

No.: 08/TB-HDQT

*Thai Nguyen, January 16, 2026*

**DISCLOSURE OF INFORMATION ON THE ELECTRONIC PORTAL  
OF THE STATE SECURITIES COMMISSION**

To:

- State Securities Commission
- Hanoi Stock Exchange

**I. INFORMATION ABOUT THE DISCLOSING ENTITY:**

Company name: **VVMI La Hien Cement Joint Stock Company**

Stock code: CLH

Head office: Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province,  
Vietnam

Tel: 0208 3829154

Fax: 0208 3829056

Website: ximanglahien.com.vn

Type of information disclosure: ☒ Periodic ☐ Extraordinary  
☐ Upon request ☐ Other

**II. CONTENT OF INFORMATION DISCLOSURE:**

The financial statements for the Fourth Quarter of 2025.

*(Attached are the financial statements for the Fourth Quarter of 2025)*

We hereby certify that the disclosed information is accurate, and we assume full legal responsibility for the content of the disclosed information.

Sincerely!

**Recipients:**

- As mentioned above;
- Posted on the Company's Website;
- Archived at: BOD; Secretariat. ✓

**INFORMATION DISCLOSURE PERSON** ✓  
**DIRECTOR**



**Tran Quang Khai**

Thai Nguyen, January 16, 2026

## PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, VVMI La Hien Cement Joint Stock Company hereby discloses the financial statements for the fourth quarter of 2025 to the Hanoi Stock Exchange as follows:

1. Company name: VVMI La Hien Cement Joint Stock Company  
- Stock code: CLH  
- Head office: Cay Bong Hamlet, La Hien Commune, Thai Nguyen Province  
- Tel: 0208 3829154 - Fax: 0208 3829056  
- Email: cpximanglahien@gmail.com - Website: ximanglahien.com.vn

## 2. Content of information disclosure:

- The financial statements for the Fourth Quarter of 2025.

☒ Separate financial statements (for Listed Companies without subsidiaries and superior accounting entities with affiliated units);

☐ Consolidated financial statements (for Listed Companies with subsidiaries);

☐ Aggregated financial statements (for Listed Companies with accounting units directly under their own accounting organizational structure);

- Cases requiring explanations:

+ The audit organization issued an opinion other than an unqualified opinion on the financial statements (for the financial statements for the fourth quarter of 2025)

☐ Yes☒ No

Explanation document in case of “Yes”:

☐ Yes☒ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, shifts from loss to profit or vice versa (for the financial statements for the fourth quarter of 2025):

☐ Yes☒ No

Explanation document in case of “Yes”:

☐ Yes

☒ No

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

☐ Yes

☒ No

Explanation document in case of “Yes”:

☐ Yes

☒ No

+ Profit after tax in the reporting period records a loss, shifting from profit in the same period last year to loss in this period and vice versa:

☐ Yes

☒ No

Explanation document in case of “Yes”:

☐ Yes

☒ No

This information was disclosed on the company's website on January 16, 2026 at the following link: [ximanglahien.com.vn/tintuc/tincongty](http://ximanglahien.com.vn/tintuc/tincongty)

3. Report on transactions with a value of 35% or more of total assets in the fourth quarter of 2025.

In case the listed entity has the required transaction, please fully report the following contents:

- Transaction details: Purchase of coal dust 5a.6 for production.

- Proportion of Transaction value/Total assets value: 155.339.011.753 VND/315.461.836.509 VND (49,24%) (Based on the most recent financial statements): The financial statements for the Fourth Quarter of 2025.

- Transaction completion date: December 31, 2025.

We hereby certify that the disclosed information is accurate, and we assume full legal responsibility for the content of the disclosed information./.

**Attachments**

- The financial statements for the Fourth Quarter of 2025; ✓

**LEGAL REPRESENTATIVE  
DIRECTOR** ✓



**Trần Quang Khai**

VVM LA HIEN CEMENT JOINT STOCK COMPANY

Tel: 02803 829154; Fax: 02803 829 056

Email: [cpximanglahien@gmail.com](mailto:cpximanglahien@gmail.com)

Website: [Http://www.ximanglahien.com.vn](http://www.ximanglahien.com.vn)

Address: La Hien Commune - Vo Nhai District - Thai Nguyen Province



## Financial Statement

*Quarter IV - Year 2025*

*(Before independent audit)*

*Recipients: Archived at Financial Accounting and Statistics Department*

*Thai Nguyen, January 2026*



ISO 9001:2000

## Index of financial statements

*Quarter IV - 2025*

*(Before independent audit)*

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## BALANCE SHEET

(Applied to entities that meet the going concern assumption)

For the Quarter 4 - 2025

Unit: Dong

ASSETS	Code	Closing Balance	Opening Balance
1	2	3	4
<b>A. CURRENT ASSETS</b>	<b>100</b>	<b>215.848.398.587</b>	<b>210.022.921.582</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>	<b>32.536.439.071</b>	<b>115.702.261.577</b>
1. Cash	111	3.536.439.071	3.702.261.577
2. Cash equivalents	112	29.000.000.000	112.000.000.000
<b>II. Short-term investments</b>	<b>120</b>	<b>151.000.000.000</b>	<b>69.500.000.000</b>
1. Trading securities	121		
2. Provision for devaluation of short-term investments (*) (2)	122		
3. Held-to-maturity investments	123	151.000.000.000	69.500.000.000
<b>III. Short-term account receivables</b>	<b>130</b>	<b>5.962.721.892</b>	<b>9.608.213.171</b>
1. Short-term trade receivables from customers	131	127.578.000	6.383.149.602
2. Short-term advances to suppliers	132	2.305.756.727	194.737.996
3. Short-term intercompany receivables	133		
4. Receivables from construction contract	134		
5. Short-term loan receivables	135		
6. Other short-term receivables	136	3.630.675.765	3.218.504.573
7. Allowances for short-term doubtful receivables (*)	137	(101.288.600)	(188.179.000)
8. Shortage of assets awaiting resolution	139		
<b>IV. Inventories</b>	<b>140</b>	<b>25.881.858.682</b>	<b>15.134.650.974</b>
1. Inventories	141	25.881.858.682	15.134.650.974
2. Provision for devaluation of inventory (*)	149		
<b>V. Other current assets</b>	<b>150</b>	<b>467.378.942</b>	<b>77.795.860</b>
1. Short-term prepaid expense	151	64.208.973	77.795.860
2. Deductible value-added tax	152		
3. Taxes and other receivables from the State	153	403.169.969	
4. Government bonds trading	154		
5. Other current assets	155		
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>	<b>99.613.437.922</b>	<b>102.106.044.354</b>
<b>I. Long-term account receivables</b>	<b>210</b>	<b>631.967.893</b>	<b>592.853.832</b>
1. Long-term trade receivables from customers	211		
2. Long-term advances to suppliers	212		
3. Working capital from subunits	213		
4. Long-term intercompany receivables	214		
5. Long-term loans receivables	215		
6. Other long-term receivables	216	631.967.893	592.853.832
7. Allowances for long-term doubtful receivables (*)	219		
<b>II. Fixed assets</b>	<b>220</b>	<b>87.339.121.194</b>	<b>89.968.626.892</b>

ASSETS	Code	Closing Balance	Opening Balance
1	2	3	4
1. Tangible fixed assets	221	87.339.121.194	89.968.626.892
- Historical costs	222	985.803.993.216	969.818.238.877
- Accumulated depreciation (*)	223	(898.464.872.022)	(879.849.611.985)
2. Finance lease fixed asset	224		
- Historical costs	225		
- Accumulated depreciation (*)	226		
3. Intangible fixed assets	227		
- Historical costs	228	1.632.274.438	1.632.274.438
- Accumulated amortization (*)	229	(1.632.274.438)	(1.632.274.438)
<b>III. Investment properties</b>	<b>230</b>		
- Historical costs	231		
- Accumulated depreciation (*)	232		
<b>IV. Long-term capital assets in progress</b>	<b>240</b>	<b>200.392.910</b>	
1. Long-term work in progress	241		
2. Construction in progress	242	200.392.910	
<b>IV. Long-term investments</b>	<b>250</b>		
1. Investments in subsidiaries	251		
2. Investments in associates and joint ventures	252		
3. Investments in other entities	253		
4. Provision for devaluation of long-term investments (*)	254		
5. Held-to-maturity investments	255		
<b>V. Other non-current assets</b>	<b>260</b>	<b>11.441.955.925</b>	<b>11.544.563.630</b>
1. Long-term prepaid expenses	261	11.441.955.925	11.544.563.630
2. Deferred tax assets	262		
3. Long-term tools, supplies and spare parts	263		
4. Other non-current assets	268		
<b>TOTAL ASSETS (270=100+200)</b>	<b>270</b>	<b>315.461.836.509</b>	<b>312.128.965.936</b>
<b>C. LIABILITIES</b>	<b>300</b>	<b>112.214.536.370</b>	<b>111.828.080.345</b>
<b>I. Short-term liabilities</b>	<b>310</b>	<b>111.582.568.477</b>	<b>111.235.226.513</b>
1. Short-term trade payables	311	37.337.766.236	42.561.760.187
2. Short-term advances from customers	312	3.927.582.161	1.856.430.053
3. Taxes and other payables to State	313	13.940.807.327	14.303.550.244
4. Payables to employees	314	38.246.716.985	33.294.270.695
5. Short-term accrued expenses	315	5.383.321.290	300.441.200
6. Short-term intercompany payables	316		
7. Payables from construction contract	317		
8. Short-term deferred revenues	318		
9. Other short-term payables	319	1.002.046.518	1.654.068.663
10. Short-term borrowings and finance lease liabilities	320		
11. Allowances for short-term payables	321		
12. Bonus and welfare funds	322	11.744.327.960	17.264.705.471

ASSETS	Code	Closing Balance	Opening Balance
1	2	3	4
13. Price stabilization funds	323		
14. Government bonds trading	324		
<b>II. Long-term liabilities</b>	<b>330</b>	<b>631.967.893</b>	<b>592.853.832</b>
1. Long-term trade payables	331		
2. Long-term deferred revenues	332		
3. Long-term accrual expenses	333		
4. Working capital payables from intercompany	334		
5. Long-term intercompany payables	335		
6. Long-term deferred revenue	336		
7. Other long-term payables	337		
8. Long-term borrowings and finance lease liabilities	338		
9. Convertible bonds	339		
10. Preference shares	340		
11. Deferred tax liabilities	341		
12. Provision for long-term payables	342	631.967.893	592.853.832
13. Scientific and technological development fund	343		
<b>D. OWNER'S EQUITY (400=410+430)</b>	<b>400</b>	<b>203.247.300.139</b>	<b>200.300.885.591</b>
<b>I. Owner's equity</b>	<b>410</b>	<b>203.247.300.139</b>	<b>200.300.885.591</b>
1. Contributed share capital	411	120.000.000.000	120.000.000.000
2. Share premium	412	464.476.156	464.476.156
3. Conversion options on bond	413		
4. Other owner's capital	414		
5. Treasury shares (*)	415		
6. Asset revaluation differences	416		
7. Foreign exchange rate differences	417		
8. Investment and development funds	418	41.157.145.436	41.157.145.436
9. Restructuring support fund for enterprises	419		
10. Other funds belonging to owners' equity	420		
11. Retained earnings	421	41.625.678.547	38.679.263.999
- Retained earnings (accumulated) as at the end of the reporting	421a		
- Retained earnings for the current period	421b	41.625.678.547	38.679.263.999
12. Capital for investment and construction	422		
13. Non-controlling interests	429		
<b>II. Funds and other sources of capital</b>	<b>430</b>		
1. Funding	431		
2. Funds for fixed assets in use	432		
<b>TOTAL RESOURCES (440=300+400)</b>	<b>440</b>	<b>315.461.836.509</b>	<b>312.128.965.936</b>

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai



Thái Nguyên, January 15, 2026

Director

Tran Quang Khai

**INCOME STATEMENT**  
*Quarter IV - 2025*

Unit: Dong

ITEMS	CODE	NOTE	Quarter IV		ACCUMULATED FROM BEGINNING OF YEAR TO THIS QUARTER	
			This year	Last year	This year	Last year
1	2	3	4	5	6	7
Revenue from sales of goods and provision of services	01	VII.1	216,601,867,997	225,883,679,080	705,776,673,879	661,186,027,676
Revenue deductions	02	VII.2	0	0	0	0
Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		216,601,867,997	225,883,679,080	705,776,673,879	661,186,027,676
Cost of goods sold	11	VII.3	176,037,980,420	182,559,019,121	607,694,358,994	566,882,405,039
Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		40,563,887,577	43,324,659,959	98,082,314,885	94,303,622,637
Financial income	21	VII.4	3,239,032,764	2,691,473,552	6,786,483,573	4,726,617,107
Financial expenses	22	VII.5	0	39,813,013	0	168,690,403
In which: Interest expense	23		0	13,534,244	0	63,575,333
Selling expenses	25	VII.8a	3,671,696,995	5,598,200,326	12,423,171,506	12,297,022,274
General and administrative expenses	26	VII.8b	13,079,920,106	13,598,451,553	39,713,865,146	38,020,527,610
Net profit from production and business activities [30 = 20 + (21 - 22) - (25 + 26)]	30		27,051,303,240	26,779,668,619	52,731,761,806	48,543,999,457
Other income	31	VII.6	(70,425)	27,374,703	25,785,677	133,696,825
Other expenses	32	VII.7	-	172,900,000	480,000,000	172,900,000
Other profits (40 = 31 - 32)	40		(70,425)	(145,525,297)	(454,214,323)	(39,203,175)
Total accounting profit before tax (50 = 30 + 40)	50		27,051,232,815	26,634,143,322	52,277,547,483	48,504,796,282
Current corporate income tax expense	51	VII.10	5,533,238,003	5,409,544,485	10,651,868,936	9,825,532,283
Deferred corporate income tax expense	52		0	0	0	0
Profit after corporate income tax (60 = 50 - 51 - 52)	60	VII.11	21,517,994,812	21,224,598,837	41,625,678,547	38,679,263,999
Basic earnings per share	70		1,793,17	1,768,72	3,468,81	3,223,27
Diluted earnings per share	71					

PREPARED BY

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Nguyen Thi Hang

CHIEF ACCOUNTANT

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Nguyen Thi Thu Hoai



January 15, 2026  
DIRECTOR

Tran Quang Khai

## CASH FLOWS STATEMENT

*Quater IV - 2025*  
(Indirect method)

Unit: Dong

Items	Code	Current year	Previous year
1	2	3	4
<b>I. Cash flows from operating activities</b>			
<b>1. Profit before tax</b>	<b>01</b>	<b>52.277.547.483</b>	<b>48.504.796.282</b>
<b>2. Adjustments for</b>			
- Depreciation of fixed assets and investment properties	02	18.615.260.037	15.124.181.747
- Provisions	03	(47.776.339)	73.702.711
- Unrealized foreign exchange gains or losses	04		
- Gains/losses from investing activities	05	(6.786.483.573)	(4.726.617.107)
- Interest expenses	06		63.575.333
- Other adjustments	07		
<b>3. Operating profit before changes in working capital</b>	<b>08</b>	<b>64.058.547.608</b>	<b>59.039.638.966</b>
- Increase (decrease) in receivables	09	3.290.097.649	3.346.506.562
- Increase (decrease) in inventories	10	(10.747.207.708)	29.033.901.672
- Increase (decrease) in payables (exclusive of interest payables, CIT payables)	11	4.625.850.822	14.168.719.811
- Increase (decrease) in prepaid expenses	12	116.194.592	992.339.792
- Increase (decrease) in trading securities	13		
- Interest paid on loans	14		(63.575.333)
- Corporate income tax paid	15	(9.825.532.283)	(5.403.623.467)
- Other cash receipts from operating activities	16	500.000	483.400.000
- Other cash payments for operating activities	17	(16.600.141.510)	(12.422.061.328)
<b>Net cash flows from operating activities</b>	<b>20</b>	<b>34.918.309.170</b>	<b>89.175.246.675</b>
<b>II. Cash flows from investing activities</b>			
1. Payments for the purchase and construction of fixed assets and other long term assets	21	(16.186.147.249)	(22.885.698.708)
2. Proceeds from the disposal or sales of fixed assets and other long-term assets	22		
3. Payments for loans and purchases of debt instruments from other entities	23	59.500.000.000	(29.500.000.000)
4. Proceeds from loan recoveries and sales of debt instruments from other entities	24	(141.000.000.000)	
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	6.786.483.573	5.188.080.285
<b>Net cash flows from investing activities</b>	<b>30</b>	<b>(90.899.663.676)</b>	<b>(47.197.618.423)</b>
<b>III. Cash flows from financing activities</b>			

Items	Code	Current year	Previous year
1	2	3	4
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. Receivables from borrowings	33		
4. Payments for principal repayment of loans	34		(5.000.000.000)
5. Payments for principal repayment of finance leases	35		
6. Dividends and profits paid to owners	36	(27.184.468.000)	(18.896.919.600)
<b>Net cash flows from financing activities</b>	<b>40</b>	<b>(27.184.468.000)</b>	<b>(23.896.919.600)</b>
<b>Net cash flows during the period (50 =20+30+40)</b>	<b>50</b>	<b>(83.165.822.506)</b>	<b>18.080.708.652</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>60</b>	<b>115.702.261.577</b>	<b>97.621.552.925</b>
Effects of changes in exchange rates on foreign currency conversion	61		
<b>Cash and cash equivalents at the end of the period (70=50+60+61)</b>	<b>70</b>	<b>32.536.439.071</b>	<b>115.702.261.577</b>

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai



Tran Quang Khai

## NOTES TO THE FINANCIAL STATEMENT

### Quarter IV - year 2025

#### I. BUSINESS OPERATING CHARACTERISTICS

##### 1. Form of ownership.

VVMi La Hien Cement Joint Stock Company formerly La Hien Cement Plant, was equitized under Decision No. 2228/QĐ-HĐQT dated September 19, 2007, by the Chairman of the Board of Directors of Vietnam National Coal and Mineral Industries Group. The Company was granted its first enterprise registration certificate No. 4600422240 on January 1, 2008, by the Department of Planning and Investment of Thai Nguyen Province. During its operation, changes in the Company's business lines and charter capital were successively certified by the Department of Planning and Investment of Thai Nguyen Province in the enterprise registration certificates. Currently, the Company operates under the fifth amended Enterprise Registration Certificate, issued by the Department of Planning and Investment of Thai Nguyen Province on December 4, 2021.

The company's state capital ratio is 51.383% of its charter capital.

##### 2. Business field.

The Company's principal business activity is the production and trading of building materials.

##### 3. Business lines.

- Manufacture of cement, limestone, and gypsum;
- Wholesale of materials and other building installation equipment (wholesale of cement, building bricks, tiles, stone, sand, gravel, construction glass, paint, varnish, floor, wall tiles and sanitary equipment, other building materials);
- Mining and collecting lignite;
- Mining and collecting hard coal;
- Mining iron ores;
- Mining uranium and thorium ores;
- Mining rare precious metal ores;
- Mining stone, sand, gravel, and clay;
- Mining of other non-ferrous metal ores (bauxite mining);
- Casting of iron and steel;
- Casting of non-ferrous metals;
- Installation of water supply, drainage, heating, and air conditioning systems;
- Construction of various types of houses;
- Construction of railways and roads;
- Manufacture of metal structures;
- Manufacture of other fabricated metal products not elsewhere classified;
- Demolition works;
- Site preparation;
- Installation of electrical systems;
- Finishing of construction works;
- Construction of other civil engineering projects (industrial works);

- Restaurants and mobile food service activities;
- Wholesale of machinery, equipment, and spare parts (wholesale of machinery, equipment, and spare parts for mining, construction, electrical equipment, electrical materials, generators, electric motors, electrical wires, and equipment used in electrical circuits);
- Road freight transport;
- Other passenger transport by road;
- Activities of hospitals and medical stations (operation of medical stations);
- Real estate business and land use rights owned or used by the owner or lessee (office rental, warehouse rental);
- For conditional business sectors, enterprises can only operate when they meet the requirements of the law.

4. Normal operating cycle.

*Continuous operation*

5. Business operating characteristics during the fiscal year affecting the Financial statements.

- As of December 31, 2025, the total number of company employees is 386, including 31 managers.

6. Corporate structure

- List of Subsidiaries: *None*
- List of Joint ventures, associates: *None*
- List of affiliated units without legal personality and dependent accounting: *None*

7. Statement on the comparability of information in the Financial Statements:

*The information on the Financial Statements is comparable.*

## **II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING**

The company's fiscal year begins on January 1 and ends on December 31 (calendar year).

The accounting currency is the Vietnamese Dong (VND).

## **III. ACCOUNTING STANDARDS AND REGIME APPLIED**

1. Accounting regime applied

*The financial statements are prepared in accordance with Vietnamese Accounting Standards, the specific Vietnamese Enterprise Accounting Regime applicable within the Vietnam National Coal And Mineral Industries Holding Corporation Limited, and Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance, providing guidance on the enterprise accounting regime.*

**Form of accounting books:** *Journal vouchers.*

2. Statement of Compliance with Accounting Standards and Accounting regime

*As of the date of this financial statement, the Company's Board of Directors was aware of twenty-six (26) Vietnamese Accounting Standards issued by the Ministry of Finance, such as:*

- *Decision No. 149/2001/QĐ-BTC dated December 31, 2001, promulgating and announcing four (4) Vietnamese Accounting Standards (Phase 1).*
- *Decision No. 165/2002/QĐ-BTC dated December 31, 2002, promulgating and announcing six (6) Vietnamese Accounting Standards (Phase 2).*
- *Decision No. 234/2003/QĐ-BTC dated December 30, 2003, promulgating and announcing six (6) Vietnamese Accounting Standards (Phase 3). Detailed implementation guidelines for Phases 1, 2, 3 were also issued under Circular No. 161/2007/TT-BTC dated December 31, 2007.*
- *Decision No. 12/2005/QĐ-BTC dated February 15, 2005, promulgating and announcing six (6) Vietnamese Accounting Standards (Phase 4). Detailed guidance was also issued under Circular No. 20/2006/TT-BTC dated March 20, 2006.*

- Decision No. 100/2005/QĐ-BTC dated December 28, 2005, promulgating and announcing four (4) Vietnamese Accounting Standards (Phase 5). Detailed guidance was also issued under Circular No. 21/2006/TT-BTC dated March 20, 2006.

*In compliance with the above-mentioned Decisions and Circulars guiding the Vietnamese Accounting Standards, the Company's Board of Directors has selected the Vietnamese Accounting Standards applicable to the Company's business operations for the preparation of these Financial Statements.*

#### **IV. ACCOUNTING POLICIES APPLIED (FOR GOING CONCERN ENTERPRISES)**

**1. Principle for converting financial statements prepared in foreign currencies into Vietnamese Dong:**

*Transactions arising in currencies other than Vietnamese Dong (VND) are converted to Vietnamese Dong at the actual exchange rate at the time the transaction occurs.*

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

*Balances of monetary assets and cash equivalents denominated in foreign currencies as of the end of the financial year are converted to Vietnamese Dong according to the exchange rates announced by the Vietnam National Coal And Mineral Industries Holding Corporation Limited.*

**3. Accounting principle for determining the effective interest rate used to discount cash flows.**

*According to the announcement from the banks where the Company has loans, but not exceeding 150% of the interest rate set by the State Bank.*

**4. Accounting principle for recognizing cash and cash equivalents.**

*Cash includes cash on hand and demand deposits at banks. Cash equivalents are short-term investments with a maturity or redemption period of no more than 3 months, which are readily convertible to a known amount of cash and have no risk of conversion to cash from the date of acquisition of the investment at the reporting date.*

*Transactions arising in currencies other than Vietnamese Dong (VND) are converted to Vietnamese Dong at the actual exchange rate at the time the transaction occurs. Realized exchange rate differences arising during the year are recognized as expenses or financial operating income in the financial year.*

**5. Accounting principle for financial investments: None**

**6. Accounting principle for receivables**

*Receivables presented in the Financial Statements are based on the net book value of receivables from the Company's customers and other receivables, including provision for doubtful debts.*

*Provision for doubtful debts represents the portion of the expected value that will be lost due to receivables that are not expected to be collectible from customers, arising from the balance of receivables as of the end of the financial year.*

**7. Principle for recognizing inventories:**

*Inventories are stated at the lower of cost and net realizable value.*

*The historical cost of inventory includes the purchase price, processing costs, and other directly related costs incurred to bring the inventory to its location and ready-to-use condition.*

*The net realizable value of inventory is determined by the estimated selling price less the estimated costs to consume the inventory.*

*The company uses the perpetual inventory method to account for inventory, with the value determined based on the weighted average cost.*

**8. Principles of recognition and depreciation of fixed assets, finance leased assets, and investment properties:**

**- Tangible fixed assets:**

*The historical cost of tangible fixed assets includes the purchase price and other directly related expenses incurred to bring the inventory to its ready-to-use condition. The historical cost of tangible fixed assets self-constructed or self-built includes construction costs, actual production costs incurred, plus installation and testing costs. Expenses of upgrading tangible fixed assets are capitalized, increasing the historical cost of the fixed asset; maintenance and repair expenses are recognized in the profit and loss statement for the period. When tangible fixed assets are sold or liquidated, the historical cost and*

*accumulated depreciation are written off, and any gains or losses arising from the liquidation of tangible fixed assets are recognized in the profit and loss statement.*

*Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at a rate calculated to allocate the historical cost over the estimated useful life, and in accordance with the guidance in Circular 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, providing guidance on the Management, use, and depreciation of fixed assets.*

**- Intangible fixed assets:**

*The historical cost of intangible fixed assets includes the purchase price and other directly related expenses incurred to bring the inventory to its ready-to-use condition. Expenses of upgrading the assets are capitalized into the historical cost of the fixed assets; other expenses are recognized in the profit and loss statement for the period. When intangible fixed assets are sold or liquidated, the historical cost and accumulated depreciation are written off, and any gains or losses arising from the liquidation of intangible fixed assets are recognized in the profit and loss statement.*

*Depreciation of intangible fixed assets is calculated using the straight-line method, applied to all assets at a rate calculated to allocate the historical cost over the estimated useful life, and in accordance with the guidance in Circular 45/2013/TT-BTC dated April 25, 2013, issued by the Ministry of Finance, providing guidance on the Management, use, and depreciation of fixed assets.*

**9. Accounting principle for business cooperation contracts.**

*Business cooperation contracts are only recognized in the accounting records when actual transactions under the contract occur.*

**10. Accounting principle for deferred corporate income tax.**

*The Company calculates and pays corporate income tax at the tax rate of 20%.*

*Corporate income tax ("CIT") expense for the year, if any, includes current income tax and deferred income tax.*

*Current income tax is the tax calculated based on taxable income for the year using the tax rate applicable in the financial year. Taxable income differs from accounting profit due to adjustments for temporary differences between tax and financial accounting, as well as adjustments for non-taxable or non-deductible income or expenses.*

**11. Accounting principle for prepaid expenses.**

*Prepaid expenses are costs that are allocated over one operating cycle of the Company*

**12. Accounting principles for Accounts Payable.**

*Accounts Payable are debts arising from contracts, agreements with employees, and permitted budget debts as stipulated by the State. Debts are tracked for each specific entity.*

**13. Accounting principles for recognizing loans and finance lease payables.**

*Recorded per withdrawal*

**14. Accounting principle for recognition and capitalization of borrowing costs.**

*Borrowing costs include interest expense and other costs incurred related to the loan application process, which are recognized as financial operating expenses in the year, except when such borrowing costs are included in (capitalized to) the value of the asset, in which are directly related to construction, asset acquisition, or the production of unfinished assets when the capitalization conditions are met as stipulated in the borrowing cost standard.*

*Borrowing costs are recognized as financial operating expenses in the year, except when those borrowing costs are included in (capitalized to) the value of an asset, in which are directly related to construction, asset acquisition, or the production of unfinished assets.*

*The capitalization of borrowing costs will be suspended during periods when the construction or production process of the unfinished asset is interrupted, unless the interruption is necessary and will cease when the major activities necessary to prepare the unfinished asset for use or sale are complete. Borrowing costs incurred subsequently will be recognized as an operating expense in the financial year.*

15. Principle for recognizing accrued expenses.

*Accrued expenses include the value of expenses that have been recognized in operating expenses during the financial year but have not yet been paid at the end of the financial year. When such expenses are actually incurred, if there is any difference compared to the amount previously accrued, the accountant shall record an additional expense or a reduction in expenses for the corresponding difference.*

16. Principle and method for recognizing provisions payable.

*Provisions for payables are made in accordance with Circular No. 48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance, which provides guidance on setting up and using provisions for the devaluation of inventories, losses on financial investments, doubtful debts, and warranty obligations for products, goods, and construction works at enterprises.*

17. Accounting principles for recognizing deferred revenue.

*None*

18. Accounting principles for recognizing convertible bonds.

*None*

19. Accounting principles for recognizing owners' equity:

- Principles for recognizing contributed capital, share premium, convertible bond options, and other capital of owners.

+ *The Company operates under the Enterprise Registration Certificate for a joint stock company, enterprise code 4600422240, issued by the Department of Planning and Investment of Thai Nguyen Province on January 1, 2008, and amended for the fifth time on December 4, 2021. As of the end of the financial year, shareholders have contributed share capital as follows:*

<i>Investor</i>	<i>Charter capital</i>		
	<i>According to the ERC (VND)</i>	<i>Paid-in Capital (VND)</i>	<i>%</i>
<i>VINACOMIN – VIET BAC MINING INDUSTRY HOLDING CORPORATION</i>		<i>61.659.600.000</i>	<i>51,383%</i>
<i>Other shareholders</i>		<i>58.340.400.000</i>	<i>48,617%</i>
<b><i>Total</i></b>	<b><i>120.000.000.000</i></b>	<b><i>120.000.000.000</i></b>	<b><i>100,000%</i></b>

+ *Share premium surplus the increased value over the public offering price of shares and is valued at: 464.476.156 VND*

- Principle for recognizing revaluation differences of assets.
- Principle for recognizing exchange rate differences.
- Principle for recognizing undistributed profit.

20. Principles and methods for revenue recognition:

Revenue is recognized when the outcome of a transaction can be measured reliably and the Company is likely to obtain economic benefits from that transaction.

- (i) Revenue from sales of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, the goods have been delivered, and acceptance has been confirmed by the customer.
- (ii) Revenue from the provision of services is recognized when the significant risks and rewards have been transferred to the customer, the service has been rendered, and acceptance has been confirmed by the customer.
- (iii) Financial income is recognized as follows:

- Revenue generated from interest on deposits, loans, and realized foreign exchange gains is recognized based on notifications from banks and financial institutions.
- Revenue from exchange rate differences is recognized based on the entity's estimate, which is based on the exchange rate at the date of the transactions (for realized exchange rate differences) and the exchange rate at the end of the fiscal year (for unrealized exchange rate differences).

21. Accounting principles for revenue deductions

- + If goods or services sold in prior periods are subject to price reductions, trade discounts, or returns but occurred before the financial statements were issued, such events are considered adjusting events after the balance sheet date and must be recorded as revenue reductions in the financial statements of that reporting period (previous period).
- + If goods or services have to be discounted, have trade discounts applied, or are returned after the financial statements are issued, revenue for the period in which the event occurs (the following period) should be reduced.

22. Accounting principles for cost of goods sold.

Cost of goods sold is recognized when during the accounting period, arises sales revenue (or service revenue).

23. Accounting principles for financial expenses.

Financial expenses include borrowing interest and other costs directly related to the Company's borrowings.

24. Accounting principles for selling expenses and general administrative expenses.

- Selling expenses reflect actual costs incurred in the process of selling products, goods, and providing services.
- General administrative expenses reflect the Company's overall administrative and management costs

25. Principles and methods for recognizing current corporate income tax expense and deferred corporate income tax expense.

- Quarterly, based on the corporate income tax return, record the provisional corporate income tax payable as a current corporate income tax expense. At the end of the fiscal year, based on the tax settlement return, if the amount of provisional corporate income tax payable during the year is less than the amount payable for that year, record the additional corporate income tax payable as a current corporate income tax expense. If the amount of provisional corporate income tax payable during the year is greater than the amount payable for that year, the current corporate income tax expense must be reduced by the difference between the provisional corporate income tax payable during the year and the amount payable.
- When preparing the financial statements, deferred income tax expenses are determined in accordance with the Accounting Standard on "Corporate Income Tax".

26. Other Accounting Principles and Methods.

**V. Accounting Policies Applied (for Enterprises Not Meeting the Going Concern Assumption)**

1. Can long-term assets and long-term liabilities be reclassified as current assets and current liabilities?
2. Principles for determining the value of each type of asset and liability (based on net realizable value, recoverable value, fair value, present value, or current cost, etc.)
3. Principles for financial treatment of:
  - Provisions;
  - Revaluation differences in assets and foreign exchange differences (still reflected in the Balance Sheet – if any).

## ADDITIONAL INFORMATION FOR ITEMS PRESENTED ON THE BALANCE SHEET

*Unit: Dong*

### 1. Cash

Items	Closing Balance	Opening Balance
Cash on hand	158.062.419	944.541.083
Cash at bank	3.378.376.652	2.757.720.494
Cash in transit		
Cash equivalents	29.000.000.000	112.000.000.000
<b>Total</b>	<b>32.536.439.071</b>	<b>115.702.261.577</b>

### 2. Financial investments

Items	Closing Balance		Opening Balance	
	Historical Cost	Provision	Historical Cost	Provision
<b>a. Trading securities</b>				
<b>b. Held-to-maturity investments</b>	<b>151.000.000.000</b>		<b>69.500.000.000</b>	
b.1. Short-term	151.000.000.000		69.500.000.000	
- Term deposits	151.000.000.000		69.500.000.000	
- Bonds				
- Other investments				
b.2. Long-term				
- Term deposits				
- Bonds				
- Other investments				
<b>c. Equity investments in other entities</b>				
c.1. Investments in subsidiaries				
c.2. Investments in joint ventures and associates				
c.3. Investments in other entities				

### 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

Items	Closing Balance		Opening Balance	
	Quantity	Amount	Quantity	Amount
a. Cash				
b. Inventories				
c. Fixed assets				
d. Other assets				

### 6. Bad debts (details according to form 06-TM-TKV)

### 7. Inventories

Items	Closing Balance	Opening Balance
- Goods in transit		
- Raw materials	9.716.459.541	8.763.379.185
- Instruments and tools	25.817.600	16.424.909

- Work in progress	16.139.581.541	6.354.846.880
- Finished goods		
- Goods sold		
- Goods on consignment		
- Goods in storage		
<b>Total</b>	<b>25.881.858.682</b>	<b>15.134.650.974</b>

**8. Long-term work-in-progress assets (details according to form 08-TM-TKV)**

Items	Closing Balance		Opening Balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
Long-term work in progress				
Construction in progress	200.392.910			
Major repair costs				
<b>Total</b>	<b>200.392.910</b>			

**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 properties (details according to form 12-TM-TKV)**

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

**15. Loans and finance lease liabilities**

Items	Closing Balance		Opening Balance	
	Historical cost	Recoverable amount	Historical cost	Recoverable amount
a. Short-term loans				
b. Long-term loans				
- Current portion of long-term debts				
- Term from 1 to 3 years				
- Term from 3 to 5 years				
- Term from 5 to 10 years				
- Term over 10 years				

**16. Payables to suppliers (details according to form 16-TM-TKV)**

Items	Closing Balance	Opening Balance
Payables to suppliers	37.337.766.236	42.561.760.187
Unpaid overdue debts		
Payables to related parties		
<b>Total:</b>	<b>37.337.766.236</b>	<b>42.561.760.187</b>

**17. Issued bonds**

**18. Preference shares classified as liabilities**

**19. Taxes and other amounts payable to the State (details according to form 19-TM-TKV)**

**20. Accrued expenses**

Items	Closing Balance	Opening Balance
<b>Short-term</b>	<b>5.383.321.290</b>	<b>300.441.200</b>
- Expenses for major repairs of fixed assets		
- Interest expenses		
- Cost of transportation route shortfall, excavation coefficient, and blasting		
- Accrued exploration costs		
- Mineral exploitation rights		
- Document usage expenses		
- Royalty fee		
- Other accrued expenses	5.383.321.290	300.441.200
<b>Long-term</b>		
- Expenses for major repairs of fixed assets		
- Interest expenses		
- Cost of transportation route shortfall, excavation coefficient, and blasting		
- Accrued exploration costs		
- Mineral exploitation rights		
- Document usage expenses		
- Royalty fee		
- Other accrued expenses		
<b>Total</b>	<b>5.383.321.290</b>	<b>300.441.200</b>

#### 21. Other payables

Items	Closing Balance	Opening Balance
Amounts payable to VINACOMIN		
- Trade union funds		
- Social insurance and Unemployment insurance		
- Health insurance		
- Short-term collateral, deposits		
- Other receivables		
Long-term		
Amounts payable to VINACOMIN		
- Trade union funds		
- Social insurance and Unemployment insurance		
- Health insurance		
- Dividends payable		
- Long-term collateral, deposits		
- Other receivables		
- Other payables		
- Other payables	305.679.668	764.306.513
- Dividends payable	696.366.850	889.762.150
<b>Short-term</b>	<b>1.002.046.518</b>	<b>1.654.068.663</b>
<b>Total</b>	<b>1.002.046.518</b>	<b>1.654.068.663</b>

#### 22. Unearned revenues

Items	Closing Balance	Opening Balance
Short-term		
- Revenues from traditional customers		
- Revenues from traditional customer programs		

- Other unearned revenues		
<b>Total</b>		
Long-term		
- Revenues from traditional customers		
- Revenues from traditional customer programs		
- Other unearned revenues		
<b>Total</b>		

### 23. Provision for payables

Items	Closing Balance	Opening Balance
<b>Short-term</b>		
- Provision for product warranty		
- Provision for construction project warranties		
- Provision for restructuring		
- Other provisions		
<b>Total</b>		
Long-term		
- Provision for product warranty		
- Provision for construction project warranties		
- Provision for restructuring		
- Other provisions	631.967.893	592.853.832
<b>Total</b>	<b>631.967.893</b>	<b>592.853.832</b>

### 24. Deferred tax assets and deferred tax liabilities

Items	Closing Balance	Opening Balance
a. Deferred tax assets		
b. Deferred tax liabilities		
<b>Total</b>		

### 25. Owner's equity

#### a. Statement of changes in owner's equity

Owner's Equity Items					
	Owner's equity investment	Share premium	Convertible bonds option	Other owners' equity	Asset revaluation surplus
<b>Opening balance</b>					
- Increase in capital during the year					
- Profit for the year					
- Other increases					
+ Profit					
+ Other					
- Decrease in capital during the year					
- Losses for the year					
- Other decreases					

+ Profit					
+ Other					
<b>Closing balance</b>					

**b. Details of owner's equity investment**

Items	Closing Balance	Opening Balance
Details of owner's equity investment		
- Capital contributed by the State (State-owned shares)	61.659.600.000	61.659.600.000
- Capital contributed by other parties (Common shares)	58.340.400.000	58.340.400.000
- Number of treasury shares		
<b>Total</b>	<b>120.000.000.000</b>	<b>120.000.000.000</b>

**c. Capital transactions with owners and distribution of dividends and profits**

Items	Closing Balance	Opening Balance
<b>Owner's equity investment</b>	<b>120.000.000.000</b>	<b>120.000.000.000</b>
- Opening contributed capital	120.000.000.000	120.000.000.000
- Increase in contributed capital during the year		
- Decrease in contributed capital during the year		
- Closing contributed capital	120.000.000.000	120.000.000.000
Distributed dividends		

**d. Shares**

Items	Closing Balance	Opening Balance
<b>Shares</b>		
Number of shares registered for issuance	12.000.000	12.000.000
Number of shares issued to the public	12.000.000	12.000.000
- Common shares	12.000.000	12.000.000
- Preferred shares		
Number of shares repurchased		
- Common shares		
- Preferred shares		
Number of shares outstanding	12.000.000	12.000.000
- Common shares	12.000.000	12.000.000
- Preferred shares		
Par value of outstanding shares		

**e. Dividends**

Items	Closing Balance	Opening Balance
Dividends distributed from profit		
Dividends declared after the end of the fiscal year		
Dividends declared on common shares		
Dividends declared on preferred shares		
Accumulated preferred stock dividends not yet recognized		
<b>Total</b>		

**f. Funds**

Items	Closing Balance	Opening Balance
-------	-----------------	-----------------

<b>Funds</b>		
- Development investment fund	41.157.145.436	41.157.145.436
- Financial reserve fund		
- Other equity funds		
<b>Total</b>	<b>41.157.145.436</b>	<b>41.157.145.436</b>

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

**26. Asset revaluation surplus**

<b>Items</b>	<b>Closing Balance</b>	<b>Opening Balance</b>
Asset revaluation surplus		
<b>Total</b>		

**27. Foreign exchange differences**

<b>Items</b>	<b>Closing Balance</b>	<b>Opening Balance</b>
Foreign exchange difference from translation of financial statements into		
Foreign exchange differences arising from other reasons		
<b>Total</b>		

**28. Sources of funds**

<b>Items</b>	<b>Closing Balance</b>	<b>Opening Balance</b>
Funds allocated during the year		
Non-business expenditures		
Remaining funds at the end of the year		
<b>Total</b>		

**29. Off-balance sheet items**

<b>Items</b>	<b>Closing Balance</b>	<b>Opening Balance</b>
Leased fixed assets		
Pledged assets		
Foreign currencies		
Bad debts written off		
<b>Total</b>		

**ADDITIONAL INFORMATION FOR ITEMS ON THE INCOME STATEMENT***Unit: Dong***1. Revenues from sales of goods and provision of services**

Items	Current year	Previous year
Revenue from sales of goods	703.555.679.785	658.804.124.108
Revenue from provision of services	2.220.994.094	2.381.903.568
Revenue from construction contracts		
<b>Total</b>	<b>705.776.673.879</b>	<b>661.186.027.676</b>

**2. Revenue deductions**

Items	Current year	Previous year
Trade discounts		
Sales rebates		
Sales returns		
VAT payables		
Special Consumption Tax		
Others		
<b>Total</b>		

**3. Cost of goods sold**

Items	Current year	Previous year
Cost of goods sold, finished goods	606.652.403.563	566.015.076.313
Cost of construction contracts		
Cost of services provided	1.041.955.431	867.328.726
<b>Total</b>	<b>607.694.358.994</b>	<b>566.882.405.039</b>

**4. Financial income**

Items	Current year	Previous year
Interest income	6.786.483.573	4.726.617.107
Gains from disposal of investments		
Dividends received		
Gains from foreign exchange difference		
- From foreign exchange transactions and payments during the year		
- From revaluation of the year-end balances		
Interest from deferred sales, settlement discounts		
Other financial income		
<b>Total</b>	<b>6.786.483.573</b>	<b>4.726.617.107</b>

### 5. Financial expenses

Items	Current year	Previous year
Interest expenses		63.575.333
- Short term		
- Long term		63.575.333
Discounts and interest on deferred sales		
Losses from disposal or liquidation of financial investments		
Losses from foreign exchange difference		
- From foreign exchange transactions and payments during the year		
- From revaluation of the year-end balances		
Provisions for devaluation of trading securities and investment losses		
Other financial expenses		105.115.070
Other deductions in financial expenses		
<b>Total</b>		<b>168.690.403</b>

### 6. Other income:

Items	Current year	Previous year
Disposal of fixed assets		
Gains on revaluation of assets		
Sale and leaseback of assets		
Fines and penalties collected		
Recovered bad debts		
Tax reductions received		
Other income	25.785.677	133.696.825
<b>Total</b>	<b>25.785.677</b>	<b>133.696.825</b>

### 7. Other expenses:

Items	Current year	Previous year
Net book value of fixed assets disposed and disposal costs		
Losses from revaluation of assets		
Fines and penalties paid		
Other expenses	480.000.000	172.900.000
<b>Total</b>	<b>480.000.000</b>	<b>172.900.000</b>

### 8. Selling and administrative expenses:

Items	Current year	Previous year
<b>Administrative expenses</b>		
Labor cost	25.903.906.042	22.649.248.000
- Salaries	23.605.968.000	20.471.968.000
- Insurance and Trade union fees	1.797.100.000	1.676.300.000
- Meal allowances	500.838.042	500.980.000
Energy Cost		
Administrative materials and supplies cost	3.402.571.350	820.784.238
Office supplies cost	712.046.972	343.646.422

Depreciation of fixed assets		
Taxes and fees		142.214.154
Provision costs		35.915.000
Outside purchasing services cost	1.531.141.938	1.304.934.701
Other monetary expenses	8.164.198.844	12.723.785.095
<b>Total</b>	<b>39.713.865.146</b>	<b>38.020.527.610</b>
<b>Selling expenses</b>		
Employees cost	5.296.040.000	3.901.450.000
- <i>Salaries</i>	4.783.000.000	3.462.000.000
- <i>Insurance and Trade union fees</i>	418.200.000	309.600.000
- <i>Meal allowances</i>	94.840.000	129.850.000
Energy Cost		
Administrative materials and supplies costs	918.331.984	1.047.959.614
Office supplies costs	22.929.341	
Depreciation of fixed assets		10.328.932
Taxes and fees		
Provision costs		
Outside purchasing services cost	872.018.094	1.427.387.352
Other monetary expenses	5.313.852.087	5.909.896.376
<b>Sum</b>	<b>12.423.171.506</b>	<b>12.297.022.274</b>
<b>Total</b>	<b>52.137.036.652</b>	<b>50.317.549.884</b>
Reversal of provision for product warranty		
Reversal of restructuring and other provisions		
Other expense reversals		

**9. Production and business costs by element:**

Items	Current year	Previous year
<b>Production and business costs by element:</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy	446.574.143.934	410.829.451.822
- Raw materials	164.144.706.030	153.271.380.255
- Fuel	166.024.975.791	159.652.195.044
- Power and utilities	116.404.462.113	97.905.876.523
Labor costs	100.222.166.489	92.457.937.217
- Salaries	90.364.691.512	82.515.216.545
- Insurance and Trade union fees	7.467.946.564	7.336.020.672
- Meal allowances	2.389.528.413	2.606.700.000
Depreciation of fixed assets	18.615.260.037	15.124.181.747
Outside purchasing services cost	65.611.897.580	49.851.437.055
Other monetary expenses	37.804.835.596	39.394.057.585
<b>Total</b>	<b>668.828.303.636</b>	<b>607.657.065.426</b>
<b>Coal production:</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy		
- <i>Raw materials</i>		
- <i>Fuel</i>		

- Power and utilities		
Labor costs		
- Salaries		
- Insurance and Trade union fees		
- Meal allowances		
Depreciation of fixed assets		
Outside purchasing services cost		
Other monetary expenses		
<b>Total</b>		
<b>Construction and installation activities</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy		
- Raw materials		
- Fuel		
- Power and utilities		
Labor costs		
- Salaries		
- Insurance and Trade union fees		
- Meal allowances		
Depreciation of fixed assets		
Outside purchasing services cost		
Other monetary expenses		
<b>Total</b>		
<b>Production of construction materials</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy	446.574.143.934	410.829.451.822
- Raw materials	164.144.706.030	153.271.380.255
- Fuel	166.024.975.791	159.652.195.044
- Power and utilities	116.404.462.113	97.905.876.523
Labor costs	100.222.166.489	92.457.937.217
- Salaries	90.364.691.512	82.515.216.545
- Insurance and Trade union fees	7.467.946.564	7.336.020.672
- Meal allowances	2.389.528.413	2.606.700.000
Depreciation of fixed assets	18.615.260.037	15.124.181.747
Outside purchasing services cost	65.611.897.580	49.851.437.055
Other monetary expenses	37.804.835.596	39.394.057.585
<b>Total</b>	<b>668.828.303.636</b>	<b>607.657.065.426</b>
<b>Mechanical production</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy		
- Raw materials		
- Fuel		
- Power and utilities		
Labor costs		
- Salaries		
- Insurance and Trade union fees		
- Meal allowances		
Depreciation of fixed assets		

Outside purchasing services cost		
Other monetary expenses		
<b>Total</b>		
<b>Production of other products.</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy		
- Raw materials		
- Fuel		
- Power and utilities		
Labor costs		
- Salaries		
- Insurance and Trade union fees		
- Meal allowances		
Depreciation of fixed assets		
Outside purchasing services cost		
Other monetary expenses		
<b>Total</b>		
<b>Service business</b>		
Semi-finished products purchased from outside		
Costs of raw materials, supplies, and energy		
- Raw materials		
- Fuel		
- Power and utilities		
Labor costs		
- Salaries		
- Insurance and Trade union fees		
- Meal allowances		
Depreciation of fixed assets		
Outside purchasing services cost		
Other monetary expenses		
<b>Total</b>		

**10. Current Corporate Income Tax expenses:**

Items	Current year	Previous year
Corporate income tax expenses based on taxable income for the current	10.651.868.936	9.825.532.283
Adjustment of corporate income tax expense of previous years into current year's income tax expense		
Total current corporate income tax expenses	10.651.868.936	9.825.532.283

**11. Deferred Corporate Income Tax expenses:**

Items	Current year	Previous year
Deferred corporate income tax expense arising from taxable temporary differences		
Deferred corporate income tax expense arising from the reversal of assets		
Deferred corporate income tax income arising from deductible temporary differences		
Deferred corporate income tax arising from tax losses due to unused tax incentives		
Deferred corporate income tax expense arising from the reversal of deferred income tax liabilities		
<b>Total deferred corporate income tax expenses</b>		

## VIII. OTHER INFORMATION

1- Contingent liabilities, commitments, and other financial information

2- Events after the reporting period

3- Information on related parties

Major transactions between the Company and related parties during the year include:

Related Parties and Relationship	Relationship	Transaction Description	Payable balance at period-end
VVMI - Manufacturing and Materials Equipment Trading Joint Stock Company	Entity under common control	Purchase of packaging bags	1.882.615.120
VVMI Khanh Hoa Coal Joint Stock Company	Entity under common control	Purchase of materials	24.150.500
VINACOMIN - Informatics, Technology, Environment Joint Stock Company	Entity under common control	Service expenses	922.526.275
VINACOMIN - Viet Bac Mining Industry Holding Corporation	Parent Company	Management expenses	635.477.069
Thai Nguyen Mining Chemical Industry Company	Entity under the same Group	Purchase of materials	1.020.812.177
<b>Total</b>			<b>4.485.581.141</b>

### Remuneration of the Members of the BOD, Board of Members, Executive Board, and General Director:

Contents	From 01/01/2025 to 31/12/2025	From 01/01/2024 to 31/12/2024
Salaries and bonuses of the Executive Board	2.183.185.712	2.263.289.029
Remuneration and bonuses of the Board of Directors	388.627.200	238.867.200
Remuneration, salaries, and bonuses of Supervisory Board	628.870.288	603.444.971
<b>Total</b>	<b>3.200.683.200</b>	<b>3.105.601.200</b>

4- Presentation of assets, revenue, and business results by segment (by business sector or geographical area)

in accordance with Accounting Standard No. 28 "Segment Reporting".

5- Comparative information (changes in information presented in the financial statements of previous accounting periods).

6- Information on going concern

During the financial year, there were no activities or events that had a significant impact on the Company's ability to continue as a going concern. Therefore, the Company's financial statements have been prepared on the assumption that the Company will continue its operations.

7- Other information

Prepared by  
(Signature, full name)

Nguyen Thi Hang

Chief Accountant  
(Signature, full name)

Nguyen Thi Thu Hoai

Prepared on 15 January 2026  
Director  
(Signature, full name)

Tran Quang Khai

**SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS INSIDE VINACOMIN**  
As of 31 December 2025

No	Entity	Opening Balance	Closing Balance
	<b>Total</b>	<b>0</b>	<b>0</b>
<b>I</b>	<i>Vietnam National Coal and Mineral Industries Holding Corporation Limited</i>	<i>0</i>	<i>0</i>
		0	0
	...		

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

**SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS OUTSIDE VINACOMIN**

As of 31 December 2025

Unit: Dong

No.	Entity	Opening Balance	Closing Balance
	<b>TOTAL</b>	<b>127.578.000</b>	<b>6.383.149.602</b>
	<b>Outside VINACOMIN</b>	<b>127.578.000</b>	<b>6.383.149.602</b>
1	Yen Lac Company Limited	66.780.000	66.780.000
2	Hoang Doanh Trading Company Limited	49.298.000	99.298.000
3	Pham Thi Hien	6.210.000	18.210.000
4	Nguyen Manh Cuong	5.290.000	17.290.000
5	Nguyen Trong Thien		19.400.000
6	Pho Yen District Finance Department		71.750.000
7	Phung Thi Kim Cam		17.500.000
8	People's Committee of Binh Long Commune		389.444.001
9	People's Committee of Nghinh Tuong Commune		850.497.600
10	People's Committee of Vu Chan Commune		747.358.400
11	People's Committee of Cuc Duong Commune		139.344.800
12	People's Committee of Dan Tien Commune		340.546.400
13	People's Committee of Lau Thuong Commune		716.229.599
14	People's Committee of Phuong Giao Commune		953.904.002
15	People's Committee of Sang Moc Commune		598.260.800
16	People's Committee of Than Sa Commune		933.730.400
17	People's Committee of Thuong Nung Commune		43.286.400
18	People's Committee of Trang Xa Commune		360.319.200

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## OTHER RECEIVABLES

As of 31 December 2025

Unit: Dong

Items	Closing balance		Opening balance	
	Short-term	Long-term	Short-term	Long-term
<b>TOTAL</b>	<b>3.630.675.765</b>	<b>631.967.893</b>	<b>3.218.504.573</b>	<b>592.853.832</b>
<b>Inside Viet Bac Mining Industry Holding Corporation</b>	<b>1.491.515.332</b>		<b>1.389.152.931</b>	
Receivables from equitization				
Receivables from dividends and distributed profits				
Receivables from employees	1.253.521.349		940.291.098	
Deposits and pledged collateral				
Borrowings				
Payments on behalf of others				
Other receivables	237.993.983		448.861.833	
<b>Other entities inside VINACOMIN</b>				
Receivables from equitization				
Receivables from dividends and distributed profits				
Receivables from employees				
Deposits and pledged collateral				
Borrowings				
Payments on behalf of others				
Other receivables				
<b>Outside of VINACOMIN</b>	<b>2.139.160.433</b>	<b>631.967.893</b>	<b>1.829.351.642</b>	<b>592.853.832</b>
Receivables from equitization				
Receivables from dividends and distributed profits				
Deposits and pledged collateral		631.967.893	243.900.000	592.853.832
Borrowings				
Payments on behalf of others				
Other receivables	2.139.160.433		1.585.451.642	

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## REPORT ON DOUBTFUL DEBTS

As of 31 December 2025

No.	Entity	Closing balance			Opening balance		
		Historical cost	Estimated recoverable amount	Provision for bad debts	Historical cost	Estimated recoverable amount	Provision for bad debts
	<b>Total</b>	<b>116.078.000</b>	<b>14.789.400</b>	<b>101.288.600</b>	<b>237.828.000</b>	<b>49.649.000</b>	<b>188.179.000</b>
<b>I</b>	<b>From 6 to 12 months</b>						
<b>II</b>	<b>From 1 to 2 years</b>				<b>99.298.000</b>	<b>49.649.000</b>	<b>49.649.000</b>
	<b>VVMi La Hien Cement Joint Stock Company</b>				<b>99.298.000</b>	<b>49.649.000</b>	<b>49.649.000</b>
1	Hoang Doanh Company Limited				99.298.000	49.649.000	49.649.000
<b>III</b>	<b>From 2 to 3 years</b>	<b>49.298.000</b>	<b>14.789.400</b>	<b>34.508.600</b>			
	<b>VVMi La Hien Cement Joint Stock Company</b>	<b>49.298.000</b>	<b>14.789.400</b>	<b>34.508.600</b>			
1	Hoang Doanh Company Limited	49.298.000	14.789.400	34.508.600			
<b>IV</b>	<b>Over 3 years</b>	<b>66.780.000</b>		<b>66.780.000</b>	<b>138.530.000</b>		<b>138.530.000</b>
	<b>VVMi La Hien Cement Joint Stock Company</b>	<b>66.780.000</b>		<b>66.780.000</b>	<b>138.530.000</b>		<b>138.530.000</b>
1	Yen Lac Company Limited	66.780.000		66.780.000	66.780.000		66.780.000
2	Finance Department of Pho Yen District				71.750.000		71.750.000

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## REPORT ON MAJOR REPAIRS OF FIXED ASSETS

As of 31 December 2025

No.	Project/ Construction Work/ Work Item	Planned	Actual major repairs from the beginning of the year	Finished major repairs	Cost allocation	Closing balance
1	2	3	4	5	6	7
I	Opening balance					
II	Incurred during the year	2.300.000.000		1.970.726.287	1.970.726.287	
A	Outsourcing inside VINACOMIN					
B	Outsourcing outside VINACOMIN	2.300.000.000		1.970.726.287	1.970.726.287	
	La Hien Cement	2.300.000.000		1.970.726.287	1.970.726.287	
	- Electrostatic Dust Filter for Excess Gas, Kiln No.2 (Field	2.300.000.000		1.970.726.287	1.970.726.287	
C	Self-performed works					
III	Accruals					
IV	Total	2.300.000.000		1.948.252.787	1.948.252.787	

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## DETAILED REPORT ON INVESTMENT IMPLEMENTATION IN BASIC CONSTRUCTION

For 2025

No.	Project, Construction, Construction Item	Opening Balance	Plan	Cumulative Implementation from the Beginning of the Year	Decrease during the Year				Closing Balance
					Total	Increase in Assets	Handed Over	Other decrease	
1	2	3	4	5	6	7	8	9	10
	<b>TOTAL</b>		17.443.000.000	16.186.147.249	15.985.754.339	15.985.754.339			200.392.910
<b>I</b>	<b>CONSTRUCTION</b>		1.067.000.000	200.392.910					200.392.910
1	Owner's Equity		1.067.000.000	200.392.910					200.392.910
	VVM LA HIEN CEMENT JOINT STOCK COMPANY		1.067.000.000	200.392.910					200.392.910
	<i>Investment project for the construction of the South-East sector fence</i>		1.067.000.000	200.392.910					200.392.910
2	Loan Capital								
3	Other Capital								
<b>II</b>	<b>DEVICE</b>		16.114.000.000	15.985.754.339	15.985.754.339	15.985.754.339			
1	Owner's Equity		16.114.000.000	15.985.754.339	15.985.754.339	15.985.754.339			
	VVM LA HIEN CEMENT JOINT STOCK COMPANY		16.114.000.000	15.985.754.339	15.985.754.339	15.985.754.339			
	<i>Automatic bag stacking system project</i>		10.168.000.000	10.455.424.106	10.455.424.106	10.455.424.106			
	<i>Project to renovate the electrostatic dust collection system of the grinding stage</i>		1.746.000.000	1.616.585.122	1.616.585.122	1.616.585.122			
	<i>Investment project for a hydraulic backhoe excavator, bucket capacity ≥ 1.4m<sup>3</sup></i>		4.200.000.000	3.913.745.111	3.913.745.111	3.913.745.111			
2	Loan Capital								
3	Other Capital								
<b>III</b>	<b>OTHER</b>		262.000.000						
1	Owner's Equity		262.000.000						
	VVM LA HIEN CEMENT JSC		262.000.000						
	<i>Investment project for bagging system with capacity ≥ 110 tons/hour</i>		262.000.000						
2	Loan Capital								
3	Other Capital								

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## REPORT ON

### THE INCREASES/DECREASES IN COST AND ACCUMULATED DEPRECIATION OF TANGIBLE FIXED ASSETS

For the year 2025

#### I/ DETAILED BY THE SOURCE OF FORMATION OF FIXED ASSETS

No.	Items	Total	Classified by source of formation		
			Owner's Equity	Loan Capital	Other Capital
<b>A</b>	<b>COST OF FIXED ASSETS</b>				
<b>I</b>	<b>Opening Balance</b>	969.818.238.877	162.783.976.038	796.030.711.249	11.003.551.590
1	In use	969.818.238.877	162.783.976.038	796.030.711.249	11.003.551.590
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
	Total historical cost of fully depreciated fixed assets	749.932.579.879	108.828.443.307	632.892.641.613	8.211.494.959
	<i>of which: In use</i>	749.932.579.879	108.828.443.307	632.892.641.613	8.211.494.959
	<i>Total historical cost of Fixed assets used as collateral for loans</i>				
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>	15.985.754.339	15.985.754.339		
1	Purchased during the period				
2	Due to completion of capital construction investment	15.985.754.339	15.985.754.339		
3	Received capital contribution in the form of Fixed assets				
4	Due to internal transfers				
5	Due to rotation				
6	Due to inventory count				
7	Due to conversion from investment properties				
8	Due to revaluation of Fixed assets				
9	Other increases				
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>				
1	Disposal, liquidation				
2	Conversion to investment properties				
3	Due to transfers				
4	Due to rotation				
5	Converted to tools				
6	Due to inventory count				
7	Due to revaluation of Fixed assets				
8	Transferred as capital contribution				
9	Other decreases				
<b>IV</b>	<b>CLOSING BALANCE</b>	985.803.993.216	178.769.730.377	796.030.711.249	11.003.551.590
1	In use	985.803.993.216	178.769.730.377	796.030.711.249	11.003.551.590
2	Not yet in use				
3	No longer needed				
4	Pending Liquidation				
	Total historical cost of fully depreciated fixed assets	755.710.442.535	114.606.305.963	632.892.641.613	8.211.494.959
	<i>of which: In use</i>	755.710.442.535	114.606.305.963	632.892.641.613	8.211.494.959
	<i>Total historical cost of Fixed assets used as collateral for loans</i>				
<b>B</b>	<b>ACCUMULATED DEPRECIATION</b>				
<b>I</b>	<b>OPENING BALANCE</b>	879.849.611.985	138.231.855.069	731.570.803.744	10.046.953.172
1	In use	879.849.611.985	138.231.855.069	731.570.803.744	10.046.953.172
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>	18.615.260.037	11.589.311.377	6.898.746.822	127.201.838
1	Due to depreciation allocation	18.615.260.037	11.589.311.377	6.898.746.822	127.201.838
2	Due to wear and tear				
3	Due to transfers				
4	Due to rotation				
5	Due to inventory count				

No.	Items	Total	Classified by source of formation		
			Owner's Equity	Loan Capital	Other Capital
6	Due to conversion from investment properties				
7	Due to revaluation				
8	Other increases				
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>				
1	Converted to investment properties				
2	Disposal, liquidation				
3	Transfers				
4	Rotation				
5	Converted to tools				
6	Due to inventory count				
7	Capital contributions				
8	Revaluation				
9	Other Decreases				
<b>IV</b>	<b>CLOSING BALANCE</b>	<b>898.464.872.022</b>	<b>149.821.166.446</b>	<b>738.469.550.566</b>	<b>10.174.155.010</b>
1	In use	898.464.872.022	149.821.166.446	738.469.550.566	10.174.155.010
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
<b>C</b>	<b>NET BOOK VALUE</b>				
1	Opening Balance	89.968.626.892	24.552.120.969	64.459.907.505	956.598.418
	<i>Whereof: Used as Collateral for Loans</i>				
2	Closing balance	87.339.121.194	28.948.563.931	57.561.160.683	829.396.580
	<i>Whereof: Used as Collateral for Loans</i>				


**I/ DETAILS BY FIXED ASSET GROUP**

No.	Items	Total	Buildings and structures	Machinery and equipment	Equipment and transport vehicles	Management tools	Other fixed assets
<b>A</b>	<b>HISTORICAL COST</b>						
<b>I</b>	<b>Opening Balance</b>	969.818.238.877	325.458.628.458	501.332.524.722	87.484.896.048	55.542.189.649	
1	In use	969.818.238.877	325.458.628.458	501.332.524.722	87.484.896.048	55.542.189.649	
2	Not yet in use						
3	No longer needed						
4	Pending liquidation						
	Total Historical Cost of Fully Depreciated Fixed Assets	749.932.579.879	127.558.420.023	488.297.797.846	87.484.896.048	46.591.465.962	
	<i>Whereof: In use</i>	749.932.579.879	127.558.420.023	488.297.797.846	87.484.896.048	46.591.465.962	
	<i>Total Historical Cost of Fixed Assets Used as Collateral for Loans</i>						
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>	15.985.754.339	1.616.585.122	14.369.169.217			
1	Purchased during the period						
2	Due to completion of capital construction investment	15.985.754.339	1.616.585.122	14.369.169.217			
3	Received capital contribution in the form of fixed assets						
4	Due to internal transfers						
5	Due to rotation						
6	Due to inventory count						
7	Due to conversion from investment properties						
8	Due to revaluation of Fixed Assets						
9	Other Increases						
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>						
1	Disposal, liquidation						
2	Conversion to investment properties						
3	Due to transfers						
4	Due to rotation						
5	Converted to tools						
6	Due to inventory count						
7	Due to revaluation of Fixed assets						
8	Transferred as Capital Contribution						
9	Other Decreases						
<b>IV</b>	<b>CLOSING BALANCE</b>	985.803.993.216	327.075.213.580	515.701.693.939	87.484.896.048	55.542.189.649	
1	Used	985.803.993.216	327.075.213.580	515.701.693.939	87.484.896.048	55.542.189.649	
2	Not Used						
3	No Longer Needed						

No.	Items	Total	Buildings and structures	Machinery and equipment	Equipment and transport vehicles	Management tools	Other fixed assets
4	Pending Liquidation						
	<i>Total Historical Cost of Fully Depreciated Fixed Assets</i>	<i>755.710.442.535</i>	<i>127.558.420.023</i>	<i>494.075.660.502</i>	<i>87.484.896.048</i>	<i>46.591.465.962</i>	
	<i>Whereof: Used</i>	<i>755.710.442.535</i>	<i>127.558.420.023</i>	<i>494.075.660.502</i>	<i>87.484.896.048</i>	<i>46.591.465.962</i>	
	<i>Total Historical Cost of Fixed Assets Used as Collateral for Loans</i>						
<b>B</b>	<b>ACCUMULATED DEPRECIATION</b>						
<b>I</b>	<b>Opening Balance</b>	<b>879.849.611.985</b>	<b>247.606.556.939</b>	<b>496.327.018.976</b>	<b>87.484.896.048</b>	<b>48.431.140.022</b>	
1	In use	879.849.611.985	247.606.556.939	496.327.018.976	87.484.896.048	48.431.140.022	
2	Not yet in use						
3	No longer needed						
4	Pending liquidation						
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>	<b>18.615.260.037</b>	<b>9.028.893.641</b>	<b>6.058.425.121</b>		<b>3.527.941.275</b>	
1	Due to depreciation allocation	18.615.260.037	9.028.893.641	6.058.425.121		3.527.941.275	
2	Due to wear and tear						
3	Due to transfers						
4	Due to rotation						
5	Due to inventory count						
6	Due to conversion from investment properties						
7	Due to revaluation						
8	Other Increases						
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>						
1	Conversion from investment properties						
2	Disposal, liquidation						
3	Transfers						
4	Due to rotation						
5	Converted to tools						
6	Due to inventory count						
7	Capital contributions						
8	Revaluation						
9	Other Decreases						
<b>IV</b>	<b>CLOSING BALANCE</b>	<b>898.464.872.022</b>	<b>256.635.450.580</b>	<b>502.385.444.097</b>	<b>87.484.896.048</b>	<b>51.959.081.297</b>	
1	In use	898.464.872.022	256.635.450.580	502.385.444.097	87.484.896.048	51.959.081.297	
2	Not yet in use						
3	No longer needed						
4	Pending liquidation						

No.	Items	Total	Buildings and structures	Machinery and equipment	Equipment and transport vehicles	Management tools	Other fixed assets
C	NET BOOK VALUE						
1	Opening Balance	89.968.626.892	77.852.071.519	5.005.505.746		7.111.049.627	
	<i>Whereof: Used as Collateral for Loans</i>						
2	Closing balance	87.339.121.194	70.439.763.000	13.316.249.842		3.583.108.352	
	<i>Whereof: Used as Collateral for Loans</i>						

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

**REPORT ON**  
**THE INCREASES/DECREASES IN COST AND ACCUMULATED DEPRECIATION**  
For the year 2025

**I/ DETAILED BY THE SOURCE OF FORMATION OF FIXED ASSETS**

No.	Items	Total	Classified by source of formation		
			Owner's Equity	Loan Capital	Other Capital
<b>A</b>	<b>HISTORICAL COST</b>				
<b>I</b>	<b>Opening Balance</b>	<b>1.632.274.438</b>		<b>1.632.274.438</b>	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
	Total Historical Cost of Fully Depreciated Fixed Assets	1.632.274.438		1.632.274.438	
	Whereof: In use	1.632.274.438		1.632.274.438	
	Total Historical Cost of Fixed Assets Used as Collateral for Loans				
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>				
1	Purchased during the period				
2	Due to completion of capital construction investment				
3	Received capital contribution in the form of Fixed assets				
4	Due to internal transfers				
5	Due to rotation				
6	Due to inventory count				
7	Due to conversion from investment properties				
8	Due to revaluation of Fixed assets				
9	Other Increases				
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>				
1	Disposal, liquidation				
2	Conversion to investment properties				
3	Due to transfers				
4	Due to rotation				
5	Converted to tools				
6	Due to inventory count				
7	Due to revaluation of Fixed assets				
8	Transferred as capital contribution				
9	Other Decreases				
<b>IV</b>	<b>CLOSING BALANCE</b>	<b>1.632.274.438</b>		<b>1.632.274.438</b>	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
	Total Historical Cost of Fully Depreciated Fixed Assets	1.632.274.438		1.632.274.438	
	Whereof: In use	1.632.274.438		1.632.274.438	
	Total Historical Cost of Fixed Assets Used as Collateral for Loans				
<b>B</b>	<b>ACCUMULATED DEPRECIATION</b>				
<b>I</b>	<b>Opening Balance</b>	<b>1.632.274.438</b>		<b>1.632.274.438</b>	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>				
1	Due to depreciation allocation				
2	Due to wear and tear				
3	Due to transfers				

No.	Items	Total	Classified by source of formation		
			Owner's Equity	Loan Capital	Other Capital
4	Due to rotation				
5	Due to inventory count				
6	Due to conversion from investment properties				
7	Due to revaluation				
8	Other Increases				
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>				
1	Conversion to investment properties				
2	Disposal, liquidation				
3	Transfers				
4	Due to rotation				
5	Converted to tools				
6	Due to inventory count				
7	Capital contributions				
8	Revaluation				
9	Other Decreases				
<b>IV</b>	<b>CLOSING BALANCE</b>	<b>1.632.274.438</b>		<b>1.632.274.438</b>	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer needed				
4	Pending liquidation				
<b>C</b>	<b>NET BOOK VALUE</b>				
1	Opening Balance				
	<i>Whereof: Used as Collateral for Loans</i>				
2	Closing balance				
	<i>Whereof: Used as Collateral for Loans</i>				

**II/ DETAILS BY FIXED ASSET GROUP**

No.	Items	Total	Land Use Rights	Publication Rights	Copyrights, Patents	Trademarks, Trade Names	Software Programs	Licenses and Other Franchises	Other Intangible Fixed Assets
<b>A</b>	<b>HISTORICAL COST</b>								
<b>I</b>	<b>Opening balance</b>	<b>1.632.274.438</b>							<b>1.632.274.438</b>
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer needed								
4	Pending liquidation								
	Total Historical Cost of Fully Depreciated Fixed Assets	1.632.274.438							1.632.274.438
	Whereof: In use	1.632.274.438							1.632.274.438
	Total Historical Cost of Fixed Assets Used as Collateral for Loans								
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>								
1	Purchased during the period								
2	Due to completion of capital construction								
3	Received capital contribution in the form of Fixed assets								
4	Due to internal transfers								
5	Due to rotation								
6	Due to inventory count								
7	Due to conversion from investment								
8	Due to revaluation of Fixed assets								
9	Other Increases								
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>								
1	Disposal, liquidation								
2	Conversion to investment properties								
3	Due to transfers								
4	Due to rotation								
5	Converted to tools								
6	Due to inventory count								
7	Due to revaluation of Fixed assets								

No.	Items	Total	Land Use Rights	Publication Rights	Copyrights, Patents	Trademarks, Trade Names	Software Programs	Licenses and Other Franchises	Other Intangible Fixed Assets
8	Transferred as capital contribution								
9	Other Decreases								
<b>IV</b>	<b>CLOSING BALANCE</b>	<b>1.632.274.438</b>							<b>1.632.274.438</b>
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer needed								
4	Pending liquidation								
	<i>Total Historical Cost of Fully Depreciated Fixed Assets</i>	<i>1.632.274.438</i>							<i>1.632.274.438</i>
	<i>Whereof: In use</i>	<i>1.632.274.438</i>							<i>1.632.274.438</i>
	<i>Total Historical Cost of Fixed Assets Used as Collateral for Loans</i>								
<b>B</b>	<b>ACCUMULATED DEPRECIATION OF FIXED ASSETS</b>								
<b>I</b>	<b>Opening Balance</b>	<b>1.632.274.438</b>							<b>1.632.274.438</b>
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer needed								
4	Pending liquidation								
<b>II</b>	<b>INCREASES DURING THE PERIOD</b>								
1	Due to depreciation allocation								
2	Due to wear and tear								
3	Due to transfers								
4	Due to rotation								
5	Due to inventory count								
6	Due to conversion from investment								
7	Due to revaluation								
8	Other Increases								
<b>III</b>	<b>DECREASES DURING THE PERIOD</b>								
1	Conversion to investment properties								
2	Disposal, liquidation								

No.	Items	Total	Land Use Rights	Publication Rights	Copyrights, Patents	Trademarks, Trade Names	Software Programs	Licenses and Other Franchises	Other Intangible Fixed Assets
3	Transfers								
4	Due to rotation								
5	Converted to tools								
6	Due to inventory count								
7	Capital contributions								
8	Revaluation								
9	Other Decreases								
<b>IV</b>	<b>CLOSING BALANCE</b>	<b>1.632.274.438</b>							<b>1.632.274.438</b>
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer needed								
4	Pending liquidation								
<b>C</b>	<b>NET BOOK VALUE</b>								
1	Opening Balance								
	<i>Whereof: Used as Collateral for Loans</i>								
2	Closing balance								
	<i>Whereof: Used as Collateral for Loans</i>								

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## PREPAID EXPENSES

For the year 2025

Units: Dong

No.	Items	Opening balance	Increase during the period	Decrease during the period	Closing balance
	<b>TOTAL</b>	<b>11.622.359.490</b>	<b>1.948.927.875</b>	<b>2.065.122.467</b>	<b>11.887.648.264</b>
<b>I</b>	<b>SHORT-TERM</b>	<b>77.795.860</b>	<b>472.679.866</b>	<b>486.266.753</b>	<b>64.208.973</b>
01	Regular maintenance costs				
02	Tools and equipment				
03	Operating lease of fixed assets				
04	Borrowing costs				
05	Insurance	77.795.860	108.831.909	122.418.796	64.208.973
06	Expenses for purchasing technical documents				
07	Compensation expenses				
08	Expenses of downtime				
09	Other short-term prepaid expenses		363.847.957	363.847.957	
10	Fees for granting exploitation rights				
<b>II</b>	<b>LONG-TERM</b>	<b>11.544.563.630</b>	<b>1.476.248.009</b>	<b>1.578.855.714</b>	<b>11.441.955.925</b>
01	Major repair costs				
02	Tools and equipment				
03	Operating lease of fixed assets				
04	Borrowing costs				
05	Insurance				
06	Expenses for purchasing technical documents				
07	Compensation expenses	10.373.161.755		720.458.688	9.652.703.067
08	Expenses of downtime				
09	Business establishment expenses				
10	Expenses during development stages not meeting the criteria for fixed assets				
11	Goodwill				
12	Mining license fee, resource tax, environmental protection fee		1.476.248.009	703.826.826	772.421.183
13	Fees for using geological materials	919.029.765		74.873.748	844.156.017
14	Difference in selling price is less than fixed asset value, corporate tax, operating lease fixed assets				
15	Other expenses	252.372.110		79.696.452	172.675.658

Prepared by



Nguyen Thi Hang



Chief Accountant

Nguyen Thi Thu Hoai

## SHORT-TERM PAYABLES TO SUPPLIERS INSIDE VINACOMIN

Reporting date: 31 December 2025

Unit: Dong

No.	Entity	Closing Balance		Opening Balance	
		Amount	Debt-Service Coverage	Amount	Debt-Service Coverage
	<b>TOTAL</b>	<b>4.485.581.141</b>	<b>4.485.581.141</b>	<b>3.986.537.871</b>	<b>3.986.537.871</b>
	<b>Joint Stoct Company</b>	<b>1.882.615.120</b>	<b>1.882.615.120</b>	<b>3.441.431.961</b>	<b>3.441.431.961</b>
001	VINACOMIN - Materials Trading Joint Stock Company			28.313.461	28.313.461
002	VVM Manufacturing and Materials Equipment Trading Joint	1.882.615.120	1.882.615.120	3.413.118.500	3.413.118.500
	<b>Parent company</b>	<b>659.627.569</b>	<b>659.627.569</b>		
001	VVM Khanh Hoa Coal Company	24.150.500	24.150.500		
002	VINACOMIN - Viet Bac Mining Industry Holding Corporation	635.477.069	635.477.069		
	<b>Outside VINACOMIN</b>	<b>922.526.275</b>	<b>922.526.275</b>		
001	VINACOMIN - Informatics, Technology, Environment Joint	922.526.275	922.526.275		
	<b>Inside VINACOMIN</b>	<b>1.020.812.177</b>	<b>1.020.812.177</b>	<b>545.105.910</b>	<b>545.105.910</b>
001	Thai Nguyen Mining Chemicals Joint Stock Company – a subsidiary of Vinacomin (Single-Member LLC)	1.020.812.177	1.020.812.177	545.105.910	545.105.910

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

## SHORT-TERM PAYABLES TO SUPPLIERS OUTSIDE VINACOMIN

Reporting date: 31 December 2025

Unit: Dong

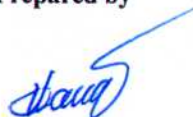
No.	Entity	Closing Balance		Opening Balance		La Hien Cement JSC	
		Amount	Debt-Service Coverage	Amount	Debt-Service Coverage	Closing Balance	Opening Balance
	<b>TOTAL</b>	32.852.185.095	32.852.185.095	38.575.222.316	38.575.222.316	32.852.185.095	38.575.222.316
	<b>Outside VINACOMIN</b>	32.852.185.095	32.852.185.095	38.575.222.316	38.575.222.316	32.852.185.095	38.575.222.316
001	Thai Nguyen Newspaper			16.960.000	16.960.000		16.960.000
002	V.M.S Trading and Engineering Limited Liability Company – Hanoi Branch	113.687.280	113.687.280	74.392.080	74.392.080	113.687.280	74.392.080
003	Chu Van An			53.393.000	53.393.000		53.393.000
004	Chu Van Tuong	13.851.390	13.851.390			13.851.390	
005	Viet Bac Valuation and Auction Branch – Enterprise Consulting and Valuation Joint Stock Company	10.260.000	10.260.000			10.260.000	
006	Thanh Phong Interior Manufacturing and Trading Limited	44.096.500	44.096.500	42.804.220	42.804.220	44.096.500	42.804.220
007	Hong Linh Mechanical Joint Stock Company	15.120.000	15.120.000			15.120.000	
008	Truong Thanh Mechanical and Trading Joint Stock Company	20.625.000	20.625.000			20.625.000	
009	Thanh Thien Technology Joint Stock Company			497.428.800	497.428.800		497.428.800
010	Song Da Industrial Trading Joint Stock Company	4.762.424.000	4.762.424.000	4.755.860.000	4.755.860.000	4.762.424.000	4.755.860.000
011	Science and Technology Metrology Joint Stock Company			23.868.000	23.868.000		23.868.000
012	Dai Tu Business Joint Stock Company	482.576.306	482.576.306	1.667.884.203	1.667.884.203	482.576.306	1.667.884.203
013	N&K Joint Stock Company	93.960.000	93.960.000			93.960.000	
014	Phuong Trung Joint Stock Company			53.033.400	53.033.400		53.033.400
015	FEC Group Joint Stock Company	102.904.474	102.904.474	77.281.555	77.281.555	102.904.474	77.281.555
016	Hoang Minh Dseign and Construction Joint Stock Company	1.449.869.393	1.449.869.393			1.449.869.393	
017	Thuan Phat Holdings Joint Stock Company			81.436.199	81.436.199		81.436.199
018	Viet Bac Surveying, Consulting and Trading Joint Stock			91.260.000	91.260.000		91.260.000
019	Trung Kien Joint Stock Company	362.834.640	362.834.640	527.428.800	527.428.800	362.834.640	527.428.800
020	Duc Thanh Thang Transportation and Trading Joint Stock	921.648.382	921.648.382	269.283.645	269.283.645	921.648.382	269.283.645
021	Bac Thai Building Materials Joint Stock Company	4.273.170.267	4.273.170.267	4.029.337.918	4.029.337.918	4.273.170.267	4.029.337.918
022	Thang Long Telecommunications Development and	13.951.440	13.951.440	4.620.000	4.620.000	13.951.440	4.620.000

No.	Entity	Closing Balance		Opening Balance		La Hien Cement JSC	
		Amount	Debt-Service Coverage	Amount	Debt-Service Coverage	Closing Balance	Opening Balance
023	Dung Huy Construction and Trading Limited Liability			22.680.000	22.680.000		22.680.000
024	Thang Long Gas Trading and Development Limited Liability	8.300.000	8.300.000	11.880.000	11.880.000	8.300.000	11.880.000
025	Thai Nguyen Power Company	46.179.158	46.179.158	4.255.216.454	4.255.216.454	46.179.158	4.255.216.454
026	Thien Thu Thai Nguyen Tarpaulin and Textile Limited			24.624.000	24.624.000		24.624.000
027	Binh Duong Limited Liability Company	3.195.151.081	3.195.151.081	2.951.615.024	2.951.615.024	3.195.151.081	2.951.615.024
028	Industrial Equipment Manufacturing Limited Liability	1.028.296.500	1.028.296.500	402.696.000	402.696.000	1.028.296.500	402.696.000
029	Bac Cuong Mechanical Manufacturing Limited Liability			107.800.000	107.800.000		107.800.000
030	Duc Thanh Precision Engineering Limited Liability Company	690.902.000	690.902.000	415.523.800	415.523.800	690.902.000	415.523.800
031	Lien Ninh Mechanical and Construction Limited Liability	1.150.809.000	1.150.809.000	12.393.360	12.393.360	1.150.809.000	12.393.360
032	Hung Phat Thai Nguyen Technology Limited Liability	58.984.600	58.984.600	9.878.000	9.878.000	58.984.600	9.878.000
033	Tien Phong Construction Development Investment Company	54.000.000	54.000.000			54.000.000	
034	Son Hao Services Limited Liability Company	3.328.950.772	3.328.950.772	84.174.611	84.174.611	3.328.950.772	84.174.611
035	Phuong Tuan Thai Nguyen Trading and Services Limited	477.819.651	477.819.651	659.903.573	659.903.573	477.819.651	659.903.573
036	Kien Ngan Trading, Service and Manufacturing Company	82.204.650	82.204.650			82.204.650	
037	Bao Loc Services and Trading Limited Liability Company			94.380.000	94.380.000		94.380.000
038	Thai Nguyen Electronics and Appliance Limited Liability	177.478.080	177.478.080	257.468.900	257.468.900	177.478.080	257.468.900
039	Hai Thanh Thai Nguyen Limited Liability Company			27.000.000	27.000.000		27.000.000
040	Hien Trang Limited Liability Company	24.732.000	24.732.000	192.088.800	192.088.800	24.732.000	192.088.800
041	Thai Nguyen Industrial Zone Limited Liability Company			13.597.200	13.597.200		13.597.200
042	BDO Audit Services Company Limited			21.988.641	21.988.641		21.988.641
043	Kien Truong Giang Limited Liability Company	100.656.000	100.656.000	81.864.000	81.864.000	100.656.000	81.864.000
044	Hoang Trang Metal and Hardware Limited Liability Company	11.491.200	11.491.200			11.491.200	
045	Thanh An Metal and Hardware Limited Liability Company	226.538.400	226.538.400	206.165.520	206.165.520	226.538.400	206.165.520
046	Kim Tien Company Limited	401.740.085	401.740.085			401.740.085	
047	Nam Huy Engineering CO., LTD	23.544.000	23.544.000			23.544.000	
048	Mai Ngoc Thai Nguyen Limited Liability Company			693.006.296	693.006.296		693.006.296
049	Minh Thanh Group Limited Liability Company	29.160.000	29.160.000			29.160.000	
050	One-Member Company No. 27 Limited Liability Company	54.063.878	54.063.878	185.956.824	185.956.824	54.063.878	185.956.824
051	Nhat Kien Technical Services Limited Liability Company			1.304.600.000	1.304.600.000		1.304.600.000
052	Tan Hoang Phat Trading and Development Limited Liability	28.634.672	28.634.672	1.000.575.049	1.000.575.049	28.634.672	1.000.575.049
053	Thien Phu Thai Nguyen Advertising and Media Limited			13.392.000	13.392.000		13.392.000

No.	Entity	Closing Balance		Opening Balance		La Hien Cement JSC	
		Amount	Debt-Service Coverage	Amount	Debt-Service Coverage	Closing Balance	Opening Balance
054	Quang Nga Limited Liability Company	232.803.396	232.803.396	380.056.316	380.056.316	232.803.396	380.056.316
055	Techcem Vietnam Limited Liability Company	1.470.661.920	1.470.661.920	884.842.200	884.842.200	1.470.661.920	884.842.200
056	Thai Binh Limited Liability Company			45.870.000	45.870.000		45.870.000
057	Hai Son Technology Equipment Limited Liability Company	347.411.650	347.411.650	2.331.586.891	2.331.586.891	347.411.650	2.331.586.891
058	Hong Duong Technology Equipment Limited Liability	218.198.016	218.198.016	273.699.600	273.699.600	218.198.016	273.699.600
059	HTEC Industrial Equipment Limited Liability Company	64.781.100	64.781.100	208.340.000	208.340.000	64.781.100	208.340.000
060	Chau Giang Equipment and Technology Company Limited	38.880.000	38.880.000			38.880.000	
061	Bao Nguyen Office Equipment and Supplies Limited Liability	61.515.066	61.515.066	111.707.168	111.707.168	61.515.066	111.707.168
062	Toan Cau Construction Investment Trading Company Limited	81.932.727	81.932.727			81.932.727	
063	Dung Thanh Trading Company Limited	32.000.000	32.000.000			32.000.000	
064	Hong Tam Thai Nguyen Trading Limited Liability Company			77.450.000	77.450.000		77.450.000
065	Chau A Trading and Engineering Limited Liability Company	400.453.200	400.453.200	563.836.360	563.836.360	400.453.200	563.836.360
066	Thanh Dat Mechanical and Trading Limited Liability Company			15.939.579	15.939.579		15.939.579
067	Thang Hue Trading and Transportation Limited Liability	275.983.200	275.983.200	470.445.120	470.445.120	275.983.200	470.445.120
068	Toyota Thai Nguyen Limited Liability Company	36.173.818	36.173.818	6.321.240	6.321.240	36.173.818	6.321.240
069	Media and Business Environment Company (MBEC)			70.000.000	70.000.000		70.000.000
070	Thai Nguyen Automation Limited Liability Company	410.434.560	410.434.560	481.791.800	481.791.800	410.434.560	481.791.800
071	Nha Xinh Consulting and Trading Company Limited	209.158.200	209.158.200			209.158.200	
072	Technology Solutions Application Limited Liability Company	16.416.000	16.416.000	171.765.900	171.765.900	16.416.000	171.765.900
073	Van Long Limited Liability Company	107.844.000	107.844.000	417.347.040	417.347.040	107.844.000	417.347.040
074	Trung Luong Refractory Materials Limited Liability Company			1.351.314.360	1.351.314.360		1.351.314.360
075	Viet Dung Limited Liability Company			1.679.777.368	1.679.777.368		1.679.777.368
076	Dong Bac A Construction and Interior Limited Liability	786.151.825	786.151.825	1.001.656.878	1.001.656.878	786.151.825	1.001.656.878
077	Bac Thai Petroleum Company	60.066.470	60.066.470	445.410.532	445.410.532	60.066.470	445.410.532
078	Tu Thanh Joint Stock Company	359.366.220	359.366.220	326.808.000	326.808.000	359.366.220	326.808.000
079	Van Minh Limited Liability Company	10.760.028	10.760.028	12.500.014	12.500.014	10.760.028	12.500.014
080	Novaref Refractory Materials Development Joint Stock	503.812.800	503.812.800			503.812.800	
081	Chemlube Vietnam Limited Liability Company			162.918.800	162.918.800		162.918.800
082	Thai Nguyen Advertising Company Limited	9.858.240	9.858.240			9.858.240	
083	Pham Hong Hai Refrigeration and Electronics Store	29.655.000	29.655.000	19.600.000	19.600.000	29.655.000	19.600.000
084	Huong Do General Store	91.851.928	91.851.928	200.492.072	200.492.072	91.851.928	200.492.072

No.	Entity	Closing Balance		Opening Balance		La Hien Cement JSC	
		Amount	Debt-Service Coverage	Amount	Debt-Service Coverage	Closing Balance	Opening Balance
085	Thai Nguyen Radio and Television Broadcasting Station			11.880.000	11.880.000		11.880.000
086	Cuong Khuong Private Enterprise	94.036.800	94.036.800	64.476.000	64.476.000	94.036.800	64.476.000
087	Minh Hai Office Equipment and Safety Tools Private Enterprise			12.420.000	12.420.000		12.420.000
088	Bac Bo Battery Private Enterprise	15.336.000	15.336.000			15.336.000	
089	Dong Thi Ngoc	1.059.730.620	1.059.730.620	964.019.996	964.019.996	1.059.730.620	964.019.996
090	Duong Van Nhang	14.444.054	14.444.054			14.444.054	
091	Duong Van Thang	94.256.200	94.256.200	76.270.588	76.270.588	94.256.200	76.270.588
092	Anh Huy Advertising and Printing Business	21.955.000	21.955.000	32.915.000	32.915.000	21.955.000	32.915.000
093	Hai Binh Cooperative	2.957.133	2.957.133	165.862	165.862	2.957.133	165.862
094	Xu Tra Printing, Advertising, Media and Event Cooperative	239.928.463	239.928.463			239.928.463	
095	Phu Cuong Environmental Sanitation Cooperative	6.000.000	6.000.000	6.000.000	6.000.000	6.000.000	6.000.000
096	HUNGHA	458.956.912	458.956.912			458.956.912	
097	Le Thi Minh Thuy	6.287.400	6.287.400	42.647.710	42.647.710	6.287.400	42.647.710
098	Luong Thi Mai Huong	279.417.000	279.417.000	121.144.000	121.144.000	279.417.000	121.144.000
099	GARMENT 10 CORPORATION - JOINT STOCK	469.459.800	469.459.800			469.459.800	
100	Tran Tien Kien	28.465.550	28.465.550			28.465.550	
101	THE CENTER OF ENVIRONMENTAL ENGINEERING AND CHEMICAL SAFETY (CEECS)	140.400.000	140.400.000			140.400.000	
102	Nguyen Hung Office Equipment Center	40.550.000	40.550.000	30.310.000	30.310.000	40.550.000	30.310.000
103	Ung Thi Hanh			79.812.420	79.812.420		79.812.420
104	Institute for Building Materials	143.220.000	143.220.000	66.150.000	66.150.000	143.220.000	66.150.000
105	Vu Van Loi			9.750.000	9.750.000		9.750.000
106	Vu Van Tao			29.043.630	29.043.630		29.043.630

Prepared by



Nguyen Thi Hang



Chief Accountant

Nguyen Thi Thu Hoai

## REPORT ON FULFILLMENT OF OBLIGATIONS TO THE STATE BUDGET

For the year 2025

I/ Payable amount

Unit: Dong

No.	Items	Remaining amount payable at the beginning of the year	Cumulative from the beginning of the year		Remaining amount payable at the end of the period
			Payable Amount	Paid Amount	
<b>I</b>	<b>Taxes</b>	<b>14.061.306.178</b>	<b>30.334.244.709</b>	<b>30.666.884.274</b>	<b>13.728.666.613</b>
1	Value-Added Tax (VAT)	2.853.579.489	12.368.290.072	13.335.163.832	1.886.705.729
	- Domestic goods	2.853.579.489	12.368.290.072	13.335.163.832	1.886.705.729
	- Imported goods				
2	Special Consumption Tax				
3	Export-Import duties				
	- Export duties				
	- Import duties				
4	Corporate Income Tax	9.825.532.282	10.651.868.936	9.825.532.283	10.651.868.935
5	Personal Income Tax	310.952.932	1.994.115.374	1.636.178.099	668.890.207
6	Natural Resource Tax	1.071.241.475	4.937.737.607	5.487.777.340	521.201.742
7	Property Tax and Land Rent		366.762.505	366.762.505	
8	Environmental Protection Tax				
9	Other Taxes		15.470.215	15.470.215	
<b>II</b>	<b>Fees, charges and other payables</b>	<b>242.244.066</b>	<b>4.909.548.525</b>	<b>4.939.651.877</b>	<b>212.140.714</b>
1	Environmental Protection Fee	242.244.066	2.221.672.525	2.251.775.877	212.140.714
2	Fee for Using Geological Materials				
3	Fees for Granting Exploitation Rights		2.687.876.000	2.687.876.000	
4	Additional charges				
5	Fees and Charges				
6	Other Payables				
	<b>Total (40=10+30)</b>	<b>14.303.550.244</b>	<b>35.243.793.234</b>	<b>35.606.536.151</b>	<b>13.940.807.327</b>

## II/ Receivable amount

No.	Items	Remaining amount receivable at the beginning of the year	Cumulative from the beginning of the year		Remaining amount receivable at the end of the period
			Receivable Amount	Amount Collected or Refunded	
<b>I</b>	<b>Taxes</b>		403.169.969		403.169.969
1	Value-Added Tax (VAT)				
	- Domestic goods				
	- Imported goods				
2	Special Excise Tax				
3	Export-Import duties				
	- Export duties				
	- Import duties				
4	Corporate Income Tax				
5	Personal Income Tax				
6	Natural Resource Tax				
7	Property Tax and Land Rent		403.169.969		403.169.969
8	Environmental Protection Tax				
9	Other Taxes				
<b>II</b>	<b>Fees, charges and other payables</b>				
1	Environmental Protection Fee				
2	Fee for Using Geological Materials				
3	Fees for Granting Exploitation Rights				
4	Additional charges				
5	Fees and Charges				
6	Other Payables				
	<b>Total (40=10+30)</b>		403.169.969		403.169.969

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyễn Thị Thu Hoài