.650	5.065.300.103
+ Increases	39.411.666.756	0
+ Decrease	29.577.986.417	0
(Including: Welfare fund forming fixed assets)	2.210.199.343	0
* The purpose of establishing and using the company's funds.		
g Income and expenses, profits or losses recognized directly in equity according to the provisions of specific accounting standards		
23 Differences upon asset revaluation	Ending balance	Beginning balance
24 Exchange differences	Ending balance	Beginning balance
- Foreign exchange differences due to the translation of financial statements prepared in foreign currency into VND		
- Foreign exchange differences due to other causes		
+ Due to sales, exchanges, and settlements during the period		
+ <i>Due to the revaluation of monetary items</i>		
25 Non-business funds:	Ending balance	Beginning balance
- Amount granted during the year		
- Non-business expenditures		
- Ending balance		
26 Off statement of financial position items a:	Ending balance	Beginning balance
a) Operating leased assets: Total minimum future lease payments of the operating lease contract for non-cancellable assets over the terms		
- Up to 1 year		
- Over 1 year to 5 years		
- Over 5 years		
b) Asset held under trust:		
- Materials and goods held under trust or for processing, entrusting		
- Consignments goods for sales:		
c) Foreign currencies:		
d) Precious metals and gemstones:		
d) Doubtful debts written-offs:		

e) Other information:

27 Other information explained and clarified by the company.

VII Supplementary information for the items presented in the Statement of Profit and Loss.

Unit: VND

	This period	This period of the previous year
1 Total revenue from sales of goods and rende	2.047.597.785.352	1.797.933.721.013
a) Revenue		
- Revenue from sales:	2.033.876.729.547	1.788.946.203.057
- Revenue from services:	13.721.055.805	8.987.517.956
- Revenue from Construction contract:		
+ Revenue from Construction contract recognized in the period:		
+ Accumulated revenue from construction contract recognized up to the reporting time:		
b) Revenue from related parties		
c) In the case of recognizing lease revenue as the total amount received in advance, the company must provide further explanations to compare the difference between recognizing revenue using the straight-line allocation method over the lease term; Potential for profit impairment.		
2 Revenue deductions (Code no. 02):	-	-
Including:		
- Trade discount:		
- Sales return:		
- Goods returned:		
3 Cost of goods sold (Code no. 11)	This period	This period of the previous year
- Cost of goods sold:		
- Cost of finished goods sold:	1.865.666.358.405	1.621.795.927.403
In which: accrued cost of investment properties sold include:		
+ Accrued expense items;		
+ Accrued amount of each item;		
+ Estimated time when costs incurred.		
- Cost of services rendered:	9.163.203.263	8.391.641.703
- 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:	0	
- Other decreases in cost of goods sold.		
Total	1.874.829.561.668	1.630.187.569.106
4 Financial income	This period	This period of the previous year
- Interest income	74.323.953	54.510.431
- Gain from disposal of financial investment:	0	0
- Dividends or profits received	0	0
- Foreign exchange gain	0	0
- Interest from deferred payment or payment	0	0
- Other financial incomes	257.995.297	395.828.722
Total:	332.319.250	450.339.153
5 Financial expenses	This period	This period of the previous year
- Interest expenses	11.685.312.715	13.435.254.900
- Payment discount or interests from deferred payment purchase		
- Loss from disposal of financial investments		

- Foreign exchange loss		
- Provision for diminution in value of trading securities an		
- Provision for short-term and long-term fin	-	0
- Other financial expenses	0	0
Total:	11.685.312.715	13.435.254.900
6. Other income	This period	This period of the previous year
- Gain from liquidation, disposal of fixed as	0	633.074.074
- Fines for customer breach of contract	0	0
- Gains from revaluation of assets	0	0
- Collected fines	0	0
- Deductible taxes	0	0
- Cash and in-kind gifts and donations	0	0
- Collection of payments for projects using t	0	0
- Others	518.292.452	470.532.954
Total:	518.292.452	1.103.607.028
7. Other expenses	This period	This period of the previous year
- Loss from liquidation, disposal of fixed assets	0	0
- Adjustment of the Phase II investment project	0	0
- Arrears	0	0
- Adjustment based on the recommendations of the State Audit	0	0
- Others	173.743.248	426.243.424
Total:	173.743.248	426.243.424
8. Selling expenses, general and administrative c	This period	This period of the previous year
a) General and administrative expenses	123.972.194.315	102.514.661.921
- Labour expenses	75.069.309.551	62.235.704.473
+ Salary	67.303.959.522	55.671.124.733
+ Insurance, trade union fund	6.812.839.029	5.654.103.740
+ Meal allowance	952.511.000	910.476.000
- Energy expenses	3.196.395.715	3.518.568.686
- Administrative material expenses:	8.505.386.591	3.831.512.770
- Depreciation expenses	1.324.380.069	2.720.050.144
- Taxes and fees	6.813.887.167	4.998.162.016
- Innovation and technical improvement bonu	1.005.000.000	1.046.500.000
- Expenditure for Party and union activities	3.445.720.964	3.033.482.235
- Expenses for periodic health examinations	1.011.552.944	93.999.294
- Expenses for termination benefits	592.415.750	9.414.750
- Expenses of outsourcing services	628.584.815	552.452.976
- Other expenses	22.379.560.749	20.474.814.577
b) Selling expenses	13.152.220.137	9.530.369.447
- Labour expenses	7.536.195.129	5.056.313.640
+ Salary	6.606.380.095	4.213.101.520
+ Insurance, trade union fund	648.975.034	443.428.120
+ Meal allowance	280.840.000	399.784.000
- Energy expenses	3.023.180.398	1.877.961.862
- Packaging material expenses	827.163.751	667.928.320
- Depreciation expenses	559.775.618	840.295.105
- Expenses of outsourcing services	917.083.241	802.310.520
- Other expenses	288.822.000	285.560.000
c) Items reducing selling expenses		
- Other reductions		
Total:	137.124.414.452	112.045.031.368
9. Business and productions cost by items	This period	This period of the previous year
a/ Total:	2.007.453.851.362	1.752.626.671.753
- Outsourced semi-finished goods	0	0
- Cost of materials, supplies, and energy:	426.840.974.766	424.455.873.020
+ Raw materials	354.605.344.580	353.705.903.170

+ Fuel	10.693.331.464	11.382.123.916
+ Electricity	61.542.298.722	59.367.845.934
- Labour expenses	764.850.595.580	678.346.591.559
+ Salary	689.144.192.750	608.918.751.234
+ Insurance, trade union fund	71.604.493.830	64.141.580.325
+ Meal allowance	4.101.909.000	5.286.260.000
- Depreciation expenses	75.385.293.148	52.400.000.000
- Expenses of outsourcing services	308.092.023.390	226.666.804.116
- Other expenses	432.284.964.478	370.757.403.058
b/ Coal production	1.998.290.648.099	1.744.235.030.050
- Outsourced semi-finished goods	0	0
- Cost of materials, supplies, and energy:	424.386.320.473	421.020.823.202
+ Raw materials	354.605.344.580	353.603.438.420
+ Fuel	10.693.331.464	10.091.406.408
+ Motivational expenses	59.087.644.429	57.325.978.374
- Labour expenses	764.850.595.580	677.985.896.734
+ Salary	689.144.192.750	608.599.709.321
+ Insurance, trade union fund	71.604.493.830	64.099.927.413
+ Meal allowance	4.101.909.000	5.286.260.000
- Depreciation expenses	75.385.293.148	51.298.286.155
- Expenses of outsourcing services	307.497.927.754	226.037.425.179
- Other expenses	426.170.511.144	367.892.598.780
c/ Electricity production		
d/ Mineral production		
e/ Explosives production		
f/ Construction		
g/ Building materials production		
h/ Mechanical production		
i/ Production of other products		
j/ Service business		
10 Current corporate income tax expenses (Code No. 51)	This period	This period of the previous year
* CIT expense based on taxable income		
for the current year.	5.123.836.204	9.002.244.105
+ Taxable income	25.619.181.019	45.011.220.524
+ Total profit before tax	24.635.364.971	43.579.151.077
* Non-deductible expenses for CIT calculation	983.816.048	1.432.069.447
Allowances for members of the BOD and the Supervisory		
+ Board who do not directly participate in the company's	272.160.000	272.160.000
production and business activities.		
+ Other expenses	711.656.048	1.159.909.447
+ Excess tunnel meter expenses		0
+ Excess rock and soil expenses		0
* Taxable income deductions	0	0
+ CIT payable according to the decisions of the relevant authorit		-
+ Revenue subject to CIT after the tax inspection conclusion		-
* Adjustment of CIT expenses for previous years (*)		
into the current year's corporate income tax expense.		
* Total current corporate income tax expense:	5.123.836.204	9.002.244.105
Deferred corporate income tax expense		
11 (Code no. 52)	This period	This period of the previous year
- Deferred CIT expense relating to taxable		0
temporary difference		
- Deferred CIT expense relating to reversal of		
deferred income tax assets		
- Deferred CIT income arising from deductibl		
temporary difference		

- Deferred CIT income arising from unused tax loss and tax credits
- Deferred CIT income arising from reversal of deferred income tax liabilities
- Total deferred corporate income tax expense

0

VII Supplementary information for the items presented in the Cash Flow Statement: (Unit: VND)

1 Non-cash transactions affecting future cash flow statement

This period

This period of the previous year

- Acquisition of assets through assuming direct related debts or via finance lease transaction

Acquisition of a company through the

- issuance of shares;
- Debt-to-equity conversion
- **Other non-cash transactions**

2. Monetary amounts held by the company but not utilized:

3. Actual borrowings received during the period: **180.754.587.457** **326.361.701.211**

- Proceeds from borrowings under standard agreements; **180.754.587.457** **326.361.701.211**

- Proceeds from the issuance of common bonds;

- Proceeds from the issuance of convertible bonds;

- Proceeds from the issuance of preference shares classified as liabilities;

- Proceeds from repurchase agreements of government bonds and securities repos;

- *Proceeds from other forms of borrowing;*

4. Amount of principal repaid during the period: **367.443.936.365** **418.068.001.422**

- Principal repayment under standard loan agreements **367.443.936.365** **418.068.001.422**

- Principal repayment of common bonds

- Principal repayment of convertible bonds

- Principal repayment of preference shares classified as liabilities

- Payments for repurchase agreements of government bonds and securities repos

- Principal repayment of other forms of borrowing

VII Other information:

1 Contingent liabilities, commitments, and other financial information

2 Events occurring after the end of the reporting period

3 Information about related parties

4 Presentation of assets, revenue, and business results by segment (by business area or geographical region) in accordance with

Accounting Standard No. 28 "Segment Reporting"

5 Comparative information (Changes in financial statements from the previous fiscal year)

6 Information on going concern

7 Other information

PREPARER

CHIEF ACCOUNTANT

DIRECTOR



Ngo Thi Luong



Nguyen Tuyet Mai



Luong Thanh Chung