



**BALANCE SHEET - PARENT COMPANY
AS OF 30 JUNE 2025**

Unit: VND

ASSETS	Code	Note	Closing balance	Opening balance
A. CURRENT ASSETS (100=110+120+130+140+150)	100		997,478,270,729	738,964,062,709
I. Cash and Cash equivalents			249,429,961,609	135,468,454,588
1. Cash	111	V.01	39,429,961,609	25,468,454,588
2. Cash and Cash equivalents	112		210,000,000,000	110,000,000,000
II. Short-term financial investment	120	V.02	60,000,000,000	30,000,000,000
1. Short-term investment	121		-	-
2. Provision for devaluation of short-term investment (*) (2)	129		-	-
3. Held-to-maturity investments	123		60,000,000,000	30,000,000,000
III. Account receivable-short-term	130		276,469,420,464	337,523,342,232
1. Short-term receivables from customers	131		223,500,384,228	321,296,966,349
2. Short-term advances to suppliers	132		39,610,411,649	2,159,381,136
3. Short-term intercompany receivables	133		-	-
4. Receivables according to the progress of construction contracts	134		-	-
5. Short-term loan receivables	135	V.03	-	-
6. Other short-term receivables	136		13,358,624,587	14,066,994,747
7. Provision for doubtful receivables (*)	137		-	-
8. Shortage of assets awaiting resolution	139		-	-
IV. Inventories	140		407,412,755,660	223,888,221,922
1. Inventories	141	V.04	407,412,755,660	223,888,221,922
2. Provision for devaluation of inventory (*)	149		-	-
V. Other current assets	150		4,166,132,996	12,084,043,967
1. Short-term prepaid expenses	151		1,662,781,474	1,022,695,923
2. Deductible value added tax	152		132,525,975	7,949,973,720
3. Taxes and other receivables from the State	153	V.05	2,370,825,547	3,111,374,324
4. Government bonds trading	154		-	-
5. Other current assets	155		-	-
B. NON-CURRENT ASSETS (200=210+220+240+250+260)	200		1,320,589,191,699	1,359,338,978,413
I. Accounts receivable - long-term	210		126,075,942,172	118,592,840,903
1. Long-term trade receivables	211		-	-
2. Long-term advances to suppliers	212		-	-
3. Paid-in capital in dependent units	213	V.06	-	-
4. Long-term internal receivables	214	V.07	-	-
5. Receivables on long-term loans	215		-	-
6. Other long-term receivables	216		126,075,942,172	118,592,840,903
7. Provision for doubtful long-term receivables (*)	219		-	-
II. Fixed assets	220		220,381,643,289	242,493,640,009
1. Tangible fixed assets	221	V.08	215,963,118,209	237,860,109,424
- Historical costs	222		1,975,150,236,631	1,966,557,924,506
- Accumulated depreciation (*)	223		(1,759,187,118,422)	(1,728,697,815,082)
2. Finance lease fixed asset	224	V.09	-	-
- Historical costs	225		-	-
- Accumulated depreciation (*)	226		-	-
3. Intangible fixed assets	227	V.10	4,418,525,080	4,633,530,585
- Historical costs	228		8,695,847,586	8,695,847,586
- Accumulated depreciation (*)	229		(4,277,322,506)	(4,062,317,001)
III. Investment properties	230	V.12	79,086,250,517	80,985,682,817
- Historical costs	231		107,725,874,427	107,725,874,427
- Accumulated depreciation (*)	232		(28,639,623,910)	(26,740,191,610)
IV. Long-term assets in progress	240		14,739,377,977	16,227,949,600
1. Long-term work in progress	241		-	-
2. Construction in progress	242		14,739,377,977	16,227,949,600
IV. Long-term financial investments	250	V.13	511,289,136,296	510,412,134,462
1. Investments in subsidiaries	251		492,941,236,296	492,941,236,296
2. Investment in associates, jointly controlled entities	252		1,740,000,000	1,740,000,000
3. Investments in other entities	253		16,607,900,000	16,607,900,000

4. Provision for devaluation of long-term financial investment (*)	254		-	(877,001,834)
5. Held-to-maturity investments	255		-	-
V. Other non-current assets	260		369,016,841,448	390,626,730,622
1. Long-term prepaid expenses	261	V.14	346,241,338,905	366,159,990,089
2. Deferred tax assets	262	V.21	22,775,502,543	24,466,740,533
3. Long-term tools, supplies and spare parts	263		-	-
4. Other non-current assets	268		-	-
5. Goodwill	269		-	-
TOTAL ASSETS (270=100+200)	270		2,318,067,462,428	2,098,303,041,122

RESOURCES	Code	Note	Closing balance	Opening balance
A. LIABILITIES (300=310+330)	300		709,617,711,576	489,742,418,441
I. Current liabilities	310		628,180,388,329	406,808,209,375
1. Short-term supplier payables	311	V.15	104,746,853,386	109,375,136,860
2. Short-term advances from customers	312		3,905,774	200
3. Taxes and other payables to State	313		46,615,488,508	59,672,207,342
4. Payables to employees	314	V.16	105,666,203,197	139,739,521,672
5. Short-term accrued expenses	315		7,101,260,166	4,057,307,483
6. Short-term internal payables	316	V.17	-	-
7. Payables according to the progress of construction contracts	317		-	-
8. Short-term unrealized revenue	318		19,090,909	15,909,091
9. Other short-term payables	319	V.18	14,134,501,726	9,933,876,817
10. Short-term loans and finance lease liabilities	320		18,882,095,122	12,334,476,182
11. Provision for short-term payables	321		241,299,336,882	-
12. Bonus and welfare fund	322		89,711,652,659	71,679,773,728
13. Price stabilization fund	323		-	-
14. Government bonds trading	324		-	-
II. Non-current liabilities	330		81,437,323,247	82,934,209,066
1. Long-term trade payables	331		-	-
2. Long-term deferred revenues	332	V.19	-	-
3. Long-term expenses payable	333		-	-
4. Intercompany payables on working capital	334	V.20	-	-
5. Long-term intercompany payables	335		-	-
6. Long-term unearned revenue	336		-	-
7. Other long-term payables	337		-	-
8. Long-term loans and finance lease liabilities	338		81,437,323,247	82,934,209,066
9. Convertible bonds	339		-	-
10. Preference shares	340		-	-
11. Deferred tax liabilities	341		-	-
12. Provision for long-term payables	342		-	-
13. Scientific and technological development fund	343		-	-
B. OWNER'S EQUITY (400=410+430)	400		1,608,449,750,852	1,608,560,622,681
I. Owner's equity	410	V.22	1,608,449,750,852	1,608,560,622,681
1. Contributions from owners	411		1,050,000,000,000	1,050,000,000,000
- Shares with voting rights	411a		1,050,000,000,000	1,050,000,000,000
- Preference shares	411b		-	-
2. Share premium	412		-	-
3. Conversion options on bond	413		-	-
4. Other capital of owners	414		-	-
5. Treasury shares (*)	415		-	-
6. Asset revaluation reserve	416		-	-
7. Foreign exchange differences reserve	417		-	-
8. Investment and development fund	418		393,610,497,765	327,875,773,609
9. Enterprise re-organisation support fund	419		-	-
10. Other funds belonging to owners' equity	420		-	-
11. Undistributed earnings	421		164,839,253,087	230,684,849,072
- Undistributed earnings accumulated up to prior year-end	421a		27,300,140,360	11,569,101,885
- Undistributed earnings of current period	421b		137,539,112,727	219,115,747,187
12. Capital investment for construction	422		-	-
13. Non-controlling interest	429		-	-
II. Funding and other funds	430		-	-
1. Funding	432	V.23	-	-
2. Funds for fixed assets in use	433		-	-
TOTAL RESOURCES (440=300+400)	440		2,318,067,462,428	2,098,303,041,122
			-	-

Prepared by

Chief Accountant

General Director

Pham Thi Thuy Nga

Le Minh Hien

Trinh Hong Ngan

INCOME STATEMENT - PARENT COMPANY
For Quarter 2 of 2025

Unit: Dong

Items	Code	Note	Quarter 2		Cumulative from the beginning of the year to the end of the quarter	
			Current year	Previous year	Current year	Previous year
1. Revenues from sales of goods and provision of services	1		749,504,485,807	721,059,841,499	1,491,861,287,440	1,374,397,400,304
2. Revenue deductions	2					
3. Net revenues from sales and service provisions	10		749,504,485,807	721,059,841,499	1,491,861,287,440	1,374,397,400,304
4. Costs of goods sold	11		583,033,156,350	600,741,991,081	1,179,978,031,431	1,148,061,749,486
5. Gross profit/(loss) from sales and service provisions	20		166,471,329,457	120,317,850,418	311,883,256,009	226,335,650,818
6. Financial income	21		19,323,568,572	14,211,694,395	21,943,230,553	17,045,706,310
7. Financial expenses	22		868,931,755	481,716,009	2,563,950,753	987,130,244
- In which: Interest expenses	23		1,745,933,589	481,716,009	3,440,952,587	987,130,244
8. Selling expense	25		10,750,390,471	9,071,814,072	20,689,194,130	15,607,064,421
9. General and administrative expenses	26		74,374,103,130	47,599,076,698	139,291,108,683	92,109,006,643
10. Operating profit/(loss) (30=20+(21-22)+24-(25+26))	30		99,801,472,673	77,376,938,034	171,282,232,996	134,678,155,820
11. Other income	31		3,493,385,729		3,494,294,819	5,364,257,111
12. Other expenses	32		1,227,500,001	1,139,866	1,671,729,375	246,583,843
13. Other profit (40=31-32)	40		2,265,885,728	(1,139,866)	1,822,565,444	5,117,673,268
14. Accounting profit/(loss) before tax (50=30+40)	50		102,067,358,401	77,375,798,168	173,104,798,440	139,795,829,088
15. Current corporate income tax expense	51		19,269,423,644	13,107,134,182	33,874,447,723	25,673,497,406
16. Deferred income tax expense	52		1,691,237,990	(214,335,323)	1,691,237,990	(214,335,323)
17. Net profit/(loss) after tax	60		81,106,696,767	64,482,999,309	137,539,112,727	114,336,667,005
18. Profit after tax attributable to owners of the parent	61					
19. Profit after tax attributable to non-controlling interests	62					
20. Earnings per share (*)	70					
21. Diluted earnings per share (*)	71					

Prepared by

Chief Accountant

General Director

Pham Thi Thuy Nga

Le Minh Hien

Trinh Hong Ngan

CASH FLOW STATEMENT - PARENT COMPANY
For the Quarter 2 - 2025
(Indirect method)

Unit: VND

Items	Code	Note	Cumulative from the beginning of the year to the end of this quarter this year	Cumulative from the beginning of the year to the end of this quarter previous year
1	2	3	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES				
1. Profit before tax	1		173,104,798,440	139 795 829 088
2. Adjustments				
- Depreciation of fixed assets	2		32,603,741,145	28,120,754,542
- Provisions	3		242,176,338,716	131,279,170,884
Unrealized foreign exchange gains or losses	4			
- Gains/Losses on investing activities	5		(20,803,733,120)	(20,803,614,083)
- Interest expense	6		3,440,952,587	987,130,244
- Other adjustments	7			
3. Operating profit before changes in working capital	8		430,522,097,768	279,379,270,675
- Increase (decrease) in receivables	9		62,128,817,021	(118,357,914,084)
- Increase (decrease) in inventories	10		(183,524,533,738)	(77,389,997,278)
- Increase (decrease) in payables (exclusive of interest payables, CIT payables)	11		(63,322,770,856)	(30,953,226,032)
- Increase/decrease in prepaid expenses	12		19,278,565,633	30,548,487,598
- Increase (decrease) in trading securities	13		-	-
- Interest paid on loans	14		(3,446,686,195)	(1,004,249,530)
- Corporate income tax paid	15		(29,627,809,946)	(11,702,899,302)
- Other cash receipts from operating activities	16		11,122,400,635	241,000,000
- Other cash payments for operating activities	17		(12,906,019,451)	(15,408,003,202)
Net cash flows from operating activities	20		230,224,060,871	55,352,468,845
II. CASH FLOWS FROM INVESTMENT ACTIVITIES				
1. Payments for the purchase and construction of fixed assets and other long-term assets	21		(7,162,998,091)	(5,107,944,398)
2. Proceeds from the disposal or sale of fixed assets and other long-term assets	22			5,363,177,111
3. Payments for loans and purchases of debt instruments from other entities	23		(60,000,000,000)	
4. Proceeds from loan recovery and sales of debt instruments from other entities	24		30,000,000,000	120,000,000,000
5. Payments for equity investments in other entities	25			
6. Proceeds from the recovery of equity investments in other entities	26			
7. Proceeds from interest on loans, dividends, and profit distributions	27		20,803,733,120	14,265,143,821
Net cash flow from investing activities	30		(16,359,264,971)	134,520,376,534
III. CASH FLOW FROM FINANCIAL ACTIVITIES				
1. Proceeds from issuing shares and receiving contributions from owners	31		-	-
2. Payments for capital contributions to owners and repurchasing of issued shares	32		-	-
3. Proceeds from short-term and long-term borrowings	33		7,598,409,091	38,100,737,582
4. Payments for principal repayment of loans	34		(2,547,675,970)	(39,207,845,058)
5. Payments for principal repayment of finance leases	35			
6. Dividends and profits paid to owners	36		(104,954,022,000)	(134,164,158,000)
Net cash flow from financing activities	40		(99,903,288,879)	(135,271,265,476)
Net cash flow during the period (50 = 20 + 30 + 40)	50		113,961,507,021	54,601,579,903
Cash and cash equivalents at the beginning of the period	60		135,468,454,588	77,116,486,173
Effects of changes in exchange rates on foreign currency conversion	61			
Cash and cash equivalents at the end of the period (70=50+60+61)	70	VII.34	249,429,961,609	131,718,066,076
			-	

Prepared by

Chief Accountant

General Director

Pham Thi Thuy Nga

Le Minh Hien

Trinh Hong Ngan

**VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES
HOLDING CORPORATION LIMITED
VINACOMIN - VIET BAC MINING INDUSTRY
HOLDING CORPORATION**

*Form No. B09-DN
(Issued in accordance with Circular No.
202/2014/TT-BTC dated December 22,
2014, by the Ministry of Finance)*

**NOTES TO THE FINANCIAL STATEMENTS - PARENT COMPANY
FOR THE FIRST 6 MONTHS OF 2025**

I. Characteristics of the Company's Operations

1. Ownership structure: Vietnam National Coal and Mineral Industries Holding Corporation Limited holds 98.19% of the charter capital, with the remaining share owned by individual shareholders.
2. Business areas: Multi-sector business operations based on a foundation of coal production.
3. Business Activities:
 - Agency, brokerage, and auction services;
 - Retail of hardware, paint, glass, and other construction installation equipment in specialized stores;
 - Consulting and management services (excluding legal and financial consulting);
 - Architectural and related technical consultancy activities;
 - Technical testing and analysis;
 - Other professional, scientific, and technical activities;
 - Leasing of motor vehicles;
 - Rental of machinery, equipment, and tangible goods;
 - Travel agency services;
 - Tour operation services;
 - Operation of care and rehabilitation facilities (rehabilitation for coal industry employees);
 - Extraction and collection of hard coal;
 - Extraction and collection of peat;
 - Manufacture of building materials from clay;
 - Manufacture of engines and turbines (excluding engines for aircraft, automobiles and motorcycles);
 - Manufacture of bearings, gears, gearboxes, and other transmission components;
 - Manufacture of mining and construction machinery;
 - Manufacture of motor vehicles;
 - Pollution treatment and other waste management services;
 - Maintenance and repair of automobiles and other motor vehicles;
 - Wholesale of solid, liquid, and gaseous fuels and related products;
 - Short-term accommodation services;
 - Restaurants and mobile catering service activities;
 - Extraction and collection of lignite;

- Mining of iron ore;
- Mining of other non-ferrous metal ores;
- Quarrying of stone, sand, gravel, and clay;
- Mining of chemical and fertilizer minerals;
- Other mineral mining activities (permitted by the State);
- Support activities for other mining and quarrying;
- Manufacture of corrugated paper, cardboard, and packaging materials;
- Manufacture of coke;
- Manufacture of plastic products;
- Manufacture of cement, lime, and gypsum;
- Manufacture of concrete and cement and gypsum products;
- Casting of iron and steel;
- Casting of non-ferrous metals;
- Manufacture of tanks, reservoirs, and containers of metal;
- Manufacture of boilers (excluding central heating boilers);
- Forging, pressing, stamping, and rolling of metals; powder metallurgy;
- Machining, treatment, and coating of metals;
- Manufacture of cutlery, hand tools, and general hardware;
- Manufacture of other metal products;
- Manufacture of electric motors, generators, transformers, and control equipment;
- Manufacture of lighting equipment;
- Manufacture of other electrical equipment;
- Manufacture of pumps, compressors, nozzles, and other valves;
- Manufacture of ovens, kilns, and furnaces;
- Manufacture of lifting, lowering and handling equipment;
- Manufacture of general-purpose machinery;
- Manufacture of special-purpose machinery;
- Manufacture of motor vehicle bodies and other motor vehicles, trailers and semi-trailers;
- Manufacture of parts and accessories for motor vehicles;
- Shipbuilding and floating structures;
- Manufacture of railway locomotives, electric trains and rolling stock;
- Manufacture of other transport equipment;
- Repair of prefabricated metal products;
- Repair of machinery and equipment;
- Repair of electronic and optical equipment;
- Repair of electrical equipment;
- Repair and maintenance of transportation vehicles (excluding automobiles, motorcycles, and other motor vehicles);
- Repair of other equipment;
- Installation of industrial machinery and equipment;
- Production, transmission, and distribution of electricity;
- Water collection, treatment, and supply;
- Sewerage and wastewater treatment;
- Waste recycling;
- Construction of all types of buildings;
- Construction of railways and roads;

- Construction of other civil engineering projects;
- Demolition activities;
- Site preparation;
- Electrical installation;
- Water supply and drainage systems, and air-conditioning installation;
- Other construction installation activities;
- Finishing construction activities;
- Other specialized construction activities;
- Wholesale of automobiles and other motor vehicles;
- Automobile and motor vehicle dealership;
- Sale of motor vehicle parts and accessories;
- Wholesale of beverages;
- Wholesale of machinery, equipment, and spare parts;
- Wholesale of metals and metal ores;
- Wholesale of construction materials and other installation equipment;
- Other specialized wholesale trade;
- General wholesale trade;
- Other retail sale in general stores;
- Retail sale of motor fuels in specialized stores;
- Other retail sale of new goods in specialized stores;
- Retail trade in other forms (permitted by the State);
- Freight transport by rail;
- Other passenger transport by road;
- Warehousing and storage;
- Service activities incidental to rail and road transportation;
- Cargo handling;
- Other transportation support services;
- Provision of food services based on contractual arrangements with the customer (banquets, conferences, weddings, etc.);
- Other food services;
- Beverage serving activities;
- Real estate business, ownership, leasehold or usage rights of land owned or leased by the owner or user;
- Geotechnical and geodetic surveys for construction projects: civil, industrial, and infrastructure projects;
- Engineering Geodetic Surveying;
- Geological and geodetic surveys for construction projects: civil, industrial, and technical infrastructure;
- Drilling for geological surveys of civil engineering projects;
- Hydrogeological and geotechnical surveys for civil, industrial, and infrastructure projects;
- Mine design and planning;
- Topographic surveying;
- Drilling for groundwater supply;
- Inspection and quality assessment of coal and construction materials;
- Analysis of water, soil, rock, and mineral samples;

- Provision of technical services in the fields of drilling, surveying (limited to registered areas of operation), and mineral extraction (excluding minerals prohibited by the State).
- 4. Typical Production and Business Cycle:
- 5. Impact of Operational Characteristics on Financial Statements:
- 6. Corporate Structure:
 - Total subsidiaries and dependent units: 13 units (8 subsidiaries, 4 dependent units, and the Parent company).
 - + Consolidated Units: 12 units and the Parent company
 - + Non-consolidated entities: None
 - Restructuring Information (including acquisitions, liquidations, and divestitures of subsidiaries during the period):
 - List of Consolidated Entities:
 - 6.1.1. VVMI Na Duong Coal Company – Branch of Parent company
Address: Na Duong Town, Loc Binh District, Lang Son Province
 - 6.1.2. VVMI Nui Hong Coal Company – Branch of Parent company
Address: Yen Lang Commune, Dai Tu District, Thai Nguyen Province
 - 6.1.3. VVMI Khanh Hoa Coal Company – Branch of Parent company
Address: Son Cam Commune, Thai Nguyen City, Thai Nguyen Province
 - 6.1.4. VVMI Coal Industry Rehabilitation Center – Branch of Parent company
Address: No. 41, Thanh Nien Street, Bac Son Ward, Sam Son Town, Thanh Hoa Province
 - 6.1.5. Head Office of the Parent Company
Address: No. 1, Phan Dinh Giot Street, Thanh Xuan District, Hanoi

II. Accounting Period and Currency Used:

- Accounting Period: From January 1 to December 31 of the calendar year.
- Currency Used: Vietnamese Dong (VND).

III. Accounting Standards and Regime Applied:

1. Accounting Regime Applied: The accounting regime of the Vietnam National Coal and Mineral Industries Holding Corporation Limited, as approved by the Ministry of Finance.
2. Statement of Compliance with Accounting Standards and Regime: The financial statements are prepared and presented in compliance with the Vietnamese Accounting Standards (VAS) and the applicable accounting regime.
Form of accounting book application: General Journal.

IV. Accounting Policies Applied.

1. Types of Exchange Rates Applied in Accounting:
 - Cash deposits, cash on hand, and receivables from entities outside of VINACOMIN denominated in foreign currencies are converted into Vietnamese Dong using the buying exchange rate of the bank.
2. Principles for the recognition of cash and cash equivalents: Cash and cash equivalents include cash on hand, bank deposits, cash in transit, and short-

term investments with a recovery or maturity period not exceeding 3 months from the date of purchase and that are readily convertible to cash.

Transactions denominated in currencies other than Vietnamese Dong are converted into Vietnamese Dong at the actual exchange rate prevailing at the time of the transaction.

The balances of cash and cash equivalents denominated in foreign currencies at the end of the financial year are converted into Vietnamese Dong based on the exchange rates announced by the Vietnam National Coal - Mineral Industries Holding Corporation Limited (VINACOMIN). Any exchange rate differences arising from the revaluation of foreign currency balances at the end of the period are recognized as financial income or financial expenses in the accounting period.

3. Principles for inventory recognition:

Inventories are recognized at the lower of historical cost and net realizable value (NRV).

The historical cost of inventories includes purchase costs, conversion costs, and other directly attributable costs incurred to bring the inventory to its present location and condition.

The net realizable value of inventories is determined as the estimated selling price less the estimated costs necessary to complete and sell the inventory.

The parent company applies the perpetual inventory method, and inventory values are determined as follows:

- Work-in-progress and finished coal inventories at the end of the period are valued in accordance with the unified method applied across the Vietnam National Coal - Mineral Industries Holding Corporation Limited, as stipulated in Decision No. 2917/QĐ-HĐQT dated December 27, 2006, issued by the Board of Directors of the Vietnam National Coal - Mineral Industries Holding Corporation Limited, on the accounting regime applied within the Holding Corporation.
- Raw materials, tools, supplies, and goods are valued using the specific identification method.

Provision for inventory write-downs is made for materials and goods with a cost higher than their net realizable value, in accordance with Vietnamese Accounting Standard No. 02 "Inventories" and Circular No. 48/2019/TT-BTC dated August 8, 2019, issued by the Ministry of Finance, guiding the recognition and use of provisions for inventory write-downs, financial investment losses, bad debts, and warranty obligations for products, goods, and construction works at enterprises.

4. Principles for the recognition of fixed assets, depreciation of fixed assets, and investment properties:

Fixed assets are recorded at cost and accumulated depreciation.

The cost of fixed assets includes the purchase price and any directly attributable costs necessary to bring the fixed assets into their operational

state. Expenditures for acquisition, upgrades, renovations, and construction of fixed assets are capitalized and added to the cost of the fixed assets. Certain fixed assets are recognized at revalued amounts at the time of equitization. Maintenance and repair expenditures are charged to the income statement during the period they are incurred. When fixed assets are sold or disposed of, their cost and accumulated depreciation are derecognized, and any resulting gain or loss from the disposal is recognized in the income statement.

Depreciation of fixed assets is calculated using the straight-line method for all assets, based on rates determined to allocate the cost of the assets over their estimated useful lives. This is in accordance with the regulations outlined in Decision No. 45/2013/QĐ-BTC dated April 25, 2013, issued by the Ministry of Finance on the management, use, and depreciation of fixed assets.

5. Accounting principles for prepaid expenses:

Prepaid expenses include tools and instruments, land clearance costs, major repairs of fixed assets, and other expenses. Prepaid expenses are allocated gradually to production and business costs over a reasonable period starting from when they are incurred.

6. Accounting principles for receivables:

Receivables are presented in the parent company's financial statements at their carrying amounts, which include trade receivables from the parent company's customers and other receivables, plus the provision for doubtful debts.

The provision for doubtful debts reflects the estimated loss in value due to uncollectible receivables, arising from outstanding receivable balances as of the financial year-end.

7. Recognition and Capitalization of Borrowing Costs:

Borrowing costs include interest expenses and other costs incurred during the loan arrangement process, directly related to the construction investment or production of uncompleted assets shall be accounted into the value of such assets (capitalized) when the conditions prescribed in the borrowing cost standard are fully met. Borrowing costs shall be capitalized when it is highly probable that enterprises can get future economic benefits from the use of such assets and the costs can be reliably determined. The capitalization of borrowing costs shall terminate when the major activities necessary to prepare the uncompleted asset for its intended use are completed. Borrowing costs arising afterward shall be recognized as in-period production and business costs.

8. Recognition of Accrued Expenses:

Accrued expenses include the value of costs that have been recognized as in-period production and business costs but have not yet been paid as of the end of the financial year. This ensures that when actual expenses occur, they do not cause significant fluctuations in production and business costs, while maintaining the matching principle between revenues and expenses. At the

time of payment, the accountant will make adjustments by either adding or reducing the expenses based on the difference from the previously accrued amount (if any). The accrued expense at the end of the period is interest expenses.

9. Principles and Methods for Recognizing Provisions for Liabilities:

The recognition of provisions for liabilities is made when the following conditions are met:

- Enterprise has a present obligation (legal obligation or constructive obligation) as a result of a past event;
- It is probable that an outflow of economic benefits will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

Provisions for liabilities shall be set up at the time of preparing the financial statements. If the provision required for the current period is greater than the provision established in the previous period that has not been fully utilized, the difference is recognized as an expense in the current period's production and business costs. Conversely, if the provision required for the current period is less than the provision established in the previous period that has not been fully utilized, the difference must be reversed and recognized as a reduction in production and business costs in the current period.

The company's provisions for liabilities include: provisions for document usage fees and mining license fees to be paid to the government based on the quantity of minerals extracted during the year.

10. Principles of Recognizing Equity:

The business capital presented in the parent company's interim consolidated financial statements includes both the owner's equity contributions and the self-generated capital from annual profits.

11. Revenue Recognition Principles and Methods:

Revenue from sales is recognized when the majority of the risks and benefits associated with ownership of the goods have been transferred to the buyer, and the goods have been delivered and accepted by the customer.

Revenue from construction contracts is recognized in proportion to the work completed and confirmed by the customer during the period, when the parent company ensures the realization of benefits from the construction contract and that the costs to complete the portion of completed work at the reporting date of the interim consolidated financial statements can be reliably estimated.

Revenue from service provision is recognized when the majority of the risks and benefits have been transferred to the customer, the service has been provided, and is accepted by the customer.

Finance income includes revenue arising from interest on deposits, interest on loans, foreign exchange gains, and other finance-related income. Interest

on deposits and loans is recognized on an accrual basis, based on the outstanding balances of deposits and the applicable interest rates.

Interest from investments is recognized when the parent company has the right to receive the interest.

12. Accounting Principles for Financial Expenses:

The parent company's financial expenses include interest expenses on borrowings that are not capitalized in accordance with regulations, as well as other expenses incurred during the financial year. Among these, interest expense refers to the interest payable on both short-term and long-term borrowings of the parent company.

13. Principles and methods of recognizing current corporate income tax (CIT) expense and deferred CIT expense:

Current corporate income tax expenses are determined based on taxable income and the applicable corporate income tax rate for the current year (20%).

Other taxes are determined in accordance with the current regulations of Vietnam.

14. Principles and methods for preparing financial statements:

The elimination method for intra-group transactions.

V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

Unit: VND

1. Cash and cash equivalents	Closing Balance	Opening Balance
- Cash on hand	401,632,304	445,095,721
- Cash at bank	39,028,329,305	25,023,358,867
- Cash in transit		
- Cash equivalents	210,000,000,000	110,000,000,000
Total	249,429,961,609	135,468,454,588

2. Financial Investments	Closing Balance		Opening Balance	
	Historical cost	Provision	Historical cost	Provision
a. Trading securities				
b. Provision for devaluation of short-term investment	60,000,000,000	-	30,000,000,000	-
b.1. Short-term	60,000,000,000	-	30,000,000,000	-
- Term deposit	60,000,000,000		30,000,000,000	
- Bond				
- Other investments				
b.2. Long-term	-	-	-	-
- Term deposit				
- Bond				
- Other investments				
c. Investments in other units	511,289,136,296	-	511,289,136,296	(877,001,834)
c.1. Investments in subsidiaries	492,941,236,296	-	492,941,236,296	-
- VVMI-MECHANICAL AND PRESSURE EQUIPMENT JOINT STOCK COMPANY	6,077,638,276		6,077,638,276	
- VVMI - MANUFACTURING AND MATERIALS EQUIPMENT TRADING JOINT STOCK COMPANY	6,448,658,514		6,448,658,514	
- VVMI INVESTMENT AND CONSTRUCTION JOINT STOCK COMPANY				
- VVMI-CONSTRUCTION & MATERIAL JOINT STOCK COMPANY	3,972,810,207		3,972,810,207	
- VVMI VIET BAC MECHANICAL JOINT STOCK COMPANY	4,792,950,351		4,792,950,351	
- VVMI QUAN TRIEU CEMENT JSC	212,280,140,000		212,280,140,000	
- VVMI THAI NGUYEN HOTEL JOINT STOCK COMPANY	3,862,113,711		3,862,113,711	
- VVMI LA HIEN CEMENT JOINT STOCK COMPANY	55,506,925,237		55,506,925,237	
- VVMI TAN QUANG CEMENT JOINT STOCK COMPANY	200,000,000,000	-	200,000,000,000	
c.2. Investments in associated companies and joint-ventures	1,740,000,000		1,740,000,000	
MINING EQUIPMENT JOINT STOCK COMPANY	1,740,000,000		1,740,000,000	
c.3. Investments in other units	16,607,900,000	-	16,607,900,000	(877,001,834)
- Contributing capital in HA NOI VINACOMIN INDUSTRY INVESTMENT JOINT STOCK COMPANY	1,500,000,000		1,500,000,000	
- Contributing capital in NONG SON COAL & POWER JOINT STOCK COMPANY	15,107,900,000		15,107,900,000	(877,001,834)
			-	-

3. Account receivables from customers (details according to form 03-TM-TKV)

4. Other receivables (details according to form 04-TM-TKV)

5. Shortage of assets awaiting resolution	Closing Balance		Opening Balance	
	Amount	Value	Amount	Value
a. Cash				
b. Inventories				
c. Fixed assets			-	-
d. Other assets				
Total			-	-

7. Inventories	Closing Balance	Opening Balance
- Goods in transit		
- Materials	13,196,132,878	6,793,485,276
- Tools and supplies	590,083,525	117,159,709
- Work in progress expenses	231,750,374,172	96,620,209,586
- Finished Goods	161,876,165,085	120,357,367,351
- Goods	-	-
- Goods on consignment	-	-
- Tax-suspension warehouse	-	-
- Real estates inventory	-	-
Total historical costs	407,412,755,660	223,888,221,922

* Carrying value of inventory used as collateral or security for liabilities:

* Reversal of inventory impairment provisions during the year:

* Cases or events leading to additional provisions or reversals of inventory impairment provisions:

8. Long-term unfinished assets (details according to form 08-TM-TKV)	Closing Balance		Opening Balance	
	Original price	Recoverable value	Original price	Recoverable value
a. Long-term work in progress				
b. Construction in progress				
- Construction in progress	14,737,416,327	14,737,416,327	16,227,949,600	16,227,949,600
- Repair	1,961,650	1,961,650		-
Total	14,739,377,977	14,739,377,977	16,227,949,600	16,227,949,600

9. Increase/Decrease in tangible fixed assets: (details according to form 09-TM-TKV)

10. Increase/Decrease in intangible fixed assets: (details according to form 10-TM-TKV)

12. Increase/Decrease in investment real estates (details according to form 12-TM-TKV)

13. Prepaid expenses (details according to form 13-TM-TKV)

15. Loans and finance lease liabilities	Closing Balance		Opening Balance	
	Original cost	Debt-service coverage	Original cost	Debt-service coverage
a. Short-term loans	-	-	-	-
- Short-term loans	-	-	-	-
b. Long-term loans	100,319,418,369	100,319,418,369	95,268,685,248	95,268,685,248
- Payment due date under a year	18,882,095,122	18,882,095,122	12,334,476,182	12,334,476,182
- Term from 1 to 3 years	8,177,241,146	8,177,241,146	7,993,141,146	7,993,141,146
- Term from 3 to 5 years		-		
- Term from 5 to 10 years	73,260,082,101	73,260,082,101	74,941,067,920	74,941,067,920
- Term over 10 years	-	-	-	

16. Trade payables (details according to form 16-TM-TKV)	Closing balance	Opening balance
a. Account payables to suppliers	104,746,853,386	109,375,136,860
b. Unpaid overdue debts		
c. Account payables - Related parties		
Total		

17. Issued bonds

18. Preference shares classified as liabilities

19. Taxes and other payable to the state (detailed according to form 19-TM-TKV)

20. Accrued expense payables	Closing balance	Opening balance
a. Short-term	7,101,260,166	4,057,307,483
- Expenses for major repairs of fixed assets		-
- Interest expenses payables	128,446,097	134,179,705
- Cost of transportation shortage, land loading coefficient, blasting rate	-	-
- Mineral exploitation rights	-	-
- Document usage expenses	-	-
- Accrued exploration drilling costs	-	-
- Royalty fee	-	-
- Other payable expenses	6,972,814,069	3,923,127,778
b. Long-term	-	-
Total	7,101,260,166	4,057,307,483

21. Other payables	Closing Balance	Opening Balance
a. Short-term	14,134,501,726	9,933,876,817
- Payables to TKV	-	-
- Union fee	560,884,646	246,880,609
- Social Insurance, Unemployment insurance		142,255,429
- Health Insurance		320,074,716
- Dividends payable	325,425,500	279,447,500
- Short-term collateral, deposits	32,652,000	55,828,780
- Other receivables		
- Other payables	13,215,539,580	8,889,389,783
b. Long-term	-	-
Total	14,134,501,726	9,933,876,817

22. Deferred revenue	Closing Balance	Opening Balance
a. Short-term		
- Deferred revenue		
- Revenue from traditional customer programs		
- Other deferred revenues	19,090,909	15,909,091
Total	19,090,909	15,909,091
b. Long-term	-	-
c. Probability of non-performance of the contract with customers		

23. Provision payables	Closing Balance	Opening Balance
a. Short-term		
- Product warranty provision		
- Construction warranty provision		
- Restructuring provision		
- Other payable provisions	241,299,336,882	-
Total	241,299,336,882	-
b. Long-term	-	-

24. Deferred tax assets and deferred tax liabilities	Closing Balance	Opening Balance
a. Deferred tax assets	22,775,502,543	24,466,740,533
- Deferred tax assets related to deductible temporary differences	22,775,502,543	24,466,740,533
- Deferred tax assets related to unused tax losses		
- Deferred tax assets related to unused incentive tax		
- Reversal of deferred tax assets previously recognized from prior years		
- Deferred tax assets		
b. Deferred tax liabilities	-	-
- Deferred tax liabilities arising from taxable temporary differences		
- Reversal of deferred tax liabilities previously recognized from prior years		
- Deferred tax liabilities		

25. Owner's equity

a. Statement of Changes in Equity

<i>b. Details of owner's investment capital</i>	<i>Closing Balance</i>	<i>Opening Balance</i>
- Government contributions (state-owned shares)	1,031,041,000,000	1,031,041,000,000
- Contributions from other parties (common shares)	18,959,000,000	18,959,000,000
- Number of treasury shares		
Total	1,050,000,000,000	1,050,000,000,000

<i>c. Capital transactions with owners and distribution of dividends and profit sharing</i>	<i>Closing Balance</i>	<i>Opening Balance</i>
- Owner's invested capital		
+ Opening contributed capital	1,050,000,000,000	1,050,000,000,000
+ Increase in contributed capital during the year	-	-
+ Decrease in contributed capital during the year	-	-
+ Closing contributed capital	1,050,000,000,000	1,050,000,000,000
- Distributed dividends	-	-
Total	1,050,000,000,000	1,050,000,000,000

<i>d. Shares</i>	<i>Closing Balance</i>	<i>Opening Balance</i>
- Number of shares registered for issuance	105,000,000	105,000,000
- Number of shares issued to the public		
+ Common shares	105,000,000	105,000,000
+ Preferred shares	-	-
- Number of shares repurchased		
+ Common shares	-	-
+ Preferred shares	-	-
- Number of shares outstanding		
+ Common shares	105,000,000	105,000,000
+ Preferred shares	-	-
* Par value of outstanding shares	10,000	10,000

<i>e. Dividends</i>	<i>Current year</i>	<i>Prior year</i>
- Dividends declared after the end of the fiscal year	-	-
+ Dividends declared on common shares	-	-
+ Dividends declared on preferred shares	-	-
+ Dividends declared on common shares	-	-
+ Dividends declared on preferred shares	-	-
- Accumulated preferred stock dividends not yet recognized	-	-

<i>f. Funds</i>	<i>Closing Balance</i>	<i>Opening Balance</i>
- Development investment fund	393,610,497,765	327,875,773,609
- Financial reserve fund	-	-
- Other equity funds	-	-

g. Income and expenses, profits or losses recognized directly in equity as prescribed by specific accounting standards

<i>26. Asset revaluation reserve</i>	<i>Current year</i>	<i>Prior year</i>
Reason for the variance between opening and closing balances	-	-

<i>27. Foreign exchange differences reserve</i>	<i>Current year</i>	<i>Prior year</i>
- Foreign exchange differences arising from the translation of foreign currency financial	-	-
- Foreign exchange differences arising from other reasons	-	-

<i>28. Funding</i>	<i>Current year</i>	<i>Prior year</i>
- Funds allocated during the year	-	-
- Mission-related expenses	-	-
- Remaining funds at the end of the year	-	-

29. Off-balance sheet items	<i>Closing Balance</i>	<i>Opening Balance</i>
a. Leased assets	-	-
- Leased fixed assets	-	-
- Other leased assets	-	-
b. Property held in trust	-	-
- Under 1 year	-	-
- From 1 to 5 years	-	-
- Over 5 years	-	-
c. Other foreign currencies	-	-
d.. Bad debt recovered	-	-

Owner's Equity
Statement of changes in equity

Content	Owner's investment equity	Other owners' equity	Financial reserve fund	Exchange rate differences	Undistributed profits	Construction investment fund	Total
Balance at the beginning of the previous year	1,050,000,000,000	272,552,920,334	-	-	247,324,850,244	-	1,569,877,770,578
- Capital increase in the previous year	-						-
- Profit in the previous year					219,115,747,187		219,115,747,187
- Other increase		55,322,853,275					55,322,853,275
- Reduced capital in the previous year							-
- Loss in the previous year					235,755,748,359		235,755,748,359
- Other decreases							-
Balance at the end of last year/beginning of this year	1,050,000,000,000	327,875,773,609	-	-	230,684,849,072	-	1,608,560,622,681
- Increase capital this year	-						-
- Profit this year					137,539,112,727		137,539,112,727
- Other increase		65,734,724,156					65,734,724,156
- Reduced capital in the current year							-
- Loss in the previous year					203,384,708,712		203,384,708,712
- Other decreases							-
Balance at the end of current year	1,050,000,000,000	393,610,497,765	-	-	164,839,253,087	-	1,608,449,750,852

VI. ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT

1. Revenues from sales and service provisions	Current year	Previous year
In which:	1,491,861,287,440	1,374,397,400,304
- Revenue from sale of goods	1,451,302,672,882	1,334,463,232,498
- Revenue from providing services	40,558,614,558	39,934,167,806
- Other Revenue		

Revenue from sales to related party (Detailed as per Form VII-1bTM-TKV)

2. Revenue deductions	Current year	Previous year
In which:		
- Trade discount		
- Sales rebates		
- Sales returns		
- Payable VAT		
- Special Consumption Tax		
- Export tax		

3. Cost of goods sold:	Current year	Previous year
- Cost of goods sold	1,150,508,427,112	1,115,112,003,359
- Cost of finished goods		
- Cost of services rendered	29,469,604,319	32,949,746,127
- Net book value, disposal costs, and liquidation costs of sold investment properties		
- Business expenses related to investment properties		
- Losses and damages of inventory		
- Expenses in excess of the normal level		
- Provision for devaluation in inventories		
Total	1,179,978,031,431	1,148,061,749,486

4. Financial income:	Current year	Previous year
- Interest on deposits and loans	4,085,783,920	3,306,409,772
- Profit from sale of investments		
- Dividends are distributed	16,717,949,200	12,134,027,200
- Exchange rate differential profit		
+ Due to Foreign exchange transactions and payments during the period		
+ Due to revaluation of the year-end balance		
- Payment discount, deferred payment interest	143,794,295	668,817,601
- Other financial income	995,703,138	936,451,737
Total	21,943,230,553	17,045,706,310

5. Financial expenses:	Current year	Previous year
- Interest expenses	3,440,952,587	987,130,244
+ Short term		2,783,141
+ Long term	3,440,952,587	984,347,103
- Payment discount, deferred payment interest		
- Loss from disposal of investments		
- Loss from foreign exchange difference		
+ Due to Foreign exchange transactions and payments during the period		
+ Due to revaluation of the year-end balance		
- Provisions for devaluation of trading securities and investment losses	(877,001,834)	
- Other financial expenses		
- Other deductions in financial expenses		
Total	2,563,950,753	987,130,244

6. Other income:	Current year	Previous year
- Disposal of fixed assets		
- Fines collected	6,817,800	
- Resolved bad debts		
- Tax reduced		
- Other income	3,487,477,019	
Total	3,494,294,819	

7. Other expenses:	Current year	Previous year
- Residual value of fixed assets and liquidation and sale costs		

- Loss from revaluation of assets		
- Fines	1,077,500,000	
- Other expenses	594,229,375	246,583,843
Total	1,671,729,375	246,583,843

8. Selling and administrative expenses:	Current year	Previous year
a. Business management expenses incurred during the period:	139,291,108,683	92,109,006,643
- Management staff costs	60,826,100,407	34,570,522,614
+ Salary	54,439,085,482	29,081,856,736
+ Insurance, Trade Union Fees	3,429,766,419	3,030,129,145
+ Meal allowance	2,957,248,506	2,458,536,733
- Energy Cost	422,208,758	424,488,535
- Management materials and supplies costs	1,993,059,866	2,235,033,129
- Office supplies costs	1,767,856,846	1,198,958,345
- Fixed asset depreciation cost	1,584,362,154	2,071,269,705
- Tax, fees, charges	20,471,268,799	20,870,107,084
- Provision		(200,000,000)
- Outsourced expenses	6,345,742,253	5,875,334,149
- Other monetary expenses	45,880,509,600	25,063,293,082
b. Selling expenses incurred during the period:	20,689,194,130	15,607,064,421
- Management staff costs	9,580,580,116	5,262,127,950
+ Salary	8,253,657,234	4,107,950,049
+ Insurance, Trade Union Fees	991,161,917	889,452,447
+ Meal allowance	335,760,965	264,725,454
- Energy Cost	29,400,502	32,837,739
- Management materials and supplies costs	4,826,647,042	2,917,201,029
- Office supplies costs	58,877,340	18,910,500
- Fixed asset depreciation cost	1,069,223,509	909,591,102
- Tax, fees, charges		
- Provision		
- Outsourced expenses	1,790,916,285	2,270,754,144
- Other monetary expenses	3,333,549,336	4,195,641,957
c. Deductions of selling and administrative expenses incurred during the period:		
- Reversal of product warranty provisions		
- Reversal of restructuring provisions and other provisions		
9. Production and business costs by element:	Current year	Previous year
a. Total:	1,319,990,387,493	1,169,032,674,808
- Semi-finished goods purchased externally	222,504,349,543	264,473,865,388
- Costs of raw materials, supplies, and energy	239,094,142,779	236,629,227,108
+ Raw materials	86,645,762,623	78,745,466,259
+ Fuel	143,354,202,113	146,745,569,558
+ Power and utilities	9,094,178,043	11,138,191,291
- Labor costs	187,968,355,922	139,239,591,216
+ Salary	163,523,811,097	116,935,811,774
+ Insurance, Trade Union Fees	17,755,946,544	15,485,337,482
+ Meal allowance	6,688,598,281	6,818,441,960
- Depreciation expenses	32,603,741,145	28,120,754,542
- Outsourced services	90,640,062,515	90,447,516,597
- Other expenses in cash	547,179,735,589	410,121,719,957
b. Coal production:	1,233,157,616,678	1,094,791,141,295
- Semi-finished goods purchased externally	222,504,349,543	264,473,865,388
- Costs of raw materials, supplies, and energy	201,396,459,907	206,667,740,545
+ Raw materials	52,940,704,341	53,267,294,638
+ Fuel	142,016,840,586	144,962,057,734
+ Power and utilities	6,438,914,980	8,438,388,173
- Labor costs	171,576,950,539	127,264,179,326
+ Salary	149,355,459,433	106,848,415,240
+ Insurance, Trade Union Fees	16,254,628,204	14,248,295,429
+ Meal allowance	5,966,862,902	6,167,468,657
- Depreciation expenses	29,558,543,125	25,695,351,188
- Outsourced services	85,086,742,366	84,820,161,289
- Other expenses in cash	523,034,571,198	385,869,843,559
c. Construction and installation activities		

- Semi-finished goods purchased externally		
- Costs of raw materials, supplies, and energy		
+ Raw materials		
+ Fuel		
+ Power and utilities		
- Labor costs		
+ Salary		
+ Insurance, Trade Union Fees		
+ Meal allowance		
- Depreciation expenses		
- Outsourced services		
- Other expenses in cash		
d. Production of construction materials	15,896,012,260	13,063,223,842
- Semi-finished goods purchased externally		
- Costs of raw materials, supplies, and energy	1,033,633,994	928,676,048
+ Raw materials	499,545,233	140,642,862
+ Fuel	534,088,761	788,033,186
+ Power and utilities		
- Labor costs	890,536,613	754,207,538
+ Salary	886,988,659	751,202,727
+ Insurance, Trade Union Fees	3,547,954	3,004,811
+ Meal allowance		
- Depreciation expenses		19,083,336
- Outsourced services	2,727,371,143	3,094,505,309
- Other expenses in cash	11,244,470,510	8,266,751,611
e. Mechanical production		
f. Production of other products.	44,214,336,628	34,427,440,346
- Semi-finished goods purchased externally		
- Costs of raw materials, supplies, and energy	30,991,605,117	23,091,647,742
+ Raw materials	28,940,039,235	21,213,696,873
+ Fuel	12,155,619	14,793,751
+ Power and utilities	2,039,410,263	1,863,157,118
- Labor costs	9,615,290,755	8,710,775,752
+ Salary	7,923,022,344	7,308,977,026
+ Insurance, Trade Union Fees	1,094,399,231	882,750,312
+ Meal allowance	597,869,180	519,048,414
- Depreciation expenses	804,859,319	804,859,319
- Outsourced services	2,268,516,962	1,423,404,246
- Other expenses in cash	534,064,475	396,753,287
g. Service business	26,722,421,927	26,750,869,325
- Semi-finished goods purchased externally		
- Costs of raw materials, supplies, and energy	5,672,443,761	5,941,162,773
+ Raw materials	4,265,473,814	4,123,831,886
+ Fuel	791,117,147	980,684,887
+ Power and utilities	615,852,800	836,646,000
- Labor costs	5,885,578,015	2,510,428,600
+ Salary	5,358,340,661	2,027,216,781
+ Insurance, Trade Union Fees	403,371,155	351,286,930
+ Meal allowance	123,866,199	131,924,889
- Depreciation expenses	2,240,338,701	1,601,460,699
- Outsourced services	557,432,044	1,109,445,753
- Other expenses in cash	12,366,629,406	15,588,371,500

10. Current Corporate Income Tax expenses:	Current year	Previous year
- Corporate income tax expenses based on taxable income for the current year	33,874,447,723	25,673,497,406
- Adjusting the corporate income tax expenses of previous years into the current year's income tax expense		
- Total current corporate income tax expenses.	33,874,447,723	25,673,497,406

11. Deferred Corporate Income Tax :	Current year	Previous year
- Deferred corporate income tax expenses arising from taxable temporary differences.	1,691,237,990	(214,335,323)
- Total deferred corporate income tax expenses.	1,691,237,990	(214,335,323)

VIII. ADDITIONAL INFORMATION FOR ITEMS ON THE CASH FLOW STATEMENT:

1. Non-cash transactions affecting the cash flow statement and cash held by the company but not used: none	Current year	Previous year
a. Purchase of assets by incurring directly related debts or through finance lease transactions:		
- Purchase of a business through the issuance of shares:		
- Conversion of debt into equity:		
b. Acquisition and disposal of subsidiaries or other business units during the reporting period:		
- Total value of acquisitions or disposals:		
- Portion of the acquisition or disposal value paid in cash and cash equivalents:		
- Actual cash and cash equivalents in the subsidiary or other business unit acquired or disposed of:		
- The portion of asset values (aggregated by asset type) and liabilities that are not cash and cash equivalents in the subsidiary or other business unit acquired or disposed of during the period		
c. Disclose the value and reasons for large amounts of cash and cash equivalents held by the company but not used due to legal restrictions or other constraints the company must comply with		

IX. Other information

- Contingent liabilities, commitments, and other financial information: The parent company is exposed to risks after using financial instruments: market risk, credit risk, and payment risk.
- Information on related parties: The Vietnam Coal and Mineral Industry Holding Corporation Limited and its subsidiaries are identified as related parties of the Parent Company - VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION.
- The parent company has allocated funds to pay remuneration to the Board of Directors, the Supervisory Board, and salaries for Management as follows:

Full name	Position	Salary	Allowance
Board of Director			
Mr. Le Quang Binh	Chairman of BOD		37,200,000
Mr. Dang Van Tung	Member of BOD	275,400,000	
Mr. Trinh Hong Ngan	Member of BOD		32,400,000
Mr. Vu Minh Tan	Member of BOD		32,400,000
Mr. Pham Van Lo	Member of BOD	162,000,000	
Supervisory Board			
Ms. Le Thi Thu Hien	Chairman of Supervisory Board	285,600,000	
Ms. Nguyen Thi Lich	Member of Supervisory Board		30,000,000
Mr. Nguyen Anh Tuan	Member of Supervisory Board		18,833,333
Mr. Nguyen Van Tao	Member of Supervisory Board		11,166,667
Executive Board			
Mr. Trinh Hong Ngan	General Director	306,000,000	
Mr. Vu Minh Tan	Deputy General Director	275,400,000	
Mr. Nguyen Van Dung	Deputy General Director	275,400,000	
Mr. Pham Thanh Hai	Deputy General Director	275,400,000	
Mr. Nguyen Thac Tan	Deputy General Director	275,400,000	
Chief Accountant			
Mr. Le Minh Hien	Chief Accountant	255,000,000	
	Total	2,385,600,000	162,000,000

3. Comparative information: The figures used for comparison are the financial statement figures for the fiscal year beginning on **January 1, 2024**, and ending on **June 30, 2024**, of Parent company - VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION

Prepared by**Chief Accountant****General Director***Pham Thi Thuy Nga**Le Minh Hien**Trinh Hong Ngan*