

**BALANCE SHEET** <sup>HN</sup>  
*As at 31st December 2025*

Currency: VNĐ

| ARTICLE   | CODE       | INTER -<br>PRETATION | CLOSING BALANCE        | OPENING BALANCE        |
|---|------------|----------------------|------------------------|------------------------|
| 1   | 2          | 3                    | 4                      | 5                      |
| <b>A. CURRENT ASSETS</b>  | <b>100</b> |                      | <b>637.155.213.271</b> | <b>614.489.166.435</b> |
| <b>I. Cash and cash equivalents</b>                             | <b>110</b> |                      | <b>7.497.316.938</b>   | <b>7.620.885.084</b>   |
| 1. Cash   | 111        | v.01                 | 7.497.316.938          | 7.620.885.084          |
| 2. cash equivalents   | 112        |                      | -                      | -                      |
| <b>II. Financial investments</b>                                | <b>120</b> | <b>v.02</b>          | <b>-</b>               | <b>-</b>               |
| 1. Trading securities   | 121        |                      | -                      | -                      |
| 2. Provision for impairment of trading securities               | 122        |                      | -                      | -                      |
| 3. Held to Maturity investments                                 | 123        |                      | -                      | -                      |
| <b>III. Receivables</b>   | <b>130</b> |                      | <b>304.800.069.538</b> | <b>363.761.526.909</b> |
| 1. Trade receivables  | 131        |                      | 317.285.723.846        | 371.202.411.498        |
| 2. Repayment to suppliers                                       | 132        |                      | 145.840.000            | 4.343.601.914          |
| 3. Intra - company current receivables                          | 133        |                      | -                      | -                      |
| 4. Receivables based on stage of construction contract schedule | 134        |                      | -                      | -                      |
| 5. Current loans receivable                                     | 135        | v.03                 | -                      | -                      |
| 6. Other current receivables                                    | 136        |                      | 21.574.360.828         | 22.107.324.172         |
| 7. Provision for current doubtful debts                         | 137        |                      | (34.205.855.136)       | (33.891.810.675)       |
| 8. Shortage of assets awaiting solution                         | 139        |                      | -                      | -                      |
| <b>IV - Inventories</b>   | <b>140</b> |                      | <b>315.880.538.847</b> | <b>234.227.186.860</b> |
| 1. Inventories  | 141        | v.04                 | 320.160.592.952        | 238.557.315.315        |
| 2. Provision for devaluation of inventories                     | 149        |                      | (4.280.054.105)        | (4.330.128.455)        |
| <b>V - Other current assets</b>                                 | <b>150</b> |                      | <b>8.977.287.948</b>   | <b>8.879.567.582</b>   |
| 1. Current prepaid expenses                                     | 151        |                      | 4.787.614.175          | 8.876.830.298          |
| 2. Deductible VAT   | 152        |                      | 3.471.734.892          | 2.737.284              |
| 3. Tax and other receivables from the state                     | 153        | v.05                 | 717.938.881            | -                      |
| 4. Government bond trading transaction                          | 154        |                      | -                      | -                      |
| 5. Other current assets   | 155        | v.05                 | -                      | -                      |
| <b>B - NON - CURRENT ASSETS</b>                                 | <b>200</b> |                      | <b>97.222.540.255</b>  | <b>122.981.997.315</b> |
| <b>I - Non - current receivables</b>                            | <b>210</b> |                      | <b>-</b>               | <b>-</b>               |
| 1. Non - current trade receivables                              | 211        | 5                    | -                      | -                      |



| ARTICLE  | CODE       | INTER -<br>PRETATION | CLOSING BALANCE        | OPENING BALANCE        |
|--|------------|----------------------|------------------------|------------------------|
| 2. Non - current advanced payments to supplies                       | 212        |                      | -                      | -                      |
| 3. Working capital provided to sub - units                           | 213        | V.06                 | -                      | -                      |
| 4. Intra - company non - current receivables                         | 214        | V.07                 | -                      | -                      |
| 5. Non - current loan receivables                                    | 215        |                      | -                      | -                      |
| 6. Other non - current reveivables                                   | 216        |                      | -                      | -                      |
| 7. Provision for non - current doubt debts                           | 219        |                      | -                      | -                      |
| <b>II - FIXED ASSETS</b>   | <b>220</b> |                      | <b>74.818.365.086</b>  | <b>98.024.921.056</b>  |
| 1. Tangible fixed assets   | 221        | V.08                 | 74.818.365.086         | 98.024.921.056         |
| - Cost   | 222        |                      | 623.293.846.424        | 616.390.614.552        |
| - Accumulated depreciation (*)                                       | 223        |                      | (548.475.481.338)      | (518.365.693.496)      |
| 2. Finance lease fixed assets  | 224        | V.09                 | -                      | -                      |
| - Cost   | 225        |                      | -                      | -                      |
| - Accumulated depreciation (*)                                       | 226        |                      | -                      | -                      |
| 3. Intangible fixed assets   | 227        | V.10                 | -                      | -                      |
| - Cost   | 228        |                      | 2.228.444.170          | 2.228.444.170          |
| - Accumulated depreciation (*)                                       | 229        |                      | (2.228.444.170)        | (2.228.444.170)        |
| <b>III - Investment property</b>                                     | <b>230</b> | <b>V.12</b>          | -                      | -                      |
| - Cost   | 231        |                      | -                      | -                      |
| - Accumulated depreciation (*)                                       | 232        |                      | -                      | -                      |
| <b>IV - Non - current property in progress</b>                       | <b>240</b> |                      | -                      | -                      |
| 1. Non - current work in progress                                    | 241        |                      | -                      | -                      |
| 2. Contruction in progress   | 242        |                      | -                      | -                      |
| <b>V- Non - current financial investments</b>                        | <b>250</b> |                      | -                      | -                      |
| 1. Investments in subsidiaries                                       | 251        | V.14                 | -                      | -                      |
| 2. Investments in associates anh joint-ventures                      | 252        | V.21                 | -                      | -                      |
| 3. Investment in equity of other entities                            | 253        |                      | -                      | -                      |
| 4. Provision for devaluation of non - current financial investments  | 254        |                      | -                      | -                      |
| 5. Held to maturity investments                                      | 255        |                      | -                      | -                      |
| <b>VI - Other non - current assets</b>                               | <b>260</b> |                      | <b>22.404.175.169</b>  | <b>24.957.076.259</b>  |
| 1. Non - current prepaid expenses                                    | 261        |                      | 22.404.175.169         | 24.838.729.883         |
| 2. Deferred income tax assets  | 262        |                      | -                      | 118.346.376            |
| 3. Non - current equipment, supplies and spare parts for replacement | 263        |                      | -                      | -                      |
| 4. Other non - current assers  | 268        |                      | -                      | -                      |
| <b>TOTAL ASSETS (270=100+200)</b>                                    | <b>270</b> |                      | <b>734.377.753.526</b> | <b>737.471.163.750</b> |



| ARTICLE   | CODE       | INTER -<br>PRETATION | CLOSING BALANCE        | OPENING BALANCE        |
|---|------------|----------------------|------------------------|------------------------|
| <b>C - LIABILITEIS</b>  | <b>300</b> |                      | <b>662.637.851.903</b> | <b>668.868.032.871</b> |
| <b>I - Current liabilities</b>                                  | <b>310</b> |                      | <b>648.090.506.303</b> | <b>651.653.926.471</b> |
| 1. Current trade payables                                       | 311        | V.15                 | 444.994.253.732        | 561.834.536.614        |
| 2. Current deferred revenue                                     | 312        |                      | 6.655.178.141          | 76.484.900             |
| 3. Tax and payables to the State                                | 313        |                      | 898.424.588            | 4.807.613.291          |
| 4. Payables to employees  | 314        |                      | 43.015.063.556         | 38.588.784.778         |
| 5. Current payable expenses                                     | 315        |                      | 52.709.514             | 16.439.716             |
| 6. Intra - Company current payables                             | 316        | V.16                 | -                      | -                      |
| 7. Payables based on stages of contruction<br>contract schedule | 317        |                      | -                      | -                      |
| 8. Current unrealized revenue                                   | 318        | V.17                 | -                      | -                      |
| 9. Other current payables                                       | 319        |                      | 79.730.054.592         | 382.631.221            |
| 10. Current loans and finance lease liabilities                 | 320        |                      | 34.469.152.800         | 8.851.160.800          |
| 11. Provision for current payables                              | 321        | V.18                 | 36.569.151.574         | 35.443.667.245         |
| 12. Bonus, welfare fund   | 322        |                      | 1.706.517.806          | 1.652.607.906          |
| 13. Price stabilization fund                                    | 323        |                      | -                      | -                      |
| 14. Government bond purchases for resale                        | 324        |                      | -                      | -                      |
| <b>II - Non - current liabilities</b>                           | <b>330</b> |                      | <b>14.547.345.600</b>  | <b>17.214.106.400</b>  |
| 1. Non - current trade payables                                 | 331        |                      | -                      | -                      |
| 2. Non - current deferred revenue                               | 332        | V.19                 | -                      | -                      |
| 3. Non - current payable expenses                               | 333        |                      | -                      | -                      |
| 4. Intra - company payables for operating<br>capital received   | 334        | V.20                 | -                      | -                      |
| 5. Non current payables   | 335        | V.21                 | -                      | -                      |
| 6. Non - current unzealized revenue                             | 336        |                      | -                      | -                      |
| 7. Other non - current payables                                 | 337        |                      | -                      | -                      |
| 8. Non - current loans and finance lease<br>liabilities         | 338        |                      | 14.547.345.600         | 17.214.106.400         |
| 9. Transition bonds   | 339        |                      | -                      | -                      |
| 10. Preference stocks   | 340        |                      | -                      | -                      |
| 11. Deferred income tax payable                                 | 341        |                      | -                      | -                      |
| 12. Provision for non - current payables                        | 342        |                      | -                      | -                      |
| 13. Science and technology development fund                     | 343        |                      | -                      | -                      |
| <b>D - OWNERS' EQUITY</b>                                       | <b>400</b> |                      | <b>71.739.901.623</b>  | <b>68.603.130.879</b>  |
| <b>I - Owners' equity</b>                                       | <b>410</b> | <b>V.22</b>          | <b>71.648.930.714</b>  | <b>68.603.130.879</b>  |
| 1. Paid - in capital  | 411        |                      | 46.973.510.000         | 46.973.510.000         |
| - Ordinary share with votung rights                             | 411a       |                      | 46.973.510.000         | 46.973.510.000         |
| - Preferred stock   | 411b       |                      | -                      | -                      |

| ARTICLE   | CODE       | INTER -<br>PRETATION | CLOSING BALANCE        | OPENING BALANCE        |
|---|------------|----------------------|------------------------|------------------------|
| 2. Capital surplus                                      | 412        |                      | -                      | -                      |
| 3. Conversion option on convertible bonds               | 413        |                      | -                      | -                      |
| 4. Owners' other capital                                | 414        |                      | -                      | -                      |
| 5. Treasury stocks                                      | 415        |                      | -                      | -                      |
| 6. Differences upon asset revaluation                   | 416        |                      | -                      | -                      |
| 7. Exchange rate differences                            | 417        |                      | -                      | -                      |
| 8. Development investment fund                          | 418        |                      | 6.583.273.841          | 6.583.273.841          |
| 9. Enterprise reorganization assistance fund            | 419        |                      | -                      | -                      |
| 10. Other equity fund                                   | 420        |                      | -                      | -                      |
| 11. Undistributed profit after tax                      | 421        |                      | 18.092.146.873         | 15.046.347.038         |
| - Undistributed profit after tax brought forward        | 421a       |                      | 1.736.213.519          | 1.736.213.519          |
| - Undistributed profit after tax for the current period | 421b       |                      | 16.355.933.354         | 13.310.133.519         |
| 12. Construction investment fund                        | 422        |                      | -                      | -                      |
| <b>II - Other funds</b>                                 | <b>430</b> |                      | <b>90.970.909</b>      | <b>-</b>               |
| 1. Funds  | 431        | V.23                 | 90.970.909             | -                      |
| 2. Funds that from fixed assets                         | 432        |                      | -                      | -                      |
| <b>TOTAL RESOURCES (440=300+400)</b>                    | <b>440</b> |                      | <b>734.377.753.526</b> | <b>737.471.163.750</b> |

Cam Pha, 16 January 2026

**Preparer**  
(Signed)



**Ngô Thị Kim Dung**

**Chief Accountant**  
(Signed)



**Nguyễn Thị Hồng Thịnh**

**Director**  
(Signed & Sealed)



**Phạm Minh Tuấn**



INCOME STATEMENT HN

Quarter IV - 2025

Currency: VND

| ITEMS   | CODE | INTER -<br>PRETATION | Quarter IV      |                 | Accumulated from the beginning of the<br>year to the end of the quarter |                   |
|---|------|----------------------|-----------------|-----------------|---|-------------------|
|   |      |                      | This year       | Last year       | This year   | Last year         |
| 1. Revenue from sales of merchandises and services rendered     | 01   | 21                   | 607.891.206.932 | 609.486.319.936 | 2.305.608.116.157   | 2.292.714.757.592 |
| 2. Revenue deductions   | 02   | 22                   | -               | -               | -   | 33.973.562        |
| 3. Net revenue from sales of merchandises and services rendered | 10   |                      | 607.891.206.932 | 609.486.319.936 | 2.305.608.116.157   | 2.292.680.784.030 |
| 4. Cost of goods sold   | 11   | 22                   | 568.483.698.048 | 555.075.615.457 | 2.160.758.006.708   | 2.133.940.645.687 |
| 5. Gross profit from sales of merchandises and services         | 20   |                      | 39.407.508.884  | 54.410.704.479  | 144.850.109.449   | 158.740.138.343   |
| 6. Revenue from financing activity                              | 21   | 23                   | (20.453.028)    | 166.425.951     | 175.638.563   | 234.195.571       |
| 7. Financial expenses   | 22   | 24                   | 709.701.757     | 573.103.763     | 2.245.552.347   | 5.145.596.511     |
| Of which: Interest expense                                      | 23   |                      | 709.701.757     | 573.103.763     | 2.245.552.347   | 5.145.596.511     |
| 8. Selling expense  | 24   | 25                   | 2.559.317.625   | 15.116.714.536  | 14.508.877.196  | 43.748.348.941    |
| 9. General administration expense                               | 25   | 26                   | 30.777.125.532  | 36.348.075.432  | 107.154.065.402   | 92.961.520.399    |
| 10. Net profit from operating activity                          | 30   |                      | 5.340.910.942   | 2.539.236.699   | 21.117.253.067  | 17.118.868.063    |
| 11. Other income  | 31   | 27                   | 133.315.500     | 83.857.776      | 267.457.112   | 389.487.144       |
| 12. Other expense   | 32   | 28                   | 138.621.934     | (489.879.059)   | 874.913.526   | 433.570.112       |
| 13. Other profit  | 40   |                      | (5.306.434)     | 573.736.835     | (607.456.414)   | (44.082.968)      |
| 14. Total accounting profit before tax                          | 50   |                      | 5.335.604.508   | 3.112.973.534   | 20.509.796.653  | 17.074.785.095    |
| Ha Noi branch profit before tax                                 |      |                      | -               | -               | -   | -                 |
| 15. Current corporate income tax expense                        | 51   | 29                   | 1.104.956.870   | 895.219.821     | 4.153.863.299   | 3.882.997.952     |
| 16. Deferred after corporate income tax expense                 | 52   | 30                   | -               | (118.346.376)   | -   | (118.346.376)     |
| 17. Profit after corporate income tax                           | 60   |                      | 4.230.647.638   | 2.336.100.089   | 16.355.933.354  | 13.310.133.519    |
| 18. Basis earnings per share                                    | 70   | 30                   | -               | -               | 3.482   | 2.834             |
| 19. Declining earnings per share (*)                            | 71   |                      |                 |                 |   |                   |

Cam Pha, 16 January 2026

Preparer  
(Signed)

Ngô Thị Kim Dung

Chief Accountant  
(Signed)

Nguyễn Thị Hồng Thịnh

Director  
(Signed & Sealed)



Phạm Minh Tuấn



**CASH FLOW STATEMENT HN**

(Indirect method)

For the period from 01/01/2025 to 31/12/2025

Currency: VNĐ

| ITEMS   | CODE      | INTER -<br>PRETATIO<br>N | This year              | Last year             |
|---|-----------|--------------------------|------------------------|-----------------------|
| 1   | 2         | 3                        | 4                      | 5                     |
| <b>I. CASH FLOW GENERATED FROM (USED IN) OPERATING ACTIVITY</b>                         |           |                          |                        |                       |
| <b>1. Income from sales of merchandises, services rendered</b>                          | <b>01</b> |                          | <b>20.509.796.653</b>  | <b>17.074.785.095</b> |
| <b>2. Adjustments for:</b>  |           |                          | -                      | -                     |
| - Depreciation of fixed assets  | 02        |                          | 33.024.970.133         | 39.040.225.150        |
| - Provisions  | 03        |                          | (861.514.218)          | 35.010.651.841        |
| - Foreign exchange gains and losses from revaluation of foreign currency monetary items | 04        |                          | (214.978.081)          | (214.978.081)         |
| - Gains (losses) on investing activities  | 05        |                          | (18.892.567)           | (19.217.490)          |
| - Interest expenses   | 06        |                          | 2.245.552.347          | 5.145.596.511         |
| - Other adjustments   | 07        |                          | -                      | -                     |
| <b>3. Operating profit before changes in working capital</b>                            | <b>08</b> |                          | <b>54.684.934.267</b>  | <b>96.037.063.026</b> |
| - Increase (decrease) in receivables  | 09        |                          | 54.460.476.421         | (79.971.296.684)      |
| - Increase (decrease) in inventories  | 10        |                          | (81.603.277.637)       | 8.331.208.182         |
| - Increase (decrease) in payables   | 11        |                          | (27.721.542.424)       | 70.974.297.642        |
| - Increase (decrease) in prepaid expenses   | 12        |                          | 6.523.770.837          | (11.603.838.755)      |
| - Tăng, giảm chứng khoán kinh doanh   | 13        |                          | -                      | -                     |
| - Interest paid   | 14        |                          | (2.220.689.333)        | (5.145.596.511)       |
| - Corporate income tax paid   | 15        |                          | (3.500.000.000)        | (4.964.532.499)       |
| - Other receipts from operating activities  | 16        |                          | 446.400.000            | 450.000.000           |
| - Other payments on operating activities  | 17        |                          | (8.569.872.619)        | (6.502.579.887)       |
| <b>Net cash flows from operating activities</b>   | <b>20</b> |                          | <b>(7.499.800.488)</b> | <b>67.604.724.514</b> |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>   |           |                          | -                      | -                     |
| 1. Expenditures on purchase and construction of fixed assets and long-term assets       | 21        |                          | (10.896.540.425)       | (8.202.534.578)       |
| 2. Proceeds from liquidation, sale of fixed assets and other long-term assets           | 22        |                          | -                      | -                     |
| 3. Cash spent on lending and purchasing debt instruments of other entities              | 23        |                          | -                      | -                     |
| 4. Proceeds from loans and resale of debt instruments of other entities                 | 24        |                          | -                      | -                     |



| ITEMS   | CODE      | INTER -<br>PRETATIO<br>N | This year               | Last year               |
|---|-----------|--------------------------|-------------------------|-------------------------|
| 5. Money spent on investment in other entities  | 25        |                          | -                       | -                       |
| 6. Proceeds from capital investment in other entities                                     | 26        |                          | -                       | -                       |
| 7. Proceeds from interest, dividends and distributed profits                              | 27        |                          | 18.892.567              | 19.217.490              |
| <b>Net cash flows from intesting activities</b>   | <b>30</b> |                          | <b>(10.877.647.858)</b> | <b>(8.183.317.088)</b>  |
| <b>III. CASH FLOWS FROM FINANCIAL ACTIVITIES</b>  |           |                          | -                       | -                       |
| 1.Proceeds from issuing shares, receiving capital contributions from owners               | 31        |                          | -                       | -                       |
| 2. Money to pay capital contributions to owners, buy back shares issued by the enterprise | 32        |                          | -                       | -                       |
| 3. Proceeds from borrowings   | 33        |                          | 175.406.262.443         | 330.996.543.644         |
| 4. Repayment of principal   | 34        |                          | (152.455.031.243)       | (384.263.244.622)       |
| 5. Lease principal repayment  | 35        |                          | -                       | -                       |
| 6. Dividends, profits paid to owners  | 36        |                          | (4.697.351.000)         | (4.697.351.000)         |
| <b>Net cash flows from financial activities</b>   | <b>40</b> |                          | <b>18.253.880.200</b>   | <b>(57.964.051.978)</b> |
| <b>Net cash flows during the year</b>   | <b>50</b> |                          | <b>(123.568.146)</b>    | <b>1.457.355.448</b>    |
| <b>Cash and cash equivalents at the begging of the year</b>                               | <b>60</b> |                          | <b>7.620.885.084</b>    | <b>6.163.529.636</b>    |
| Impact of foreign exchange rate changes   | 61        |                          | -                       | -                       |
| <b>Cash and cash equivalents at the end of the year (70=50+60+61)</b>                     | <b>70</b> |                          | <b>7.497.316.938</b>    | <b>7.620.885.084</b>    |

Cam Pha, 16 January 2026

**Preparer**  
(Signed)



**Ngô Thị Kim Dung**

**Chief Accountant**  
(Signed)



**Nguyễn Thị Hồng Thịnh**



**Director**  
(Signed & Sealed)



**Phạm Minh Tuấn**

## NOTES TO FINANCIAL STATEMENTS HN

For the period from 01/01/2025 to 31/12/2025

### I- OPERATIONAL CHARACTERISTICS OF THE BUSINESS

1. Form of capital ownership: VINACOMIN MACHINERY JOINT STOCK COMPANY
2. Business Field: Industrial production
3. Main business lines : Equipment manufacturing, equipment repair, rolled steel, spare parts manufacturing
4. Normal production and business cycle: 12 months
5. Characteristics of business of the enterprise in the accounting year affect the financial statements
6. Corporate structure
  - List of affiliated units without legal status and dependent accounting: BRANCH OF VINACOMIN MACHINERY JOINT STOCK COMPANY IN HA NOI

### II-FISCAL YEAR AND ACCOUNTING CURRENCY :

1. Fiscal year: The Company's fiscal year applicable for the preparation of its financial statements starts on 1st January and ends on 31st December of solar year.
2. Accounting currency: The accompanying financial statements are expressed in Vietnam Dong (VND).

### III- ACCOUNTING STANDARDS AND REGIMES APPLIED :

1. Accounting regime applicable:

Accounting regime applies Circular 200/2014/TT-BTC; Circular 202/2014/TT-BTC dated December 22, 2014 of the Ministry of Finance guiding the Enterprise Accounting Regime
2. Statement on Compliance with Accounting Standards and Accounting Regime:

Financial statements are prepared in conformity with 26 Vietnamese Accounting Standards and Vietnamese Accounting System promulgated under Circular No. 200/2014/TT-BTC.

### IV. ACCOUNTING POLICIES APPLIED

1. Principles for converting Financial Statements prepared in foreign currency to Vietnamese Dong (in case the accounting currency is different from Vietnamese Dong); Impact (if any) due to converting Financial Statements from foreign currency to Vietnamese Dong
2. Types of exchange rates applied in accounting
3. Principle of determining the real interest rate (effective interest rate) used to discount cash flows
4. Principles of recording cash and cash equivalents
5. Principles of accounting for financial investments
  - a) Trading securities;
  - b) Held to maturity investments
  - c) Loans;
  - d) Investment in subsidiaries; joint ventures, associates;
  - d) Investment in equity instruments of other entities
  - e) Accounting methods for other transactions involving financial investments
6. Principles of accounting for receivables
7. Principles of inventory recognition:
  - Principles of inventory recognition



- Inventory valuation method: Weighted average
  - Inventory accounting method: Regularly declare
  - Method of setting up inventory price reduction provision:
  - Other short-term and long-term investments;
  - Method of making provision for short-term and long-term investment depreciation.
8. Principles of recognition and depreciation of fixed assets, financial lease fixed assets, investment real estate
  9. Accounting principles for business cooperation contracts
  10. Deferred corporate income tax accounting principles.
  11. Principles of accounting for prepaid expenses
  12. Principles of accounting for liabilities
  13. Principles of recording loans and financial lease liabilities
  14. Principles of recognition and capitalization of borrowing costs
  15. Principle of recording payable expenses
  16. Principles and methods of recording provisions for payables.
  17. Principle of recognizing unrealized revenue.
  18. Principles of recording convertible bonds
  19. Principle of equity recognition:
    - Principles for recording owners' capital contributions, share premiums, convertible bond options, and other owners' capital
    - Principles for recording asset revaluation differences.
    - Principles of recording exchange rate differences
    - Principles of recording undistributed profits.
  20. Principles and methods of revenue recognition:
    - Sales revenue: Goods delivered to customers for whom invoices have been issued and accepted for payment by customers, regardless of whether payment has been made or not.
    - Service revenue: services delivered to customers for whom invoices have been issued and accepted for payment by customers, regardless of whether payment has been made or not.
    - Financial revenue: Comply with accounting standard No. 14.
    - Construction Contract Revenue: Comply with Standard No. 15.
    - Other income:
  21. Accounting principles for revenue deductions
  22. Principles of accounting for cost of goods sold
  23. Principles of financial cost accounting
  24. Principles of accounting for sales costs and business management costs
  25. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses
  26. Other accounting principles and methods.

**V. ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE BALANCE SHEET**

(Đơn vị tính: đồng)

| <b>1. CASH</b>     | <b>CLOSING BALANCE</b> | <b>OPENING BALANCE</b> |
|--------------------|------------------------|------------------------|
| - Cash             | 537.295.260            | 397.490.390            |
| - Bank deposit     | 6.960.021.678          | 7.223.394.694          |
| - Cash equivalents | -                      | -                      |
| <b>Total</b>       | <b>7.497.316.938</b>   | <b>7.620.885.084</b>   |

| <b>2- FINANCIAL INVESTMENTS</b>   | <b>CLOSING BALANCE</b> |                   |                  | <b>OPENING BALANCE</b> |                   |                  |
|---|------------------------|-------------------|------------------|------------------------|-------------------|------------------|
|   | <b>Original cost</b>   | <b>Fair value</b> | <b>Provision</b> | <b>Original cost</b>   | <b>Fair value</b> | <b>Provision</b> |
| a) Trading securities   |                        |                   |                  |                        |                   |                  |
| - Total stock value: (details of each type of stock accounting for 10% or more of the total stock value)  |                        |                   |                  |                        |                   |                  |
| - Total bond value: (details of each type of bond accounting for 10% or more of the total bond value)   |                        |                   |                  |                        |                   |                  |
| - Other investments   |                        |                   |                  |                        |                   |                  |
| - Reasons vary with each investment/type of stock, bond   |                        |                   |                  |                        |                   |                  |
| + Quantity  |                        |                   |                  |                        |                   |                  |
| + Value   |                        |                   |                  |                        |                   |                  |
| <b>b) a) Held to maturity investments</b>   | <b>Closing balance</b> |                   |                  | <b>Opening balance</b> |                   |                  |
|   | <b>Original cost</b>   | <b>Fair value</b> | <b>Provision</b> | <b>Original cost</b>   | <b>Fair value</b> | <b>Provision</b> |
| b1) Short-term investments  |                        |                   |                  |                        |                   |                  |
| - Term deposits   |                        |                   |                  |                        |                   |                  |
| - Bonds   |                        |                   |                  |                        |                   |                  |
| - Others  |                        |                   |                  |                        |                   |                  |
| b2) Long-term investments   |                        |                   |                  |                        |                   |                  |
| - Term deposits   |                        |                   |                  |                        |                   |                  |
| - Bonds   |                        |                   |                  |                        |                   |                  |
| - Others  |                        |                   |                  |                        |                   |                  |
| c) Investment in capital contribution to other entities (details of each investment according to the capital holding ratio and voting rights ratio) |                        |                   |                  |                        |                   |                  |
| - Investment in subsidiaries  |                        |                   |                  |                        |                   |                  |
| - Investment in joint ventures and associates   |                        |                   |                  |                        |                   |                  |
| - Investment in other entities  |                        |                   |                  |                        |                   |                  |



|          |   |                        |                                  |
|----------|---|------------------------|----------------------------------|
| <b>3</b> | <b>Receivables from customers <small>(HN)</small></b>   | <b>End of term</b>     | <b>The beginning of the year</b> |
| <b>a</b> | <b>Short-term customer receivables</b>  | <b>317.285.723.846</b> | <b>371.202.411.498</b>           |
|          | <b>- Details of customer receivables accounting for 10% or more of total customer receivables</b> | <b>132.479.844.587</b> | <b>161.659.201.400</b>           |
| 1        | Mine Mechanical and Shipbuilding Joint Stock Company - TKV  | 82.540.190.228         | 111.673.710.469                  |
| 2        | Mining Construction Company - TKV   | 49.939.654.359         | 49.985.490.931                   |
|          | <b>- Receivables from other customers</b>   | <b>184.805.879.259</b> | <b>209.543.210.098</b>           |
| <b>b</b> | <b>Receivables from long-term customers</b>   |                        |                                  |
|          | <b>- Details of customer receivables accounting for 10% or more of total customer receivables</b> | -                      | -                                |
|          | <b>- Receivables from other customers</b>   | -                      | -                                |
| <b>c</b> | <b>Receivables from customers are related parties</b>   |                        |                                  |

| 4. Other current receivables  | Closing balance       |                       | Opening balance       |                       |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Original cost         | Provision             | Original cost         | Provision             |
| <b>a) Short-term</b>  | <b>21.574.360.828</b> | <b>19.291.441.000</b> | <b>22.107.324.172</b> | <b>19.291.441.000</b> |
| - Receivables from equitization;  | -                     | -                     | -                     | -                     |
| - Dividends and profits receivables ;   | -                     | -                     | -                     | -                     |
| - Receivables from employees;   | -                     | -                     | -                     | -                     |
| - Mortgages   | -                     | -                     | -                     | -                     |
| - Lending   | -                     | -                     | -                     | -                     |
| - Payment on behalf   | -                     | -                     | 25.679.279            | -                     |
| - Other receivables   | 21.574.360.828        | 19.291.441.000        | 22.081.644.893        | 19.291.441.000        |
| <b>b) Long - term</b>   | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| - Dividends and profits receivables ;   | -                     | -                     | -                     | -                     |
| .....   | -                     | -                     | -                     | -                     |
| - Other receivables   | -                     | -                     | -                     | -                     |
| <b>Total</b>  | <b>21.574.360.828</b> | <b>19.291.441.000</b> | <b>22.107.324.172</b> | <b>19.291.441.000</b> |
| 5. Shortage of assets awaiting resolution   | Closing balance       |                       | Opening balance       |                       |
|   | Quantity              | Value                 | Quantity              | Value                 |
| a) Cash   | -                     | -                     | -                     | -                     |
| b) Inventories  | -                     | -                     | -                     | -                     |
| c) Fixed assets   | -                     | -                     | -                     | -                     |
| d) Other assets   | -                     | -                     | -                     | -                     |
| 6. Doubtful debts   | Closing balance       |                       | Opening balance       |                       |
|   | Original cost         | Recoverable value     | Original cost         | Recoverable value     |
| <b>- Total value of receivables and debts that are overdue or not due but difficult to be recovered</b> | <b>34.321.992.636</b> | <b>116.137.500</b>    | <b>34.375.673.175</b> | <b>483.862.500</b>    |
| Nam Ha Power Transmission and Contruction Company Limited   | 88.820.405            | -                     | 88.820.405            | -                     |
| Dai Mo Construction Machinery Join Stock Company  | 1.205.846.195         | -                     | 1.205.846.195         | -                     |
| China Shanghai International Economic Technology Group Corporation (SPECO)                              | 10.545.856.418        | -                     | 10.211.811.957        | -                     |
| Vinacomin - Nam Mau Coal Company  | 19.291.441.000        | -                     | 19.291.441.000        | -                     |



|   |                        |                      |                        |                      |
|---|------------------------|----------------------|------------------------|----------------------|
| Vinacomin - Thanh Hoa Co Dinh Chromite JSC  | 2.515.645.000          | -                    | 2.515.645.000          | -                    |
| Thai Thinh Company Limited  | 74.383.618             | -                    | 94.383.618             | -                    |
| Vinacomin - Invesment mineral and Services Join Stock Company   | 600.000.000            | 116.137.500          | 967.725.000            | 483.862.500          |
| - Information about fines and deferred interest receivable, etc. arising from overdue debts which are not recorded as revenues  |                        |                      |                        |                      |
| - Recoverability of overdue debts   |                        |                      |                        |                      |
| <b>Total</b>  | <b>34.321.992.636</b>  | <b>116.137.500</b>   | <b>34.375.673.175</b>  | <b>483.862.500</b>   |
| <b>7. Inventories</b>   | <b>Closing balance</b> |                      | <b>Opening balance</b> |                      |
|   | <b>Original cost</b>   | <b>Provision</b>     | <b>Original cost</b>   | <b>Provision</b>     |
| - Goods in transit  | -                      | -                    | -                      | -                    |
| - Raw materials   | 254.407.768.649        | 1.225.680.542        | 176.241.683.123        | 1.304.003.505        |
| - Tools, supplies   | 2.042.892.305          | -                    | 1.822.693.187          | 28.178.920           |
| - Work in progress  | 39.380.442.680         | -                    | 28.129.274.956         | -                    |
| - Finished goods  | 24.485.540.558         | 3.054.373.563        | 32.290.159.049         | 2.997.946.030        |
| - Goods   | 225.755.000            | -                    | 73.505.000             | -                    |
| - Consignments  | -                      | -                    | -                      | -                    |
| - Goods at bonded warehouse   | -                      | -                    | -                      | -                    |
| - The value of inventories that is unsold, damaged, sub-standard and non-consumable degraded at the end of the year: Reasons and solutions for unsold, damaged, and sub-standard inventories: | (4.280.054.105)        | -                    | (4.330.128.455)        | -                    |
| - The value of inventories pledged as collaterals for borrowings at the end of the year:  | -                      | -                    | -                      | -                    |
| - Reasons for additional provision for obsolete inventories or reversal of provision for obsolete inventories:  | -                      | -                    | -                      | -                    |
| <b>Total</b>  | <b>320.542.399.192</b> | <b>4.280.054.105</b> | <b>238.557.315.315</b> | <b>4.330.128.455</b> |

**08. Long-term assets in progress**
**a. Long-term unfinished business and production costs**
**Ending balance**
**Beginning balance**
**b. Construction unfinished**

- Project:

+ Invest in buying outside

+ Basic construction

+ Property Repair

- Project:

+ Invest in buying outside

+ Basic construction

+ Property Repair

**Total**
**Ending balance**
**Beginning balance**
**09-Increase, decrease tangible fixed assets:**

| Item                                | Buildings,<br>structures | Machinery,<br>equipment | Vehicles,<br>transportation<br>equipment | Management<br>equipment and<br>tools | Other<br>tangib<br>le<br>fixed<br>assets | Total                  |
|-------------------------------------|--------------------------|-------------------------|--|--------------------------------------|--|------------------------|
| <b>Historical cost</b>              |                          |                         |  |                                      |  |                        |
| <i>Beginning balance</i>            | <i>191.028.717.910</i>   | <i>307.534.975.017</i>  | <i>102.843.345.278</i>                   | <i>14.983.576.347</i>                | -  | <i>616.390.614.552</i> |
| - Purchase in the year              |                          | 9.802.008.712           | 3.452.767                                | 12.952.684                           |  | 9.818.414.163          |
| - Completed construction investment |                          |                         |  |                                      |  | -                      |
| - Other increase                    |                          |                         |  |                                      |  | -                      |
| - Transfer to investment properties |                          |                         |  |                                      |  | -                      |
| - Liquidation, disposal             |                          |                         | 2.915.182.291                            |                                      |  | 2.915.182.291          |
| - Other decrease                    |                          |                         |  |                                      |  | -                      |
| <i>Ending balance of the year</i>   | <i>191.028.717.910</i>   | <i>317.336.983.729</i>  | <i>99.931.615.754</i>                    | <i>14.996.529.031</i>                | -  | <i>623.293.846.424</i> |
| <b>Accumulated depreciation</b>     |                          |                         |  |                                      |  |                        |
| <i>Beginning balance</i>            | <i>147.459.006.384</i>   | <i>270.562.998.301</i>  | <i>89.583.044.968</i>                    | <i>10.760.643.843</i>                | -  | <i>518.365.693.496</i> |
| - Depreciation in the year          | 3.371.517.548            | 21.279.029.568          | 6.688.510.189                            | 1.685.912.828                        |  | 33.024.970.133         |
| - Other increase                    |                          |                         |  |                                      |  | -                      |
| - Transfer to investment properties |                          |                         |  |                                      |  | -                      |
| - Liquidation, disposal             |                          |                         | 2.915.182.291                            |                                      |  | 2.915.182.291          |
| - Other decrease                    |                          |                         |  |                                      |  | -                      |
| <i>Ending balance of the year</i>   | <i>150.830.523.932</i>   | <i>291.842.027.869</i>  | <i>93.356.372.866</i>                    | <i>12.446.556.671</i>                | -  | <i>548.475.481.338</i> |
| <b>Net carrying amount</b>          |                          |                         |  |                                      |  |                        |
| - Beginning balance                 | 43.569.711.526           | 36.971.976.716          | 13.260.300.310                           | 4.222.932.504                        | -  | 98.024.921.056         |
| - Ending balance                    | 40.198.193.978           | 25.494.955.860          | 6.575.242.888                            | 2.549.972.360                        | -  | 74.818.365.086         |



**10. Increase, decrease intangible fixed assets:**

| Item                              | Land<br>use<br>rights | Publis<br>hing<br>rights | Copyr<br>ights<br>and<br>patent<br>s | Brand<br>of<br>goods | Management<br>software | License<br>s and<br>franchis<br>es | Other<br>intangible<br>fixed assets | Total         |
|-----------------------------------|-----------------------|--------------------------|--------------------------------------|----------------------|------------------------|------------------------------------|-------------------------------------|---------------|
| <i>Historical cost</i>            |                       |                          |                                      |                      |                        |                                    |                                     |               |
| <b>Beginning balance</b>          | -                     |                          |                                      |                      | 2.111.947.896          | -                                  | 116.496.274                         | 2.228.444.170 |
| - Purchase in the year            |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Internally generated assets     |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Increase due to merger          |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Other increase                  |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Liquidation, disposal           |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Other decrease                  |                       |                          |                                      |                      |                        |                                    |                                     |               |
| <b>Ending balance of the year</b> | -                     |                          | -                                    | -                    | 2.111.947.896          | -                                  | 116.496.274                         | 2.228.444.170 |
| <b>Accumulated depreciation</b>   |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| <i>Beginning balance</i>          |                       |                          |                                      |                      | 2.111.947.896          | -                                  | 116.496.274                         | 2.228.444.170 |
| - Depreciation in the year        |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Other increase                  |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Liquidation, disposal           |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Other decrease                  |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| <b>Ending balance of the year</b> | -                     |                          | -                                    | -                    | 2.111.947.896          | -                                  | 116.496.274                         | 2.228.444.170 |
| <b>Net carrying amount</b>        |                       |                          |                                      |                      |                        |                                    |                                     | -             |
| - Beginning balance               | -                     |                          | -                                    | -                    | -                      | -                                  | -                                   | -             |
| - Ending balance                  | -                     |                          | -                                    | -                    | -                      | -                                  | -                                   | -             |
|                                   |                       |                          |                                      |                      |                        |                                    |                                     |               |

|                             |           |                       |                          |
|-----------------------------|-----------|-----------------------|--------------------------|
| <b>13. Prepaid expenses</b> | <b>HN</b> | <b>Ending balance</b> | <b>Beginning balance</b> |
| <b>a. Short term</b>        |           | <b>4.787.614.175</b>  | <b>8.876.830.298</b>     |
| - Fixed asset repair        |           | 2.139.077.700         | 6.172.618.941            |
| - Tools and tools for use   |           | 1.522.799.642         | 1.863.697.668            |
| - Cost of Tet calendar      |           | 224.675.000           | 212.850.000              |
| - Insurance                 |           | 144.809.095           | 145.544.576              |
| - Other items               |           | 756.252.738           | 482.119.113              |
| <b>b. Long term</b>         |           | <b>22.404.175.169</b> | <b>24.838.729.883</b>    |
| - Fixed asset repair        |           | 20.904.360.615        | 23.409.383.289           |
| - Tools and tools for use   |           | -                     | 28.825.000               |
| - Other items               |           | 1.499.814.554         | 1.400.521.594            |
| <b>Total</b>                |           | <b>27.191.789.344</b> | <b>33.715.560.181</b>    |
| <b>14. Other assets</b>     |           |                       |                          |



## 15. Loans and financial leases -HN

### a. Short term loan

| End of the period     |                       | During the period      |                        | Beginning of the year |                      |
|-----------------------|-----------------------|------------------------|------------------------|-----------------------|----------------------|
| Value                 | Number of debtors     | Increase               | Reduce                 | Value                 | Number of debtors    |
| 27.000.000.000        | 27.000.000.000        | 169.728.270.443        | 142.728.270.443        |                       |                      |
| 7.469.152.800         | 7.469.152.800         | 7.469.152.800          | 8.851.160.800          | 8.851.160.800         | 8.851.160.800        |
| <b>34.469.152.800</b> | <b>34.469.152.800</b> | <b>177.197.423.243</b> | <b>151.579.431.243</b> | <b>8.851.160.800</b>  | <b>8.851.160.800</b> |

### b. Long term loan

| End of the period     |                       | During the period      |                    | Beginning of the year |                       |
|-----------------------|-----------------------|------------------------|--------------------|-----------------------|-----------------------|
| Value                 | Number of debtors     | Increase               | Reduce             | Value                 | Number of debtors     |
| 22.016.498.400        | 22.016.498.400        | 5.677.992.000          | 9.726.760.800      | 26.065.267.200        | 26.065.267.200        |
| (7.469.152.800)       | (7.469.152.800)       | (7.469.152.800)        | (8.851.160.800)    | (8.851.160.800)       | (8.851.160.800)       |
| <b>14.547.345.600</b> | <b>14.547.345.600</b> | <b>(1.791.160.800)</b> | <b>875.600.000</b> | <b>17.214.106.400</b> | <b>17.214.106.400</b> |

### c. Finance lease liabilities

| Duration               | This time            |          |                     | Previous period      |          |                     |
|------------------------|----------------------|----------|---------------------|----------------------|----------|---------------------|
|                        | Total lease payments | Pay rent | Principal repayment | Total lease payments | Pay rent | Principal repayment |
| 1 year or less         |                      |          |                     |                      |          |                     |
| Over 1 year to 5 years |                      |          |                     |                      |          |                     |
| Over 5 years           |                      |          |                     |                      |          |                     |

### d. Overdue and unpaid loans and financial leases

| Content                | End of term |          | The beginning of the year |          |
|------------------------|-------------|----------|---------------------------|----------|
|                        | Origin      | Interest | Origin                    | Interest |
| Borrow money           |             |          |                           |          |
| Financial lease debt   |             |          |                           |          |
| Reason for non-payment |             |          |                           |          |

### d. Detailed explanation of loans and finance leases to related parties

| <b>16. Trade payables</b><br>HN  | <b>End of the year</b> | <b>Beginning of the year</b> |
|--|------------------------|------------------------------|
| <b>a) Short-term trade payables</b>  | <b>444.994.253.732</b> | <b>561.834.536.614</b>       |
| - Details for each subject accounting for 10% or more of the total payable | <b>357.267.942.686</b> | <b>476.417.394.818</b>       |
| VINACOMIN - Minerals Holding Corporation                                   | 357.267.942.686        | 476.417.394.818              |
| - Payable to other entities  | <b>87.726.311.046</b>  | <b>85.417.141.796</b>        |
| <b>b) Long-term trade payables</b>   | -                      | -                            |
| - Details for each subject accounting for 10% or more of the total payable | -                      | -                            |
| - Payable to other entities  | -                      | -                            |
| <b>Cộng</b>  | <b>444.994.253.732</b> | <b>561.834.536.614</b>       |



**17. Taxes and other payments to the state - HN****a) Must Pay**

| <b>Target</b>          | <b>Beginning of the year</b> | <b>Must Pay</b>       | <b>Submitted</b>      | <b>End of the period</b> |
|------------------------|------------------------------|-----------------------|-----------------------|--------------------------|
| Value added tax        | 3.892.200.211                | 24.644.381.515        | 28.536.581.726        | -                        |
| Import value added tax | -                            |                       |                       | -                        |
| Import tax             | -                            |                       |                       | -                        |
| Corporate income tax   | 93.752.265                   | 4.035.516.923         | 3.500.000.000         | 629.269.188              |
| Personal income tax    | 816.160.815                  | 3.319.886.023         | 3.872.391.438         | 263.655.400              |
| Land tax               | -                            | 2.526.392.143         | 2.526.392.143         | -                        |
| Business license tax   | -                            | 4.000.000             | 4.000.000             | -                        |
| Other taxes            | 5.500.000                    | 35.857                | 35.857                | 5.500.000                |
| <b>Total</b>           | <b>4.807.613.291</b>         | <b>34.530.212.461</b> | <b>38.439.401.164</b> | <b>898.424.588</b>       |

**b) Receivables**

| <b>Target</b>          | <b>Beginning of the year</b> | <b>Must Pay</b>    | <b>Submitted</b> | <b>End of the period</b> |
|------------------------|------------------------------|--------------------|------------------|--------------------------|
| Value added tax        |                              | 104.000            |                  | 104.000                  |
| Import value added tax |                              |                    |                  | -                        |
| Import tax             |                              |                    |                  | -                        |
| Corporate income tax   |                              |                    |                  | -                        |
| Personal income tax    |                              |                    |                  | -                        |
| Land tax               |                              | 717.834.881        | -                | 717.834.881              |
| Business license tax   |                              |                    |                  | -                        |
| Other taxes            |                              |                    |                  | -                        |
| <b>Total</b>           | <b>-</b>                     | <b>717.938.881</b> | <b>-</b>         | <b>717.938.881</b>       |

|  |                          |                                |
|--|--------------------------|--------------------------------|
| <b>18. Cost to Pay - HN</b>  |                          |                                |
| <b>a) Short term</b>   | <b>End of the period</b> | <b>Beginning of the period</b> |
| - Advance payment of salary expenses during leave                              | -                        | -                              |
| - Costs during downtime  | -                        | -                              |
| - Provisional provisional cost of goods and finished real estate products sold | -                        | -                              |
| - Other provisions   | 52.709.514               | 16.439.716                     |
| <b>a) Long term</b>  | <b>End of the period</b> | <b>Beginning of the period</b> |
| - Interest   | -                        | -                              |
| - Other items  | -                        | -                              |
| <b>19. Other payables</b>  | <b>End of the period</b> | <b>Beginning of the period</b> |
| <b>a) Short term</b>   |                          |                                |
| - Surplus of assets awaiting resolution  |                          |                                |
| - Union fee  | -                        |                                |
| - Social insurance   |                          |                                |
| - Health insurance   |                          |                                |
| - Unemployment insurance   |                          |                                |
| - Payables on equitization   |                          |                                |
| - Short-term deposits, collateral received                                     | 40.000.000               | 40.000.000                     |
| - Dividends or profits payable   | 57.284.100               | 57.284.100                     |
| - Other payables   | 79.632.770.492           | 285.347.121                    |
| <b>Sum</b>   | <b>79.730.054.592</b>    | <b>382.631.221</b>             |
| <b>b) Long term</b>  |                          |                                |
| - Surplus of assets awaiting resolution  |                          |                                |
| - Trade union fee  |                          |                                |
| - Social insurance   |                          |                                |
| - Health insurance   |                          |                                |
| - Unemployment insurance   |                          |                                |
| - Payables on equitization   |                          |                                |
| - Short-term deposits, collateral received                                     |                          |                                |
| - Dividends or profits payable   |                          |                                |
| - Other payables   |                          |                                |
| <b>Sum</b>   | <b>-</b>                 | <b>-</b>                       |



| <b>20. Unearned Revenue</b>  | <b>This year</b> | <b>Last year</b> |
|--|------------------|------------------|
| a) Short - term  |                  |                  |
| b) Long - term   |                  |                  |
| c) The possibility of not being able to perform the contract with the customer |                  |                  |

| <b>21. Bonds issued</b> | <b>This year</b> |                 | <b>This year</b> |              | <b>Last year</b> |                |
|-------------------------|------------------|-----------------|------------------|--------------|------------------|----------------|
|                         | <b>Value</b>     | <b>Interest</b> | <b>Dealine</b>   | <b>Value</b> | <b>Interest</b>  | <b>Dealine</b> |
| 21.1. Regular bonds     |                  |                 |                  |              |                  |                |
| 21.2. Convertible bonds |                  |                 |                  |              |                  |                |

| <b>22. Preferred stock classified as liability</b>  | <b>This year</b>      | <b>Last year</b>      |
|---|-----------------------|-----------------------|
| - Far value   |                       |                       |
| - Entities issued   |                       |                       |
| - Repurchase term   |                       |                       |
| - Value of preference share repurchased during the period   |                       |                       |
| - Other notes   |                       |                       |
| <b>23. Provision for payables</b>   | <b>This year</b>      | <b>Last year</b>      |
| <b>a) a) Short-term provisions</b>  |                       |                       |
| - Provision for product warranty  | <b>36.569.151.574</b> | <b>35.443.667.245</b> |
| - Provision for construction warranty   | -                     | -                     |
| - Provision for corporate restructuring   | -                     | -                     |
| - provision for fixed asset repair costs  | -                     | -                     |
| - Other provisions for payables (expenses of periodical repair of fixed assets, environmental restoration expenses, etc.) | -                     | -                     |
| <b>Total</b>  | <b>36.569.151.574</b> | <b>35.443.667.245</b> |
| <b>b) b) Long-term provisions</b>   | <b>This year</b>      | <b>Last year</b>      |
| - Provision for product warranty  |                       |                       |
| - Provision for construction warranty   |                       |                       |
| - Restructuring reserve   |                       |                       |
| - Other provisions for payables (expenses of periodical repair of fixed assets, environmental restoration expenses, etc.) | -                     | -                     |
| <b>Total</b>  | <b>-</b>              | <b>-</b>              |
| <b>24. Deferred tax assets and deferred tax liabilities</b>   | <b>This year</b>      | <b>Last year</b>      |
| a. Deferred tax assets  |                       |                       |
| b. Deferred tax liabilities   |                       |                       |

## 25- Owners' equity

### a- Changes in owner's equity

| Items  | Items of equity       |                 |                        |                      |                              |                          |                                  |                      |                       |
|--|-----------------------|-----------------|------------------------|----------------------|------------------------------|--------------------------|----------------------------------|----------------------|-----------------------|
|  | Owner's equity        | Capital surplus | Bond conversion option | Other owners' equity | Asset revaluation difference | Exchange rate difference | Undistributed earnings and funds | Other items          | Total                 |
| A  | 1                     | 2               | 3                      | 4                    | 5                            | 6                        | 7                                | 8                    | 9                     |
| <b>Beginning balance of previous last year</b> | <b>46.973.510.000</b> | -               | -                      | -                    | -                            | -                        | <b>13.787.708.772</b>            | <b>5.480.152.203</b> | <b>66.241.370.975</b> |
| - Increase in capital in previous year         | -                     |                 |                        |                      |                              |                          | -                                | 1.103.121.638        | 1.103.121.638         |
| - Profit for previous year                     |                       |                 |                        |                      |                              |                          | 13.310.133.519                   | -                    | 13.310.133.519        |
| - Other increase                               |                       |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Decrease in capital in previous year         |                       |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Loss for previous year                       |                       |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Other decrease                               |                       |                 |                        |                      |                              |                          | 12.051.495.253                   | -                    | 12.051.495.253        |
| <b>Beginning balance of previous this year</b> | <b>46.973.510.000</b> | -               | -                      | -                    | -                            | -                        | <b>15.046.347.038</b>            | <b>6.583.273.841</b> | <b>68.603.130.879</b> |
| - Increase in capital in previous year         | -                     |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Profit for previous year                     |                       |                 |                        |                      |                              |                          | 16.355.933.354                   | -                    | 16.355.933.354        |
| - Other increase                               |                       |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Decrease in capital in previous year         |                       |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Loss for previous year                       |                       |                 |                        |                      |                              |                          | -                                | -                    | -                     |
| - Other decrease                               |                       |                 |                        |                      |                              |                          | 13.310.133.519                   | -                    | 13.310.133.519        |
| <b>Ending balance of this year</b>             | <b>46.973.510.000</b> | -               |                        | -                    | -                            | -                        | <b>18.092.146.873</b>            | <b>6.583.273.841</b> | <b>71.648.930.714</b> |



**b- Detailed of owner's contributed capital**

|  | This year             | Last year             |
|--|-----------------------|-----------------------|
| - Capital contributed by State (or Parent company) | 19.251.000.000        | 19.251.000.000        |
| - Capital contributed by others:                   | 27.722.510.000        | 27.722.510.000        |
| <b>Total</b>                                       | <b>46.973.510.000</b> | <b>46.973.510.000</b> |

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

|                                  | This year      | Last year      |
|----------------------------------|----------------|----------------|
| Owner's contributed capital      |                |                |
| - At the beginning of the year   | 46.973.510.000 | 46.973.510.000 |
| - Increase in the year           |                |                |
| - Decrease in the year           |                |                |
| - At the end of the year         | 46.973.510.000 | 46.973.510.000 |
| Distributed dividends and profit |                |                |

**d - Share**

|   | This year | Last year |
|---|-----------|-----------|
| Quantity of Authorized issuing shares           | 4.697.351 | 4.697.351 |
| - Quantity of issued shares                     | 4.697.351 | 4.697.351 |
| + Common shares                                 | 4.697.351 | 4.697.351 |
| + Preference shares                             |           |           |
| - Quantity of shares repurchased                |           |           |
| + Common shares                                 |           |           |
| + Preference shares                             |           |           |
| - Quantity of outstanding shares in circulation | 4.697.351 | 4.697.351 |
| + Common shares                                 | 4.697.351 | 4.697.351 |
| + Preference shares                             |           |           |
| * Par value per share                           | 10.000    | 10.000    |

**d - Dividends**

|   |   |
|---|---|
| - Dividends declared after the reporting date:            | - |
| + - Dividends declared on common shares                   |   |
| + - Dividends declared on preference shares               |   |
| - Dividends on accumulated preference shares not recorded |   |

**e - Company's reserves**

|                                       |               |               |
|---------------------------------------|---------------|---------------|
| - Development and investment funds    | 6.583.273.841 | 6.583.273.841 |
| - Enterprise Arrangement Support Fund |               |               |
| - Other reserves                      |               |               |

|  |     |   |                    |                    |
|--|-----|---|--------------------|--------------------|
| <b>26. Asset revaluation difference</b>  |     |   | <b>This year</b>   | <b>Last year</b>   |
| Reason for change between previous year and year end numbers   |     |   |                    |                    |
| <b>27. Exchange rate difference</b>  |     |   | <b>This year</b>   | <b>Last year</b>   |
| - Exchange rate difference due to conversion of financial statements prepared in foreign currency into VND |     |   |                    |                    |
| - Exchange rate differences arise for other reasons  |     |   |                    |                    |
| <b>28. Other funds</b>   |     |   | <b>This year</b>   | <b>Last year</b>   |
| - Funding provided during the year   |     |   |                    |                    |
| - Career expenses  |     |   | <b>90.970.909</b>  | <b>-</b>           |
| - Remaining funds at the end of the year   |     |   | <b>-</b>           | <b>-</b>           |
| <b>29. Off-Balance Sheet Items</b>   |     |   | <b>This year</b>   | <b>Last year</b>   |
| a) Outsourced assets:  |     |   |                    |                    |
| b) Assets held in custody  |     |   | <b>319.985.000</b> | <b>319.985.000</b> |
| - Goods and materials for safekeeping, processing, and consignment:  |     |   |                    |                    |
| <b>XI NGHIEP TU DOANH CAN THEP HOANG LE</b>  |     |   |                    |                    |
| - Rolling frame OI-01-01   | Cái | 2 | 151.145.000        | 151.145.000        |
| - Rolling frame D450   | Cái | 2 | 168.840.000        | 168.840.000        |
| - Goods accepted for sale, consignment, pledge, mortgage   |     |   |                    |                    |
| c) Foreign currencies  |     |   |                    |                    |
| d) Golds   |     |   |                    |                    |
| đ) Bad debts handled:  |     |   |                    |                    |
| e) Other information   |     |   |                    |                    |

**30. Other information is explained and explained by the enterprise itself.**



**VII- ADDITIONAL INFORMATION FOR ITEMS PRESENTED IN THE INCOME STATEMENT**

(Đơn vị tính: Đồng)

| <b>1. Total revenue from sales of goods and rendering of services</b>                   | <b>This year</b>         | <b>Last year</b>         |
|---|--------------------------|--------------------------|
| a) Revenue  |                          |                          |
| - Revenue from sale of goods  | 2.305.608.116.157        | 2.292.714.757.592        |
| - Revenue from rendering of services  |                          |                          |
| - Revenue from construction contracts   |                          |                          |
| + Revenue from Construction contract recognized in the period                           |                          |                          |
| + Accumulated revenue from construction contract recognized to the reporting date       |                          |                          |
| <b>Total</b>  | <b>2.305.608.116.157</b> | <b>2.292.714.757.592</b> |
| b) Revenue from related parties   |                          |                          |
| <b>2. Revenue deductions</b>  |                          |                          |
| In which:   |                          |                          |
| - Trade discounts   |                          |                          |
| - Sale discounts  |                          | 33.973.562               |
| - Sale returns  |                          |                          |
| <b>3. Cost of goods sold</b>  | <b>This year</b>         | <b>Last year</b>         |
| Cost of goods sold  | 2.160.758.006.708        | 2.133.940.645.687        |
| Cost of finished goods sold   |                          |                          |
| In which: Accrued costs of finished goods sold include:                                 |                          |                          |
| - Accrued expense items   |                          |                          |
| - Accrued amount of each item   |                          |                          |
| - Estimated time when costs incurred  |                          |                          |
| Cost of services rendered   |                          |                          |
| Net carrying amount, expenses of sold liquidation and disposal of investment properties |                          |                          |
| Expenses of sales of investment properties  |                          |                          |
| - Normal loss of inventories  |                          |                          |
| - Abnormal loss of inventories  |                          |                          |
| - Other abnormal expenses included in cost of goods sold                                |                          |                          |
| - Provision for devaluation of inventories  |                          |                          |
| - Other decreases in cost of goods sold   |                          |                          |
| <b>Total</b>  | <b>2.160.758.006.708</b> | <b>2.133.940.645.687</b> |

|          |  |                      |                                |
|----------|--|----------------------|--------------------------------|
| <b>4</b> | <b>Revenue from financial activities</b>   | <b>This year</b>     | <b>Last year <sup>HN</sup></b> |
|          | Interest on deposits and loans   | 18.892.567           | 19.217.490                     |
|          | Gain on sale of investments  | -                    | -                              |
|          | Dividends and profits are distributed  | -                    | -                              |
|          | Exchange rate difference interest  | -                    | -                              |
|          | - Exchange rate difference interest due to foreign currency trading and payment  | -                    | -                              |
|          | - Interest difference due to reassessment of balance at the end of the period    | 156.745.996          | 214.978.081                    |
|          | Late payment interest on sales, payment discounts                                | -                    | -                              |
|          | Revenue from other financial activities  | -                    | -                              |
|          | <b>Total</b>   | <b>175.638.563</b>   | <b>234.195.571</b>             |
| <b>5</b> | <b>Financial costs</b>   | <b>Năm nay</b>       | <b>Năm trước</b>               |
|          | Loan interest  | 2.245.552.347        | 5.145.596.511                  |
|          | - Short-term loan interest   | 545.339.629          | 2.748.599.075                  |
|          | - Long-term loan interest  | 1.700.212.718        | 2.396.997.436                  |
|          | Payment discounts, interest on deferred payments                                 | -                    | -                              |
|          | Loss due to sale or liquidation of financial investments                         | -                    | -                              |
|          | Exchange rate difference loss  | -                    | -                              |
|          | - Exchange rate difference losses due to foreign currency trading and payments   | -                    | -                              |
|          | - Exchange rate difference loss due to reassessment of ending balance            | -                    | -                              |
|          | Provision for devaluation of short-term and long-term investments                | -                    | -                              |
|          | Other financial costs  | -                    | -                              |
|          | <b>Total</b>   | <b>2.245.552.347</b> | <b>5.145.596.511</b>           |
| <b>6</b> | <b>Other income</b>  | <b>Năm nay</b>       | <b>Năm trước</b>               |
|          | Liquidation and sale of fixed assets   | -                    | -                              |
|          | Gains due to revaluation of assets   | -                    | -                              |
|          | Fines collected  | 170.457.840          | 44.995.411                     |
|          | Bad debts have been resolved   | -                    | -                              |
|          | Taxes are reduced  | -                    | -                              |
|          | Other accounts   | 96.999.272           | 344.491.733                    |
|          | <b>Total</b>   | <b>267.457.112</b>   | <b>389.487.144</b>             |
| <b>7</b> | <b>Other costs</b>   | <b>Năm nay</b>       | <b>Năm trước</b>               |
|          | Residual value of fixed assets and costs of liquidation and sale of fixed assets | -                    | -                              |
|          | Loss due to revaluation of assets  | -                    | -                              |
|          | Tax collection, penalties and late tax payment                                   | 11.618.369           | 305.372.512                    |
|          | Other accounts   | 863.295.157          | 128.197.600                    |
|          | <b>Total</b>   | <b>874.913.526</b>   | <b>433.570.112</b>             |



| <b>8. Selling and administrative expenses</b>                               | <b>This year</b>         | <b>Last year</b>         |
|---|--------------------------|--------------------------|
| <b>a) General and administrative expense</b>                                | <b>107.154.065.402</b>   | <b>92.961.520.399</b>    |
| Labour expenses   | 40.162.016.919           | 31.857.778.036           |
| Salary  | 35.622.212.704           | 27.350.794.128           |
| Social insurance, health insurance, trade union fee,<br>Party work expenses | 3.632.859.215            | 3.633.441.908            |
| On-duty meal allowance  | 906.945.000              | 873.542.000              |
| Raw materials   | 3.478.444.875            | 2.818.196.788            |
| Office supplies expenses  | 11.471.596               | -                        |
| Depreciation expenses   | 2.714.782.667            | 3.369.480.592            |
| Taxes and fees  | -                        | -                        |
| Provision/ (Reversal) of other provisions                                   | 376.213.632              | 937.429.163              |
| Outsourcing service costs   | 7.089.729.110            | 6.562.470.886            |
| Other expenses in cash  | 53.321.406.603           | 47.416.164.934           |
| <b>b) Selling expenses incurred during the period</b>                       | <b>14.508.877.196</b>    | <b>43.748.348.941</b>    |
| Labour expenses   | -                        | -                        |
| Raw materials   | -                        | -                        |
| Expenses of outsourcing services  | -                        | -                        |
| Depreciation expenses   | -                        | -                        |
| Provision/ (Reversal) of provision for product warranty                     | 1.184.214.329            | 31.616.381.492           |
| Outsourcing service costs   | 9.388.753.967            | 8.410.060.039            |
| Other expenses in cash  | 3.935.908.900            | 3.721.907.410            |
| <b>c) Selling expenses and administrative expenses write-offs</b>           |                          |                          |
| - Reversal of product and goods warranty provisions;                        |                          |                          |
| - Reversal of restructuring provisions and other provisions                 |                          |                          |
| - Other deductions  |                          |                          |
| <b>9. Business and productions cost by items</b>                            | <b>This year</b>         | <b>Last year</b>         |
| - Raw materials   | 1.930.016.535.820        | 1.948.775.994.077        |
| - Labour expenses   | 175.120.519.841          | 132.522.724.017          |
| - Depreciation expenses   | 33.024.970.133           | 28.814.266.382           |
| - Expenses of outsourcing services  | 27.588.822.433           | 35.068.058.016           |
| - Other expenses in cash  | 114.399.704.185          | 78.691.158.516           |
| <b>Cộng:</b>  | <b>2.280.150.552.412</b> | <b>2.223.872.201.008</b> |
| <b>10. Current corporate income tax expense</b>                             |                          |                          |
| - Corporate income tax expense calculated on current year taxable income    | 4.153.863.299            | 3.882.997.952            |
| - Adjustment of tax expenses from previous period to current period         |                          |                          |
| - Total current corporate income tax expense                                |                          |                          |
| <b>11. Deferred corporate income tax expense</b>                            |                          | (118.346.376)            |

**VIII. 49. ADDITIONAL INFORMATION FOR THE ITEMS OF THE STATEMENT OF CASH FLOWS**

| <b>1. a) Non-cash transactions affecting the statement of cash flow in the future</b> | <b>This year</b>       | <b>Last year</b>       |
|---|------------------------|------------------------|
| Purchasing assets by receiving direct debts or through finance lease                  |                        |                        |
| Purchasing enterprises by issuing shares  |                        |                        |
| Converting debts into owner's equity  |                        |                        |
| Other non-monetary transactions   |                        |                        |
| <b>2. ash and cash equivalents held by the Company but unused</b>                     |                        |                        |
| <b>3. c) Proceeds from borrowings during the year</b>                                 |                        |                        |
| Proceeds from ordinary contracts;   | <b>175.406.262.443</b> | <b>330.996.543.644</b> |
| Proceeds from issuance of common bonds;   |                        |                        |
| Proceeds from issuance of convertible bonds;  |                        |                        |
| Proceeds from issuance of preferential shares classified as liabilities;              |                        |                        |
| Proceeds from government bond REPO and security REPO                                  |                        |                        |
| Proceeds from borrowings under other forms;   |                        |                        |
| <b>4. d) Actual repayments on principal during the year</b>                           |                        |                        |
| Repayment on principal from ordinary contracts  | <b>152.455.031.243</b> | <b>384.263.244.622</b> |
| Repayment on principal of common bonds;   |                        |                        |
| Repayment on principal of convertible bonds;  |                        |                        |
| Repayment on principal of preference shares classified as liabilities                 |                        |                        |
| Repayment on government bond REPO and security REPO;                                  |                        |                        |
| Repayments on borrowings under other forms  |                        |                        |

**IX. Other informations**

1. Contingent liabilities, commitments and financial information khác
2. Events occurring after the balance sheet date
3. Information about related parties



| <b>Related party</b>  | <b>Relationship</b>  |
|---|--|
| Vietnam National Coal and Mineral Industries Holding Corporation Limited                  | Parent company   |
| Lam Dong Bauxite - Aluminum Complex Project Management Unit                               | Member unit of the parent company                            |
| Vinacomin - Ha Long Coal Company  | Member unit of the parent company                            |
| Vinacomin - Khe Cham Coal Company   | Member unit of the parent company                            |
| Vinacomin - Quang Hanh Coal Company   | Member unit of the parent company                            |
| Vinacomin - Thong Nhat Coal Company   | Member unit of the parent company                            |
| Vinacomin - Cam Pha Port and Logistics Company  | Member unit of the parent company                            |
| Vinacomin - Hon Gai Coal Company  | Member unit of the parent company                            |
| Vinacomin - Cua Ong Coal Preparation Company  | Member unit of the parent company                            |
| Vinacomin - Hon Gai Coal Selecting Company  | Member unit of the parent company                            |
| Vinacomin - Mine Construction Company   | Member unit of the parent company                            |
| Vinacomin - Duong Huy Coal Company  | Member unit of the parent company                            |
| Vinacomin - Uong Bi Coal Company  | Member unit of the parent company                            |
| <b>Related parties (continued)</b>  | <b>Relationship</b>  |
| Vinacomin - Khe Cham Coal Processing Plant Project Management Unit                        | Member unit of the parent company                            |
| Vinacomin - Quang Ninh Coal Processing Company  | Member unit of the parent company                            |
| Vinacomin Uong Bi Electric Mechanical Joint Stock Company                                 | Related Party Disclosures                                    |
| Mao Khe Mechanical Joint Stock Company - Vinacomin  | Related Party Disclosures                                    |
| Vvmi Viet Bac Mechanical Joint Stock Company  | Related Party Disclosures                                    |
| Cao Son Coal Joint Stock Company  | Related Party Disclosures                                    |
| Deo Nai - Coc Sau TKV Coal Joint Stock Company  | Related Party Disclosures                                    |
| Vinacomin - Ha Tu Coal Joint Stock Company  | Related Party Disclosures                                    |
| Vinacomin - Mong Duong Coal Joint Stock Company   | Related Party Disclosures                                    |
| Vinacomin - Nui Beo Coal Joint Stock Company  | Related Party Disclosures                                    |
| Vinacomin - Vang Danh Coal Joint Stock Company  | Related Party Disclosures                                    |
| Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company                                | Related Party Disclosures                                    |
| Vinacomin - Ha Lam Coal Joint Stock Company   | Related Party Disclosures                                    |
| Sin Quyen Copper Mine Branch, Lao Cai - Vimico  | Related Party Disclosures                                    |
| Vinacomin - Environment Company Limited   | Related Party Disclosures                                    |
| Vinacomin - Motor Industry Joint Stock Company  | Related Party Disclosures                                    |
| Vinacomin - Materials Trading Joint Stock Company   | Related Party Disclosures                                    |
| Vinacomin Transportation and Miner Commuting Service JSC                                  | Related Party Disclosures                                    |
| Branch of Vinacomin Mining Chemical Corporation - Industrial Explosives Center            | Related Party Disclosures                                    |
| Na Duong Coal Company - VVMI - Branch of Viet Bac TKV Coal and Minerals Corporation - JSC | Related Party Disclosures                                    |
| Mining Industry Investment Consulting Joint Stock Company                                 | Related Party Disclosures                                    |
| Vinacomin Business School   | Revenue-generating public service unit of the parent company |
| Vinacomin Hospital  | Revenue-generating public service unit of the parent company |
| Institute of Mining Science and Technology  | Revenue-generating public service unit of the parent company |
| Institute Of Energy & Mining Mechanical Engineering                                       | Revenue-generating public service unit of the parent company |
| Vinacomin Business School   | Revenue-generating public service unit of the parent company |



Other units in Vietnam National Coal and Mineral Industries

Group

In addition to the information with related parties presented in the above notes, the Company also had transactions with related parties during the accounting period as follows:

|   | For the year 2025<br>VND<br>1.217.462.355.106 | For the year 2024<br>VND<br>1.264.221.911.222 |
|---|---|---|
| <b>Revenue</b>  |   |   |
| Branch of Vietnam National Coal – Mineral Industries Group – Cua Ong Coal Preparation Company – TKV | 23.721.368.514                                | 35.372.982.517                                |
| Branch of Vietnam National Coal – Mineral Industries Group – Thong Nhat Coal Company – TKV          | 175.137.463.029                               | 138.298.880.622                               |
| Branch of Vietnam National Coal – Mineral Industries Group – Duong Huy Coal Company – TKV           | 206.153.484.199                               | 173.107.293.209                               |
| Mong Duong Coal Joint Stock Company – Vinacomin   | 99.376.428.248                                | 99.159.982.306                                |
| Branch of Vietnam National Coal – Mineral Industries Group – Khe Cham Coal Company – TKV            | 216.989.432.107                               | 185.185.040.391                               |
| Branch of Vietnam National Coal – Mineral Industries Group – Quang Hanh Coal Company – TKV          | 58.642.502.173                                | 77.526.626.490                                |
| Branch of Vietnam National Coal – Mineral Industries Group – Ha Long Coal Company – TKV             | 128.973.764.994                               | 154.384.473.053                               |
| Coal Transportation and Workers Shuttle Joint Stock Company – Vinacomin                             | 12.240.000                                    | 12.240.000                                    |
| Nui Beo Coal Joint Stock Company – Vinacomin  | 276.392.546                                   | 1.507.827.546                                 |
| Coc Sau Coal Joint Stock Company – Vinacomin  |   | 1.539.660.525                                 |
| Deo Nai Coal Joint Stock Company – Vinacomin  |   | 5.002.739.429                                 |
| Cao Son Coal Joint Stock Company – TKV  | 40.233.189.274                                | 40.769.441.082                                |
| Ha Tu Coal Joint Stock Company – Vinacomin  | 8.657.162.951                                 | 4.156.056.262                                 |
| Branch of Vietnam National Coal – Mineral Industries Group – Mining Construction Company – TKV      | 132.494.226.644                               | 118.058.199.960                               |
| Uong Bi Electromechanical Joint Stock Company – Vinacomin   | 33.701.792.324                                | 40.444.985.561                                |
| Minerals Corporation – TKV – Joint Stock Company  | 60.237.024.350                                | 28.602.619.975                                |
| Sin Quyen Copper Mine Branch, Lao Cai – VIMICO  | 10.378.528.511                                | 7.739.640.943                                 |
| Cao Bang Iron and Steel Joint Stock Company   |   | 1.015.786.000                                 |
| Ha Lam Coal Joint Stock Company – Vinacomin   | 2.501.080.072                                 | 8.491.649.064                                 |
| Viet Bac Mining Mechanical Joint Stock Company – VVMI   |   | 160.500.000                                   |
| Vang Danh Coal Joint Stock Company – Vinacomin  | 2.449.435.857                                 | 128.806.690.335                               |
| Mao Khe Mechanical Joint Stock Company – Vinacomin  | 1.270.468.500                                 | 769.881.100                                   |
| Automobile Industry Joint Stock Company – Vinacomin   |   | 10.500.000                                    |
| Da Bac Port and Logistics Company – Vinacomin   |   | 2.309.220.000                                 |
| Deo Nai – Coc Sau Coal Joint Stock Company – TKV  | 7.396.771.004                                 | 1.723.158.920                                 |
| Vietnam National Coal – Mineral Industries Group  |   | 654.555.500                                   |
| Branch of Mining Chemical Industry Corporation – Vinacomin – Industrial Explosives Materials Center | 125.459.117                                   | 113.930.678                                   |
| Tan Quang Cement Joint Stock Company  |   | 988.457.560                                   |
| Lam Dong Aluminum One Member Limited Liability Company – TKV  | 7.934.960.942                                 | 8.308.523.294                                 |
| Environment One Member Limited Liability Company – TKV  | 5.542.800                                     | 368.900                                       |
| Branch of Vietnam National Coal – Mineral Industries Group – Hon Gai Coal Company – TKV             | 793.636.950                                   |   |



|  | <b>2025</b>              | <b>2024</b>              |
|--|--------------------------|--------------------------|
|  | <b>VND</b>               | <b>VND</b>               |
| <b>Purchase</b>  | <b>1.791.427.157.350</b> | <b>1.696.993.793.191</b> |
| Vinacomin - Motor Industry Joint Stock Company                           | 479.807.121              | 38.205.000               |
| Institute Of Energy & Mining Mechanical Engineering                      | 1.668.232.600            | 1.401.022.278            |
| Vinacomin - Quang Ninh Coal Processing Company                           | 1.751.768.102            | 2.347.188.044            |
| Vinacomin - Minerals Holding Corporation                                 | 1.755.095.990.999        | 1.662.314.104.644        |
| Vietnam Coal and Mineral College   | 213.775.000              | 313.703.000              |
| Cao Son Coal Joint Stock Company   | 3.807.025.193            | 2.583.224.023            |
| Vinacomin - Environment Company Limited                                  | 15.441.685.280           | 11.084.961.400           |
| Vinacomin - Materials Trading Joint Stock Company                        | 8.733.416.292            | 12.555.945.199           |
| Vinacomin Transportation and Miner Commuting Service JSC                 | 452.684.139              | 474.399.919              |
| Vinacomin - Cua Ong Coal Preparation Company                             | 19.762.845               | 35.788.584               |
| Vinacomin Hospital   | 671.478.700              | 610.929.100              |
| Mining Technology and Equipment Development Joint Stock Company          | 39.069.603               |                          |
| Vietnam National Coal and Mineral Industries Holding Corporation Limited | 2.563.261.476            | 2.414.114.800            |
| Vinacomin Informatics, Technology, Environment Joint Stock Company       | 219.200.000              |                          |
| Nghe Tinh Coal Trading Company   | 90.000.000               |                          |
| Coal industry rehabilitation center - VVMI                               | 90.000.000               | 103.237.200              |
| Center for Occupational Disease Treatment and Rehabilitation - Vimico    | 90.000.000               | 142.560.000              |
| Vinacomin - Coal Import Export Joint Stock Company                       |                          | 350.000.000              |
| Vinacomin Uong Bi Electric Mechanical Joint Stock Company                |                          | 224.410.000              |

| Manager's income           |  | 2025             | 2024             |
|----------------------------|--|------------------|------------------|
| Mr. Nguyen Trong Tot       | Chair man (Appointed on 25/4/2025)<br>Resigned on 25/11/2025)              | 20.725.000<br>-  | -<br>-           |
| Mr. Nguyen Van Tu          | Chair man (Resigned on 25/4/2025)  | 1.300.000        | 54.450.000       |
| Mr. Pham Tuan Ngoc         | Chair man (Resigned on 25/11/2025)   | 9.000.000        | -                |
| Mrs. Pham Thu Huong        | Member ot the Board of Management  | 613.189.417      | 562.665.400      |
| Mr. Bui Xuan Hanh          | Member ot the Board of Management  | 494.842.616      | 520.028.210      |
| Mr. Pham Minh Tuan         | Director/Member ot the Board of Management                                 | 1.051.837.976    | 838.605.319      |
| Mr. Pham Thanh Tung        | Vice Director (Appointed on 1/2/2025)                                      | 431.124.061      | -                |
| Mr. Tran Ngoc Thang        | Vice Director (Appointed on 1/2/2025)                                      | 744.213.834      | -                |
| Mr. Le Viet Su             | Vice Director (Resigned on 1/2/2025)<br>/Member ot the Board of Management | 734.485.429<br>- | 750.655.328<br>- |
| Mr. Tang Ba Khang          | Vice Director (Resigned on 1/2/2025)                                       | 155.832.243      | 652.770.510      |
| Mrs. Nguyen Thi Hong Thinh | Chief Accountant   | 609.293.709      | 272.555.764      |
| Mr. Nguyen Manh Hung       | Head of Board of Supervision   | 635.794.125      | 586.871.800      |
| Mrs. Nguyen Thi Thu Hien   | Member of Board of Supervision   | 306.638.632      | 356.278.246      |
| Mrs. Chu Thi Viet Trung    | Member of Board of Supervision   | 412.178.358      | 282.415.615      |

In addition to the above related partie's transaction, other related parties did not have any transactions during the period anh have to no balance at the end of the accouting period with the Company

4. Presentation of assets, revenue, and business results by segment (accounting standard No. 28)
5. Comparative information (changes in information in the Financial Statements of previous accounting years)
6. Information on ongoing operations
7. Other infomations

Preparer  
(Signed)



Ngô Thị Kim Dung

Chief Accountant  
(Signed)



Nguyễn Thị Hồng Thịnh

