

**HA TINH MINERALS AND TRADING CORPORATION – JOINT
STOCK COMPANY**

INTERIM FINANCIAL STATEMENTS

FOR THE PERIOD FROM 01 JANUARY 2025 TO 30 SEPTEMBER 2025

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INTERIM SEPARATE BALANCE SHEET

As at 30 September 2025

ASSETS	Code	Note	30/09/2025 VND	01/01/2025 VND
A. CURRENT ASSETS	100		206,757,924,520	242,717,961,701
I. Cash and cash equivalents	110	3	5,589,817,440	8,679,624,632
1 Cash	111		5,589,817,440	8,679,624,632
2 Cash equivalents			-	-
II. Short-term investments	120		75,976,682,189	65,917,008,565
1. Held-to-maturity investments	123		75,976,682,189	65,917,008,565
III. Short-term receivables	130		94,319,726,332	136,266,555,126
1 Short-term trade receivables	131	5	106,645,711,167	150,506,048,377
2 Short-term advances to suppliers	132	6	13,326,408,367	9,517,382,467
3 Short-term loans receivable	135	7a	20,453,705,392	20,103,705,392
4 Other short-term receivables	136	8	6,885,305,585	7,995,354,894
5 Provision for doubtful short-term receivables	137		(52,991,404,179)	(51,855,936,004)
IV. Inventories	140	10	26,095,013,888	30,784,884,931
1 Inventories	141		26,095,013,888	30,784,884,931
2 Provision for devaluation of inventories			-	-
V. Other current assets	150		4,776,684,671	1,069,888,447
1 Short-term prepaid expenses	151	15a	4,112,672,087	393,033,189
2 Deductible value-added tax	151	18	648,012,615	676,855,258
3 Tax and other receivables from the State budget			15,999,969	-

INTERIM SEPARATE BALANCE SHEET (CONT'D)

As at 30 September 2025

ASSETS	Code	Note	30/09/2025 VND	01/01/2025 VND
B. NON-CURRENT ASSETS	200		1,111,462,976,502	1,110,839,824,388
I. Long-term receivables	210		365,767,343,824	365,767,343,824
1 Long-term loans receivable	215	7b	365,767,343,824	365,767,343,824
II. Fixed assets	220		123,950,042,937	132,218,307,180
1 Tangible fixed assets	221	12	118,657,898,937	126,315,531,180
- Cost	222		293,653,171,013	293,621,252,831
- Accumulated depreciation	223		(174,995,272,076)	(167,305,721,651)
2 Intangible fixed assets	227	13	5,292,144,000	5,902,776,000
- Cost	228		20,147,814,890	20,147,814,890
- Accumulated depreciation	229		(14,855,670,890)	(14,245,038,890)
III. Investment property	230	14	67,870,092,330	69,473,109,609
- Cost	231		85,494,254,799	85,494,254,799
- Accumulated depreciation	232		(17,624,162,469)	(16,021,145,190)
IV. Long-term assets in progress	240	11	2,470,638,319	2,152,268,180
1 Construction in progress	242		2,470,638,319	2,152,268,180
V. Long-term financial investments	250	4	521,972,194,816	510,551,006,987
1 Investment in subsidiaries	251		384,969,733,498	384,969,733,498
2 Investments in joint - venture, associates	252		8,214,281,603	8,214,281,603
3 Investment in other entities	253		247,439,088,500	247,439,088,500
4 Provision for long-term investments	254		(118,650,908,785)	(130,072,096,614)
VI. Other long-term assets	260		29,432,664,276	30,677,788,608
1 Long-term prepaid expenses	261	15b	29,432,664,276	30,677,788,608
TOTAL ASSETS	270		1,318,220,901,022	1,353,557,786,089

INTERIM BALANCE SHEET (CONT'D)

As at 30 September 2025

RESOURCES	Code	Note	30/09/2025 VND	01/01/2025 VND
C. LIABILITIES	300		173,089,274,096	213,786,545,764
I. Current liabilities	310		162,869,274,096	203,566,545,764
1 Short-term trade payables	311	17	72,557,187,204	129,311,297,050
2 Short-term advances from customers	312		13,569,465,686	2,006,272,137
3 Taxes and other payables to the State budget	313	18	22,540,791	373,773,914
4 Payables to employees	314		4,379,259,000	6,950,638,370
5 Short-term accrued expenses	315		838,355,230	838,355,230
6 Other short-term payables	319	19	19,141,484,305	19,434,664,183
7 Short-term loan and finance lease obligations	320	16a	46,200,000,000	39,000,000,000
8 Bonus and welfare fund	322		6,160,981,880	5,651,544,880
II. Non-current liabilities	330		10,220,000,000	10,220,000,000
1. Long-term loan and finance lease obligations	338	16b	10,220,000,000	10,220,000,000
D. OWNERS' EQUITY	400		1,145,131,626,926	1,139,771,240,325
I. Owners' equity	410	20	1,131,764,846,722	1,126,404,460,121
1 Issued share capital	411		1,101,135,914,618	1,101,135,914,618
2 Development investment fund	418		19,051,823,000	16,551,823,000
3 Retained earnings	421		11,577,109,104	8,716,722,503
- Accumulated retained earnings brought forward	421a		1,916,722,503	-
- Retained earnings for the current period	421b		9,660,386,601	8,716,722,503
II. Other funds	430	21	13,366,780,204	13,366,780,204
1 Funding source	431		13,366,780,204	13,366,780,204
TOTAL RESOURCES	440		1,318,220,901,022	1,353,557,786,089

Ha Tinh, 20 October 2025

Preparer



Vo Thi Hoa

Chief Accountant



Bui Van Minh

General Director



Le Viet Thao

INTERIM SEPARATE INCOME STATEMENT
From 01 January 2025 to 30 September 2025

ITEMS		Code	Note	Quarter III		Cumulative from the beginning of the year to the end of this quarter	
				This year	Previous year	This year	Previous year
	1	2	3	4	5	4	5
1.	Revenue from sale of goods and rendering of services	1	23	60,485,475,108	83,942,906,536	181,208,112,095	258,187,268,021
2.	Deductions	3		-	-	-	-
3.	Net revenue from sale of goods and rendering of services	10		60,485,475,108	83,942,906,536	181,208,112,095	258,187,268,021
4.	Cost of goods sold	11	24	59,966,028,552	86,721,953,944	183,692,454,554	265,511,364,602
5.	Gross profit from sales of goods and rendering of services	20		519,446,556	(2,779,047,408)	(2,484,342,459)	(7,324,096,581)
6.	Financial income	21	25	6,441,817,046	5,732,162,041	20,239,543,334	28,551,727,741
7.	Financial expense	22	26	846,498,713	786,556,786	(9,186,940,188)	(1,857,970,199)
	<i>In which: Interest expense</i>	23		846,498,713	786,556,786	1,818,357,230	2,420,861,155
8.	Selling expenses	25	27	300,661,025	107,304,725	755,034,698	349,223,425
9.	General and administrative expenses	26	28	2,331,516,718	2,210,429,880	16,517,219,764	18,396,310,231
10.	Operating profit	30		3,482,587,146	(151,176,758)	9,669,886,601	4,340,067,703
11.	Other income	31	30	-	1,340,000,000	-	1,533,660,488
12.	Other expenses	32	31	9,500,000	79,950,045	9,500,000	971,035,419
13.	Profit from other activities	40		(9,500,000)	1,260,049,955	(9,500,000)	562,625,069

INTERIM INCOME STATEMENT (CONT'D)
From 01 January 2025 to 30 September 2025

ITEMS		Code	Note	Quarter III		Cumulative from the beginning of the year to the end of this quarter	
				This year	Previous year	This year	Previous year
14.	Net profit before tax	50		3,473,087,146	1,108,873,197	9,660,386,601	4,902,692,772
15.	Current Corporate income tax expense	51		-	-	-	-
16.	Deferred Income tax expense	52		-	-	-	-
17.	Net profit after tax	60		3,473,087,146	1,108,873,197	9,660,386,601	4,902,692,772

Ha Tinh, 20 October 2025

Preparer


Vo Thi Hoa

Chief Accountant


Bui Van Minh

General Director


Le Viet Thao

INTERIM SEPARATE CASH FLOW STATEMENT

ITEMS	Code	Note	Cumulative from the beginning of the year to the end of this quarter (current year)	Cumulative from the beginning of the year to the end of this quarter (previous year)
			VND	VND
I. CASH FLOWS FROM OPERATING				
1 Cash received from sale of goods, rendering of services and other income	01		248,945,729,220	295,327,343,214
2 Cash paid to suppliers of goods and services	02		(6,836,216,726)	(6,681,608,406)
3 Cash paid to employees	03		(12,407,382,450)	(10,375,425,800)
4 Interest paid	04		(1,000,138,052)	(1,185,615,254)
5 Corporate income tax paid			-	-
6 Other cash receipts from operating activities	06		5,512,201,889	7,950,609,458
7 Other cash payments for operating activities	07		(221,327,663,837)	(261,713,499,424)
<i>Net cash flows from operating activities</i>	<i>20</i>		<i>12,886,530,044</i>	<i>23,321,803,788</i>
II. CASH FLOWS FROM INVESTING				
1 Cash payments for loans granted and purchase of debt instruments of other entities	23		(142,500,000,000)	(58,010,986,965)
2 Cash receipts from loan collections and sale of debt instruments of other entities	24		133,780,052,612	46,596,675,754
3 Interest received, dividends and profits received	27		543,610,152	233,155,554
<i>Net cash flows from investing activities</i>	<i>30</i>		<i>(8,176,337,236)</i>	<i>(11,181,155,657)</i>
III. CASH FLOWS FROM FINANCING				
1 Cash proceeds from borrowings	33		-	1,227,626,000
2 Repayment of borrowings	34		(7,800,000,000)	(13,909,216,000)
<i>Net cash flows from financing activities</i>	<i>40</i>		<i>(7,800,000,000)</i>	<i>(12,681,590,000)</i>
Net increase/(decrease) in cash and cash equivalents during the period	50		(3,089,807,192)	(540,941,869)
Cash and cash equivalents at the beginning of the period	60	3	8,679,624,632	5,930,517,004
Cash and cash equivalents at the end of the period	70	3	5,589,817,440	5,389,575,135

Ha Tinh, 20 October 2025

Preparer

Chief Accountant

General Director



Vo Thi Hoa



Bui Van Minh



Le Viet Thao

NOTES TO INTERIM SEPARATE FINANCIAL STATEMENTS

1. COMPANY OVERVIEW

Structure Of Ownership

Ha Tinh Minerals and Trading - Joint Stock Corporation (hereinafter to as "Corporation"), formerly a state-owned enterprise under Ha Tinh province, was restructured into a Joint Stock Company following Decision No. 1847/QĐ-TTg dated 11 October 2013, by the Prime Minister approving the equitization plan of the Ha Tinh Minerals and Trading Corporation.

Ha Tinh Minerals and Trading - Joint Stock Corporation operates under the Enterprise Registration Certificate No. 3000310977 issued by the Ha Tinh Department of Planning and Investment, first issued on 04 March 2014, and amended for the fourth time on 30 March 2020.

The Corporation's head office is currently located at No. 02 Vu Quang, Thanh Sen Ward, Ha Tinh Province.

The charter capital of the Corporation as registered is VND 1,101,135,910,000, and the actual paid-up charter capital as of September 30, 2025, is VND 1,101,135,914,618; equivalent to 110,113,591 shares with a par value of VND 10,000 per share.

Business areas of the Corporation:

Mineral exploitation, construction materials, livestock farming;

The main business areas of the Corporation include:

- Exploitation, processing and trading various minerals and ores, including those containing radioactive materials;
- Manufacturing construction materials from clay; producing ceramic and porcelain products; manufacturing cement, lime, and gypsum; producing concrete and products made from cement and gypsum;
- Raising livestock such as buffaloes, cattle, pigs, deer, and poultry;

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION

2.1 Accounting period and accounting currency

The accompanying interim financial statements are prepared for the period from 01 January 2025 to 30 September 2025.

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

2.2 Accounting standards and accounting regime applied

Accounting regime applied

The Corporation applies the Accounting Regime for Enterprises issued under Circular No. 200/2014/TT-BTC dated 22 December 2014, by the Ministry of Finance, and Circular No. 53/2016/TT-BTC dated 21 March 2016, of the Ministry of Finance, which amends and supplements certain provisions of Circular No. 200/2014/TT-BTC.

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION (CONT'D)

2.2 Accounting standards and accounting regime applied (cont'd)

Statement of compliance with accounting standards and accounting regime

The Corporation has applied the Vietnamese Accounting Standards and related implementation guidance issued by the State. The financial statements have been prepared and presented in full compliance with all applicable Vietnamese Accounting Standards, related circulars, and the current Accounting Regime for Enterprises.

The Corporation applies the Enterprise Accounting System issued under Circular No. 200/2014/TT-BTC dated 22 December 2014 of the Ministry of Finance, Circular No. 53/2016/TT-BTC dated 21 March 2016 of the Ministry of Finance on amending and supplementing a number of articles of Circular No. 200/2014/TT-BTC and Circular No. 202/2014/TT-BTC guiding the method of preparing and presenting financial statements.

2.3 Financial Instruments

Initial recognition

Financial assets

The Corporation's financial assets include cash and cash equivalents, trade and other receivables, loans granted, and short-term and long-term investments. At initial recognition, financial assets are measured at purchase price/issue cost plus any directly attributable transaction costs related to the acquisition or issuance of the financial asset.

Financial liabilities

The Corporation's financial liabilities include borrowings, trade and other payables, and accrued expenses. At initial recognition, financial liabilities are measured at issue price plus any directly attributable transaction costs related to the issuance of the financial liability.

Subsequent measurement

Currently, there are no regulations on the revaluation of financial instruments after initial recognition.

2.4 Cash and cash equivalents

Cash and cash equivalents include cash on hand, bank deposits.

Cash equivalents are short-term investments with a maturity of no more than three months from the date of acquisition, which are highly liquid, readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION (CONT'D)

2.5 Financial Investments

Investments in subsidiaries, joint ventures, and associates are initially recognized in the accounting records at cost. After initial recognition, these investments are measured at cost less any provision for impairment of investment value.

Equity investments in other entities include investments in the equity instruments of other entities over which the investor does not have control, joint control, or significant influence. The initial carrying amount of these investments is determined at cost. After initial recognition, these investments are measured at cost less any provision for impairment of investment value.

Provisions for impairment of investments are made at the end of the year as follows:

- For investments in subsidiaries, joint ventures, and associates: A provision for impairment is recognized when the investee incurs a loss, based on the financial statements of the subsidiary, joint venture, or associate at the date of provisioning.
- For long-term investments (not classified as trading securities) with no significant influence over the investee: If the investment is in listed shares or its fair value can be reliably determined, the provision is based on the market value of the shares. If the fair value of the investment cannot be reliably determined at the reporting date, the provision is based on the financial statements of the investee at the date of provisioning.

2.6 Accounts Receivable

Receivables are monitored in detail by collection period, debtor, currency type, and other factors as required for the Corporation's management purposes.

A provision for doubtful debts is made for receivables that are overdue as stipulated in economic contracts, loan agreements, contractual commitments or debt agreements, as well as for receivables that are not yet due but are unlikely to be recoverable. The provision for overdue receivables is based on the repayment schedule of principal as specified in the original sales contract, disregarding any debt rescheduling between the parties. A provision is also made for receivables that are not yet due but where the debtor has filed for bankruptcy, is in the process of liquidation, is missing, has absconded, or where a probable loss is anticipated.

3.7 Inventories

Inventories are initially recognised at cost, which includes purchase costs, processing costs, and other directly attributable costs incurred to bring the inventories to their current location and condition. After initial recognition, if the net realisable value of inventories at the date of the financial statements is lower than their cost, inventories are measured at net realisable value.

The value of inventories is determined by the weighted average method.

Inventories are accounted for by the perpetual inventory system.

Method of determining the value of work in progress at the end of the period: Work-in-progress costs are accumulated based on actual costs incurred for each type of unfinished product.

The provision for inventory devaluation is made by the Corporation in accordance with current accounting regulations. Accordingly, the Corporation is allowed to make a provision for inventories that are obsolete, damaged, or of substandard quality, and in cases where the cost of inventories exceeds their net realisable value at the end of the accounting period.

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION (CONT'D)

2.8 Fixed Assets

Tangible and intangible fixed assets are initially recognized at cost. During their use, tangible and intangible fixed assets are recorded at historical cost, accumulated depreciation (or amortization), and net carrying value.

<u>Type of assets</u>	<u>Time of use (years)</u>
- Buildings and structures	05 - 40
- Machinery and equipment	05 - 10
- Vehicles and transmission equipment	06 - 10
- Office equipment	03 - 05
- Livestock and perennial plantations	08
- Land use rights	20
- Management software	03 - 05
- Other intangible assets	10

2.9 Investment Property

Investment properties are initially recognized at historical cost.

For investment real estate for operating lease, it is recorded at historical cost, accumulated depreciation and residual value. In which, depreciation is calculated using the straight-line method with the estimated depreciation period as follows:

<u>Type of assets</u>	<u>Time of use (years)</u>
- Buildings and structures	40

2.10 Construction In Progress

Construction in progress reflects costs directly related (including related interest expenses in accordance with the Corporation's accounting policies) to assets under construction, machinery and equipment being installed for production, leasing and management purposes as well as costs related to repairs of fixed assets in progress. These assets are recorded at historical cost and are not depreciated.

2.11 Prepaid Expenses

Expenses that relate to the operating results of multiple accounting periods are recorded as prepaid expenses and gradually allocated to the income statement over subsequent periods.

The calculation and allocation of long-term prepaid expenses to production and business costs in each accounting period are based on the nature and magnitude of each type of expense, using an appropriate and reasonable allocation method.

2.12 Liabilities

Payables are monitored by payment period, creditor, currency type, and other factors as required for the Corporation's management purposes.

2.13 Loans And Liabilities For Finance Leases

The Corporation maintains detailed records of borrowings by creditor and classifies them as either short-term or long-term based on the repayment schedule.

**2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION
(CONT'D)**

2.14 Borrowing Costs

Borrowing costs are recognized as an expense in profit or loss when incurred, except for borrowing costs directly attributable to the acquisition, construction, or production of qualifying assets, which are capitalised as part of the cost of such assets in accordance with Vietnamese Accounting Standard No. 16 - Borrowing Costs. Additionally, for general borrowings used for the construction of fixed assets and investment properties, interest costs are capitalised even if the construction period is less than 12 months.

2.15 Accrued Expense

Accrued expenses refer to actual expenses incurred during the reporting year but not yet paid due to the absence of invoices or insufficient supporting documents. These expenses are recognized as an expense in the year.

The accrual of these expenses during the year must be prudent and supported by reasonable and reliable evidence to ensure that the amounts recorded are consistent with the actual expenses incurred.

2.16 OWNER'S EQUITY

Owner's equity contributions are recognized based on the actual amount contributed by the shareholders.

Undistributed profit after tax reflects the Corporation's business results (profit or loss) after corporate income tax and the situation of profit distribution or loss allocation. Profit distribution is carried out when the Corporation's undistributed profit after tax does not exceed the undistributed profit after tax presented in the consolidated financial statements, after excluding the effects of gains recognized from bargain purchase transactions. In cases where dividends or profits are paid to owners in excess of the amount of undistributed profit after tax, such excess is recorded as a reduction in contributed capital. Undistributed profit after tax may be distributed to investors based on their ownership ratios after approval by the General Meeting of Shareholders and after appropriations to reserves have been made in accordance with the Corporation's Charter and the provisions of Vietnamese law.

The Corporation appropriates the following reserves from the Corporation's net profit after corporate income tax, based on the proposal of the Board of Directors and approval by shareholders at the Annual General Meeting:

- *Development Investment Fund*: This fund is set aside to serve the expansion of the Corporation's operations or in-depth investment
- *Bonus and Welfare Fund and Board of Directors*: This fund is set aside to reward, encourage materially, bring common benefits and improve the welfare of employees and is presented as a payable on the Financial Statements.

Dividends payable to shareholders are recorded as payables on the Corporation's Balance Sheet after the dividend payment notice of the Corporation's Board of Directors and the dividend record date notice of the Viet Nam Securities Depository and Clearing Corporation.

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION (CONT'D)

2.17 Revenue Recognition

Revenue is recognized when it is probable that the economic benefits will flow to the Corporation and can be reliably measured.

Revenue from the sale of goods and finished products

Revenue from the sale of goods and finished goods is recognised when all five (5) of the following conditions are met:

- The Corporation has transferred substantially all the risks and rewards of ownership of the goods or products to the buyer;
- The Corporation no longer retains control over or managerial involvement with the goods as would be the case with ownership;
- The revenue amount can be measured reliably. If the contract allows the buyer to return the goods under specific conditions, revenue is recognised only after those conditions are no longer applicable and the buyer no longer has the right to return the goods (except in cases where the customer can exchange the goods for other goods or services);
- It is probable that the economic benefits associated with the transaction will flow to the Corporation; and
- The costs associated with the sale transaction can be measured reliably.

Financial income

Income generated from interest, dividends, distributed profits, and other financial income is recognized when both of the following two (2) conditions are met:

- The economic benefits associated with the transaction are likely to be obtained;
- The revenue amount can be reliably measured.

Dividends and profits distributed are recognized when the Corporation is entitled to receive dividends or is entitled to receive profits from capital contributions.

2.18 Cost Of Goods Sold

The cost of goods sold (COGS) for the year is recognised in line with the revenue generated during the year and in compliance with the prudence principle. Losses of materials and goods exceeding standard allowances, excessive costs, and inventory losses, after deducting the liability attributable to relevant individuals or entities, are fully and promptly recognised in the cost of goods sold for the year.

2.19 Financial Costs

Expenses recorded in financial costs include:

- Expenses or losses related to financial investment activities;
- Borrowing costs;
- Provisions for investment losses in other entities, losses arising from selling foreign currencies, exchange rate losses.

These expenses are recognized at their total amounts incurred during the year without offsetting against financial income.

2. ACCOUNTING REGIME AND POLICIES APPLIED BY THE CORPORATION (CONT'D)

2.20 Corporate Income Tax

Current corporate income tax expense

Current corporate income tax expense is determined based on taxable income for the period and corporate income tax rate in the current accounting period.

Deferred corporate income tax expense is determined based on deductible temporary differences, and corporate income tax rate.

Corporate income tax rate

The Company applies a corporate income tax rate of 20% to business activities generating taxable income for the financial year ended 31 December 2025.

2.21 SEGMENT INFORMATION

A segment is a separately identifiable component of the Corporation that engages in providing related goods or services (business segment) or in providing goods and services within a specific economic environment (geographical segment). Each of these segments is subject to risks and derives benefits that are distinct from those of other segments.

Segment information is prepared and presented in accordance with the accounting policies applied for the preparation and presentation of the Corporation's financial statements, to assist users in comprehensively understanding and evaluating the Corporation's operational performance.

3. CASH AND CASH EQUIVALENTS

	30/09/2025	01/01/2025
	VND	VND
- Cash on hand	556,350,980	260,255,963
- Cash at banks	5,033,466,460	8,419,368,669
	<u>5,589,817,440</u>	<u>8,679,624,632</u>

4. FINANCIAL INVESTMENTS

Details are presented in Appendix 01

5. SHORT-TERM RECEIVABLES

	30/09/2025		01/01/2025	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
Receivables from customers detailed by customers with large outstanding balances				
- Viet Hai Trading and Transport Services Company Limited	12,967,790,576	-	11,988,534,826	-
- Nam Phuong Investment and Trading Company Limited	1,460,473,450	-	13,682,923,500	-
- Thao Dung International Trading Company Limited	7,431,209,280	(1,169,140,056)	7,597,133,520	-
- Mitraco Processed Food Company Limited	16,371,902,533	(13,509,735,885)	16,371,902,533	(13,509,735,885)
- Viet-Lao Company Limited	11,715,538,693	-	30,831,538,693	-
- Binh Nguyen Trading and Transport Company Limited	12,301,439,390	-	21,056,197,500	-
- Other trade receivables from customers	44,397,357,245	(16,988,112,505)	48,977,817,805	(16,620,208,430)
	106,645,711,167	(31,666,988,446)	150,506,048,377	(30,129,944,315)

6. ADVANCES TO SUPPLIERS

	30/09/2025		01/01/2025	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
- Mitraco Mechanical and Construction Joint Stock Company	311,163,363	-	401,163,363	-
- Thanh Tam Private Enterprise	2,482,983,095	(2,482,983,095)	2,482,983,095	(2,482,983,095)
- Thach Dinh Enterprise	1,095,272,051	(1,095,272,051)	1,095,272,051	(1,095,272,051)
- Mitraco Infrastructure Investment, Construction and Development Company Limited	1,651,371,743	-	1,651,371,743	-
- Other advances to suppliers	7,785,618,115	(3,753,654,710)	3,886,592,215	(3,753,654,710)
	13,326,408,367	(7,331,909,856)	9,517,382,467	(7,331,909,856)

7. LOANS RECEIVABLE

	30/09/2025		01/01/2025	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
a) Short-term (1283)				
- Transport and Construction Joint Stock Company	3,394,696,811	(3,394,696,811)	3,394,696,811	(3,394,696,811)
- Thien Y 2 Joint Stock Company	2,058,744,298	-	2,108,744,298	-
- Mitraco Trading Joint Stock Company	4,078,034,789	-	4,078,034,789	-
- Mitraco Mechanical and Construction Joint Stock Company	2,600,881,602	-	2,200,881,602	-
- Mitraco Brick and Tile Joint Stock Company	5,182,631,428	(5,182,631,428)	5,182,631,428	(5,182,631,428)
- Manganese Mineral Joint Stock Company	2,138,716,464	(2,138,716,464)	2,138,716,464	(2,138,716,464)
- Mitraco Infrastructure Investment, Construction and Development Company Limited	1,000,000,000	-	1,000,000,000	-
	20,453,705,392	(10,716,044,703)	20,103,705,392	(10,716,044,703)
b) Long-term (2288)				
- Lao-Viet International Port Joint Stock Company	303,192,116,984	-	303,192,116,984	-
- Ha Tinh Agroforestry Development Joint Stock Company	1,618,839,954	-	1,618,839,954	-
- Mitraco Food Processing Company Limited	60,956,386,886	-	60,956,386,886	-
	365,767,343,824	-	365,767,343,824	-

These are loans granted by Ha Tinh Mineral and Trading Corporation – Joint Stock Company to its subsidiaries, with a loan term of 4 years and an interest rate ranging from 7% to 7.9% per annum, secured by all assets of the borrower.

8. OTHER RECEIVABLES

	30/09/2025		01/01/2025	
	Balance	Provision	Balance	Provision
	VND	VND	VND	VND
- Advances (Debit account 141)	3,295,611,687	(2,846,625,276)	3,540,188,040	(2,846,625,276)
- Deposits and collaterals (Debit account 244)	1,560,625,000		1,560,625,000	
- Other receivables (Debit accounts 1388, 3388)	2,029,068,898	(429,835,898)	2,894,541,854	(831,411,854)
	6,885,305,585	(3,276,461,174)	7,995,354,894	(3,678,037,130)

9. BAD DEBTS

	30/09/2025		01/01/2025	
	Balance	Recoverable amount	Balance	Recoverable amount
	VND	VND	VND	VND
- Total value of receivables and loans overdue for payment or not yet due but doubtful of recovery:				
+ Thach Khe Iron Mine Management Board	602,329,000	-	602,329,000	-
+ BUCKABOO, LLC	1,068,720,000	-	1,068,720,000	-
+ Mitraco Brick and Tile Joint Stock Company	5,182,631,428	-	5,182,631,428	-
+ Hoang Long Trading Company Limited	431,400,000	-	431,400,000	-
+ Ha Tinh Materials and Construction Joint Stock Company	-	-	605,118,000	302,559,000
+ Cuong Thinh Production, Construction, Trading and Service Company Limited	409,633,150	-	409,633,150	-
+ Thanh Tam Private Enterprise	2,482,983,095	-	2,482,983,095	-
+ Vu Quang Hotel	465,578,769		465,578,769	
+ Nguyen Thanh Bien – HC	590,928,000		590,928,000	
+ Thach Dinh Enterprise	1,095,272,051		1,095,272,051	
+ Other receivables	47,333,944,365	17,899,025,957	25,846,613,683	11,331,803,153
	59,663,419,858	17,899,025,957	38,781,207,176	11,634,362,153

10. INVENTORIES

	30/9/2025		01/01/2025	
	Historical cost	Provision	Historical cost	Provision
	VND	VND	VND	VND
- Raw materials	9,975,206,067	-	11,064,467,940	-
- Instrument & tools	808,085,179	-	1,391,691,202	-
- Cost for work in progress	116,849,250	-	873,079,250	-
- Finished goods	7,482,056,494	-	15,276,009,011	-
- Goods	7,712,816,898	-	2,179,637,528	-
	26,095,013,888	-	30,784,884,931	-

11. CONSTRUCTION-IN-PROGRESS

	30/09/2025	01/01/2025
	VND	VND
- Low-Income Housing Project (***)	183,562,963	-
- NTNT Repair	134,807,176	-
- Mitraco Breeding Pig Project	65,813,636	65,813,636
- Logistics Project	345,454,544	345,454,544
- High-Quality Beef Cattle Project (**)	1,741,000,000	1,741,000,000
	2,470,638,319	2,152,268,180

12. TANGIBLE FIXED ASSETS

Details are presented in Appendix No. 02.

13. INTANGIBLE FIXED ASSETS

	The land use rights (*)	Computer softwares	Others	Total
	VND	VND	VND	VND
COST				
Opening balance	16,283,520,000	1,849,908,290	2,014,386,600	20,147,814,890
Closing balance	16,283,520,000	1,849,908,290	2,014,386,600	20,147,814,890
ACCUMULATED DEPRECIATION				
Opening balance	10,380,744,000	1,849,908,290	2,014,386,600	14,245,038,890
- Charge for the period	610,632,000			610,632,000
Closing balance	10,991,376,000	1,849,908,290	2,014,386,600	14,855,670,890
NET BOOK VALUE				
Opening balance	5,902,776,000	-	-	5,902,776,000
Closing balance	5,292,144,000	-	-	5,292,144,000

(*) Land use rights at Group 7, Thanh Sen Ward, Ha Tinh Province, for office use from 2004 to 2054.

14. INVESTMENT PROPERTY

	Buildings and structures	Total
	VND	VND
COST		
Opening balance	85,494,254,799	85,494,254,799
Closing balance	85,494,254,799	85,494,254,799
ACCUMULATED DEPRECIATION		
Opening balance	16,021,145,190	16,021,145,190
- Charge for the period	1,603,017,279	1,603,017,279
Closing balance	17,624,162,469	17,624,162,469
NET BOOK VALUE		
Opening balance	69,473,109,609	69,473,109,609
Closing balance	67,870,092,330	67,870,092,330

Investment property consists of four 5-storey rental buildings under the Pilot Housing Project for Workers and Laborers in the Vung Ang Economic Zone.

15. PREPAID EXPENSES

	30/9/2025	01/01/2025
	VND	VND
a) Short-term prepaid expenses (Account 2421)		
- Tools and equipment issued for use	3,120,980,301	118,612,167
- Other short-term prepaid expenses	991,691,786	274,421,022
	4,112,672,087	393,033,189
b) Long-term prepaid expenses		
- Workers' Housing Project	29,432,664,276	30,381,996,804
- Corporation's Office (Office building sub-account)	-	295,791,804
	29,432,664,276	30,677,788,608

16. SHORT-TERM LOAN AND FINANCE LEASE OBLIGATIONS

Details are presented in Appendix No. 03.

17. TRADE PAYABLES

	30/09/2025		01/01/2025	
	Balance	Amount that can be settled	Balance	Amount that can be settled
	VND	VND	VND	VND
Payables to suppliers detailed by suppliers with large outstanding balances:				
- Lao-Viet International Port Joint Stock Company	2,869,043,111	2,869,043,111	2,869,043,111	2,869,043,111
- Viet-Lao Company Limited	60,276,464,387	60,276,464,387	114,878,877,257	114,878,877,257
- Payables to other parties	9,411,679,706	9,411,679,706	11,563,376,682	11,563,376,682
	72,557,187,204	72,557,187,204	129,311,297,050	129,311,297,050

18. TAXES AND OTHER PAYABLES/RECEIVABLES TO THE STATE

Details are presented in Appendix No. 04.

19. OTHER PAYABLES

	30/09/2025	01/01/2025
	VND	VND
- Trade union funds (Credit account 3382)	60,469,716	63,708,716
- Social insurance		
- Ha Tinh Cokemaking Industry Joint Stock Company	6,800,000,000	6,800,000,000
- Ha Tinh Iron and Steel Joint Stock Company	3,000,000,000	3,000,000,000
- Van Loi Company Limited	6,000,000,000	6,000,000,000
- Other payables and obligations (Credit accounts 1388, 3388, 141)	3,281,014,589	3,570,955,467
	19,141,484,305	19,434,664,183

20. OWNERS' EQUITY

a) Statement of Changes in Owners' Equity

	Contributed capital	Development Investment Fund	Retained earnings	Total
	VND	VND	VND	VND
Beginning balance of the previous period	1,101,135,914,618	16,551,823,000	1,266,112,208	1,118,953,849,826
Capital increase during the previous year	-	-	8,716,722,503	8,716,722,503
Profit for the previous year	-	-	8,716,722,503	8,716,722,503
Profit distribution				-
Capital decrease during the previous year			1,266,112,208	1,266,112,208
Profit distribution	-		1,266,112,208	1,266,112,208
Other decreases	-			-
Ending balance of the previous year	1,101,135,914,618	16,551,823,000	8,716,722,503	1,126,404,460,121
Beginning balance of the current year	1,101,135,914,618	16,551,823,000	8,716,722,503	1,126,404,460,121
Capital increase during the current period	-	-	9,660,386,601	9,660,386,601
Profit for the current period			9,660,386,601	9,660,386,601
Capital decrease during the current period	-	-	4,300,000,000	4,300,000,000
Profit distribution	-	2,500,000,000	4,300,000,000	6,800,000,000
Ending balance of the current period	1,101,135,914,618	19,051,823,000	14,077,109,104	1,131,764,846,722

b) Details of Owners' Capital Contribution

	30/09/2025	Percentage	01/01/2025	Percentage
	VND	(%)	VND	(%)
Ha Tinh Provincial People's Committee	1,072,153,914,618	97.37%	1,072,153,914,618	97.37%
Other shareholders	28,982,000,000	2.63%	28,982,000,000	2.63%
	1,101,135,914,618	100%	1,101,135,914,618	100%

21. FUNDING SOURCES

	30/09/2025	01/01/2025
	VND	VND
Remaining funding sources at the beginning of the year	13,366,780,204	13,366,780,204
Remaining funding sources at the end of the year	13,366,780,204	13,366,780,204

Description of the non-business activity currently undertaken by the entity:

The Worker Housing for Rent Project in the Vung Ang Economic Zone (Low-Income Housing Project), funded by the Ha Tinh Provincial People's Committee with a total support amount of VND 57.3 billion. The remaining balance as of September 30, 2025, is VND 13,366,780,204.

22. OFF-BALANCE SHEET ITEMS AND OPERATING LEASE COMMITMENTS

Leased assets

The Company has entered into annual land lease agreements at the following locations:

- Block 09, Thach Ha Commune, Ha Tinh Province, for use as a processing plant for products made from deer velvet from 2017 to 2054. The leased land area is 12,859 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Ky Khang Commune, Ha Tinh Province, for office use from 2017 to 2037. The leased land area is 17,610.8 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Group 12, Cam Xuyen Commune, Ha Tinh Province, for use as a non-fired brick factory from 2015 to 2053. The leased land area is 10,221.1 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Group 12, Cam Xuyen Commune, Ha Tinh Province, for office use from 2018 to 2037. The leased land area is 54,777.8 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Group 7, Thanh Sen Ward, Ha Tinh Province, for office use from 2004 to 2054. The leased land area is 390.72 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Block 09, Thach Ha Commune, Ha Tinh Province, for use as the Central Vietnam Vocational Training School from 2013 to 2050. The leased land area is 3,321.2 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Group 08, Nam Hong Linh Ward, Ha Tinh Province, for use as an organic microbial fertilizer production plant from 2014 to 2064. The leased land area is 7,369 m². Under this agreement, the Corporation must pay land lease fees until the contract expiration date in accordance with current State regulations.
- Tan Phuc Hamlet, Huong Khe Commune, Ha Tinh Province, for use as a gypsum transshipment warehouse from 2012 to 2062. The leased land area is 22,856.6 m². Under

this agreement, the Corporation must pay land lease fees until the contract expiration date
in accordance with current State regulations

23. SALES OF MERCHANDISE AND SERVICES

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Revenue from sales of goods	45,595,702,735	77,375,690,508
Revenue from sales of finished products	12,465,882,921	5,448,402,757
Revenue from service rendered	2,423,889,452	1,118,813,271
	60,485,475,108	83,942,906,536

24. COST OF GOODS SOLD

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Cost of goods sold	43,254,670,560	75,412,561,477
Cost of finished goods sold	11,543,101,013	7,458,290,783
Cost of services rendered	5,164,019,207	3,832,035,892
Non-deductible value-added tax (VAT)	4,237,772	19,065,792
	59,966,028,552	86,721,953,944

25. FINANCIAL INCOME

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Interest income from deposits and loans	6,441,817,046	5,732,162,041
	6,441,817,046	5,732,162,041

26. FINANCIAL EXPENSES

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Loan interest expenses	846,498,713	786,556,786
	846,498,713	786,556,786

27. SELLING EXPENSES

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Raw material cost	214,609,025	15,502,725
Staff costs	74,576,000	91,802,000
Others monetary expenses	11,476,000	
	300,661,025	107,304,725

28. ADMINISTRATIVE EXPENSES

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Raw material cost	12,634,881	25,712,313
Staff costs	1,729,919,000	2,529,417,000
Fixed asset depreciation costs	311,551,221	624,879,267
Outside purchasing services expenses	364,394,573	272,800,881
Others monetary expenses	2,113,017,043	2,621,620,419
Provision for employee salaries	(2,200,000,000)	(3,864,000,000)
	2,331,516,718	2,210,429,880

29. OTHER INCOME

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Bonuses and compensation		1,340,000,000
	-	1,340,000,000

30. OTHER EXPENSES

	Quarter 3/2025	Quarter 3/2024
	VND	VND
Others	9,500,000	79,950,045
	9,500,000	79,950,045

31. COMPARATIVE FIGURES

The comparative figures are those from the separate financial statements for the financial year ended 31 December 2024, which were audited by UHY Auditing and Consulting Company Limited.

Ha Tinh, 20 October 2025

Preparer

Chief Accountant

General Director



Vo Thi Hoa



Bui Van Minh



Le Viet Thao

PHỤ LỤC 01 - CÁC KHOẢN ĐẦU TƯ TÀI CHÍNH

Đầu tư góp vốn vào đơn vị khác

	Stock code	30/09/2025			01/01/2025		
		Historical cost	Fair value	Provision	Historical cost	Fair value	Provision
		VND	VND	VND	VND	VND	VND
Investment in Subsidiaries		384,969,733,498	44,916,900,000	(115,180,512,671)	384,969,733,498	55,200,000,000	(126,653,398,932)
- Thien Y 2 Joint Stock Company		6,225,982,875		(4,273,287,514)	6,225,982,875		(4,336,093,404)
- Mitraco Trading Joint Stock Company		5,840,000,000		(5,840,000,000)	5,840,000,000		(5,840,000,000)
- Mangan Mineral Joint Stock Company	MMC	4,991,000,000		(4,991,000,000)	4,991,000,000		(4,991,000,000)
- Transport & Construction Joint Stock Company		1,146,213,314		(1,146,213,314)	1,146,213,314		(1,146,213,314)
- Viet-Lao One-Member Limited Liability Company		70,083,136,270		-	70,083,136,270		-
- Mitraco Brick and Tile Joint Stock Company		12,000,000,000		(12,000,000,000)	12,000,000,000		(12,000,000,000)
- Mitraco Livestock Joint Stock Company (*)	MLS	24,443,065,844	44,916,900,000	-	24,443,065,844	55,200,000,000	-
- Thien Loc Feed Joint Stock Company		18,191,000,000		(10,366,677,272)	18,191,000,000		(13,175,152,377)
- Ha Tinh Agroforestry Development Joint Stock Company		36,473,596,050		(5,231,661,647)	36,473,596,050		(14,323,188,202)
- Mitraco Mechanical & Construction Joint Stock Company		2,872,500,000		(2,872,500,000)	2,872,500,000		(2,872,500,000)
- Lao-Viet International Port Joint Stock Company		131,290,571,456		-	131,290,571,456		-
- Thach Khe Iron Materials & Additives Joint Stock Company		12,400,468,767		(12,400,468,767)	12,400,468,767		(12,400,468,767)
- Mitraco Infrastructure Investment, Construction and Development Company Limited		18,012,198,922		(15,058,704,157)	18,012,198,922		(14,568,782,868)
- Mitraco Seed and Agricultural Supplies Company Limited (i)		11,000,000,000		(11,000,000,000)	11,000,000,000		(11,000,000,000)
- Mitraco Processed Food Company Limited		30,000,000,000		(30,000,000,000)	30,000,000,000		(30,000,000,000)

Investment in Joint Ventures / Associates		8,214,281,603	-	(741,662,808)	8,214,281,603	-	(741,662,808)
- Ha Tinh Materials & Construction Joint Stock Company		8,214,281,603		(741,662,808)	8,214,281,603		(741,662,808)
Investment in Other Entities		247,439,088,500	183,022,684,000	(2,728,733,306)	247,439,088,500	104,249,000,000	(2,677,034,874)
- Huong Son Hydropower Joint Stock Company (*)	GSM	56,400,000,000	173,148,000,000	-	56,400,000,000	93,624,000,000	-
- Thach Khe Iron Joint Stock Company		179,659,088,500		(2,522,915,826)	179,659,088,500		(2,471,217,393)
- Hoa Phat Mitraco Mineral Joint Stock Company		1,080,000,000		-	1,080,000,000		-
- Vung Ang Petroleum & Gas Joint Stock Company (*)	POV	9,000,000,000	9,874,684,000	-	9,000,000,000	10,625,000,000	-
- Lam Hong Information Technology Joint Stock Company		300,000,000		-	300,000,000		-
- Vinatex Hong Linh Joint Stock Company		1,000,000,000		(205,817,480)	1,000,000,000		(205,817,481)
		<u>640,623,103,601</u>	<u>227,939,584,000</u>	<u>(118,650,908,785)</u>	<u>640,623,103,601</u>	<u>159,449,000,000</u>	<u>(130,072,096,614)</u>

The corporation has not yet determined the fair value of these investments for disclosure in the separate financial statements because Vietnamese Accounting Standards and the Vietnamese Corporate Accounting System currently do not provide guidance on how to calculate fair value using valuation techniques. The fair value of these investments may differ from their carrying amounts.

Investment in Subsidiaries

Detailed information on the Corporation's subsidiaries as of 30 September 2025, is as follows:

Name	Address	Ownership interest	Voting rights	Principal business activities
- Thien Y 2 Joint Stock Company	Thien Cam Commune, Ha Tinh Province	75.00%	75.00%	Hotel and restaurant services
- Mitraco Trading Joint Stock Company	No. 02, Vu Quang, Thanh Sen Ward, Ha Tinh	73.00%	73.00%	General trading business
- Mangan Mineral Joint Stock Company	Truong Luu Commune, Ha Tinh Province	50.95%	50.95%	Manganese ore production and livestock farming
- Transport & Construction Joint Stock Company	Thach Ha Commune, Ha Tinh Province	79.44%	79.44%	Transportation and construction services
- Viet-Lao One-Member Limited Liability Company	Xebangfay District, Khammoun Province, Laos	100.00%	100.00%	Production and trading of gypsum products
- Mitraco Brick and Tile Joint Stock Company	Ky Tien Commune, Ky Anh District, Ha Tinh	60.00%	60.00%	Production and trading of bricks and tiles
- Mitraco Livestock Joint Stock Company (*)	Toan Luu Commune, Ha Tinh Province	51.28%	51.28%	Breeding pigs, lean pigs production
- Thien Loc Feed Joint Stock Company	Can Loc Commune, Ha Tinh Province	60.64%	60.64%	Production and trading of animal feed (livestock and poultry)
- Ha Tinh Agroforestry Development Joint Stock Company	Truong Luu Commune, Ha Tinh Province	58.70%	58.70%	Breeding pigs, lean pigs production
- Mitraco Mechanical & Construction Joint Stock Company	Cam Xuyen Commune, Ha Tinh Province	63.83%	63.83%	Mechanical construction and installation
- Lao-Viet International Port Joint Stock Company	Vung Ang Ward, Ha Tinh Province	53.00%	53.00%	Port services
- Thach Khe Iron Materials & Additives Joint Stock Company	Nghi Xuan Commune, Ha Tinh Province	91.85%	91.85%	Production and trading of construction stone
- Mitraco Infrastructure Investment, Construction and Development Company	No. 02, Vu Quang, Thanh Sen Ward, Ha Tinh Province	100.00%	100.00%	Construction works
- Mitraco Seed and Agricultural Supplies Company Limited (i)	Can Loc Commune, Ha Tinh Province	100.00%	100.00%	Production and trading of seeds and agricultural supplies
- Mitraco Processed Food Company Limited	Song Tri Ward, Ha Tinh Province	100.00%	100.00%	Meat processing and preservation, and meat products

Investment in Joint Ventures / Associates

Detailed information on the Corporation's Joint Ventures / Associates as of September 30, 2025, is as follows:

Name	Address	Ownership interest	Voting rights	Principal business activities
- Ha Tinh Materials & Construction Joint Stock Company	Hoanh Son Ward, Ha Tinh Province	26.67%	26.67%	Production and trading of construction stone

Investment in Other Entities

Name	Address	Ownership interest	Voting rights	Principal business activities
- Huong Son Hydropower Joint Stock Company	Son Kim 1 Commune, Ha Tinh Province	19.75%	19.75%	Electricity production and trading
- Thach Khe Iron Joint Stock Company	Phan Dinh Phung Street, Thanh Sen Ward, Ha Tinh Province	9.93%	9.93%	Iron ore production and trading
- Hoa Phat Mitraco Mineral Joint Stock Company	Vu Quang Street, Thanh Sen Ward, Ha Tinh Province	1.08%	1.08%	Production and trading of various minerals
- Vung Ang Petroleum & Gas Joint Stock Company	Thanh Sen Ward, Ha Tinh Province	10.00%	10.00%	Trading of petroleum products
- Lam Hong Information Technology Joint Stock Company	Tran Phu Street, Thanh Sen Ward, Ha Tinh Province	10.00%	10.00%	Trading of information technology equipment
- Vinatex Hong Linh Joint Stock Company	Nam Hong Linh, Ha Tinh Province	1.25%	1.25%	Production and trading of yarn products

APPENDIX 02 – TANGIBLE FIXED ASSETS

	Building and structures	Machinery and equipment	Vehicles and transmission devices	Management equipment	Total
	VND	VND	VND	VND	VND
COST					
Opening balance	188,122,107,985	79,498,079,719	25,222,510,582	778,554,545	293,621,252,831
- Purchase during the period	-	-	31,918,182	-	31,918,182
Closing balance	188,122,107,985	79,498,079,719	25,254,428,764	778,554,545	293,653,171,013
ACCUMULATED DEPRECIATION					
Opening balance	77,536,196,747	77,819,446,268	11,171,524,091	778,554,545	167,305,721,651
- Charge for the period	6,981,960,032	219,034,089	488,556,304		7,689,550,425
Closing balance	84,518,156,779	78,038,480,357	11,660,080,395	778,554,545	174,995,272,076
NET BOOK VALUE					
Opening balance	110,585,911,238	1,678,633,451	14,050,986,491	-	126,315,531,180
Closing balance	103,603,951,206	1,459,599,362	13,594,348,369	-	118,657,898,937

APPENDIX 03 – LOANS AND FINANCE LEASE OBLIGATIONS

	01-01-2025		Phát sinh năm 2025		30-09-2025	
	Balance	Amount that can be settled	Increase	Decrease	Balance	Amount that can be settled
	VND	VND	VND	VND	VND	VND
a) Short-term loans and finance lease liabilities	39,000,000,000	39,000,000,000	15,000,000,000	7,800,000,000	46,200,000,000	46,200,000,000
- <i>Short-term loans</i>	<i>34,200,000,000</i>	<i>34,200,000,000</i>	<i>15,000,000,000</i>	<i>4,200,000,000</i>	<i>45,000,000,000</i>	<i>45,000,000,000</i>
Ha Tinh Development Investment Fund (in-kind loan)	4,200,000,000	4,200,000,000		4,200,000,000	-	-
Vietcombank – Ha Tinh Branch (VND)	-	-	15,000,000,000	-	15,000,000,000	15,000,000,000
Loans from other parties	30,000,000,000	30,000,000,000			30,000,000,000	30,000,000,000
- <i>Long-term loans and finance lease liabilities due within one year</i>	<i>4,800,000,000</i>	<i>4,800,000,000</i>	-	<i>3,600,000,000</i>	<i>1,200,000,000</i>	<i>1,200,000,000</i>
Vietnam Development Bank – Ha Tinh Branch	4,800,000,000	4,800,000,000	-	3,600,000,000	1,200,000,000	1,200,000,000
b) Long-term loans	10,220,000,000	10,220,000,000	-	-	10,220,000,000	10,220,000,000
- <i>Long-term loans</i>	<i>10,220,000,000</i>	<i>10,220,000,000</i>	-	-	<i>10,220,000,000</i>	<i>10,220,000,000</i>
Ha Tinh Development Investment Fund	-	-	-	-	-	-
Vietnam Development Bank – Ha Tinh Branch	10,220,000,000	10,220,000,000	-	-	10,220,000,000	10,220,000,000
	49,220,000,000	49,220,000,000	15,000,000,000	7,800,000,000	56,420,000,000	56,420,000,000

APPENDIX 03 – TAXES AND OTHER PAYABLES TO THE STATE BUDGET

	Beginning receivables	Beginning payables	Payables during the year	Paid during the year	Ending receivables for the quarter	Ending payables for the quarter
	VND	VND	VND	VND	VND	VND
Value-Added Tax (VAT)	676,855,258	-	(648,012,615)	-	648,012,615	-
Import Value-Added Tax (Import VAT)		-	15,793,850,756	15,793,850,756		-
Special Consumption Tax		88,080,334	137,565,097	221,680,640		3,964,791
Personal Income Tax		9,148,000	264,373,650	261,257,650		12,264,000
Natural Resources Tax		199,480,839	963,446,220	1,178,927,028	15,999,969	
Property Tax, Land Use Fee		-	382,768,099	382,768,099		-
Environmental Protection Fee		70,752,741	306,590,800	377,343,541		-
Other taxes		-	30,278,148	30,278,148		-
Fees, charges, and other payable amounts		6,312,000	-	-		6,312,000
	676,855,258	373,773,914	17,230,860,155	18,246,105,862	664,012,584	22,540,791

The Corporation's tax finalization is subject to inspection by the tax authorities. Because the application of tax laws and regulations to various types of transactions may be interpreted in different ways, the tax amounts presented in the financial statements may be adjusted based on the decisions of the tax authorities.