

Vietnam National Coal and Mineral Industries Holding  
Corporation Limited  
Deo Nai – Coc Sai – TKV Coal Joint Stock Company

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SOCIALIST REPUBLIC OF VIETNAM  
**Independence - Freedom - Happiness**

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*Cam Pha, January 20<sup>th</sup> 2026*



# **Financial Statement**

## **THE FOURTH QUARTER OF 2025**

(Issued together with Circular No.  
200/2014/TT-BTC dated December 22,  
2014 of the Ministry of Finance)

**BALANCE SHEET**  
At December 31, 2025

Unit: VND

ASSETS	CODE	NOTE	Closing balance (december 31, 2025)	Opening balance (January 01, 2025)
1	2	3	4	5
<b>A- CURRENT ASSETS</b>	<b>100</b>		<b>1.518.090.022.572</b>	<b>1.181.605.010.711</b>
<b>I. Cash and cash equivalents</b>	<b>110</b>		<b>9.067.089.724</b>	<b>9.399.886.659</b>
1. Cash	111	VI.1	9.067.089.724	9.399.886.659
2. Cash equivalents	112			
<b>II. Short-term financial investments</b>	<b>120</b>		<b>-</b>	<b>-</b>
1. Trading securities	121	VI.2a		
2. Provision for decline in value of trading securities (*)	122	VI.2a		
3. Held-to-maturity investment	123	VI.2b		
<b>III. Current account receivables</b>	<b>130</b>		<b>398.569.761.941</b>	<b>428.037.087.816</b>
1. Short-term trade receivables	131	VI.3a,c	395.361.089.318	409.605.726.314
2. Short-term prepayments to suppliers	132		1.248.573.110	17.400.590.292
3. Short-term intra-company receivables	133			
4. Receivables according to the progress of construction	134			
5. Short-term loan receivables	135			
6. Other current account receivables	136	VI.4a	1.960.099.513	1.030.771.210
7. Provision for doubtful debts (*)	137	VI.4a		
8. Shortage of assets awaiting resolution	139	VI.5		
<b>IV. Inventory</b>	<b>140</b>	<b>VI7</b>	<b>951.820.603.333</b>	<b>610.311.747.403</b>
1. Inventories	141		951.831.534.946	610.487.152.103
2. Provision for devaluation of inventories	149		(10.931.613)	(175.404.700)
<b>V. Other current assets</b>	<b>150</b>		<b>158.632.567.574</b>	<b>133.856.288.833</b>
1. Short-term prepaid expenses	151	VI.13a	67.278.043.401	71.439.423.188
2. Deductible Value-added tax	152			
3. Taxes and other receivables from the State Budget	153	VI.19	91.354.524.173	62.416.865.645
4. Government bonds purchased for resale	154			
5. Other current assets	155	VI.14a		
<b>B. NON-CURRENT ASSETS</b>	<b>200</b>		<b>1.232.692.820.829</b>	<b>1.162.277.572.242</b>
<b>I. Long-term receivables</b>	<b>210</b>		<b>287.037.090.177</b>	<b>241.607.461.022</b>
1. Long-term trade receivables	211	VI.3bc	-	-
2. Long-term prepayment to suppliers	212			
3. Working capital provided to subordinate units	213		-	-
4. Long-term intra-company receivables	214		-	-
5. Long-term loan receivables	215		-	-
6. Other non-current account receivables	216	VI.4b	287.037.090.177	241.607.461.022
7. Provision for doubtful debts (*)	219	VI.4b	-	-
<b>II. Fixed assets</b>	<b>220</b>		<b>846.155.604.855</b>	<b>836.371.133.866</b>



1	2	3	4	5
<b>1. Tangible fixed assets</b>	<b>221</b>	<b>VI.9</b>	845.957.797.092	836.084.240.771
- Cost	222		5.576.889.445.827	5.498.161.556.329
- Accumulated depreciation (*)	223		(4.730.931.648.735)	(4.662.077.315.558)
<b>2. Financial leased fixed assets</b>	<b>224</b>	<b>VI.11</b>		-
- Cost	225		-	-
- Accumulated depreciation (*)	226		-	-
<b>3. Intangible fixed assets</b>	<b>227</b>	<b>VI.10</b>	<b>197.807.763</b>	<b>286.893.095</b>
- Cost	228		3.398.981.707	3.398.981.707
- Accumulated amortization (*)	229		(3.201.173.944)	(3.112.088.612)
<b>III. Investment properties</b>	<b>230</b>	<b>VI.12</b>	-	-
- Cost	231		-	-
- Accumulated depreciation (*)	232		-	-
<b>IV. Long-term fixed assets in progress</b>	<b>240</b>	<b>VI.8</b>	<b>26.055.136.101</b>	<b>16.181.945.874</b>
1. Long-term work in progress	241			
2. Construction in progress	242		26.055.136.101	16.181.945.874
<b>V. Long-term financial investment</b>	<b>250</b>		-	-
1. Investments in subsidiaries	251		-	-
2. Investment in joint ventures and associates	252		-	-
3. Investment in equity of other entities	253			
4. Provision for long-term financial investments	254			
5. Held to maturity investments	255			
<b>VI. Other non-current assets</b>	<b>260</b>		<b>73.444.989.696</b>	<b>68.117.031.480</b>
1. Long-term prepaid expenses	261	VI.13b	49.003.623.253	27.901.988.069
2. Deferred income tax assets	262	VI.24a	24.441.366.443	40.215.043.411
3. Long-term equipment and spare parts for replacement	263			
4. Other non-current assets	268	VI.14b		
<b>TOTAL ASSETS ( 270 = 100 + 200 )</b>	<b>270</b>		<b>2.750.782.843.401</b>	<b>2.343.882.582.953</b>

<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>CODE</b>	<b>NOTE</b>	<b>Closing balance (december 31, 2025)</b>	<b>Opening balance (January 01, 2025)</b>
1	2	3	4	5
<b>A. LIABILITIES</b>	<b>300</b>		<b>1.994.455.272.305</b>	<b>1.613.973.841.221</b>
<b>I. Current liabilities</b>	<b>310</b>		<b>1.532.655.190.514</b>	<b>1.182.526.542.810</b>
1. Short-term trade payables	311	VI.16acd	735.023.783.707	463.022.322.126
2. Advances from customers	312			
3. Taxes and other payables to the State Budget	313	VI.19	75.829.860.986	41.235.343.313
4. Payables to employees	314		111.428.933.834	115.782.586.295
5. Accrued expenses	315	VI.20	4.726.143.080	4.392.300.188
6. Short-term intra-company payables	316			
7. Payables according to the progress of construction co	317			
8. Short-term unearned revenue	318	VI.22ac		
9. Other current payables	319	VI.21	14.651.710.128	15.041.644.876
10. Short-term loans and borrowings	320	VI.15acd	584.873.768.225	521.658.019.489
11. Provision for short-term payables	321	VI.23a		



1	2	3	4	5
12. Bonus and welfare fund	322		6.120.990.554	21.394.326.523
13. Price stabilization fund	323			
14. Government bonds purchased for resale	324			
<b>II. Non-current liabilities</b>	<b>330</b>		<b>461.800.081.791</b>	<b>431.447.298.411</b>
1. Long-term trade payables	331	VI.16bcd		
2. Long-term advances from customers	332			
3. Long-term accrued expenses	333	VI.20		
4. Long-term intra-company payables on working capital	334			
5. Long-term intra-company payables	335			
6. Other non-current payables	336	VI.22bc		
7. Long-term loans and borrowings	337	VI.21		
8. Convertible bonds	338		461.383.997.600	429.809.163.600
9. Preference shares	339	VI.17		
10. Deferred income tax payables	340	VI.22		
11. Provision for long-term payables	341	VI.24b		
12. Long-term unearned revenue	342	VI.23b	416.084.191	1.638.134.811
13. Scientific and technological development fund	343			
<b>B. OWNER'S EQUITY</b>	<b>400</b>		<b>756.327.571.096</b>	<b>729.908.741.732</b>
<b>I. Owner's equity</b>	<b>410</b>		<b>756.327.571.096</b>	<b>729.908.741.732</b>
1. Contributed capital	411	VI.25a	619.352.020.000	619.352.020.000
- Ordinary shares with voting rights	411a		619.352.020.000	619.352.020.000
- Preference shares	411b			
2. Share surplus	412	VI.25a	(66.000.000)	(66.000.000)
3. Conversion option of convertible bond	413	VI.25a		
4. Other capital of owners' equity	414	VI.25a		
5. Treasury shares	415	VI.25d		
6. Differences upon asset revaluation	416	VI.25a		
7. Exchange rate differences	417	VI.25a		
8. Development investment fund	418	VI.25e	28.736.167.038	28.736.167.038
9. Corporate reorganization assistance fund	419	VI.25e		
10. Other equity funds	420	VI.25e		
11. Undistributed after-tax profit	421	VI.25a	108.305.384.058	81.886.554.694
- Undistributed after-tax profit brought forward	421a		49.815.765.671	19.283.134.138
- Undistributed after-tax profit of current period	421b		58.489.618.387	62.603.420.556
12. Construction investment fund	422			
<b>II. Reserves and other funds</b>	<b>430</b>		-	-
1. Funding sources	431	VI.28		
2. Funds used for fixed asset acquisition	432			
<b>TOTAL LIABILITIES AND OWNERS' EQUITY (440 = 300 + 400)</b>	<b>440</b>		<b>2.750.782.843.401</b>	<b>2.343.882.582.953</b>

PREPARED BY

CHIEF ACCOUNTANT

Cam Pha, January 20, 2025

GENERAL DIRECTOR

Le Thi Bac

Vu Thi Huong





**INCOME STATEMENT**  
**The fourth quarter of 2025**

Items	Code	Note	The 3rd Quarter		Accumulated from the beginning of the year to the end of the period	
			Current Year	Previous Year	Current Year	Previous Year
1. Revenues from sales of goods and rendering of services	01	VII.1	1.199.056.105.953	1.654.033.048.362	5.264.204.905.542	2.893.881.498.708
2. Revenue deductions	02	VII.2				
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		1.199.056.105.953	1.654.033.048.362		
4. Cost of goods sold and services rendered	11	VII.3	1.121.067.187.843	1.527.828.521.035	5.264.204.905.542	2.893.881.498.708
5. Gross profit from sales of goods and rendering of services (20 = 10 - 11)	20		77.988.918.110	126.204.527.327	4.911.768.099.785	2.674.640.502.258
6. Financial income	21	VII.4	4.131.444.232	1.789.224.441	352.436.805.757	219.240.996.450
7. Financial expenses	22	VII.5	14.664.028.266	9.170.149.541	7.823.328.055	3.687.734.763
- Including: Interest expenses	23		14.664.028.266	9.170.149.541	56.091.522.124	21.053.249.615
8. Selling expenses	25		2.221.418.144	1.863.782.293	56.091.522.124	21.053.249.615
9. General and administrative expenses	26	VII.8a	27.730.717.124	74.562.058.861	5.381.689.586	2.524.433.244
10. Net operating profit {30 = 20 + (21 - 22) - (25 + 26)}	30		37.504.198.808	42.397.761.073	242.463.222.244	136.767.968.545
11. Other income	31	VII.6	15.067.812.667	9.475.067.054.00	56.323.699.858	62.583.079.809
12. Other expenses	32	VII.7	4.345.445.799	8.449.913.748.00	26.845.959.384	9.568.525.541.00
13. Other profit (40 = 31 - 32)	40		10.722.366.868	1.025.153.306	7.556.322.546	8.457.926.733.00
14. Profit before tax (50 = 30 + 40)	50		48.226.565.676	43.422.914.379	19.289.636.838	1.110.598.808
15. Current corporate income tax expense	51	VII.10	(5.858.097.580)	- 2.963.894.787.00	75.613.336.696	63.693.678.617
16. Deferred corporate income tax expense	52	VII.11	15.773.676.968		1.350.041.341	1.090.258.061.00
17. Profit after corporate income tax {60 = 50 - 51 - 52}	60		38.310.986.288	46.386.809.166	15.773.676.968	
18. Basic earnings per share(*)	70				58.489.618.387	62.603.420.556
19. Deluted earnings per share(*)	71		619	749	944	1.011

Unit: VND

Prepared by

*Le Thi Bac*  
Le Thi Bac

Chief Accountant

*Vu Thi Huong*  
Vu Thi Huong

Cam phia January 20, 2026  
General Director



Dang Thanh Binh



**CASH FLOW STATEMENT**  
(BY INDIRECT METHOD)  
The fourth Quarter of 2025

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current quarter	
			Current Year	Previous Year
<b>I. Cash flow from operating activities</b>				
1. Profit before tax	01		75.613.336.696	63.693.678.617
2. Adjustments for				
- Fixed asset depreciation and amortization	02		291.950.255.920	101.671.359.988
- Provisions	03		(164.473.087)	175.404.700
- (Gain)/loss from retranslation of monetary items denominated in	04		-	-
- (Gain)/loss from investment	05		(6.905.555.066)	8.044.612.172
- Interest expenses	06		56.091.522.124	21.053.249.615
- Other deductions	07		-	(6.031.175.915)
3. Operating profit before changes in working capital	08		416.585.086.587	188.607.129.177
- (Increase) decrease in account receivables	09		(44.899.961.806)	(62.110.061.405)
- (Increase)decrease in inventories	10		(341.344.382.843)	25.961.383.465
- Increase/ (decrease) in account payables (excluding interest payable,	11		294.495.532.178	(138.007.664.950)
- (Increase)/ decrease in prepaid expenses	12		(16.940.255.397)	144.614.791.096
- Increase/ (decrease) in trading securities	13			
- Interest paid	14		(56.112.208.478)	(20.813.534.114)
- Corporate income tax paid	15		(10.014.566.527)	(9.000.000.000)
- Other receipt from operating activities	16		1.346.100.000	844.500.000
- Other payments for operating activities	17		(29.681.390.425)	(9.442.510.780)
Net cash flow from operating activities	20		213.433.953.289	120.654.032.489
<b>II. Cash flow from investing activities</b>				
1. Payments for acquisitions, constructions of fixed assets	21		(298.309.507.426)	(243.636.503.774)
2. Proceeds from disposal and liquidation of fixed assets and other long-	22		6.797.564.993	(86.954.724)
3. Loans given and purchases of debt instruments of other entities	23			
4. Recovery of loans given and disposal of debt instruments of other	24			
5. Investment in other entities	25		-	-
6. Withdrawals of investments in other entities	26			
7. Interest, dividends and profit distribution received	27		107.990.073	115.121.208
Net cash flow from investing activities	30		(291.403.952.360)	(243.608.337.290)
<b>III. Cash flow from financing activities</b>				
1. Proceeds from issuance of shares, capital contribution from shareholders	31		-	-
2. Payments of capital contribution to owners, repurchases of shares	32		-	-
3. Short-term and long-term loans received	33	VIII.3	1.142.623.461.347	571.541.249.996
4. Repayments of loans principal	34	VIII.4	(1.047.832.878.611)	(438.480.490.036)
5. Payments for financial leasehold assets	35		-	-
6. Dividends paid, profits shared to shareholders	36		(17.153.380.600)	(706.568.500)
Net cash flow from financing activities	40		77.637.202.136	132.354.191.460
Net cash flow during the period (50 = 20+30+40)	50		(332.796.935)	9.399.886.659
Cash and cash equivalents at the beginning of the period	60		9.399.886.659	-
Foreign exchange differences on cash and cash equivalents	61			
Cash and cash equivalents at the end of the period (70 = 50+60+61)	70	V.1	9.067.089.724	9.399.886.659
Closing balance of Cash in balance sheet	B/S		9.067.089.724	9.399.886.659
Difference			-	-
Check (TRUE, FALSE)			TRUE	TRUE

PREPARED BY

CHIEF ACCOUNTANT

Le Thi Bac

Vu Thi Huong

Cam Pha, January 20, 2026

GENERAL DIRECTOR



Đặng Thanh Bình



## NOTES TO FINANCIAL STATEMENTS

Year of 2025

### **I - Characteristics of business operations:**

- 1 - Form of ownership: equity capital in which Vietnam National Coal and Mineral Industries Group holds 65%
- 2 - Business fields: Manufacturing and Provision of Services.
- 3 - Business lines:
  - Mining and collection of hard coal;
  - Mining and collection of lignite;
  - Mining and ore support activities;
  - Specialized construction activities (leveling, site preparation);
  - Construction of civil engineering works;
  - Repair, maintenance and installation of machinery and equipment;
  - Road freight transport;
  - Conduct business in other industries in accordance with the provisions of law;
- 4 - Normal production and business cycle:
- 5 - Characteristics of business operations during the fiscal year that affect financial statements:
- 6 - Corporate structure: No subsidiaries, joint ventures or associates.
- 7 - Statement on comparability of information in financial statements:

### **II - Accounting period, currency used in accounting:**

- 1 - Annual accounting period: starts from January 01, 2025 and ends on March 31, 2025
- 2 - Currency used in accounting: Vietnamese Dong.

### **III - Applicable Accounting Standards and Accounting System:**

#### **1 - Applicable accounting system:**

The Company applies the accounting system issued under Circular No. 200/2014/TT/BTC dated December 22, 2014 of the Ministry of Finance guiding the Enterprise Accounting System, which replaced the Enterprise Accounting Regime issued under Decision No. 15/2006/QĐ-BTC, Circular 244/2009/TT-BTC.

#### **2 - Statement on compliance with accounting standards and accounting regime:**

The Company applies Vietnamese Accounting Standards (VAS) and supplementary documents issued by the State. Financial Statements are prepared and presented in accordance with regulations of each standard and supplementary document as well as with current Accounting Standards and Accounting System.

### **IV- Applicable accounting policies:**

#### **1- Principles for converting Financial Statements prepared in foreign currency into Vietnamese Dong.**

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

Coal and Mineral Industries Holding Corporation. That exchange rate is based on the transactions of commercial banks at the times of June 30 and December 31.



### **3- Accounting principles for determining real interest rate (effective interest rate used for discounting)**

### **4- Accounting principles for recording cash and cash equivalents:**

Cash and cash equivalents include cash on hand, bank deposits, short-term investments with maturity of no more than 03 months, highly liquid, easily convertible into known amounts of cash with little risk of conversion into cash.

- Short-term investments not exceeding 3 months that are easily convertible to cash and are subject to an insignificant risk of change in value since the date of purchase of the investment at the reporting date.

### **5 - Accounting principles for financial investments:**

- a) Trading securities;
- b) Investments held to maturity;
- c) Loans;
- d) Investment in subsidiaries; joint ventures and associates;
- e) Accounting methods for other transactions related to financial investments;

Investments at the reporting date, if:

- Promissory notes, treasury bills, bank deposits with a maturity or withdrawal period of no more than 03 months from the date of purchase of such investment are considered "cash equivalents";

- With a capital recovery period of less than 1 year or within 1 business cycle are classified as short-term assets.

- With a capital recovery period of more than 1 year or more than 1 business cycle, it is classified as a long-term asset.

Provision for investment devaluation made at the end of the year is the difference between the original cost of investments recorded in the accounting books and their market value or fair value at the time of provision.

### **6 - Accounting principles of accounting for receivables:**

The company monitors receivables in detail by original term, remaining term at the reporting time, and by each entity. The recorded value of receivables must not exceed the recoverable value.

### **7 - Accounting principles of inventory recording:**

-Inventory recognition principle: Inventories are recorded at cost. In cases where the net realizable value is lower than the cost, inventories must be measured at their net realizable value. The cost of inventories includes purchase costs, processing costs, and other directly related costs incurred to bring the inventories to their current location and condition.

Inventory valuation method: The value of inventories is determined using the specific identification method.

- Inventory accounting method: Inventories are accounted for using the perpetual method.

Ending balance of work-in-progress coal production cost = ending quantity of work-in-progress coal (X) (production cost during the period/quantity produced during the period).

Raw coal inventory with ash content higher or lower than the technical and economic standards assigned in the plan will be adjusted according to the ratio of actual average ash content at the end of the period to the planned average ash content of raw coal.

Ending balance of work-in-progress cost for other production stages = quantity of work-in-progress product at each stage (X) unit cost of that stage during the period.

Cost of each type of coal in ending inventory is determined using the weighted average method.

- Provision method for inventory devaluation: The provision for inventory devaluation is made at year-end as the difference between the cost of inventories and their net realizable value, in cases where the net realizable value is lower than the cost.

### **8 - Accounting principles of recording and depreciating fixed assets and investment properties:**



- Principles of recording fixed assets (tangible, intangible, finance lease): Tangible fixed assets and intangible fixed assets are recorded at original cost. During use, tangible fixed assets are recorded at original cost, accumulated depreciation and residual value.

Leased fixed assets (if any) will be recorded at their original cost at their fair value or the present value of the minimum lease payments (excluding VAT) and the initial direct costs incurred in connection with the leased fixed assets. During use, leased fixed assets are recorded at their original cost, accumulated depreciation and residual value.

Fixed asset depreciation method: Fixed asset depreciation is calculated using the straight-line method, applied to all assets at a calculated rate to allocate the original cost over the estimated period of use and in accordance with the guidance in Circular 45/2013/TT-BTC dated April 25, 2013 (effective from June 10, 2013) of the Ministry of Finance on guiding the Management, use and depreciation of Fixed Assets. The estimated depreciation period is as follows:

+ Buildings and structures:	06 -:-25 years
+ Machinery and equipment:	05 -:-10 years
+ Means of transport:	02 -:- 10 years
+ Office equipment:	4 -:- 8 years
+ Perennial garden	6 years
+ Other fixed assets:	4 -:- 15 years

- Major repair costs of fixed assets: The Company shall account for them according to the provisions of Clause 2, Article 7, Circular 45/2013/TT-BTC dated April 25, 2013.

\*Principles of recording and depreciating investment properties:

- Principles of recording investment properties:
- Investment properties depreciation method:

#### **9 - Accounting principles for business cooperation contracts:**

The company does not have any business cooperation contracts.

#### **10 - Accounting principles for Deferred corporate income tax:**

Deferred corporate income tax accounting principles applied according to Vietnamese accounting standard No. 17

#### **11 - Accounting principles for prepaid expenses:**

Prepaid expenses related to current fiscal year production and business costs are recorded as short-term prepaid expenses and included in production and business costs in the fiscal year.

Expenses incurred during the fiscal year but related to the business performance of many accounting periods are recorded as long-term prepaid expenses to be gradually allocated to the business performance in different accounting periods.

Prepaid expense allocation method: Current assets with value over 5 million VND are allocated over 36 months. Large tires are allocated over 6 months.

#### **12 - Accounting principles of accounting for liabilities:**

The company tracks detailed liabilities by subject, original term, remaining term at the time of reporting. Record liabilities not lower than payment obligation.

The company does not make provisions for liabilities.

#### **13 - Accounting principles for recording loans and financial lease liabilities:**

The value of the Company's loans is recorded according to the actual amount borrowed from commercial banks. The Company monitors each subject and term in detail. The Company has no financial lease liabilities.

#### **14 - Accounting principles of recording and capitalizing borrowing costs:**



- Principle of recording borrowing costs: borrowing costs are recorded in production and business expenses in the period when incurred, except for borrowing costs directly related to investment in construction or production of unfinished assets which are included in the value of that asset (capitalized) when meeting all the conditions specified in Vietnamese Accounting Standard No. 16 "Borrowing costs".

- Capitalization rate used to determine the amount of borrowing costs capitalized during the period:

#### **15 - Accounting principles of recording payable expenses**

Principle of recording payable expenses: Actual expenses that have not yet arisen but are deducted from production and business expenses in the period to ensure that when actual expenses arise, they do not cause sudden changes in production and business expenses on the basis of ensuring the principle of matching between revenue and expenses. When such expenses arise, if there is a difference compared to the amount deducted, the accountant will record additional expenses or reduce the expenses corresponding to the difference.

#### **16 - Accounting principles and methods of recording provisions for payables.**

Principles for recording provisions for payables: provisions for payables must satisfy the conditions specified in Accounting Standard No. 18 "Provisions, contingent assets and liabilities".

#### **17 - Accounting principles of recognizing unrealized revenue**

The company has no unrealized revenue.

#### **18 - Accounting principles of recording convertible bonds**

#### **19 - Accounting principles of recording equity**

- Principles for recording owner's capital investment, equity surplus, and other owner's capital:

Owner's equity is recorded at the actual capital contributed by the owner.

Other capital of the owner is recorded at the remaining value between the fair value of assets that the enterprise receives as gifts from other organizations and individuals after deducting (-) taxes payable (if any) related to these donated assets and the additional business capital from business results.

Dividends paid to shareholders are recorded as payable in the Company's balance sheet after the dividend announcement by the Company's Board of Directors.

- Principles for recording asset revaluation differences:

- Principles for recording exchange rate differences:

- Principle of recording undistributed profits: undistributed profits after tax are the profits from the business's operations after deducting (-) adjustments due to retroactive application of changes in accounting policies and retroactive adjustments of material errors of previous years.

#### **20- Principles and methods of revenue recognition**

- Sales revenue is recognized when all of the following conditions are simultaneously satisfied:

+ The significant risks and rewards of ownership of the goods have been transferred to the buyer;

+ The company no longer holds the right to manage the goods as the owner of the goods or the right to control the goods;

+ Revenue is determined relatively certainly;

+ The company has obtained or will obtain economic benefits from the sale transaction;

+ Identify costs associated with sales transactions.

- Revenue from the rendering of services is recognized when the outcome of the transaction can be reliably determined. In case the provision of services involves several periods, revenue is recognized in the period according to the results of the work completed on the balance sheet date of that period. The outcome of the service provision transaction is determined when the following conditions are satisfied:



- + Revenue is determined relatively certainly;
- + Ability to obtain economic benefits from the transaction of providing that service;
- + Determine the completed work on the balance sheet date;
- + Determine the costs incurred for the transaction and the costs to complete the transaction to render that service

- Financial revenue is recognized when all of the following conditions are simultaneously satisfied:

- + It is possible to obtain economic benefits from that transaction;
- + Revenue is determined relatively certainly;

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

## **21 - Accounting principles for revenue deductions**

## **22 - Accounting principles for cost of goods sold**

The principle of accounting for cost of goods sold ensures the principle of matching with revenue.

## **23 - Accounting principles of financial expenses**

Expenses recorded in financial expenses include:

- + Cost of lending and borrowing capital;
- + Losses due to changes in exchange rates of transactions involving foreign currencies.

## **24 - Accounting principles of sellings expense and business management expense**

Principles of accounting for selling expense and business management expense: ensure full recording of Selling expense and business management expense incurred during the period.

## **25 - Accounting principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses.**

Current corporate income tax expense is determined on the basis of taxable income and corporate income tax rate in the current year.

## **26 - Other accounting principles and methods.**

## **V. Applicable accounting policies (in case the enterprise does not meet the going concern assumption)**

1. There is reclassification of long-term assets and long-term liabilities into short-term.
2. Principles for determining the value of each type of asset and liability (according to net realizable value, recoverable value, fair value, current value, current price...)
3. Principles of financial handling for:
  - Provisions
  - Differences in asset revaluation and exchange rate differences (still reflected on the balance sheet - if any)

## **VI- Notes to the Balance Sheet and Income Statement:**

		(Unit: VND)	
1 - Cash and cash equivalents:		End of period	Beginning of the year
- Cash		3.660.773.270	1.238.708.924
- Bank deposit		5.406.316.454	8.161.177.735
- Cash equivalents			
<b>Total</b>		<b>9.067.089.724</b>	<b>9.399.886.659</b>
2 - Financial investments:		End of period	Beginning of the year

Original	Fair value	Preventive	Original Cost	Fair value	Preventive
----------	------------	------------	---------------	------------	------------

a) Trading securities

The company has no trading securities.

b) Investments held to maturity

	End of period		Beginning of the year	
	Original Cost	Book value	Original Cost	Book value
b1) Short term				
- Term deposits				
- Bonds				
- Other investments				
b2) Long term				
- Term deposits				
- Bonds				
- Other investments				

c) Investing capital in other units

(Details according to table VI-2cTM-TKV)

**3 - Accounts receivable from customers:**

(Details according to table VI-3TM-TKV)

**4 - Other receivables**

(Details according to table VI-4TM-TKV)

**5. Shortage of assets awaiting resolution**

The company has no shortage of assets awaiting resolution

**6. Bad debt**

(Details according to table VI-6TM-TKV)

**7. Inventory**

	End of period		Beginning of the year	
	Original Cost	Preventive	Original Cost	Preventive
- Goods in transit				
- Raw materials	21.049.274.275		24.046.743.447	
- Tools, instruments	49.668.518		30.432.500	
- Work in progress	905.895.954.323		584.802.026.041	
- Finished goods	24.836.637.830	10.931.613	1.607.950.115	175.404.700
- Consignments				
- Goods in bonded warehouse				
- Real estate				

- Value of unused or degraded inventories which are unsold at the end of fiscal year; reasons and resolutions for unused or degraded inventories

- Value of inventories put up as collateral to ensure liabilities at the end of fiscal year;

- Reasons for appropriate or revert allowances for decline in value of inventories.

**Total**

951.831.534.946	10.931.613	610.487.152.103	175.404.700
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**8. Long-term fixed assets in progress**

	End of period		Beginning of the year	
	Original Cost	Recoverable value	Original Cost	Recoverable value

a) Long-term work in progress



(Details for each type, stating reasons why it is not completed within a normal business production cycle)

**Total**

b) Construction in progress (Details according to form 08B TM - TKV)

**9. Increase and decrease of tangible fixed assets**

(Details according to form VI-09TM-TKV)

**10. Increase and decrease of intangible fixed assets**

(Details according to table VI-10TM-TKV)

**11. Increase and decrease of financial leased fixed assets**

The company has no increase or decrease in financial lease fixed assets.

**12. Increase and decrease in investment real estate:**

The company has no increase or decrease in investment real estate.

**13. Prepaid expenses**

(Details according to table VI-13TM-TKV)

**14. Other assets**

**End of the year      Beginning of the year**

a) Short-term (Details by item)

b) Long-term (Details by item)

**Total**

-

-

**15. Borrowings and finance leases liabilities**

	End of the year		During the year		Beginning of the year	
	Value	Recoverable value	Increase	Decrease	Value	Recoverable value
a) Short-term borrowings	414.768.102.225	904.174.209.118	919.718.661.347	904.174.209.118	399.223.649.996	399.223.649.996
b) Long-term borrowings	631.489.663.600	143.658.669.493	222.904.800.000	143.658.669.493	552.243.533.093	552.243.533.093
Long-term debt due in less than 1 year	170.105.666.000	170.105.666.000			122.434.369.493	122.434.369.493
Term from 1-3 years	237.753.697.600	237.753.697.600			246.500.977.000	246.500.977.000
Term from 3-5 years	156.093.200.000	156.093.200.000			122.682.586.600	122.682.586.600
Term from 5-10 years	67.537.100.000	67.537.100.000			60.625.600.000	60.625.600.000
Term over 10 years						

**c) Financial leasing debts**

Duration	Current year					
	Total payment of finance lease liabilities	Payment of interest	Payment of principal	Total lease payments	Payment of interest	Payment of principal



1 year or less						
Over 1 to 5 years						
Over 5 years						

d) Overdue and unpaid borrowings and financial lease liabilities

**End of the year**   **beginning of the year**  
Principal   Interest   Principal   Interest

- Get a loan
- Financial lease debt
- Reason for non-payment

d) Detailed explanation of loans and financial lease debts to related parties

## 16. Trade Payables

(Details according to table VI-16dTM-TKV)

## 17. Bonds issued

The company has no bonds issued.

## 18. Preferred shares classified as liabilities:

- Par value;
- Issued subjects (Board of Directors, officers, employees, other subjects)
- Buyback terms (Time, buyback price, other basic terms in the issuance contract)
- Purchased value during the period;
- Other explanations;

## 19 - Taxes and other payables to the state budget

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

## 20 - Accrued expenses

**End of the year**   **Beginning of the year**

1. Advance payment of salary expenses incurred from annual leave salary
2. Advance payment of expenses incurred from suspension of business
3. Provisional cost of capital
4. Other provisions
5. Interest   234.601.724   255.288.078
6. Other items   4.491.541.356   4.137.012.110
- Subcontractor costs
- Costs payable for construction works
- Cost of transportation and excavation of soil and rock
- Cost of paying electricity bill   2.226.130.977   2.051.184.284
- Mining license fee
- Fee for using geological documents



- Other payables with incomplete records	2.265.410.379	2.085.827.826
+ Vinacomin brand cost		
- Rent coal processing from non-coal products		
+ Insurance costs for machinery and equipme		
<b>Total</b>	<b>4.726.143.080</b>	<b>4.392.300.188</b>
<b>21 - Other payables</b>	<b>End of the year</b>	<b>Beginning of the year</b>
a) Short term		
- Surplus of assets awaiting resolution		
- Union fees	541.432.530	953.288.060
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payables on equitization		
- Short-term deposits and fees		
- Dividends, profits payable	1.869.153.400	441.973.400
- Other payables	12.241.124.198	13.646.383.416
+ Pay Ha Long Coal Company compensation costs for site clearance.		
<b>Total</b>	<b>14.651.710.128</b>	<b>15.041.644.876</b>
b) Long-term (Details of each item)		
- Accept short-term deposits and fees		
- Other payables		
c) Unpaid overdue debt (Details of each item, reasons for unpaid overdue debt)		
<b>22. Unrealized revenue</b>	<b>End of the year</b>	<b>Beginning of the year</b>
a) Short term		
- Unearned revenues;		
- Revenues from traditional client programs;		
- Other unearned revenues.		
b) Long term		
- Unearned revenues;		
- Revenues from traditional client programs;		
- Other unearned revenues.		
c) Non-performance of contract with clients (each item in details, reasons for non-performance).		
<b>23. Provisions for payables</b>	<b>End of the year</b>	<b>Beginning of the year</b>
a) Short term		



- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other provision payables		
+ Land acquisition cost		
+ Other costs		
+ Regular environmental costs		
+ Soil stripped does not reach the planned coefficient		
+ Transport supply does not meet delivery plan		
+ Fuel costs		
+ Brand cost		
+ Land rental costs		
+ Periodic fixed asset repair costs		
b) Long term	416.084.191	1.638.134.811
- Provisions for product warranty;		
- Provision for construction warranty;		
- Provision for enterprise restructuring;		
- Other payable provisions: (Remaining value of fixed assets formed from concentrated cost sources	416.084.191	1.638.134.811
- Periodic fixed asset repair costs		
+ Periodic fixed asset repair costs		
+ Kiln meter does not reach the planned coefficient		
+ Soil stripped does not reach the planned coefficient		
+ Transport supply does not meet delivery plan		
<b>24. Deferred income tax assets and deferred income tax liabilities</b>	<b>End of the year</b>	<b>Beginning of the year</b>
<i>a - Deferred income tax assets:</i>	-	-
- Corporate income tax rates used for determination of value of deferred income tax assets		
- Deferred income tax assets related to deductible temporary differences	24.441.366.443	40.215.043.411
- Deferred income tax assets related to unused taxable losses		
- Deferred income tax assets related to unused taxable incentives		
- Balance of deferred income tax payables		
Deferred income tax assets	-	-
<i>b - Deferred income tax payable</i>		
- Corporate income tax rates used for determination of value of deferred income tax payables		
- Deferred income tax payables arising from taxable temporary differences		
- Balance of deferred income tax payables		



## 25 - Owner's Equity

a - Comparison table of owner's equity fluctuations

Items of equity									
	Owner's equity	Capital surplus	Conversion options on convertible bonds	Other owners' equity	Differences upon asset revaluation	Exchange differences	Undistributed profit after tax	Development investment fund	Total
<b>A</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>			<b>5</b>	<b>8</b>	<b>9</b>
<b>Previous opening balance</b>			-						
- Increase in capital in previous year									
- Profits in previous year									-
- Other increases	619.352.020.000	(66.000.000)	-	6.662.920.103			62.603.420.556		62.603.420.556
- Decrease in capital in previous year							19.283.134.138	22.073.246.935	667.305.321.176
- Loss in previous year									-
- Other discounts									-
<b>Current opening balance</b>	<b>619.352.020.000</b>	<b>(66.000.000)</b>	<b>-</b>	<b>6.662.920.103</b>			<b>81.886.554.694</b>	<b>22.073.246.935</b>	<b>729.908.741.732</b>
- Increase in capital in previous year									-
- Profits in previous year							58.489.618.387		58.489.618.387
- Other increases									-
- Decrease in capital in previous year									-
- Loss in previous year									-
- Other discounts									-
<b>Current closing balance</b>	<b>619.352.020.000</b>	<b>(66.000.000)</b>	<b>-</b>	<b>6.662.920.103</b>	<b>-</b>	<b>-</b>	<b>32.070.789.023</b>	<b>22.073.246.935</b>	<b>32.070.789.023</b>
							<b>108.305.384.058</b>	<b>22.073.246.935</b>	<b>756.327.571.096</b>



b) Contributed capital	<b>End of the year</b>	<b>Beginning of the year</b>
- Contributed capital of parent company (for subsidia	402.578.830.000	402.578.830.000
- Contributed capital of other entities	216.773.190.000	216.773.190.000
<b>Total</b>	<b>619.352.020.000</b>	<b>619.352.020.000</b>
c) Capital transactions with owners and dividend and profit distribution.	<b>Current year</b>	<b>Previous year</b>
- Owner's equity		
+ <i>Opening capital</i>	619.352.020.000	619.352.020.000
+ <i>Increase in capital during the fiscal year</i>		
+ <i>Decrease in capital during the fiscal year</i>		
+ <i>Closing capital</i>	619.352.020.000	619.352.020.000
- Dividends or distributed profits		
d) Shares	<b>End of the year</b>	<b>Beginning of the year</b>
- Number of shares registered for issuance		
- Number of shares sold to public market		
+ <i>Common shares</i>	61.935.202	61.935.202
+ <i>Preference shares (type of shares classified as owner's equity)</i>		
- Number of shares repurchased (treasury shares)		
+ <i>Common shares</i>		
+ <i>Preference shares (type of shares classified as owner's equity)</i>		
Number of shares outstanding		
+ <i>Common shares</i>	61.935.202	61.935.202
+ <i>Preference shares (type of shares classified as owner's equity)</i>		
* <i>Par value of outstanding shares: VND 10,000/share.</i>		
d) Dividends:	<b>End of the year</b>	<b>Beginning of the year</b>
- Declared dividends after the fiscal year-end:	-	-
+ <i>Declared dividends on common shares:</i>		
+ <i>Declared dividends on preference shares:</i>		
- Dividends on accumulated preference shares not recorded:		
e) Corporate funds	<b>End of the year</b>	<b>Beginning of the year</b>
- Development investment fund	28.736.167.038	28.736.167.038
- Fund for support of arrangement of enterprises		
- Other equity funds		
* Bonus fund, welfare fund, welfare fund		
has formed fixed assets		
+ Beginning of the year	21.394.326.523	
+ Number of occurrences increased	14.836.328.423	31.056.922.536
+ Number of occurrences decreased	30.109.664.392	9.662.596.013
+ End of the year	6.120.990.554	21.394.326.523
g) Income and expenses, gains or losses are recognized directly in equity in accordance with the provisions of specific accounting standards.		

## 26. Differences upon asset revaluation

Reason for change between beginning and end of year numbers

**This year** **Last year**



**27. Exchange rate differences**

	<b>This year</b>	<b>Last year</b>
--	------------------	------------------

- Exchange differences due to change from financial statement prepared in foreign currency to VND
- Exchange differences due to other reasons:
  - + Due to purchases, exchanges, and payments during the period
  - + Due to revaluation of foreign currency monetary items

**28. Funding sources**

	<b>This year</b>	<b>Last year</b>
--	------------------	------------------

- Funding sources granted during the fiscal year
- Career expenses
- Closing remaining funding sources

**29. Off-balance sheet items**

	<b>End of the year</b>	<b>beginning of the year</b>
--	------------------------	------------------------------

a) Outsource assets: Total minimum rents in the future of irrevocable operating asset lease under following terms:

- 1 year or less;
- Over 1 year to 5 years
- Over 5 years

b) Assets held under a trust:

c) Foreign currencies

d) Monetary gold

d) Bad debts written-offs

e) Other information about off-balance sheet items

**30. Other information provided by enterprises.****VII - Notes the Income Statement****1. Total sales of goods and rendering of service revenue**

	<b>This year</b>	<b>Last year</b>
--	------------------	------------------

a) Revenue

- |   |                   |                   |
|---|-------------------|-------------------|
| - Revenue from sale   | 5.264.204.905.542 | 2.893.881.498.708 |
| - Revenue from services rendered                                      |                   |                   |
| - Revenue from construction contracts                                 |                   |                   |
| + Revenue from construction contracts recorded during the fiscal year |                   |                   |
| + Total cumulative revenue of construction contracts                  |                   |                   |

recorded up to the date of preparing the Financial Statements

b) Revenue regarding relevant entities

(Details according to form VII-1bTM-TKV)

c) Cases of recording revenue from asset leasing.

**2. Revenue deductions.**

*Including:*

- Trade discount
- Discount on sales
- Returned goods



<b>3. Cost of goods sold.</b>	<b>This year</b>	<b>Last year</b>
- Cost of goods sold		
- Cost of finished goods sold	4.911.768.099.785	2.674.640.502.258
+ Accrued expense item		
+ Pre-deducted value into the cost of each item		
+ Time for expenses incurred		
- Cost price of services rendered		
- Residual value, expenses incurred from transfer or disposal of investment properties		
- Expenses incurred from trading in investment properties		
- Value of inventories lost during the fiscal year		
- Value of inventories lost during the fiscal year		
- Other expenses exceeding ordinary standards which are included in cost price		
- Allowances for decline in value of inventories		
- Decrease in cost price of goods sold		
<b>Total</b>	<b>4.911.768.099.785</b>	<b>2.674.640.502.258</b>
<b>4. Financial income</b>	<b>This year</b>	<b>Last year</b>
- Interests of deposits	107.990.073	115.121.208
- Interests of loans		
- Interests of investments		
- Dividends or distributed profits		
- Interests of exchange differences		
- Interests of sale under deferred payment or payment discounts		
- Other financial revenue	7.715.337.982	3.572.613.555
<b>Total</b>	<b>7.823.328.055</b>	<b>3.687.734.763</b>
<b>5. Financial expenses</b>	<b>This year</b>	<b>Last year</b>
- Interests of loans	56.091.522.124	21.053.249.615
+ Short term	11.719.252.207	5.460.476.120
+ Long term	44.372.269.917	15.592.773.495
- Payment discounts or interests of sale under deferred payment		
- Losses due to disposal of financial investments		
- Losses of exchange differences		
+ Due to foreign currency purchases and payments during the period		
+ Due to revaluation of ending balance		
- Allowances for decline in value of trading securities and investment impairment		
- Other financial expenses		
- Decreases in financial expenses		
<b>Total</b>	<b>56.091.522.124</b>	<b>21.053.249.615</b>

**6. Other income**

	<b>This year</b>	<b>Last year</b>
- Disposal or transfer of fixed asset	6.797.564.993	
- Gains from revaluation of assets	12.668.000.000	9.000.000.000
- Sale and lease back of assets		
- Collected fines		
- Bad debt has been handled		
- Deductible taxes		
- Other items	7.380.394.391	568.525.541
<b>Total</b>	<b>26.845.959.384</b>	<b>9.568.525.541</b>

**7. Other costs**

	<b>This year</b>	<b>Last year</b>
- Residual value of fixed assets and expenses incurred from t		7.948.951.701
- Loss due to asset revaluation		
- Fines	341.365.626	
- Other items	7.214.956.920	508.975.032
<b>Total</b>	<b>7.556.322.546</b>	<b>8.457.926.733</b>

**8. Selling expenses and business management expenses**

	<b>This year</b>	<b>Last year</b>
a) Business management expenses incurred during the period	<b>242.463.222.244</b>	<b>136.767.968.545</b>
- Management staff costs;	<b>98.819.393.507</b>	<b>51.314.023.425</b>
+ Salary	83.623.783.864	43.263.335.136
+ Insurance, union fees;	10.916.240.224	6.094.582.289
+ Meal supplement	4.279.369.419	1.956.106.000
- Energy costs;	2.806.589.994	1.567.083.026
- Material cost management	6.502.351.396	4.108.769.647
- Office supplies costs;	2.416.272.460	1.321.750.798
- Fixed asset depreciation costs	10.781.619.622	6.270.698.720
- Taxes and fees	48.641.507.402	42.659.786.949
- Contingency costs		
- Outsourcing service costs	9.412.727.454	6.151.737.881
- Other expenses in cash;	63.082.760.409	23.374.118.099
b) Selling expenses incurred during the period	<b>3.160.085.250</b>	<b>2.524.433.244</b>
- Management staff costs;	3.598.236	
+ Salary		
+ Insurance, union fees;		
+ Meal supplement	3.598.236	
- Energy costs;		
- Material cost management		
- Office supplies costs;		
- Fixed asset depreciation costs		
- Taxes and fees		
- Contingency costs		
- Outsourcing service costs	3.156.487.014	2.524.433.244



- Other expenses in cash;
- c) Decreases in selling expenses and general administration expenses
- Reversion of allowances for good warranty
- Reversion of allowances for enterprise reorganizing, other allowances
- Other deductions.

## 9. Production and business costs by factor

	This year	Last year
<b>a/ Total</b>	<b>5.514.709.270.023</b>	<b>2.794.636.491.837</b>
- Sales of finished goods purchased from outside;		
- Cost of raw materials, materials, energy;	<b>1.554.073.034.230</b>	<b>880.478.339.825</b>
+ Raw materials;	568.268.562.929	399.625.192.857
+ Fuel;	904.824.478.511	410.423.673.846
+ Motivation;	80.979.992.790	70.429.473.122
- Labor costs;	<b>666.517.712.373</b>	<b>352.756.744.845</b>
+ Salary;	562.603.668.657	295.959.394.920
+ Insurance, union fees;	78.925.650.297	41.866.611.925
+ Meal supplement	24.988.393.419	12.887.694.000
- Fixed asset depreciation expense	305.680.886.579	115.012.854.979
	1.955.987.142.034	973.127.846.697
	1.032.450.494.807	473.260.705.491
<b>b/ Coal production:</b>		
- Sales of finished goods purchased from outside;		
- Cost of raw materials, materials, energy;	<b>1.550.631.199.829</b>	<b>876.676.599.820</b>
+ Raw materials;	568.252.154.200	398.343.951.286
+ Fuel;	904.824.478.511	410.423.673.846
+ Motivation;	77.554.567.118	67.908.974.688
- Labor costs;	<b>666.517.712.373</b>	<b>350.713.700.845</b>
+ Salary;	562.603.668.657	295.959.394.920
+ Insurance, union fees	78.925.650.297	41.866.611.925
+ Meal supplement	24.988.393.419	12.887.694.000
- Fixed asset depreciation costs	304.100.341.941	101.671.359.988
- Outsourcing service expense	1.946.319.102.005	973.127.846.697
- Other service costs in cash;	1.032.450.494.807	473.260.705.491
<b>Total</b>	<b>5.500.018.850.955</b>	<b>2.775.450.212.841</b>
<b>i/ Other production:</b>		
- Sales of finished goods purchased from outside;		
- Cost of raw materials, materials, energy;	<b>3.441.834.401</b>	<b>3.801.740.005</b>
+ Raw materials;	16.408.729	1.281.241.571
+ Fuel;		

+ Motivation;	3.425.425.672	2.520.498.434
- Labor costs;	-	2.043.044.000
+ Salary;	-	
+ Insurance, union fees;		
+ Meal supplement		
- Fixed asset depreciation costs	1.580.544.638	13.341.494.991
- Outsourcing service expense	9.668.040.029	
- Other service costs in cash;		
<b>Total</b>	<b>14.690.419.068</b>	<b>19.186.278.996</b>

<b>10. Current corporate income tax expense</b>	<b>This year</b>	<b>Last year</b>
- Corporate income tax expenses determined according to taxable income of the current year	15.773.676.968	1.090.258.061
+ Income subject to corporate income tax	78.868.384.840	5.451.290.303
+ Accounting profit before tax	75.613.336.696	63.693.678.617
- Expenses that are not deductible when calculating corporate income tax	3.255.048.144	1.142.117.055
+ Adjust corporate income tax expenses of previous years into current income tax expenses of this year	1.350.041.341	
The carried-forward losses of Coc Sau Coal Joint of Coc Sau Coal Joint Stock Company-Vinacomin		(48.003.611.298)
		(11.380.894.071)
- Total current corporate income tax expense	<b>1.350.041.341</b>	<b>1.090.258.061</b>

<b>11. Deferred corporate income tax expense</b>	<b>This year</b>	<b>Last year</b>
- Deferred corporate income tax expense arising from taxable temporary differences		
- Deferred corporate income tax expense arising from the reversal of deferred income tax assets		-
- Deferred corporate income tax income arising from deductible temporary differences		
- Deferred corporate income tax income arising from unused tax losses and tax incentives		
- Deferred corporate income tax income arising from the reversal of deferred income tax liabilities		
- Total deferred corporate income tax expense		

#### **VIII - Notes to the Cash Flow Statement:**

##### **1. Nonmonetary transactions affecting cash flow statement in the future**

<b>This year</b>	<b>Last year</b>
------------------	------------------



- Purchasing assets by receiving direct debts or finance lease
- Purchasing enterprises by issuing shares
- Converting debts into owner's equity
- Other non-monetary transactions

## 2. Amounts of money held by the enterprise without use

<b>3. Proceeds from borrowings during the fiscal year:</b>	<b>1.142.623.461.347</b>	<b>571.541.249.996</b>
- Proceeds from ordinary contracts;	1.142.623.461.347	571.541.249.996

- Proceeds from issuance of common bonds;
- Proceeds from issuance of convertible bonds;
- Proceeds from issuance of preference shares classified as

- Proceeds from government bond repo and security repo;
- Proceeds from borrowings under other forms

<b>4. Actual repayments on principal during the fiscal year</b>	<b>1.047.832.878.611</b>	<b>438.480.490.036</b>
- Repayment on principal from ordinary contracts;	1.047.832.878.611	438.480.490.036

- Repayment on principal of common bonds;
  - Repayment on principal of convertible bonds;
- liabilities;

- Repayment on government bond repo and security repo;
- Repayments on borrowings under other forms.

## IX - Other information:

- 1 - Potential debts, commitments and other financial information
- 2 - Events occurring after the end of the accounting period:
- 3 - Information about relevant entities

### Stakeholders:

Parties are considered to be related if one party has the ability to control, jointly control or exercise significant influence over the other party in making financial and operating decisions.

For the financial year ended September 30, 2025, the following parties were identified as related parties of the Company."

Name	Address	Relationship	
		Interpretation	% Own
Mr. Nguyen Trong Tot	Quang Ninh	Chairman of the Board of Directors	-
Mr. Dang Thanh Binh	Quang Ninh	Board of Directors' Member, Director	0,0008
Mr. Phung Van Tuyen	Quang Ninh	Independent Member of Board of Directors	-
Mr. Nguyen Van Thuan	Quang Ninh	Executive Member of Board of Directors	0,002

Name	Address	Relationship	
		Interpretation	% Own
Mr. Vu Trong Hung	Quang Ninh	Executive Member of Board of Directors/Deputy Director	0,001
Mrs. Vu Thi Huong	Quang Ninh	Chief Accountant	0,045
Mrs. Nguyen Thi Luong Anh	Hanoi	Head of Board of Supervisors	-
Mrs. Nguyen Thi Yen	Quang Ninh	Member of Board of Supervisors	-
Mrs. Tran Thi Diep	Quang Ninh	Member of Board of Supervisors	0,001
Vietnam National Coal & Mineral Industries Holding Corporation Limited	Hanoi	Parent company	65,00%
Vinacomin - Cuaong Coal Preparation Company	Quang Ninh	Same Corporation	-
Vinacomin – Cam Pha Port And Logistics Company	Quang Ninh	Same Corporation	-
Vinacomin - Halong Coal Company	Quang Ninh	Same Corporation	-
Vvmi Viet Bac Mechanical Joint Stock Company	Thái Nguyên	Same Corporation	-
Vinacomin - Materials Trading JSC	Quang Ninh	Same Corporation	-
Vinacomin Transportation and Miner Commuting Service JSC	Quang Ninh	Same Corporation	-
Cam Pha Mining Chemical Industry Company	Quang Ninh	Same Corporation	-
Vinacomin - Coal Import Export Joint Stock Company	Hanoi	Same Corporation	-
Vinacomin Quacontrol Joint Stock Company	Quang Ninh	Same Corporation	-
Vinacomin Informatics, Technology, Environment Joint Stock Company	Hanoi	Same Corporation	-
Vinacomin - Environment Company Limited	Quang Ninh	Same Corporation	-
Vinacomin Machinery Manufacturing Joint Stock Company	Quang Ninh	Same Corporation	-
Vinacomin Motor Industry Joint Stock Company	Quang Ninh	Same Corporation	-



Name	Address	Relationship	
		Interpretation	% Own
Institute Of Energy And Mining Mechanical Engineering	Hanoi	Same Corporation	-
Vinacomin Hospital	Hanoi	Same Corporation	-
Institute of Mining Science and Technology	Quang Ninh	Same Corporation	-
Vinacomin -Viet Bac Geology JSC	Hanoi	Same Corporation	-
Vietnam National Coal & Mineral Industries Holding Corporation Limited Branch - University of	Hanoi	Same Corporation	-
Vietnam Coal Mineral College	Quang Ninh	Same Corporation	-
Vinacomin - Mining Geology Joint Stock Company	Hanoi	Same Corporation	-
Vietnam National Coal & Mineral Industries Holding Corporation Limited Branch - Mine Rescue Center - Vinacomin	Quang Ninh	Same Corporation	-
Vietnam National Coal & Mineral Industries Holding Corporation Limited Branch - Vinacomin - Mine Construction Company	Quang Ninh	Same Corporation	-
Vietnam National Coal & Mineral Industries Holding Corporation Limited Branch - University of Business Administration - Vinacomin	Quang Ninh	Same Corporation	-
Branch of TKV Materials Joint Stock Company - Transport and Unloading Enterprise	Quang Ninh	Same Corporation	-

Transactions of members of the Board of Directors, the Board of Management, and the Board of Supervisors.

Items	Position	Year of 2025
Mr. Nguyen Trong Tot	Chairman of the Board of Management	2.137.500
Mr. Dang Thanh Binh	Director/Member of the Board of Management	557.409.567
Mr. Nguyen Van Thuan	Member of the Board of Management (Resigned on 31 July 2025)	358.459.962
Mr. Phung Van Tuyen	Independent Member of the Board of Management	229.737.500
Mr. Vu Trong Hung	Member of the Board of Management /Deputy Director	509.406.962

Mr. Thieu Dinh Giang	Deputy Director	476.634.277
Mr. Dinh Thai Binh	Deputy Director	463.059.962
Mr. Tran Nhat Quang	Deputy Director	466.751.277
Mrs. Vu Thi Huong	Chief Accountant	426.103.977
Mrs. Nguyen Thi Luong Anh	Head of Board of Supervision	2.137.500
Mrs. Nguyen Thi Yen	Member of the Board of Supervisors	308.067.592
Mrs. Tran Thi Diep	Member of the Board of Supervisors	280.403.667

4 - Assets, revenues, income statement according to each department (business lines or geographical areas) according to Accounting standard 28 "Department report

5 - Comparison information (changes in financial statements of previous accounting years)

6 - Information about continuing operation

7 - Other information:

Cam pha, January 20, 2026

Prepared by

Chief Accountant



Le Thi Bac



Vu Thi Huong



General Director

Đặng Thanh Bình



**VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES  
HOLDING CORPORATION LIMITED**

Form No.: 03A-TM-TKV

**DEO NAI - COC SAU - TKV COAL JOINT STOCK COMPANY**

**SHORT-TERM TRADE RECEIVABLES IN TKV**

**The fourth quarter of 2025**

Unit: Dong

No.	ITEMS	CLOSING BALANCE		OPENING BALANCE
		Debits	Credits	
	<b>Total</b>	<b>338.394.779.738</b>	<b>0</b>	<b>399.669.656.347</b>
<b>I</b>	<b>Parent Company</b>			
<b>II</b>	<b>Other entities</b>	<b>338.394.779.738</b>	<b>0</b>	<b>399.669.656.347</b>
1	Branch of Vietnam National Coal and Mineral Industries Holding Corporation - Cua Ong Coal Company	123.657.504.256		240.110.877.901
2	Branch of Vietnam National Coal and Mineral Industries Holding Corporation - Cam Pha - Vinacomin Logistics and Port Joint Stock Company	172.451.103.312		127.061.048.817
3	Cam Pha -Vinacomin Coal Trading Joint Stock Company	11.828.335.737		15.529.574.106
4	Vinacomin Coal Import Export Joint Stock Company			201.119.738
5	Vinacomin - Thanh Hoa Co Dinh Chromite Joint Stock Company	29.921.803.478		16.767.035.785
6	Ha Long Coal Company - TKV	536.032.955		

**PREPARED BY**



**Do Thi Thuy**

**APPROVED BY**

**CHIEF ACCOUNTANT**



**Vu Thi Huong**

**VIETNAM NATIONAL COAL AND MINERAL INDUSTRIES  
HOLDING CORPORATION LIMITED**

Form No.: 03B-TM-TKV

**DEO NAI - COC SAU - TKV COAL JOINT STOCK COMPANY**

**SHORT-TERM TRADE PAYABLES OUTSIDE TKV**

**The fourth quarter of 2024**

Unit: Dong

No.	ITEMS	CLOSING BALANCE		OPENING BALANCE
		Debits	Credits	
	<b>Total</b>	<b>56.966.309.580</b>	<b>0</b>	<b>9.936.069.967</b>
<b>I</b>	<b>Joint venture and affiliated company</b>	<b>0</b>		<b>0</b>
<b>II</b>	<b>Other entities</b>	<b>56.966.309.580</b>	<b>0</b>	<b>9.936.069.967</b>
1	Military Industry and Telecommunications Group - Viettel Quang Ninh Branch	4.316.771		2.566.161
2	Quang Ninh Telecommunications	13.711.609		0
3	MOBIFONE Quang Ninh Province	31.089.025		44.237.831
4	363rd Division, 213th Regiment	733.713		
5	Song Hong Coal Joint Stock Company	54.972.303.879		9.889.265.975
6	Company 790 - Northeast Corporation	1.944.154.583		

**PREPARED BY**



**Do Thi Thuy**

**APPROVED BY**

**CHIEF ACCOUNTANT**



**Vu Thi Huong**



# OTHER ACCOUNT RECEIVABLES

THE FOURTH QUARTER OF 2025

Unit: Dong

No.	ITEMS	CLOSING BALANCE		OPENING BALANCE	
		Short-term	Long-term	Short-term	Long-term
A	B	1	3	4	6
	<b>Total</b>	<b>1.960.099.513</b>	<b>287.037.090.177</b>	<b>1.030.771.210</b>	<b>241.607.461.022</b>
<b>I</b>	<b>In TKV</b>	<b>1.946.958.405</b>	<b>0</b>	<b>818.504.549</b>	<b>0</b>
1	Receivables from Equitization				
2	Receivables from dividends and distributed profits shared				
3	Receivables from Employees	697.639.039		678.417.374	
4	Deposits				
5	Lending				
6	Disbursements on Behalf of Others				
7	Other receivables	1.249.319.366		140.087.175	
<b>II</b>	<b>Outside TKV</b>	<b>13.141.108</b>	<b>287.037.090.177</b>	<b>212.266.661</b>	<b>241.607.461.022</b>
1	Receivables from Equitization				
2	Receivables from dividends and distributed profits shared				
3	Deposits		287.037.090.177		241.607.461.022
4	Lending				
5	Disbursements on Behalf of Others				
6	Other receivables	13.141.108		212.266.661	

PREPARED BY

*Thao*

Truong Thu Thao

APPROVED BY



Vu Thi Huong

**MAJOR REPAIR COST REPORT**  
**Accumulated to the four quarter of 2025**

Unit: Dong

No.	Name of fixed asset	Beginning balance	Plan	Implement major repair from the beginning of the period	Major repairs completed during the period	Cost allocation	Ending balance
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>I</b>	Major repair costs awaiting allocation at the beginning of the period	2.272.800.087	-	-	-	2.272.800.087	-
<b>II</b>	Arising						
<b>A</b>	Outsourcing Outside TKV						
1	6kV Transmission Line (Plan 13)		2.500.000.000		-	-	-
2	Overhead Line Renovation (Plans 7, 10, 11, 12)		2.500.000.000	2.087.280.949	2.087.280.949	2.087.280.949	-
3	D155A crawler brusher - 6 gears 38		2.500.000.000	1.870.031.095	1.870.031.095	1.870.031.095	-
4	CAT 777E dump truck number 532		4.000.000.000	2.983.143.815	2.983.143.815	2.983.143.815	-
5	CAT 777E dump truck number 536		4.000.000.000	2.960.586.288	2.960.586.288	2.960.586.288	-
6	Dump truck HD 785-7 number 478		4.000.000.000	2.960.677.892	2.960.677.892	2.960.677.892	-
7	Dump truck HD 785-7 number 479		4.000.000.000	2.953.314.752	2.953.314.752	2.953.314.752	-
8	HD 465-7R dump truck number 487		3.500.000.000	2.472.741.802	2.472.741.802	2.472.741.802	-
9	HD 465-7R dump truck number 488		3.500.000.000	2.486.666.582	2.486.666.582	2.486.666.582	-
10	HD 465-7R dump truck number 489		3.500.000.000	2.469.546.907	2.469.546.907	2.469.546.907	-
11	HD 465-7R dump truck number 491		3.500.000.000	2.464.110.736	2.464.110.736	2.464.110.736	-
12	Fleet office		573.000.000		-	-	-



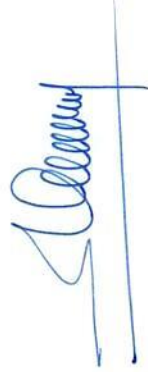
No.	Name of fixed asset	Beginning balance	Plan	Implement major repair from the beginning of the period	Major repairs completed during the period	Cost allocation	Ending balance
		1	2	3	4	5	6
13	Auto repairing fleet Office		680.000.000		-	-	-
14	Auto garage No. 1 Office		280.000.000		-	-	-
15	PXPV Order House		490.000.000		-	-	-
16	Company gate and fence		310.000.000		-	-	-
17	Construction of production management house		950.000.000		-	-	-
18	Construction of canteen and hall		950.000.000		-	-	-
19	Physical training house		1.935.000.000		-	-	-
20	Builds water ramp number 1		1.800.000.000		-	-	-
21	Water Slope System No. 2		1.800.000.000		-	-	-
22	Repair and renovation of ditch P2 Nam Deo Nai landfill		1.200.000.000		-	-	-
23	Security Office (Security Room)		1.500.000.000		-	-	-
24	Toilet +83 (300-seat dining area)		350.000.000		-	-	-
25	KCS office building (5 rooms in the gas trough area)		800.000.000		-	-	-
26	Production Operator - XDCT Scraper		525.000.000		-	-	-
27	Repair workshop- XDCT Scraper		605.000.000		-	-	-
28	Fences and Gates - XDCT Scraper		300.000.000		-	-	-
29	Cam Pha - Deo Nai communication road		3.500.000.000		-	-	-
30	Project to improve the dike of the southern landfill		1.575.000.000		-	-	-
31	PXSC Shift House		405.000.000		-	-	-

No.	Name of fixed asset	Beginning balance	Plan	Implement major repair from the beginning of the period	Major repairs completed during the period	Cost allocation	Ending balance
		1	2	3	4	5	6
32	Move PXVT 8		648.000.000		-	-	-
33	PXCD fence and gate		500.000.000		-	-	-
34	Mechanical and Electrical PX Shift House (at elevation +83m)		350.000.000		-	-	-
35	Strip foundation system		1.500.000.000		-	-	-
36	Conveyor system Screen 1 - Station B		990.000.000		-	-	-
37	Manhole Cover B		500.000.000		-	-	-
38	Production Operator		450.000.000		-	-	-
39	Fence system, gate, front yard, toilet		350.000.000		-	-	-
40	2-storey office building		2.730.000.000		-	-	-
<b>B</b>	<b>Outsourcing in TKV</b>		<b>80.500.000.000</b>	<b>57.026.135.518</b>	<b>57.026.135.518</b>	<b>57.026.135.518</b>	
1	Rotary Drill CBIII-250MHA No. 271		2.500.000.000	2.076.873.247	2.076.873.247	2.076.873.247	-
2	CAT D8R Chainsaw No. C8		2.500.000.000	1.803.533.041	1.803.533.041	1.803.533.041	-
3	CATERPILLAR D7R-II Chainsaw No. C7		2.500.000.000	1.648.006.985	1.648.006.985	1.648.006.985	-
4	Cat 14M Grader		2.500.000.000	1.810.478.350	1.810.478.350	1.810.478.350	-
5	Komatsu PC850-8R1 Hydraulic Excavator No. 12		4.000.000.000	2.565.361.740	2.565.361.740	2.565.361.740	-
6	KOMATSU PC1250 SP-7 (PC8) Hydraulic Excavator		4.500.000.000	2.975.322.188	2.975.322.188	2.975.322.188	-
7	CAT 14M3 tire grader No. 10		2.500.000.000	1.666.215.335	1.666.215.335	1.666.215.335	-
8	Chain stripper D85EX-15 No. 31		2.000.000.000	1.242.620.320	1.242.620.320	1.242.620.320	-
9	PC1250SP-8R crawler hydraulic excavator No. 20		4.500.000.000	2.846.149.327	2.846.149.327	2.846.149.327	-
10	Rotary drilling machine CbIII No. T16		2.500.000.000		-	-	-
11	KAWASAKI 115ZV wheel loader number 09		2.500.000.000	1.770.635.876	1.770.635.876	1.770.635.876	-
12	CAT 777E truck number 523		4.000.000.000	3.976.105.415	3.976.105.415	3.976.105.415	-



No.	Name of fixed asset	Beginning balance	Plan	Implement major repair from the beginning of the period	Major repairs completed during the period	Cost allocation	Ending balance
		1	2	3	4	5	6
13	CAT 777E truck number 525		4.000.000.000	2.934.677.813	2.934.677.813	2.934.677.813	-
14	CAT 777E truck number 530		4.000.000.000	2.945.017.647	2.945.017.647	2.945.017.647	-
15	CAT 777E dump truck number 531		4.000.000.000	2.983.907.968	2.983.907.968	2.983.907.968	-
16	Caterpillar 777E dump truck number 57		4.000.000.000	2.981.527.795	2.981.527.795	2.981.527.795	-
17	Caterpillar 777E dump truck No. 58		4.000.000.000	2.982.292.750	2.982.292.750	2.982.292.750	-
18	Caterpillar 777E dump truck No. 59		4.000.000.000	2.972.866.251	2.972.866.251	2.972.866.251	-
19	Caterpillar 777E dump truck No. 60		4.000.000.000	2.963.265.086	2.963.265.086	2.963.265.086	-
20	Dump truck HD 785-7 number 467		4.000.000.000	2.980.694.937	2.980.694.937	2.980.694.937	-
21	Dump truck HD 785-7 number 474		4.000.000.000	2.967.603.530	2.967.603.530	2.967.603.530	-
22	Dump truck HD 785-7 number 476		4.000.000.000	2.973.911.963	2.973.911.963	2.973.911.963	-
23	Dump truck HD 785-7 number 477		4.000.000.000	2.959.067.954	2.959.067.954	2.959.067.954	-
	<b>Total</b>	<b>2.272.800.087</b>	<b>146.546.000.000</b>	<b>82.734.236.336</b>	<b>82.734.236.336</b>	<b>85.007.036.423</b>	<b>-</b>

PREPARED BY



**Nguyen Cao Cuong**

APPROVED BY



**Vu Thi Huong**

**REPORT ON COSTS OF WORK-IN-PROGRESS CAPITAL CONSTRUCTION**  
**Cumulative up to Q4 2025**

Unit: Vietnamese Dong

No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
	Total	16.181.945.874	362.611.000.000	303.964.241.723	294.091.051.496	294.091.051.496	-	-	26.055.136.101
-	Construction	290.000.000	16.875.000.000	12.184.298.543	12.184.298.543	12.184.298.543	-	-	290.000.000
I	Equity	290.000.000	10.621.000.000	2.884.298.543	2.884.298.543	2.884.298.543	-	-	290.000.000
I.1	Investment project for an electronic truck weighing station with a capacity of ≥200 tons.	-	1.637.000.000	-	-	-	-	-	-
1	Package No. 04: Construction and supply and installation of electronic vehicle weighing station equipment for vehicles weighing ≥ 200 tons		1.637.000.000		-				-
I.2	Coal processing system renovation and construction project	-	2.533.000.000	-	-	-	-	-	-
1	Package No. 03 (EPC): Preparation of detailed design drawings; construction and supply, installation of equipment and handover of the project for commissioning.		2.533.000.000	-	-				-
I.3	Project to supplement the fire protection system for the Production Management Building.	-	3.401.000.000	-	-	-	-	-	-
1	Package No. 02: Construction and supply and installation of fire protection system equipment for the University of Production building.	-	3.401.000.000		-				-
I.4	The Nam Khe Tam waste dump earth and rock dam project No. 2	-			-		-	-	-
I.5	Project to renovate and upgrade the Office Building of the Department of Finance, Labor and Social Affairs and the	-	-	-	-	-	-	-	-
I.6	The project involves relocating the production center on the mine site and the historical monument commemorating President Ho Chi Minh's visit to the Deo Nai mine on March 30, 1959.	-			-				-
I.7	Land reclamation project	290.000.000			-				290.000.000
I.8	Investment project to build parking facilities for motorcycles and cars in the University of Production area.	-	1.487.000.000	1.377.514.748	1.377.514.748	1.377.514.748	-	-	-



No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
1	Package No. 04: Construction of motorcycle and car parking facilities in the Production Management area.	-	1.487.000.000	1.377.514.748	1.377.514.748	1.377.514.748			-
I.9	Project to build a water supply system for road irrigation to suppress dust and serve production - Vinacomin Deo Nai Coal Joint Stock Company	-	1.563.000.000	1.506.783.795	1.506.783.795	1.506.783.795	-	-	-
1	Project No. 02: Construction and supply and installation of water supply system for road irrigation, dust suppression and Production zoning.	-	1.563.000.000	1.506.783.795	1.506.783.795	1.506.783.795			-
II	Loan capital	-	6.254.000.000	9.300.000.000	9.300.000.000	9.300.000.000	-	-	-
II.1	Investment project for an electronic truck weighing station with a capacity of ≥200 tons.	-		-	-	-	-	-	-
II.2	The Nam Khe Tam waste dump earth and rock dam project No. 2	-	-	-	-	-	-	-	-
II.3	Coal processing system renovation and construction project	-	-	-	-	-	-	-	-
II.4	Project to supplement the fire protection system for the Production Management Building.	-	-	-	-	-	-	-	-
1	Construction costs	-			-				-
II.5	Project to renovate and upgrade the Office Building of the Department of Finance, Labor and Social Affairs and the	-	-	-	-	-	-	-	-
II.6	The project involves relocating the production center on the mine site and the historical monument commemorating President Ho Chi Minh's visit to the Deo Nai mine on March 30, 1959.	-			-				-
II.7	Project to build a water supply system for road irrigation to suppress dust and serve production - Vinacomin Deo Nai Coal Joint Stock Company	-	6.254.000.000	9.300.000.000	9.300.000.000	9.300.000.000	-	-	-
1	Project No. 02: Construction and supply and installation of water supply system for road irrigation, dust suppression and Production zoning.	-	6.254.000.000	9.300.000.000	9.300.000.000	9.300.000.000			-
III	Other capital	-	-		-				-
-	Device	-	328.527.000.000	277.707.110.404	277.707.110.404	277.707.110.404	-	-	-
I	Equity	-	102.752.000.000	64.102.310.404	64.102.310.404	64.102.310.404	-	-	-
I.1	Investment project for an electronic truck weighing station with a capacity of ≥200 tons.	-	752.000.000	-	-	-	-	-	-
1	Package No. 04: Construction and supply and installation of electronic vehicle weighing station equipment for vehicles weighing ≥ 200 tons		752.000.000		-				-



No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
<b>A</b>	<b>B</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>I.2</b>	<b>Investment project for the exploitation of the Coc Sau - Deo Nai mining cluster.</b>	-	95.300.000.000	63.944.210.404	63.944.210.404	63.944.210.404	-	-	-
1	Package No. 22: Supply of 01 Hydraulic Rotary Drilling Machine, drilling diameter ≥250		4.150.000.000		-				-
2	Package No. 23: Supply of 01 tracked hydraulic backhoe excavator with bucket capacity ≥12		14.811.000.000	11.144.657.407	11.144.657.407	11.144.657.407			-
3	Package No. 15: Supply of 01 wheel loader, with a bucket capacity of ≥6 m3		1.109.000.000		-				-
4	Package No. 16: Supply of 20 dump trucks, rigid frame, payload 90÷100 tons		43.985.000.000	29.305.470.000	29.305.470.000	29.305.470.000			-
5	Package No. 17: Supply of 05 dump trucks, rigid frame, payload 55÷60 tons		20.861.000.000	15.709.615.741	15.709.615.741	15.709.615.741			-
6	Package No. 18: Supply of 01 tracked bulldozer, power ≥320		3.087.000.000	2.309.615.741	2.309.615.741	2.309.615.741			-
7	Package No. 19: Supply of 01 wheeled grader, power ≥ 285 HP		3.186.000.000	2.413.033.333	2.413.033.333	2.413.033.333			-
8	Package No. 24: Supply of 3 high-pressure dust suppression misting systems with a spray radius of ≥150m		804.000.000		-				-
9	Package No. 21: Supply of 01 Drainage System for mining site and waste dump		3.307.000.000	3.061.818.182	3.061.818.182	3.061.818.182			-
<b>I.3</b>	<b>Coal processing system renovation and construction project</b>	-	<b>4.197.000.000</b>	-	-	-	-	-	-
1	Package No. 03 (EPC): Preparation of detailed design drawings; construction and supply, installation of equipment and handover of the project for commissioning.		4.197.000.000		-				-
<b>I.4</b>	<b>Investment project for equipment to maintain production in 2025</b>	-	<b>1.281.000.000</b>	-	-	-	-	-	-
1	Buses with 15 or more seats		211.000.000		-				-
2	Four-wheel drive vehicles with 7 or more seats		284.000.000						
3	Forklift equipped with tire mounting device.		786.000.000						
<b>I.5</b>	<b>Project to supplement the fire protection system for the Production Management Building.</b>	-	<b>451.000.000</b>	-	-	-	-	-	-
1	Equipment costs	-	451.000.000		-				-
<b>I.6</b>	<b>Management equipment and tools</b>	-	-	<b>158.100.000</b>	<b>158.100.000</b>	<b>158.100.000</b>	-	-	-
1	03 MH-100Y 100-ton hydraulic jacks		-	158.100.000	158.100.000	158.100.000			-
<b>I.7</b>	<b>Project to build a water supply system for road irrigation to suppress dust and serve production - Vinacomin Deo Nai Coal Joint Stock Company</b>	-	<b>771.000.000</b>	-	-	-	-	-	-



No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
1	Project No. 02: Construction and supply and installation of water supply system for road irrigation, dust suppression and Production zoning.	-	771.000.000		-				-
II	Loan capital	-	225.775.000.000	213.604.800.000	213.604.800.000	213.604.800.000	-	-	-
II.1	Investment project for an electronic truck weighing station with a capacity of ≥200 tons.	-	-	-	-	-	-	-	-
II.2	Investment project for the exploitation of the Coc Sau - Deo Nai mining cluster.	-	220.710.000.000	213.604.800.000	213.604.800.000	213.604.800.000	-	-	-
1	Package No. 22: Supply of 01 Hydraulic Rotary Drilling Machine, drilling diameter ≥250		-		-				-
2	Package No. 23: Supply of 01 tracked hydraulic backhoe excavator with bucket capacity ≥12		34.559.000.000	34.559.000.000	34.559.000.000	34.559.000.000			-
3	Package No. 15: Supply of 01 wheel loader, with a bucket capacity of ≥6 m3		-		-				-
4	Package No. 16: Supply of 20 dump trucks, rigid frame, payload 90÷100 tons		122.836.000.000	115.795.800.000	115.795.800.000	115.795.800.000			-
5	Package No. 17: Supply of 05 dump trucks, rigid frame, payload 55÷60 tons		48.676.000.000	48.650.000.000	48.650.000.000	48.650.000.000			-
6	Package No. 18: Supply of 01 tracked bulldozer, power ≥320		7.205.000.000	7.200.000.000	7.200.000.000	7.200.000.000			-
7	Package No. 19: Supply of 01 wheeled grader, power ≥ 285 HP		7.434.000.000	7.400.000.000	7.400.000.000	7.400.000.000			-
8	Package No. 24: Supply of 3 high-pressure dust suppression misting systems with a spray radius of ≥150m		-		-				-
9	Package No. 21: Supply of 01 Drainage System for mining site and waste dump				-				-
II.3	Project to supplement the fire protection system for the Production Management Building.	-	-	-	-	-	-	-	-
II.4	Investment project for equipment to maintain production in 2025	-	1.981.000.000	-	-	-	-	-	-
1	Buses with 15 or more seats		846.000.000		-				-
2	Four-wheel drive vehicles with 7 or more seats		1.135.000.000						
II.5	Project to build a water supply system for road irrigation to suppress dust and serve production - Vinacomin Deo Nai Coal Joint Stock Company	-	3.084.000.000	-	-	-	-	-	-
1	Project No. 02: Construction and supply and installation of water supply system for road irrigation, dust suppression and Production zoning.		3.084.000.000		-				-



No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
III	Other capital	-	-	-	-	-	-	-	-
-	Other	15.891.945.874	17.209.000.000	14.072.832.776	4.199.642.549	4.199.642.549	-	-	25.765.136.101
I	Equity	15.891.945.874	17.209.000.000	14.072.832.776	4.199.642.549	4.199.642.549	-	-	25.765.136.101
I.1	Investment project for the exploitation of the Coc Sau - Deo Nai mining cluster.	14.901.825.650	12.712.000.000	12.804.216.753	3.135.283.200	3.135.283.200	-	-	24.570.759.203
1	Package No. 01: Consulting services for preparing an investment policy proposal report.	257.753.963	-	-	-	-	-	-	257.753.963
2	Package No. 02: Consulting services for preparing a feasibility study report for the construction of the Coc Sau - Deo Nai	3.134.545.455	-	-	-	-	-	-	3.134.545.455
3	Package No. 03 - Consulting services for reviewing the feasibility study report of the Coc Sau - Deo Nai cluster mining	526.604.630	-	-	-	-	-	-	526.604.630
4	Package No. 04: Consulting services for preparing the environmental impact assessment report for the Coc Sau - Deo Nai cluster mining project.	1.398.215.455	-	-	-	-	-	-	1.398.215.455
5	Package No. 06: Consulting services for preparing the detailed construction planning task at a scale of 1/500 for the Coc Sau - Deo Nai cluster mining project.	227.272.727	-	-	-	-	-	-	227.272.727
6	Costs for surveying, preparing detailed planning at a scale of 1/500, and other related expenses.	8.597.898.551	-	-	-	-	-	-	8.597.898.551
-	Package No. 07: Surveying, mapping, and editing topographic maps at a scale of 1/500	5.182.989.462	-	-	-	-	-	-	5.182.989.462
-	Package No. 08: Preparation of detailed construction plan at a scale of 1/500	3.335.909.089	-	-	-	-	-	-	3.335.909.089
-	Environmental impact assessment report review	79.000.000	-	-	-	-	-	-	79.000.000
-	Investment project appraisal fee (according to Circular No. 209/2016/TT-BTC dated November 10, 2016)	-	-	-	-	-	-	-	-
-	Fire safety inspection fee (Circular No. 258/2016/TT-BTC dated November 11, 2016)	-	-	-	-	-	-	-	-
7	Other expenses	310.460.795	-	338.500.000	-	-	-	-	648.960.795
8	Package No. 10: Consulting services for preparing the Construction Design following the Basic Design (Construction Design) of the Coc Sau - Deo Nai cluster mining project.	-	2.935.000.000	2.717.592.593	-	-	-	-	2.717.592.593
9	GT No. 09: Field survey and quality assessment of construction works for the Coc Sau - Deo Nai mining cluster	449.074.074	-	-	-	-	-	-	449.074.074
10	Estimated costs of compensation, assistance, and resettlement	-	-	-	-	-	-	-	-
11	Package No. 34: Auditing of the Final Project Settlement	-	526.000.000	-	-	-	-	-	-



No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
12	Registration fee: 2% * Average price after tax + Trucks with a load capacity of 90÷100 tons (16 vehicles) + Trucks with a load capacity of 55-60 tons	-	-	3.135.283.200	3.135.283.200	3.135.283.200			-
13	Reimburse the State for the mineral exploration costs invested in the Coc Sau - Deo Nai coal mining cluster project.	-	-	4.495.886.000	-				4.495.886.000
14	GT No. 11: Consulting on the preparation of environmental permit application documents for the Coc Sau - Deo Nai coal mining cluster project.	-	900.000.000	833.333.333	-				833.333.333
15	GT No. 12: Marking the boundaries of the detailed construction planning at a scale of 1/500 for the Coc Sau-Deo Nai cluster mining project.	-	874.000.000	809.416.349	-				809.416.349
16	GT No. 13: Marking the boundaries of mineral exploitation for the Coc Sau - Deo Nai cluster mining project.	-	120.000.000	111.111.111	-				111.111.111
17	Contract No. 10.1: Consulting services for reviewing the construction design following the basic design (construction drawings) of the Coc Sau - Deo Nai cluster mining project.	-	392.000.000	363.094.167	-				363.094.167
I.2	<b>Investment project for an electronic truck weighing station with a capacity of ≥ 200 tons.</b>	-	<b>524.000.000</b>	<b>336.336.658</b>	-	-	-	-	<b>336.336.658</b>
1	GT No. 01: Consulting services for preparing technical and economic reports	-	356.000.000	296.724.289	-				296.724.289
2	GT No. 02: Verification of technical and economic reports		43.000.000	39.612.369	-				39.612.369
3	Package No. 05: Project Management		59.000.000						
4	Package No. 06: Construction supervision and equipment installation		66.000.000						
I.3	<b>Project: Investment in production equipment in 2022</b>	<b>224.226.442</b>	-	-	-	-	-	-	<b>224.226.442</b>
1	Package No. 12: Final Project Audit	-	-						-
2	Registration fee	-	-						-
3	Costs for verification and approval of final accounts.	-	-						-
4	Consulting services for preparing a feasibility study report for the project "Investment in equipment for production in 2022"	223.926.442	-						223.926.442
5	Costs for publishing tender information.	300.000	-						300.000
6	Registration fee	-	-						-
I.4	<b>Investment project for equipment to maintain production in 2025</b>	-	<b>473.000.000</b>	-	-	-	-	-	-
1	Other expenses + contingency		473.000.000						-
I.5	<b>The Nam Khe Tam waste dump earth and rock dam project No. 2</b>	-	<b>118.000.000</b>	-	-	-	-	-	-

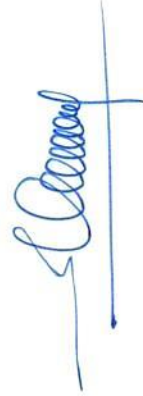


No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
I.6	Coal processing system renovation and construction project		1.056.000.000	-	-	-	-	-	-
1	Package No. 01: Consulting services for survey and preparation of Feasibility Study Report		329.000.000		-				-
2	Package No. 02: Consulting services for reviewing the feasibility study report.		71.000.000		-				-
3	Cost of designing construction drawings		347.000.000		-				-
4	Package No. 04: Project Management		109.000.000		-				-
5	Package No. 05: Consulting services for reviewing construction drawings and cost estimates.		70.000.000		-				-
6	Package No. 06: Construction supervision and equipment installation		130.000.000		-				-
I.7	Project to build a water supply system for road irrigation to suppress dust and serve production - Vinacomín Deo Nai Coal Joint Stock Company	361.512.349	975.000.000	459.631.731	821.144.080	821.144.080	-	-	-
1	Package No. 01: Consulting services for preparing the Economic and Technical Report	361.512.349	390.000.000		361.512.349	361.512.349			-
2	Package No. 3: Project Management		252.000.000	233.602.279	233.602.279	233.602.279			-
3	Package No. 4: Consulting services for construction supervision and equipment installation.		240.000.000	222.068.696	222.068.696	222.068.696			-
4	Package No. 5: Auditing of the final project settlement report		89.000.000		-				-
5	VSMT fee		4.000.000	3.960.756	3.960.756	3.960.756			-
I.8	Project to supplement the fire protection system for the Production Management Building.	-	673.000.000	388.853.585	-	-	-	-	388.853.585
1	Package No. 01: Consulting services for preparing the Economic and Technical Report		467.000.000	388.853.585	-				388.853.585
2	Package No. 03: Project Management		90.000.000		-				-
3	Package No. 04: Construction supervision and equipment installation		115.000.000		-				-
4	Fees for reviewing and approving fire prevention and fighting designs (Circular 258/2016/TT-BTC)		1.000.000		-				-
I.9	Investment project to build parking facilities for motorcycles and cars in the University of Production area.	159.421.220	263.000.000	83.794.049	243.215.269	243.215.269	-	-	-
1	Package No. 01: Consulting services for preparing the Economic and Technical Report	159.421.220	172.000.000		159.421.220	159.421.220			-
2	Package No. 02: Project Management	-	31.000.000	29.049.119		29.049.119			
3	Package No. 03: Construction Supervision Consulting	-	40.000.000	36.706.572	36.706.572	36.706.572			-



No.	Project, Construction, Construction Item	Beginning balance	Plan	Cumulative from the beginning of	Decrease during the year				Ending balance
					Total	Increase assets	Hand	Other discounts	
A	B	1	2	3	4	5	6	7	8
4	Package No. 05: Auditing of Project Management Reports	-	19.000.000	17.274.083	17.274.083	17.274.083			-
5	VSM T fee	-	1.000.000	764.275	764.275	764.275			-
I.10	Investment project for additional equipment and tools to enhance production capacity.	244.960.213	-	-	-	-	-	-	244.960.213
1	Package No. 01: Consulting services for preparing a feasibility study report	243.910.213	-		-				243.910.213
2	Package No. 08: Audit of completed projects	-	-		-				-
3	Package No. 02: Project Management Costs	-	-		-				-
4	Costs for preparing, reviewing, and approving final accounts, bidding documents, and project proposals.	1.050.000	-		-				1.050.000
I.11	Project to renovate and upgrade the Office Building of the Department of Finance, Labor and Social Affairs and the Office Building of the Health Station.	-	138.000.000	-	-	-	-	-	-
I.12	The project involves relocating the production center on the mine site and the historical monument commemorating President Ho Chi Minh's visit to the Deo Nai mine on March 30, 1959.	-	277.000.000		-				-
II	Loan capital	-	-	-	-	-	-	-	-
III	Other capital	-	-	-	-	-	-	-	-

PREPARED BY



Nguyen Cao Cuong

REVIEWER

CHIEF ACCOUNTANT



Vu Thi Huong

**REPORT ON INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS**  
**The Fourth quarter of 2025**

**Part 1: Details by source**

Unit: Dong

No.	Items	Total	Equity	Loans	Other capital
A	B	1	2	3	4
<b>A</b>	<b>Original Cost</b>				
<b>I</b>	<b>Opening balance</b>	5.498.161.556.329	1.237.133.892.208	3.974.903.033.221	286.124.630.900
1	In use	5.238.538.512.341	1.179.739.969.269	3.774.133.812.648	284.664.730.424
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	259.623.043.988	57.393.922.939	200.769.220.573	1.459.900.476
	- Total original cost of fully depreciated fixed assets	3.697.352.551.423	1.006.947.504.696	2.501.137.324.773	189.267.721.954
	Including: In use	3.437.729.507.435	949.553.581.757	2.300.368.104.200	187.807.821.478
	- Total original cost of assets used as collateral for loans	1.622.165.128.485	250.757.874.422	1.348.516.404.402	22.890.849.661
<b>II</b>	<b>Increase during period</b>	305.085.051.496	82.180.251.496	222.904.800.000	-
1	Purchase during period	280.842.393.604	67.237.593.604	213.604.800.000	
2	Completed construction investment	13.248.657.892	3.948.657.892	9.300.000.000	
3	Rotation	-			
4	Other increase	10.994.000.000	10.994.000.000		
<b>III</b>	<b>Decrease during period</b>	239.433.489.429	51.248.694.630	186.372.882.507	1.811.912.292
1	Sale, liquidation	225.975.221.998	37.790.427.199	186.372.882.507	1.811.912.292
2	Rotation	-			
3	Other decrease	13.458.267.431	13.458.267.431		
<b>IV</b>	<b>Closing balance</b>	5.563.813.118.396	1.268.065.449.074	4.011.434.950.714	284.312.718.608
1	In use	4.631.898.577.664	933.058.174.555	3.422.785.311.386	276.055.091.723
2	Not used	-			
3	Not needed	13.458.267.431	13.458.267.431		
4	Waiting for clearance	931.914.540.732	335.007.274.519	588.649.639.328	8.257.626.885
	- Total original cost of fully depreciated fixed assets	3.708.119.163.706	984.263.111.652	2.531.715.105.392	192.140.946.662
	Including: In use	2.776.204.622.974	649.255.837.133	1.943.065.466.064	183.883.319.777
	- Total original cost of assets used as collateral for loans	1.883.754.933.409	312.875.952.588	1.547.988.131.160	22.890.849.661
<b>B</b>	<b>Depreciation of fixed assets</b>	-			
<b>I</b>	<b>Opening balance</b>	4.662.077.315.558	1.094.541.475.777	3.328.408.157.619	239.127.682.162
1	In use	4.402.454.271.570	1.037.147.552.838	3.127.638.937.046	237.667.781.686
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	259.623.043.988	57.393.922.939	200.769.220.573	1.459.900.476
<b>II</b>	<b>Increase during period</b>	293.511.495.175	51.997.971.556	228.746.152.502	12.767.371.117
1	Depreciation	291.861.170.588	51.997.971.556	228.746.152.502	11.117.046.530
2	Wear and tear	1.650.324.587			1.650.324.587
3	Rotation	-			
4	Other increases	-			



No.	Items	Total	Equity	Loans	Other capital
A	B	1	2	3	4
<b>III</b>	<b>Decrease during period</b>	237.733.489.429	49.548.694.630	186.372.882.507	1.811.912.292
1	Sale, liquidation	225.975.221.998	37.790.427.199	186.372.882.507	1.811.912.292
2	Rotation	-			
3	Other decreases	11.758.267.431	11.758.267.431		
<b>IV</b>	<b>Closing balance</b>	4.717.855.321.304	1.096.990.752.703	3.370.781.427.614	250.083.140.987
1	In use	3.785.940.780.572	761.983.478.184	2.782.131.788.286	241.825.514.102
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	931.914.540.732	335.007.274.519	588.649.639.328	8.257.626.885
<b>C</b>	<b>Residual value</b>	-			
<b>1</b>	<b>Opening balance</b>	836.084.240.771	142.592.416.431	646.494.875.602	46.996.948.738
	Including: Used as collateral for loans	608.351.644.076	109.500.778.858	490.985.555.625	7.865.309.593
<b>2</b>	<b>Closing balance</b>	921.515.718.892	187.643.582.799	697.304.329.902	36.567.806.191
	Including: Used as collateral for loans	726.591.689.718	153.952.802.422	567.635.424.783	5.003.462.513

## Part II: Details by group

No.	Items	Total	Buildings and structures	Machinery and equipment	Means of transport, transmission equipment	Management equipment and tools	Other assets
A	B	1	2	3	4	5	6
<b>A</b>	<b>Original Cost</b>						
<b>I</b>	<b>Opening balance</b>	5.498.161.556.329	538.056.112.910	1.705.461.891.613	3.059.421.115.248	28.796.154.457	166.426.282.101
1	In use	5.238.538.512.341	537.628.356.476	1.678.283.271.349	2.827.404.447.958	28.796.154.457	166.426.282.101
2	Not used	-					
3	Not needed	-					
4	Waiting for clearance	259.623.043.988	427756434	27.178.620.264	232.016.667.290		
	- Total original cost of fully depreciated fixed assets	3.697.352.551.423	251.393.620.974	1.299.496.289.166	2.027.645.123.428	25.126.778.992	93.690.738.863
	<b>Including: In use</b>	3.437.729.507.435	250.965.864.540	1.272.317.668.902	1.795.628.456.138	25.126.778.992	93.690.738.863
	- Total original cost of assets used as collateral for loans	1.622.165.128.485	47.164.413.459	360.535.632.141	1.144.851.471.880	1.423.583.591	68.190.027.414
<b>II</b>	<b>Increase during period</b>	305.085.051.496	13.248.657.892	69.779.669.663	222.056.723.941	-	-
1	Purchase during period	280.842.393.604		68.079.669.663	212.762.723.941		
2	Completed construction investment	13.248.657.892	13.248.657.892				
3	Rotation	-					
4	Other increases	10.994.000.000		1.700.000.000	9.294.000.000		
<b>III</b>	<b>Decrease during period</b>	239.433.489.429	3.672.225.496	38.366.495.613	196.456.316.028	-	938.452.292
1	Sale, liquidation	225.975.221.998	3.672.225.496	24.908.228.182	196.456.316.028		938.452.292
2	Rotation	-					
3	Other decreases	13.458.267.431		13.458.267.431			
<b>IV</b>	<b>Closing balance</b>	5.563.813.118.396	547.632.545.306	1.736.875.065.663	3.085.021.523.161	28.796.154.457	165.487.829.809
1	In use	4.631.898.577.664	547.632.545.306	1.514.978.220.427	2.375.412.918.574	28.796.154.457	165.078.738.900
2	Not used	-					
3	Not needed	-					
4	Waiting for clearance	931.914.540.732		221.896.845.236	709.608.604.587		409.090.909
	- Total original cost of fully depreciated fixed assets	3.708.119.163.706	256.081.907.110	1.340.255.610.876	1.993.104.809.927	25.924.549.222	92.752.286.571
	<b>Including: In use</b>	2.776.204.622.974	256.081.907.110	1.118.358.765.640	1.283.496.205.340	25.924.549.222	92.343.195.662
	- Total original cost of assets used as collateral for loans	1.883.845.933.409	47.164.413.459	422.656.636.545	1.344.411.272.400	1.423.583.591	68.190.027.414

No.	Items	Total	Buildings and structures	Machinery and equipment	Means of transport, transmission equipment	Management equipment and tools	Other assets
A	B	1	2	3	4	5	6
<b>B</b>	<b>Depreciation of fixed assets</b>						
<b>I</b>	<b>Opening balance</b>	4.662.077.315.558	405.248.652.493	1.538.320.936.650	2.573.687.158.828	26.666.650.926	118.153.916.661
1	In use	4.402.454.271.570	404.820.896.059	1.511.142.316.386	2.341.670.491.538	26.666.650.926	118.153.916.661
2	Not used	-					
3	Not needed	-					
4	Waiting for clearance	259.623.043.988	427.756.434	27.178.620.264	232.016.667.290		
<b>II</b>	<b>Increase during period</b>	293.511.495.175	20.182.494.230	52.858.236.727	212.447.160.493	559.959.600	7.463.644.125
1	Depreciation	291.861.170.588	18.532.169.643	52.858.236.727	212.447.160.493	559.959.600	7.463.644.125
2	Wear and tear	1.650.324.587	1.650.324.587				
3	Rotation	-					
4	Other increases	-					
<b>III</b>	<b>Decrease during period</b>	237.733.489.429	3.672.225.496	36.666.495.613	196.456.316.028	-	938.452.292
1	Sale, liquidation	225.975.221.998	3.672.225.496	24.908.228.182	196.456.316.028		938.452.292
2	Rotation	-					
3	Other decreases	11.758.267.431	-	11.758.267.431			
<b>IV</b>	<b>Closing balance</b>	4.717.855.321.304	421.758.921.227	1.554.512.677.764	2.589.678.003.293	27.226.610.526	124.679.108.494
1	In use	3.785.940.780.572	421.758.921.227	1.332.615.832.528	1.880.069.398.706	27.226.610.526	124.270.017.585
2	Not used	-					
3	Not needed	-					
4	Waiting for clearance	931.914.540.732		221.896.845.236	709.608.604.587		409.090.909
<b>C</b>	<b>Residual value</b>	-					
<b>1</b>	<b>Opening balance</b>	836.084.240.771	132.807.460.417	167.140.954.963	485.733.956.420	2.129.503.531	48.272.365.440
	- Including: Used as collateral for loans	608.351.644.076	23.101.788.397	132.447.149.949	407.859.491.918	673.825.769	44.269.388.043
<b>2</b>	<b>Closing balance</b>	845.957.797.092	125.873.624.079	182.362.387.899	495.343.519.868	1.569.543.931	40.808.721.315
	- Including: Used as collateral for loans	726.591.689.718	15.260.031.674	165.802.933.650	507.451.679.046	362.198.265	37.714.847.083

PREPARED BY



Dang Manh Cuong

APPROVED BY



Vu Thi Huong



DEO NAI - COC SAU - TKV COAL JOINT STOCK COMPANY

# REPORT ON INCREASE AND DECREASE IN INTANGIBLE FIXED ASSETS

The Fourth quarter of 2025

## Part 1: Details by source

Unit: Dong

No.	Items	Total	Equity	Loans	Other capital
A	B	1	2	3	4
<b>A</b>	<b>Original Cost</b>				
<b>I</b>	<b>Opening balance</b>	<b>3.398.981.707</b>	<b>839.635.190</b>	<b>1.700.766.517</b>	<b>858.580.000</b>
1	In use	3.398.981.707	839.635.190	1.700.766.517	858.580.000
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	-			
	- Total original cost of fully amortized fixed assets	<b>2.953.555.047</b>	<b>706.635.190</b>	<b>1.388.339.857</b>	858.580.000
	<b>Including: In use</b>	<b>2.953.555.047</b>	<b>706.635.190</b>	<b>1.388.339.857</b>	858.580.000
<b>II</b>	<b>Increase during period</b>	-	-	-	-
1	Purchase during period	-			-
2	Rotation	-			-
3	Other increases	-			
<b>III</b>	<b>Decrease during period</b>	-	-	-	-
1	Sale, liquidation	-			
2	Rotation	-			
3	Other decreases	-			
<b>III</b>	<b>Closing balance</b>	<b>3.398.981.707</b>	<b>839.635.190</b>	<b>1.700.766.517</b>	<b>858.580.000</b>
1	In use	3.398.981.707	839.635.190	1.700.766.517	858.580.000
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	-			
	- Total original cost of fully amortized fixed assets	<b>2.953.555.047</b>	<b>706.635.190</b>	<b>1.388.339.857</b>	858.580.000
	<b>Including: In use</b>	<b>2.953.555.047</b>	<b>706.635.190</b>	<b>1.388.339.857</b>	<b>858.580.000</b>
<b>B</b>	<b>Amortization</b>	-			
<b>I</b>	<b>Opening balance</b>	<b>3.112.088.612</b>	<b>753.971.740</b>	<b>1.499.536.872</b>	<b>858.580.000</b>
1	In use	3.112.088.612	753.971.740	1.499.536.872	858.580.000
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	-			
<b>II</b>	<b>Increase during period</b>	<b>89.085.324</b>	<b>26.599.992</b>	<b>62.485.332</b>	-
1	Amortization	89.085.324	26.599.992	62.485.332	
2	Wear and tear	-			
3	Other increases	-			
<b>III</b>	<b>Decrease during period</b>	-	-	-	-
1	Sale, liquidation	-			
2	Rotation	-			
3	Other decreases	-			



TT	Items	Total	Equity	Loans	Other capital
A	B	1	2	3	4
<b>IV</b>	<b>Closing balance</b>	<b>3.201.173.936</b>	<b>780.571.732</b>	<b>1.562.022.204</b>	<b>858.580.000</b>
1	In use	3.201.173.936	780.571.732	1.562.022.204	858.580.000
2	Not used	-			
3	Not needed	-			
4	Waiting for clearance	-			
<b>C</b>	<b>Residual value</b>	<b>286.893.095</b>	<b>85.663.450</b>	<b>201.229.645</b>	-
1	Opening balance	286.893.095	85.663.450	201.229.645	
	- Including: Used as collateral for loans	-			
2	Closing balance	197.807.771	59.063.458	138.744.313	-
	- Including: Used as collateral for loans	197.807.771	59.063.458	138.744.313	

## Part II: Details by group

No.	Items	Total	Land use rights	Publishing rights	Copyright, patent	Trademark	Software	License, franchise license	Other intangible assets
A	B	1	2	3	4	5	6	7	8
<b>A</b>	<b>Original cost</b>	-							
<b>I</b>	<b>Opening balance</b>	3.398.981.707	-	-	-	-	3.398.981.707	-	-
1	In use	3.398.981.707					3.398.981.707		
2	Not used	-							
3	Not needed	-							
4	Waiting for clearance	-							
	- Total original cost of fully amortized fixed assets	2.953.555.047					2.953.555.047		
	<b>Including: In use</b>	2.953.555.047					2.953.555.047		
<b>II</b>	<b>Increase during period</b>	-	-	-	-	-	-	-	-
1	Purchase during period	-							
2	Rotation	-							
3	Other increases	-							
<b>III</b>	<b>Decrease during period</b>	-	-	-	-	-	-	-	-
1	Sale, liquidation	-							
2	Switch to investment properties	-							
3	Mobilization	-							
2	Rotation	-							
3	Other decreases	-							
<b>III</b>	<b>Closing balance</b>	3.398.981.707	-	-	-	-	3.398.981.707	-	-
1	In use	3.398.981.707	-	-	-	-	3.398.981.707	-	-
2	Not used	-							
3	Not needed	-							
4	Waiting for clearance	-							
	- Total original cost of fully amortized fixed assets	2.953.555.047					2.953.555.047		
	<b>Including: In use</b>	2.953.555.047					2.953.555.047		
<b>B</b>	<b>Amortization</b>	-							
<b>I</b>	<b>Opening balance</b>	3.112.088.612	-	-	-	-	3.112.088.612	-	-
1	In use	3.112.088.612	-	-	-	-	3.112.088.612	-	-
2	Not used	-							
3	Not needed	-							
4	Waiting for clearance	-							



No.	Items	Total	Land use rights	Publishi ng rights	Copyright , patent	Tradem ark	Software	License, franchise license	Other intangible assets
A	B	1	2	3	4	5	6	7	8
<b>II</b>	<b>Increase during period</b>	<b>89.085.324</b>	-	-	-	-	<b>89.085.324</b>	-	-
1	Amortization	89.085.324					89.085.324		
2	Wear and tear	-							
3	Rotation	-							
4	Other increases	-							
<b>III</b>	<b>Decrease during period</b>	-	-	-	-	-	-	-	-
1	Switch to investment properties	-							
1	Sale, liquidation	-							
2	Rotation	-							
3	Other decreases	-							
<b>IV</b>	<b>Closing balance</b>	<b>3.201.173.936</b>	-	-	-	-	<b>3.201.173.936</b>	-	-
1	In use	3.201.173.936	-	-	-	-	3.201.173.936	-	-
2	Not used	-							
3	Not needed	-							
4	Waiting for clearance	-							
<b>C</b>	<b>Residual Value</b>	<b>286.893.095</b>					<b>286.893.095</b>		
1	Opening balance	286.893.095					286.893.095		
	- Including: Used as collateral for loans	286.893.095					286.893.095		
2	Closing balance	197.807.771	-	-	-	-	197.807.771	-	-
	- Including: Used as collateral for loans	197.807.771					197.807.771		

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## 13-TM-TKV: PREPAID EXPENSES

The 12 months of 2025

Unit: Dong

No.	Items	Opening balance	Increase	Decrease	Closing balance
I	SHORT-TERM PREPAID EXPENSES	71.439.423.188	241.482.470.002	245.643.849.789	67.278.043.401
1	Major repairs				
2	Tools	253.300.440		253.300.440	
3	Operating Leases				
4	Borrowing Expenses				
5	Insurance	428.835.580	15.711.144.562	14.910.467.585	1.229.512.557
6	Technical Documentation Expenses				
7	Compensation Expenses				
8	Costs During Downtime				
9	Other Short-Term Prepaid Expenses	70.757.287.168	225.771.325.440	230.480.081.764	66.048.530.844
II	LONG-TERM PREPAID EXPENSES	27.901.988.069	71.845.728.365	50.744.093.181	49.003.623.253
1	Major repairs	2.272.800.087		2.272.800.087	
2	Tools	3.110.275.916	2.537.832.593	1.939.799.536	3.708.308.973
3	Operating Leases	122.984.515		122.984.515	
4	Borrowing Expenses				
5	Insurance				
6	Technical Documentation Expenses				
7	Compensation Expenses				
8	Costs During Downtime				
10	Enterprises establishment costs				
9	Implementation phase costs that do not meet the criteria for recording intangible assets				
11	Goodwill				
12	Exploitation rights fee		29.437.854.000	26.303.267.589	3.134.586.411
13	Geological document usage fee	5.442.708.033		5.442.708.033	
14	Sell price difference is less than the fair value of leased fixed assets, operating leased fixed assets				
15	Other items	16.953.219.518	39.870.041.772	14.662.533.421	42.160.727.869
	Total	99.341.411.257	313.328.198.367	296.387.942.970	116.281.666.654

Prepared by

*Hue*

Nguyen Thi Hue

Approved By  
Chief Accountant



Vu Thi Huong



**SHORT-TERM PAYABLES TO SUPPLIERS IN TKV**

At the end of Year 2025

No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
I	Parent company				
	.....				
II	Other companies	198.450.327.782	198.450.327.782	134.624.829.367	134.624.829.367
1	Vietnam National Coal and Mineral Industries Group - Mine Construction Company - TKV			10.354.720.110	10.354.720.110
2	Branch of Vietnam National Coal and Mineral Industries Group - School of Business Administration - Vinacomin	4.592.000	4.592.000		
3	Branch of Vietnam National Coal and Mineral Industries Group - Mine Rescue Center - Vinacomin	504.764.190	504.764.190	216.038.880	216.038.880
4	Cam Pha Mining Chemical Industry Company	34.789.039.095	34.789.039.095	24.247.325.351	24.247.325.351
5	TKV Environment One Member Co., Ltd.	4.712.730.490	4.712.730.490	7.312.193.169	7.312.193.169
6	VINACOMIN Institute of Energy and Mining Engineering	408.012.181	408.012.181	947.952.654	947.952.654
7	Vietnam College of Coal and Minerals	524.780.000	524.780.000		
8	VINACOMIN Mining Science and Technology Institute			1.057.798.716	1.057.798.716
9	Mining Technology and Equipment Development Joint Stock Company	222.168.210	222.168.210	341.463.573	341.463.573
10	Coal and Minerals Hospital	100.783.623	100.783.623	1.583.271.054	1.583.271.054
11	Viet Bac Mining Mechanical Joint Stock Company - VVMI	1.992.464.504	1.992.464.504	45.323.010	45.323.010
12	Coal Import Export Joint Stock Company - VINACOMIN	3.932.399.280	3.932.399.280	6.045.994.720	6.045.994.720
13	Vinacomin Machinery Manufacturing Joint Stock Company	951.505.248	951.505.248	1.668.086.505	1.668.086.505
14	Branch of Vinacomin Machinery Manufacturing Joint Stock Company	203.884.470	203.884.470	256.483.658	256.483.658
15	Vinacomin Automobile Industry Joint Stock Company	12.687.087.133	12.687.087.133	12.374.207.341	12.374.207.341
16	Mining Geology Joint Stock Company - TKV			1.404.013.139	1.404.013.139
17	Viet Bac Geological Joint Stock Company - TKV	3.826.670.507	3.826.670.507	1.947.891.071	1.947.891.071
18	Vinacomin - Environmental Technology and Information Technology Joint Stock Company	4.928.807.943	4.928.807.943	4.465.119.593	4.465.119.593
19	Vinacomin Mining and Industrial Investment Consulting Joint Stock Company	320.462.232	320.462.232		
20	Miner Transportation and Shuttle Joint Stock Company - Vinacomin	1.576.120.894	1.576.120.894	1.736.500.271	1.736.500.271
21	VINACOMIN Inspection Joint Stock Company	1.019.775.948	1.019.775.948	1.083.191.096	1.083.191.096
22	Materials Joint Stock Company - TKV	125.744.279.834	125.744.279.834	57.537.255.456	57.537.255.456
	<b>Total</b>	<b>198.450.327.782</b>	<b>198.450.327.782</b>	<b>134.624.829.367</b>	<b>134.624.829.367</b>

PREPARED BY



Lai Thi Nhung

APPROVED BY  
CHIEF ACCOUNTANT



Vu Thi Huong



**VIETNAM NATIONAL COAL & MINERAL INDUSTRIES  
HOLDING CORPORATION LIMITED  
DEO NAI - COC SAU - TKV COAL JOINT STOCK  
COMPANY**

**FORM 16B SHORT-TERM PAYABLE TO SUPPLIERS OUTSIDE TKV**

**The fourth quarter of 2025**

No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
I	Parent company				
	.....				
II	Other companies	535.324.882.815	535.324.882.815	310.996.902.467	310.996.902.467
1	Tourism and Trade Joint Stock Company - VINACOMIN	15.645.333.427	15.645.333.427	24.385.923.690	24.385.923.690
2	Vinacomin Tourism and Trading Joint Stock Company - Van Long Branch	5.110.238.780	5.110.238.780	5.019.626.427	5.019.626.427
3	AASC Auditing Company Limited Branch in Quang Ninh	399.315.491	399.315.491	72.000.000	72.000.000
4	SISC Vietnam Equipment Joint Stock Company			7.776.000	7.776.000
5	Dong Anh Construction Investment and Development Joint Stock Company			70.040.357	70.040.357
6	HANCO Investment and Trading Joint Stock Company			-512.175.588	-512.175.588
7	Industrial Construction and Equipment Joint Stock Company			163.077.780	163.077.780
8	Hop Phat Trading and Production Joint Stock Company	18.144.939	18.144.939	24.996.621	24.996.621
9	Hong Linh Mechanical Joint Stock Company	856.207.287	856.207.287	928.443.378	928.443.378
10	Duc Minh Hanoi Law Firm Limited	-198.813.110	-198.813.110	-198.813.110	-198.813.110
11	Marubeni Heavy Equipment Co., Ltd.	2.064.829.628	2.064.829.628	1.098.819.126	1.098.819.126
12	Marubeni Heavy Equipment Co., Ltd. Branch in Quang Ninh	595.216.080	595.216.080	1.170.316.320	1.170.316.320
13	Petrolimex Petrochemical Corporation - JSC	156.324.060	156.324.060	476.812.050	476.812.050
14	Bidding notice			51.300.000	51.300.000
15	Hong Ky Trading and Service Company Limited			604.803.900	604.803.900
16	Technology Consulting Joint Stock Company	170.748.000	170.748.000	62.837.500	62.837.500
17	Specialized Equipment and Technology Transfer Joint Stock Company	92.555.136	92.555.136	864.000	864.000
18	Golden Ratio Architecture Joint Stock Company			17.217.492	17.217.492
19	Duc Phat Investment Trading Joint Stock Company			49.489.200	49.489.200
20	Phuong Nam Mechanical Company Limited	229.855.230	229.855.230	272.952.460	272.952.460
21	Vietnam Machinery Import Export Joint Stock Company	39.501.306.758	39.501.306.758	17.821.958.988	17.821.958.988
22	VITEQ Vietnam Technology Joint Stock Company	4.185.500	4.185.500	18.988.752	18.988.752
23	Global Construction Investment Trading Company Limited	163.607.386	163.607.386	650.245.786	650.245.786



No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
24	Payring Online Technology and Services Joint Stock Company	369.194.241	369.194.241	449.998.340	449.998.340
25	Global Technology and Distribution Joint Stock Company	956.636.400	956.636.400	3.930.944.500	3.930.944.500
26	Thao Nguyen Son Automation Technology Joint Stock Company			100.125.763	100.125.763
27	Hanh Nguyen Trading Investment Company Limited	778.717.800	778.717.800	901.119.600	901.119.600
28	Thanh Do Metal Joint Stock Company	856.200.000	856.200.000	1.655.900.000	1.655.900.000
29	Tam Viet Construction Investment and Trading Joint Stock Company	1.285.945.468	1.285.945.468	1.300.027.160	1.300.027.160
30	Phu Thai Industrial Company Limited	6.799.526.020	6.799.526.020	10.380.855.053	10.380.855.053
31	Lien An Equipment and Spare Parts Joint Stock Company	144.605.644	144.605.644	1.312.344.843	1.312.344.843
32	PET Lubricant Joint Stock Company	291.022.200	291.022.200	1.770.221.200	1.770.221.200
33	Spare parts and equipment supply joint stock company	2.319.421.039	2.319.421.039	3.120.785.241	3.120.785.241
34	Vietnam Industrial and Construction Equipment Joint Stock Company	463.405.320	463.405.320	557.972.732	557.972.732
35	Conveyor Technology Co., Ltd.	527.248.770	527.248.770	2.649.132.940	2.649.132.940
36	Bac Nam Petroleum Joint Stock Company	83.704.152	83.704.152	145.745.600	145.745.600
37	Mining Equipment and Spare Parts Company Limited	840.668.269	840.668.269	1.240.824.360	1.240.824.360
38	Minh Phu Heavy Equipment Joint Stock Company	1.981.992.000	1.981.992.000	1.254.825.000	1.254.825.000
39	ERIDAN Joint Stock Company	1.002.339.850	1.002.339.850	811.123.500	811.123.500
40	Mining and Industry Trading Investment Joint Stock Company	185.645.836	185.645.836	159.116.680	159.116.680
41	HHC Vietnam Company Limited			2.559.659.641	2.559.659.641
42	VEGA Joint Stock Company	162.769.770	162.769.770	291.878.586	291.878.586
43	UHL Vietnam Joint Stock Company	505.568.836	505.568.836	684.104.172	684.104.172
44	Sao Viet Hydraulic Mechanical Company Limited			113.368.019	113.368.019
45	Vietnam Specialized Tire Joint Stock Company	6.264.337.040	6.264.337.040	8.880.395.200	8.880.395.200
46	Minh Duc Trading Service Development Company Limited			27.225.000	27.225.000
47	Mine Construction Equipment Joint Stock Company	234.309.780	234.309.780	234.309.780	234.309.780
48	Vietnam Mining and Infrastructure Construction Joint Stock Company	336.271.555	336.271.555	994.828.702	994.828.702
49	Minh Tan Tire Company Limited	151.622.280	151.622.280	279.803.376	279.803.376
50	TECHSMART Joint Stock Company			35.000.000	35.000.000
51	Xuan Le Fashion Joint Stock Company			364.813.200	364.813.200
52	VMD Trading and Consulting Joint Stock Company	1.191.176.280	1.191.176.280	1.191.120.000	1.191.120.000
53	TMC Valuation Joint Stock Company			121.880.000	121.880.000
54	Middle East Asia Petroleum Joint Stock Company	55.229.040	55.229.040	258.090.360	258.090.360
55	Phuong Thao Trading Service and Construction Company Limited	7.373.856.060	7.373.856.060	7.191.693.300	7.191.693.300



No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
56	VI.TRA.CO Transport and Tourism Joint Stock Company			131.272.395	131.272.395
57	75 Rubber One Member Co., Ltd.	80.897.940	80.897.940	114.885.000	114.885.000
58	Thanh Dong Casting Mechanical Co., Ltd.	707.788.675	707.788.675	1.134.879.991	1.134.879.991
59	Nanning Casting Mechanical Co., Ltd.	829.776.695	829.776.695	1.164.231.200	1.164.231.200
60	Tan Dai Thang Mechanical Casting Company Limited	94.352.940	94.352.940	151.055.850	151.055.850
61	Cuong Thai Casting Mechanical Co., Ltd.	649.007.893	649.007.893	305.978.561	305.978.561
62	Hai Duong Pump Manufacturing Joint Stock Company	522.370.214	522.370.214	591.490.214	591.490.214
63	Trung Hieu General Transport and Trading Joint Stock Company	335.948.855	335.948.855	1.452.848.286	1.452.848.286
64	Hai Duong Pump Equipment and Installation Joint Stock Company	520.825.399	520.825.399	1.231.628.000	1.231.628.000
65	Hai Duong Industrial Pump Joint Stock Company			4.421.113	4.421.113
66	Mountainous Environment and Resources Center			142.500.000	142.500.000
67	Binh Lieu Quang Ninh Forestry One Member Limited Liability Company	3.943.491.265	3.943.491.265	4.255.866.984	4.255.866.984
68	Xuan Nghiem General Trading Service Company Limited	20.297.304	20.297.304	16.702.079	16.702.079
69	Hoa Son Joint Stock Company	44.004.843.042	44.004.843.042	1.629.645.038	1.629.645.038
70	Cam Pha Regional General Hospital	117.670.465	117.670.465	125.856.692	125.856.692
71	Cam Pha Electrical Equipment Joint Stock Company	18.875.807	18.875.807	860.067.732	860.067.732
72	College of Industry and Construction			69.916.000	69.916.000
73	Ha Thu Automobile Joint Stock Company	82.739.182	82.739.182	149.458.018	149.458.018
74	Quang Hung Maritime Joint Stock Company			3.160.311.712	3.160.311.712
75	Cam Pha Urban Environment Joint Stock Company	100.224.000	100.224.000	125.388.000	125.388.000
76	Quang Minh Investment and Trading Company Limited	1.915.518.003	1.915.518.003	4.672.435.805	4.672.435.805
77	Van Don Urban Environment Company Limited	667.126.879	667.126.879	724.209.330	724.209.330
78	Trung Nghia Transport Investment and Service Joint Stock Company	45.130.588.235	45.130.588.235	15.734.761.359	15.734.761.359
79	Ha Ninh Trading Company Limited	595.205.280	595.205.280	1.185.071.250	1.185.071.250
80	Thanh Cong Mechanical and Trading Service Private Enterprise	60.529.178	60.529.178	60.529.178	60.529.178
81	Construction Project Management and Consulting Joint Stock Company	433.874.685	433.874.685	194.883.114	194.883.114
82	Huong Ninh Printing Company Limited	2.592.000	2.592.000	71.009.865	71.009.865
83	Van Don Automobile Enterprise Private Enterprise	1.175.798.481	1.175.798.481	2.596.661.851	2.596.661.851
84	Viet Phap Company Limited	90.885.685	90.885.685	35.948.000	35.948.000
85	MITEC Company Limited	1.204.572.298	1.204.572.298	909.606.262	909.606.262
86	FPD Analysis Center Private Enterprise			210.027.799	210.027.799
87	Construction Technology Development Joint Stock Company	1.538.481.872	1.538.481.872	1.586.961.083	1.586.961.083



No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
88	NEWSTAR One Member LLC	132.510.600	132.510.600	2.371.335.718	2.371.335.718
89	Uong Bi Automobile Mechanical Joint Stock Company	171.520.217	171.520.217	6.234.729.994	6.234.729.994
90	HAVICO Environmental Construction Joint Stock Company			55.435.320	55.435.320
91	Van Don Mast Joint Stock Company	142.471.365.519	142.471.365.519	30.419.223.056	30.419.223.056
92	Tan Tien Industrial Joint Stock Company	91.231.810.848	91.231.810.848	60.989.329.700	60.989.329.700
93	Quang Ninh Provincial Post Office - Vietnam Post Corporation			92.422.080	92.422.080
94	Quang Ninh Industrial Gas Joint Stock Company	62.775.000	62.775.000	80.790.000	80.790.000
95	Truong Anh Company Limited	59.648.077	59.648.077	599.319.424	599.319.424
96	Tung Oanh Company Limited	396.473.776	396.473.776	497.974.688	497.974.688
97	Trung Tan Mechanical Joint Stock Company	628.275.805	628.275.805	2.369.545.206	2.369.545.206
98	Hon Gai Mechanical Joint Stock Company - Vinacomin	289.200.360	289.200.360	676.423.360	676.423.360
99	Van Don D&T Joint Stock Company	131.719.333	131.719.333	-15.627.480.994	-15.627.480.994
100	Vuong Gia Investment and Development Joint Stock Company			19.179.310.117	19.179.310.117
101	Trung Hieu-HHT Mining Equipment and Materials Trading and Production Joint Stock Company	4.046.569.010	4.046.569.010	3.829.243.361	3.829.243.361
102	Tung Vuong Auto Refrigeration Service Trading Company Limited	282.828.591	282.828.591	189.630.034	189.630.034
103	Minh Ngoc Duc Joint Stock Company	2.002.769.382	2.002.769.382	1.387.792.232	1.387.792.232
104	Tien Dat Electromechanical Joint Stock Company	716.472.486	716.472.486	634.164.064	634.164.064
105	CP Production, Construction and Trading Service Company Limited			300.769.620	300.769.620
106	Long Thanh Equipment Materials Company Limited	316.053.100	316.053.100	425.040.208	425.040.208
107	Hung Thanh Investment and Development Joint Stock Company	739.024.964	739.024.964	1.098.791.560	1.098.791.560
108	Dai Khang Mechanical Trading and Service Joint Stock Company	158.645.609	158.645.609	27.613.847	27.613.847
109	Hoang Kien General Trading Service Company Limited			57.661.450	57.661.450
110	QC Company Limited	309.258.565	309.258.565	647.413.859	647.413.859
111	Quyen Lam Company Limited	137.774.710	137.774.710	137.774.710	137.774.710
112	Manh Hung RADIATOR Company Limited	95.713.837	95.713.837	755.874.037	755.874.037
113	Nguyen Thanh Tung			26.814.150	26.814.150
114	Duy Tung Trading Company Limited	178.477.750	178.477.750	861.549.249	861.549.249
115	Mining Equipment and Mineral Selection Joint Stock Company	1.109.651.809	1.109.651.809	846.239.140	846.239.140
116	Quang Ninh Electrical Equipment and Trading Joint Stock Company			2.023.453	2.023.453
117	Quang Ninh Polytechnic Mechanical Co., Ltd.	69.842.665	69.842.665	225.782.692	225.782.692
118	Quang Binh Construction Design Consulting Joint Stock Company	502.671.259	502.671.259	-1.062.120.600	-1.062.120.600
119	Equipment Manufacturing Center Joint Stock Company	1.157.276.821	1.157.276.821	1.397.341.749	1.397.341.749



No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
120	Phuong Tam Trading and Development Company Limited	30.684.617.282	30.684.617.282	8.365.936.469	8.365.936.469
121	Ha Long Investment, Construction and Environmental Technology Joint Stock Company			1.219.877.013	1.219.877.013
122	HTH Legal Consulting and Safety Services Co., Ltd.	11.400.000	11.400.000	7.600.000	7.600.000
123	Phuc Sinh QN Trading Service Joint Stock Company	100.273.658	100.273.658	911.615.837	911.615.837
124	LED Viet Advertising Art Company Limited			9.922.496	9.922.496
125	SANMY LLC	1.002.295.482	1.002.295.482	3.313.940.013	3.313.940.013
126	Truong Sa Mechanical and Construction Joint Stock Company	4.116.442.719	4.116.442.719	188.471.231	188.471.231
127	Sinh Luc Environment Company Limited	1.588.423.801	1.588.423.801	805.848.881	805.848.881
128	198 Quang Ninh Joint Stock Company	1.065.846.190	1.065.846.190	5.210.223.281	5.210.223.281
129	Alpha Viet New Technology Development Joint Stock Company	154.093.860	154.093.860	297.624.720	297.624.720
130	CLT One Member Company Limited	167.541.233	167.541.233	971.742.655	971.742.655
131	Hoang Quy Quang Ninh Company Limited	362.335.941	362.335.941	326.400.213	326.400.213
132	GDV Landscape Company Limited	650.543.204	650.543.204	484.977.978	484.977.978
133	Sao Viet General Trading and Materials Company Limited	231.981.140	231.981.140	13.589.400	13.589.400
134	Zhengzhou Mining Machinery Co., Ltd.			11.581.140	11.581.140
135	NEWCOMEN Industrial Technical Trading Joint Stock Company	111.240.000	111.240.000	6.490.000	6.490.000
136	Quang Ninh Provincial Center for Disease Control	32.984.000	32.984.000	568.262.200	568.262.200
137	Quang Hieu Spare Parts Equipment Company Limited	339.768	339.768	253.164.744	253.164.744
138	ACD Environmental Solutions Company Limited	880.370.917	880.370.917	479.116.512	479.116.512
139	Duong Vuong Joint Stock Company	731.164.763	731.164.763	1.368.050.399	1.368.050.399
140	MINH TRI MINERAL JOINT STOCK COMPANY	3.594.362.754	3.594.362.754	1.316.277.962	1.316.277.962
141	Duy Anh Electrical Equipment Company Limited	117.692.814	117.692.814	15.107.842	15.107.842
142	Tien Phong Dam Fire Protection Equipment Company Limited	205.484.648	205.484.648	229.556.327	229.556.327
143	Hieu Thanh VINACOME Mining Equipment Co., Ltd.	868.785.120	868.785.120	1.111.394.500	1.111.394.500
144	Cam Pha Industrial Joint Stock Company	1.224.789.073	1.224.789.073	699.385.023	699.385.023
145	Tuan Huyen Industrial Equipment Joint Stock Company	172.011.818	172.011.818	133.394.484	133.394.484
146	Lam Phong TNT Joint Stock Company	44.226.000	44.226.000	44.226.000	44.226.000
147	Kiet Hung TH Trading Service Company Limited	414.778.155	414.778.155	2.054.501.876	2.054.501.876
148	Tan Tan Tien One Member Co., Ltd.			1.685.345.081	1.685.345.081
149	T&T Quang Ninh Construction and Trading Company Limited	8.695.500	8.695.500	58.282.950	58.282.950
150	Trong Gia Hung Trading and Service Company Limited			41.501.700	41.501.700
151	Thuy Trang General Trading Company Limited	5 70.341.930	70.341.930	245.966.528	245.966.528



No.	Company		End of period		Beginning of period	
			Value	Amount Payable	Value	Amount Payable
152	ACT Trading Construction Investment Joint Stock Company				3.708.029.947	3.708.029.947
153	Quang Minh GROUP Landscape Company Limited				1.958.339.398	1.958.339.398
154	Viet Y QN Joint Stock Company		373.134.274	373.134.274	950.255.625	950.255.625
155	Tri Khen Transport Company Limited		433.744.200	433.744.200	126.241.200	126.241.200
156	TTB General Construction and Trading Services Joint Stock Company		59.560.065	59.560.065	49.663.620	49.663.620
157	Viettel Quang Ninh - Branch of the Military Telecommunications Industry Group		10.116.000	10.116.000		
158	Finance and Investment Newspaper		21.600.000	21.600.000		
159	PJICO Quang Ninh Insurance Company		636.113.230	636.113.230		
160	Commercial Software Solutions Joint Stock Company		60.000.000	60.000.000		
161	Thanh An Trading and Construction Joint Stock Company		67.784.929	67.784.929		
162	Agricultural Bank Insurance Joint Stock Company - Hanoi Branch		57.869.145	57.869.145		
163	FPT Securities Joint Stock Company		27.500.000	27.500.000		
164	3T Consulting and Investment Company Limited		165.888.000	165.888.000		
165	Thang Long Automobile Tire Joint Stock Company		777.600.000	777.600.000		
166	Quang Yen Project Investment Joint Stock Company		1.148.216.635	1.148.216.635		
167	T & C Machinery and Parts Joint Stock Company		154.249.920	154.249.920		
168	Vietnam Tire Company Limited		8.605.600.000	8.605.600.000		
169	VALUTICO GROUP Valuation and Financial Services Joint Stock Company		16.200.000	16.200.000		
170	Gia Huy Technical Services Development Company Limited		139.987.291	139.987.291		
171	Hai Nam Pump Manufacturing Joint Stock Company		36.122.780	36.122.780		
172	Duy Khanh Garment Company Limited		989.668.800	989.668.800		
173	Quang Ninh Telecommunications		10.253.100	10.253.100		
174	Quang Ninh Provincial General Hospital		118.938.331	118.938.331		
175	Phuc Xuyen Company Limited		205.250.663	205.250.663		
176	Manh Cuong Mechanical and Trading Joint Stock Company		145.737.340	145.737.340		
177	Binh Loi War Veterans Joint Stock Company		146.978.172	146.978.172		
178	Oanh Son Trading and Services Company Limited		2.240.730	2.240.730		
179	VGM Equipment Joint Stock Company		4.608.582.633	4.608.582.633		
180	Cam Pha Mechanical Industry Joint Stock Company		107.132.096	107.132.096		
181	Tuan Minh Company Limited		2.089.787.540	2.089.787.540		
182	An Binh Construction and General Business Joint Stock Company		3.944.628.842	3.944.628.842		
183	Quang Ninh Mining Materials Joint Stock Company		65.804.400	65.804.400		

No.	Company	End of period		Beginning of period	
		Value	Amount Payable	Value	Amount Payable
184	Nam Dong Son Joint Stock Company	-1.049.760.000	-1.049.760.000		
185	Ha Long Mining and Environment Consulting Joint Stock Company	3.843.684.564	3.843.684.564		
186	Bac Viet Long Construction Architecture Company Limited	324.930.052	324.930.052		
187	Ha Khanh Mining Machinery Joint Stock Company	5.541.673.650	5.541.673.650		
188	Binh Minh Urban Environment Company Limited	65.357.280	65.357.280		
189	Quang Ninh Province Center for Science, Technology and Innovation Application	50.935.500	50.935.500		
190	Linh Nga Garment Company Limited	106.488.000	106.488.000		
191	An Phat Equipment and Materials Company Limited	78.778.062	78.778.062		
192	Binh Minh Materials Company Limited	11.695.350	11.695.350		
193	Tuan Viet Mechanical Joint Stock Company	3.888.000	3.888.000		
194	Gia Hung VTM Company Limited	251.152.124	251.152.124		
195	VIETGOLD INVESTMENT AND TRADING COMPANY LIMITED	15.915.940	15.915.940		
196	Tam Phuc General Import-Export Company Limited	27.712.800	27.712.800		
	<b>Total</b>	<b>535.324.882.815</b>	<b>535.324.882.815</b>	<b>310.996.902.467</b>	<b>310.996.902.467</b>

**PREPARED BY**



**Pham Thi Phuong**

**APPROVED BY  
CHIEF ACCOUNTANT**



**Vu Thi Huong**



# REPORT ON THE PERFORMANCE OF OBLIGATIONS TO THE STATE

For the year 2025

## PART I: PAYABLES

Unit: Dong

ITEMS	CODE	OPENING BALANCE	Accumulated from the beginning of the year		CLOSING BALANCE
			PAYABLE AMOUNT	AMOUNT PAID	
B	C	1	4	5	6
<b>I. TAX</b>	<b>10</b>	<b>34.352.696.512</b>	<b>864.364.956.431</b>	<b>834.358.859.347</b>	<b>64.358.793.596</b>
1. Value-Added Tax	11	0	95.627.323.214	95.627.323.214	0
- Domestic VAT	11.1		95.627.323.214	95.627.323.214	0
- Imported VAT	11.2				0
2. Special Consumption Tax	12				0
3. Export and import tax	13				0
- Export tax	13.1				0
- Import tax	13.2				0
4. Corporate income tax	14		1.350.041.341	1.350.041.341	0
5. Personal income tax	15		3.369.439.051	3.369.439.051	0
6. Natural resource tax	16	32.597.584.912	707.039.475.323	675.278.266.639	64.358.793.596
7. Land and housing tax and land rent	17		48.638.507.402	48.638.507.402	0
8. Environmental protection tax	18	1.755.111.600	8.337.170.100	10.092.281.700	0
9. Other taxes	19		3.000.000	3.000.000	0
<b>II. FEES, CHARGES AND OTHER PAYABLES</b>	<b>30</b>	<b>6.882.646.801</b>	<b>91.612.073.824</b>	<b>87.023.653.235</b>	<b>11.471.067.390</b>
1. Additional charges	31	0	0	0	0
2. Fees and charges	32	0			0
3. Environmental protection fees	33	6.882.646.801	60.504.027.829	55.915.607.240	11.471.067.390
4. Mineral exploitation rights	34	0	30.645.606.000	30.645.606.000	0
5. Document usage fees	35	0			0
6. Other fees	36	0	462.439.995	462.439.995	0
<b>TOTAL</b>	<b>40</b>	<b>41.235.343.313</b>	<b>955.977.030.255</b>	<b>921.382.512.582</b>	<b>75.829.860.986</b>

**REPORT ON THE PERFORMANCE OF OBLIGATIONS TO THE STATE**

## PART II - ACCOUNT RECEIVABLE

Unit: Dong

ITEMS	CODE	OPENING BALANCE	Accumulated from the beginning of the year		CLOSING BALANCE
			RECEIVABLES	AMOUNTS COLLECTED	
1	2	3	4	5	6=3+4-5
<b>I. TAX</b>	<b>10</b>	<b>62.416.865.645</b>	<b>41.785.464.588</b>	<b>13.971.988.635</b>	<b>91.354.523.598</b>
1. Value-Added Tax	11	50.759.123.029	0	13.666.880.094	37.092.242.935
- Domestic VAT	11.1	50.759.123.029		13.666.880.094	37.092.242.935
- Imported VAT	11.2	0			0
2. Special Consumption Tax	12	0			0
3. Export and import tax	13	0			0
- Export tax	13.1	0			0
- Import tax	13.2	0			0
4. Corporate income tax	14	5.122.031.820	8.664.525.186	0	13.786.557.006
5. Personal income tax	15	6.535.710.796		305.108.541	6.230.602.255
6. Natural resource tax	16				
7. Land and housing tax and land rent	17		33.120.939.402		33.120.939.402
8. Environmental protection tax	18		1.124.182.000		1.124.182.000
9. Other taxes	19				0
<b>II. FEES, CHARGES AND OTHER PAYABLES</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1. Additional charges	31				0
2. Fees and charges	32				0
3. Environmental protection fees	33				0
4. Mineral exploitation rights	34				0
5. Document usage fees	35				0
6. Other fees	36				0
<b>TOTAL</b>	<b>40</b>	<b>62.416.865.645</b>	<b>41.785.464.588</b>	<b>13.971.988.635</b>	<b>91.354.523.598</b>

PREPARED BY



Nguyen Mai Huong

APPROVED BY

CHIEF ACCOUNTANT



Vu Thi Huong