

No: 6480 /VNBC-TCNS
Re: Regular information disclosure
Financial statement for QI.2025

Quảng Ninh, July 18, 2025

To: - State Securities Commission;
- Hanoi Stock Exchange;
- Shareholders of the Company,

Pursuant to clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines on information disclosure in the securities market, Nui Beo Coal Joint Stock Company - Vinacomin hereby discloses the financial statement (FS) for QII.2025 as follows:

1. General information:

- Company Name: Nui Beo Coal Joint Stock Company - Vinacomin
- Stock Code: NBC
- Address: 799 Le Thanh Tong Street, Hong Gai Ward, Quang Ninh Province
- Phone: (0203) 3825 220
- Fax: (0203) 3625 270
- Website: www.nuibeo.com.vn
- Email: giaodich@nuibeo.com.vn

2. Disclosed information:

a) QII.2025 financial statement as per Clause 3, Article 14 of Circular 96/2020/TT-BTC includes:

- Separate financial statements (the company does not have subsidiaries or parent accounting units with affiliates).

b) Cases requiring explanations along with financial statements as prescribed in Clause 4, Article 14 of Circular No. 96/2020/TT-BTC include:

- Post-tax profit in the statement of comprehensive income for the reporting period changes by 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

* Explanatory document for a profit change of 10% or more compared to the same period of the previous year:

☒ Yes

☐ No

- Post-tax profit for the reporting period shows a loss, transitioning from a profit in the same period of the previous year or vice versa?

☐ Yes

☒ No

* Explanatory document for post-tax loss transitioning from profit in the same period of the previous year or vice versa:

☐ Yes

☒ No

This information has been disclosed on the Company's website on *July* 20, 2025, at the link: <http://nuibeo.com.vn/Tin-tuc/587/Bao-cai-tai-chinh/>.

3. Report on transactions with a value of 35% or more of total assets from (01.01.2025) to the reporting date (30.06.2025): Yes

3.1. Transaction 1:

- Transaction details: Sale of clean coal and other services

- Transaction partner: Branch of Vietnam National Coal and Mineral industries Group - Hon Gai Coal processing Company - Vinacomin

- Transaction ratio (*Transaction value/total assets of the company based on the most recent financial statement*): 58.8%.

- Transaction completion date: The first six months of the year 2025.

3.2. Transaction 2:

- Transaction details: Sale of clean coal

- Transaction partner: Branch of Vietnam National Coal and Mineral industries Group - Cam Pha Port and Logistics Company – Vinacomin.

- Transaction ratio (*Transaction value/total assets of the company based on the most recent financial statement*):%.

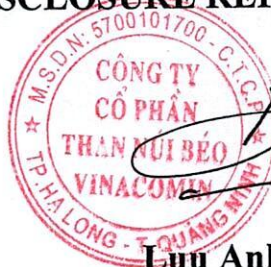
- Transaction completion date: The first six months of the year 2025.

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

Recipients:

- As above (e.copy for reporting);
- Board of Directors, Supervisory Board, Executive Board (e.copy);
- Accounting Dept.; HR-Admin Dept.; IR (disclosure on website);
- Secretary (e.copy);
- Archives: Office.

**AUTHORIZED INFORMATION
DISCLOSURE REPRESENTATIVE**



Luu Anh Duc

VIETNAM NATIONAL COAL
AND MINERAL INDUSTRIES GROUP
NUI BEO COAL JOINT STOCK COMPANY – VINACOMIN

Quang Ninh, July 18, 2025



FINANCIAL REPORT
Quarter II, 2025

Recipients:

- TKV (for reporting);
- Quang Ninh Tax department;
- Quang Ninh Statistics office;
- Business registration authority;
- Quang Ninh department of Finance;
- Supervisory Board.

DIRECTOR



ĐOÀN ĐẶC THO

VIETNAM NATIONAL COAL
AND MINERAL INDUSTRIES GROUP
NUI BEO COAL JOINT STOCK COMPANY - VINACOMIN

Form B01-Co.

BALANCE SHEET
As of June 30, 2025

Unit: VND

No.	Category	Code	Ending balance (June 30, 2025)	Beginning balance (January 1, 2025)
	Assets			
A	CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100	756.033.772.843	1.054.753.257.675
I	Cash and Cash Equivalents	110	5.139.197.813	6.621.963.053
1	Cash	111	5.139.197.813	6.621.963.053
2	Cash equivalents	112	-	
II	Short-term Financial Investments	120	8.940.000.000	-
1	Trading securities	121	-	-
2	Provision for short-term investment losses (*)	122	-	
3	Held-to-maturity investments	123	8.940.000.000	-
III	Short-term Receivables	130	402.206.988.743	832.116.958.051
1	Short-term receivables from customers	131	388.146.613.036	827.512.822.794
2	Advances to suppliers (short-term)	132	3.095.001.503	
3	Internal receivables (short-term)	133	-	-
4	Receivables based on construction contract progress	134	-	
5	Short-term loans receivable	135	-	
6	Other short-term receivables	136	10.965.374.204	4.604.135.257
7	Provision for doubtful receivables (*)	137	-	
8	Assets pending resolution	139	-	
IV	Inventory	140	308.900.979.674	182.283.268.397
1	Inventory	141	308.900.979.674	182.283.268.397
2	Provision for inventory impairment (*)	149	-	
V	Other Current Assets	150	30.846.606.613	33.731.068.174
1	Prepaid expenses (short-term)	151	29.952.338.464	33.687.102.154
2	VAT recoverable	152	-	-
3	Taxes and other receivables from the State	153	894.268.149	43.966.020
B	NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200	1.381.296.294.369	1.515.467.663.347
I	Long-term Receivables	210	91.976.050.583	90.124.991.388
1	Long-term receivables from customers	211	-	
2	Advances to suppliers (long-term)	212	-	
3	Business capital of subsidiary units	213	-	
4	Long-term internal receivables	214	-	
5	Long-term loans receivable	215	-	
6	Other long-term receivables	216	91.976.050.583	90.124.991.388
7	Provision for doubtful long-term receivables	217	-	
II	Fixed Assets	220	1.125.329.602.219	1.272.126.938.298
1	Tangible fixed assets	221	1.125.329.602.219	1.272.126.938.298
-	Original cost	222	4.858.554.324.926	4.883.173.666.935
-	Accumulated depreciation (*)	223	(3.733.224.722.707)	(3.611.046.728.637)
2	Financial leased fixed assets	224	-	-
-	Original cost	225	-	-

No.	Category	Code	Ending balance (June 30, 2025)	Beginning balance (January 1,2025)
-	Accumulated depreciation (*)	226	-	
3	Intangible fixed assets	227	-	-
-	Original cost	228	396.933.150	396.933.150
-	Accumulated depreciation (*)	229	(396.933.150)	(396.933.150)
III	Investment property	230	-	-
IV	Long-term Work-in-progress	240	87.825.460.843	88.175.797.748
1	Long-term production, business work-in-progress costs	241	-	
2	Long-term construction work-in-progress	242	87.825.460.843	88.175.797.748
IV	Long-term Financial Investments	250	-	-
V	Other long-term assets	260	76.165.180.724	65.039.935.913
1	Long-term prepaid expenses	261	37.460.471.934	26.335.227.123
2	Deferred income tax assets	262	38.704.708.790	38.704.708.790
*	TOTAL ASSETS (270 = 100 + 200)	270	2.137.330.067.212	2.570.220.921.022
	SOURCE OF FUNDS			
A	LIABILITIES (300 = 310 + 330)	300	1.633.905.541.307	2.044.776.838.946
I	Short-term liabilities	310	1.512.039.854.221	1.898.554.094.297
1	Short-term trade payables	311	357.194.755.652	487.419.359.235
2	Short-term advances from customers	312	-	628.768.284
3	Taxes and amounts payable to the State	313	44.241.708.088	116.036.433.820
4	Payables to employees	314	106.918.920.837	113.967.684.863
5	Short-term accrued expenses	315	114.235.173	111.850.960
6	Short-term internal payables	316	-	-
7	Payables under construction contract progress	317	-	
8	Short-term unearned revenue	318	-	
9	Other short-term payables	319	35.837.560.308	212.642.050.874
10	Short-term borrowings and finance lease liabilities	320	884.969.981.670	927.630.306.698
11	Short-term provisions	321	36.002.208.333	
12	Reward and welfare fund	322	46.760.484.160	40.117.639.563
13	Price stabilization fund	323	-	
14	Repurchase transactions of government bonds	324	-	
II	Long-term Liabilities	330	121.865.687.086	146.222.744.649
1	Long-term payables to suppliers	331	-	
2	Long-term advances from customers	332	-	
3	Long-term accrued expenses	333	-	
4	Internal payables for business capital	334	-	
5	Long-term internal payables	335	-	
6	Long-term unearned revenue	336	-	
7	Other long-term payables	337	-	
8	Long-term loans and financial lease liabilities	338	121.865.687.086	146.222.744.649
B	OWNER'S EQUITY (400 = 410 + 430)	400	503.424.525.905	525.444.082.076
I	Owner's equity	410	503.409.440.727	525.428.996.898
1	Capital contributions from owners	411	369.991.240.000	369.991.240.000
-	Common shares with voting rights	411a	369.991.240.000	369.991.240.000
-	Preferred shares	411b	-	
2	Surplus share capital	412	(193.650.000)	(193.650.000)
3	Bond conversion rights	413	-	
4	Other capital from owners	414	-	
5	Treasury shares (*)	415	-	

No.	Category	Code	Ending balance (June 30, 2025)	Beginning balance (January 1, 2025)
6	Revaluation surplus	416	-	
7	Exchange rate differences	417	-	
8	Investment development fund	418	80.250.927.962	78.241.781.617
9	Restructuring support fund	419	-	
10	Other funds under owners' equity	420	-	
11	Undistributed after-tax profits	421	53.267.031.728	77.295.734.244
-	Cumulative undistributed after-tax profits up to the end of the previous period	421a	38.704.708.790	40.203.029.772
-	Undistributed after-tax profits for the current period	421b	14.562.322.938	37.092.704.472
12	Capital for construction investment	422	93.891.037	93.891.037
II	Funds and other reserves	430	15.085.178	15.085.178
1	Funds	431	15.085.178	15.085.178
2	Funds allocated for the formation of fixed assets	432	-	
	TOTAL SOURCES OF CAPITAL (440 = 300 + 400)	440	2.137.330.067.212	2.570.220.921.022

PREPARED BY



Bui Bang Ngoc

CHIEF ACCOUNTANT



Truong Thuy Mai

Prepared on July 18, 2025

DIRECTOR



Doan Duc Tho

BUSINESS PERFORMANCE REPORT

No.	Indicator	Codes	Explain ation	Quarter 2		Cumulative from the beginning of the year	
				This year	Last year	This year	Last year
1	2	3	4	5	6	7	6
1	Revenue from sales of goods and services	01	VII.1	554.516.600.284	755.494.188.670	1.277.955.966.357	1.336.504.641.821
2	Revenue deductions (03 = 04 + 05 + 06 + 07)	02	VII.2	-	-	-	-
3	Net revenue from sales of goods and services (10 = 01 - 02)	10		554.516.600.284	755.494.188.670	1.277.955.966.357	1.336.504.641.821
4	Cost of goods sold	11	VII.3	509.866.116.537	669.755.298.340	1.171.201.891.068	1.172.529.987.767
5	Gross profit from sales of goods and services (20 = 10 - 11)	20		44.650.483.747	85.738.890.330	106.754.075.289	163.974.654.054
6	Financial income	21	VII.4	1.374.664.505	1.318.286.876	1.382.797.267	1.329.312.409
7	Financial expenses	22	VII.5	14.549.596.712	22.805.229.957	26.663.486.454	41.308.791.760
	<i>Including: Interest expenses</i>	23		14.549.596.712	20.561.394.341	26.099.603.720	39.064.956.144
8	Selling expenses	25	VII.8a	2.619.225.938	6.520.242.765	3.741.823.764	12.975.331.821
9	Administrative expenses	26	VII.8b	33.409.444.300	38.269.541.168	70.816.558.467	73.042.348.798
10	Net profit from business activities [30 = 20 + (21 - 22) - (25 + 26)]	30		(4.553.118.698)	19.462.163.316	6.915.003.871	37.977.494.084
11	Other income	31	VII.6	10.261.107.953	2.357.254.785	11.536.777.908	4.311.264.851
12	Other expenses	32	VII.7	50.686.107	739.294.209	244.426.107	1.462.080.316
13	Other profit (40 = 31 - 32)	40		10.210.421.846	1.617.960.576	11.292.351.801	2.849.184.535
14	Total profit before tax (50 = 30 + 40)	50		5.657.303.148	21.080.123.892	18.207.355.672	40.826.678.619
15	Current corporate income tax	51	VII.10	1.135.022.229	4.216.024.778	3.645.032.734	8.165.335.723
16	Deferred corporate income tax expense	52		-	-	-	-
17	Profit after corporate income tax (60 = 50 - 51)	60	VII.11	4.522.280.919	16.864.099.114	14.562.322.938	32.661.342.896
18	Basic earnings per share (*)	70		122	456	394	883
19	Diluted earnings per share	71		-	-	-	-

PREPARED BY



Bui Bang Ngoc

CHIEF ACCOUNTANT



Trương Thủy Mai

Ha Long, July 18, 2025

DIRECTOR



Đoàn Đức Thọ

CASH FLOW STATEMENT BY INDIRECT METHOD

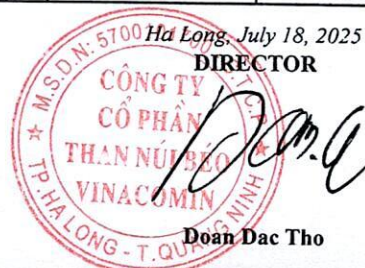
Indicator	Codes	Explai nation	Cumulative from the beginning of the year to the end of this quarter this	Cumulative from the beginning of the year to the end of this quarter last
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		18.207.355.672	40.826.678.619
2. Adjustments for:				
Depreciation of fixed assets	02		158.093.297.625	195.114.239.522
Provisions	03		36.002.208.333	75.541.500.000
Unrealized foreign exchange differences	04		-	-
Gains/losses from investment activities	05		(109.668.830)	(23.967.601)
Interest expense	06		26.099.603.720	39.064.956.144
Other adjustments	07		-	-
3. Profit from business activities before changes in working capital	08		238.292.796.520	350.523.406.684
(Increase)/Decrease in receivables	09		427.208.607.984	(64.416.054.757)
(Increase)/Decrease in inventories	10		(126.617.711.277)	(88.608.597.833)
(Increase)/Decrease in payables	11		(407.022.000.824)	59.139.543.177
(Increase)/Decrease in prepaid expenses	12		(7.390.481.121)	(26.189.442.320)
(Increase)/Decrease in trading securities	13		-	-
Interest paid	14		(26.126.550.614)	(36.963.390.641)
Corporate income tax paid	15		(4.913.934.946)	(5.110.112.808)
Other cash receipts from operating activities	16		-	-
Other cash payments for operating activities	17		(7.728.420.000)	(11.426.858.887)
Net cash flows from operating activities	20		85.702.305.722	176.948.492.615
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Cash spent on purchasing and constructing fixed assets and other long-term assets	21		(11.337.357.201)	(16.312.522.558)
2. Cash received from the disposal or sale of fixed assets and other long-term assets	22		92.860.000	-
3. Cash spent on loans and purchasing debt instruments of other entities	23		(8.940.000.000)	-
4. Cash received from loan repayments and the resale of debt instruments of other entities	24		-	-
5. Cash spent on investments in other entities	25		-	-
6. Cash received from the recovery of investments in other entities	26		-	-
7. Cash received from interest on loans, dividends, and profit distributions	27		16.808.830	23.967.601
* Net cash flow from investing activities	30		(20.167.688.371)	(16.288.554.957)
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Cash received from issuing shares or receiving capital contributions from owners	31		-	-
2. Cash spent on capital contributions to owners, repurchasing the company's own shares	32		-	-
3. Cash received from borrowing	33	VIII.3	1.278.880.195.283	1.135.539.266.841
- Short-term			1.231.541.498.458	1.128.974.370.841
- Long-term			47.338.696.825	6.564.896.000
4. Cash spent on repaying principal loans	34	VIII.3	(1.345.897.577.874)	(1.295.193.287.973)
- Short-term			(1.219.735.823.486)	(1.084.252.468.840)
- Long-term			(126.161.754.388)	(210.940.819.133)
5. Cash spent on lease liabilities	35	VIII.3	-	-
6. Dividends and profits paid to owners	36		-	-
* Net cash flow from financing activities	40		(67.017.382.591)	(159.654.021.132)
Net cash flows during the period (50 = 20+30+40)	50		(1.482.765.240)	1.005.916.526
Cash balance at the beginning of the period	60		6.621.963.053	3.277.157.042
Effect of exchange rate changes on foreign currency translation	61		-	-
Cash balance at the end of the period	70		5.139.197.813	4.283.073.568

PREPARED BY

Bui Bang Ngoc

CHIEF ACCOUNTANT

Truong Thuy Mai



Doan Duc Tho

Form No. 09 - Enterprise: Issued under Circular No. 200/2014/TT-
BTC dated December 22, 2014, by the Ministry of Finance

NOTES TO THE FINANCIAL STATEMENTS
Quarter II, 2025

I Business Operation Characteristics

1. Ownership Form:

- It is a Joint Stock Company with 65% state-owned capital.

The Nui Beo Coal Joint Stock Company - Vinacomin was established under Decision No. 3936/QĐ-BCN dated November 30, 2005, by the Ministry of Industry, approving the plan and transforming Nui Beo Coal Company into Nui Beo Coal Joint Stock Company.

- Business Registration Certificate No: 5700101700 issued by the Business Registration Office of Quang Ninh Province, first registered on April 6, 2006, and amended for the 13th time on August 3, 2023.

- The charter capital of Nui Beo Coal Joint Stock Company is VND 369,991,240,000 (Three hundred sixty-nine billion, nine hundred ninety-one million, two hundred forty thousand VND).

2 Business Areas: Mining, processing, and trading coal and other minerals.

3 Business Activities:

- 3.1 Mining and collecting non-coking coal
- 3.2 Construction of public utility works
- 3.3 Construction of other civil works
- 3.4 Production of metal components
- 3.5 Sale of spare parts for automobiles and other motor vehicles
- 3.6 Mining and collecting coking coal
- 3.7 Mechanical processing; metal coating and treatment
- 3.8 Mining gravel and clay
- 3.9 Supporting services for mining and other minerals
- 3.10 Road freight transport
- 3.11 Repairing machinery and equipment
- 3.12 Mining iron ore
- 3.13 Mining and collecting peat
- 3.14 Building houses of all types
- 3.15 Building railway and road works
- 3.16 Complete construction projects
- 3.17 Freight transport by railway
- 3.18 Passenger transport by road within the city (excluding bus transport)
- 3.19 Freight transport by inland waterway
- 3.20 Direct support services for road and railway transport
- 3.21 Other support services related to transportation
- 3.22 Metal forging, stamping, and rolling; metal powder metallurgy
- 3.23 Production of cutlery, hand tools, and general metal products
- 3.24 Production of mining and construction machinery

- 3.25 Repair of pre-cast metal products
- 3.26 Repair of electrical equipment
- 3.27 Repair of electronic and optical equipment
- 3.28 Repair and maintenance of transport vehicles (excluding automobiles, motorcycles, and other motor vehicles)
- 3.29 Repair of other equipment
- 3.30 Maintenance of automobiles and other motor vehicles
- 3.31 Maintenance and repair of cars and motorcycles
- 3.32 Wholesale of electronic and telecommunications components
- 3.33 Direct support services for inland waterway transport
- 3.34 Production of non-alcoholic beverages and mineral water
- 3.35 Demolition
- 3.36 Site preparation
- 3.37 Short-term accommodation services
- 3.38 Mobile food services and catering
- 3.39 Rental of sports equipment, entertainment
- 3.40 Tour operation
- 3.41 Sports and recreation education
- 3.42 Cultural and artistic education
- 3.43 Operations of sports facilities
- 3.44 Other recreational activities not classified elsewhere

4 Normal Business Cycle

5 Characteristics of Business Operations in the Fiscal Year Affecting Financial Statements

6 Corporate Structure

7 Statement on the Comparability of Information in the Financial Statements

II Accounting Period and Currency Used in Accounting

1 Accounting period (Starting from January 1, 2025, ending on December 31, 2025)

2 Currency unit used in accounting: VND

III. Accounting Standards and Applied Accounting Regime

1 Applied Accounting Regime:

- Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance guiding the Corporate Accounting Regime.
- Decision No. 2917/QĐ-HĐQT dated December 27, 2006, issued by the Chairman of the Board of Directors of TKV, promulgating the accounting regime applied within the Vietnam National Coal and Mineral Industries Group.
- Circular No. 244/2009/TT-BTC dated December 31, 2009, issued by the Minister of Finance, guiding amendments and supplements to the corporate accounting regime.

Declaration of Compliance with Vietnamese Accounting Standards and Accounting Regime:

2 The financial statements are prepared and presented in accordance with the currently applied Vietnamese Accounting Standards and Accounting Regime.

IV Applied Accounting Policies:

- 1 Principle of converting financial statements in foreign currency to Vietnamese Dong:
- 2 Types of exchange rates applied in accounting:
- 3 Principle for determining the effective interest rate (effective rate) used to discount cash flows:
- 4 Principle for recognizing cash and cash equivalents:

- Method for converting other currencies into the currency used in accounting.
Economic transactions involving foreign currencies are converted into Vietnamese Dong at the actual exchange rate on the date of the transaction at the bank where the company holds an account, in accordance with the provisions of Accounting Standard No. 24 "Cash Flow Statements."

5 Accounting principle for financial investments:

- Trading securities.
- Investments held until maturity.
- Loans receivable.
- Investments in subsidiaries, joint ventures, and associates.

- Investments in equity instruments of other entities.
- Accounting methods for other transactions related to financial investments.

6 Accounting principle for receivables

7 Principle for recognizing inventory:

- Inventory valuation method: At actual cost.
- Method for calculating the value of inventory: For stock materials, it is determined by specific identification.
- Method for determining the cost of unfinished business and inventory of finished goods: Followed as per Decision No. 2917/QĐ-HĐQT dated December 27, 2006, of TKV Group.
- Method for accounting for inventory: Regular reporting.
- Method for provisioning for inventory impairment.

8 Principles and Methods for Depreciation of Financial Lease Assets:

Recognition Principles for Tangible and Intangible Fixed Assets:

- The original cost of tangible fixed assets and intangible fixed assets includes all direct costs related to their formation and preparation for ready-to-use status.

Depreciation Method for Tangible and Intangible Fixed Assets:

- Depreciation is calculated using the straight-line method over the useful life specified in the framework outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Minister of Finance on the management, usage, and depreciation of fixed assets.
- Principle for Recognizing the Original Cost of Finance Lease Assets: In compliance with Standard No. 06 on Principles and Methods of Depreciation for Finance Lease Fixed Assets: Depreciation is calculated using the straight-line method over the useful life specified in the framework outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Minister of Finance on the management, usage, and depreciation of fixed assets.

9 Accounting Principles for Business Cooperation Contracts:

10 Accounting Principles for Deferred Income Taxes:

11 Accounting Principles for Prepaid Expenses:

Prepaid expenses include: Tools and instruments allocated gradually into production and business costs.

The method for allocating prepaid expenses is the straight-line method, with a maximum period of 3 years as per Accounting Standard No. 04 "Intangible Fixed Assets."

The method for amortizing goodwill is the straight-line method with a period of 3 years, according to Accounting Standard No. 04 "Intangible Fixed Assets."

12 Accounting Principles for Payables:

13 Accounting Principles for Recognition of Loans and Finance Lease Liabilities:

14 Accounting Principles for Borrowing Costs Capitalization:

- Principles for recognizing borrowing costs: Borrowing costs are recognized as production and business expenses in the period unless capitalized as per Accounting Standard No. 16 "Borrowing Costs."

- The capitalization rate used to determine borrowing costs capitalized during the period.
- 15 Principles of recognizing accrued expenses: The accrued expenses of the company include: interest expenses payable and major repair costs of fixed assets.
- 16 Principles and Methods for Recognizing Provisions:
 - Provision for bad debts.
 - Provision for inventory impairment.
 - Provision for investment losses.
- 17 Principles for Recognizing Unfinished Revenue:
- 18 Principles for Recognizing Convertible Bonds:

- 19 Principles for Recognizing Equity:
 - The principles of recognizing the owner's investment capital, share premium, and other owner's equity.
 - Owner's investment capital: 369,991,240,000 VND; of which: State-owned capital is 65%, equivalent to: 240,494,310,000 VND; Capital contributed by other parties is: 129,469,930,000 VND.
 - Share premium: Cumulative share issuance costs: 193,650,000 VND.
 - Other owner's equity: 0 VND.
 - Principles of recognizing asset revaluation differences.
 - Principles of recognizing exchange rate differences.
 - Principles of recognizing undistributed profits.
- 20 Principles and methods of revenue recognition.
 - Sales revenue: The company's sales revenue is determined in accordance with the 5 revenue recognition conditions stipulated in Accounting Standard No. 14: "Revenue and Other Income."
 - Service revenue: The company's service revenue is determined in accordance with the 4 revenue recognition conditions stipulated in Accounting Standard No. 14: "Revenue and Other Income."
 - Financial activity revenue is recognized in full compliance with the 2 revenue recognition conditions for financial activities stipulated in Accounting Standard No. 14.
 - Construction contract revenue: No occurrence.
- 21 Principles of accounting for revenue deductions.
- 22 Principles of accounting for the cost of goods sold.
- 23 Principles of accounting for financial expenses:
 - Financial expenses recognized in the income statement are the total financial expenses incurred during the period (not offset against financial activity revenue).
- 24 Principles of accounting for selling expenses and administrative expenses:
- 25 Principles and methods of recognizing current corporate income tax expenses and deferred corporate income tax expenses:
 - Implemented in accordance with Decree No. 218/2013/ND-CP dated December 26, 2013, by the Government, detailing the implementation of the Corporate Income Tax Law.
- 26 Other accounting principles and methods: The Financial Management Regulation of Nui Beo Coal Joint Stock Company - Vinacomin.

V Accounting Principles for Financial Costs:

<u>1 Cash</u>	<u>Current period</u>	<u>Previous period</u>
- Cash on hand	266.805.342	793.264.603
- Cash at bank	4.872.392.471	5.828.698.450
- Cash in transit	-	-
Total	5.139.197.813	6.621.963.053

2	<u>Receivables from Customers</u>	<u>Current period</u>		<u>Previous period</u>	
a	Short-term receivables from customers	388.146.613.036		827.512.822.794	
-	TKV Group	-		-	
-	Hon Gai Coal Handling Company - Vinacomin	-		-	
-	Hon Gai Coal Screening Company - Vinacomin	350.718.376.498		705.228.271.616	
-	Mine Construction Company No. 1	-		-	
-	Ha Lam Coal Joint Stock Company - Vinacomin	-		-	
-	Cam Pha Port Coal Handling Company - Vinacomin	-		105.898.300.979	
-	Mạo Khê Thermal Power Plant Project Management Board	-		-	
-	Other customer receivables	37.428.236.538		16.386.250.199	
b	Long-term receivables from customers	0		0	
4	<u>Other Receivables</u>	<u>Current period</u>		<u>Previous period</u>	
		Value	Provision	Value	Provision
a	Short-term	10.965.374.204	-	4.604.135.257	-
-	Receivables from privatization	-	-	-	-
-	Receivables from dividends and profits distribution	-	-	-	-
-	Receivables from employees	-	-	-	-
-	Social insurance (BHXH) receivables	-	-	-	-
-	Other receivables	10.965.374.204	-	4.604.135.257	-
b	Long-term	91.976.050.583	-	90.124.991.388	-
-	Receivables from privatization	-	-	-	-
-	Receivables from dividends and profits distribution	-	-	-	-
-	Receivables from employees	-	-	-	-
-	Receivables from deposit interest	23.214.230.686	-	21.848.242.249	-
-	Receivables from environmental deposit at Quang Ninh Environmental Fund	68.761.819.897	-	68.276.749.139	-
	Total	102.941.424.787	-	94.729.126.645	-
5	<u>Assets Awaiting Resolution</u>				
6	<u>Bad Debts</u>	<u>Current period</u>		<u>Previous period</u>	
		Original cost	Recoverable value	Original cost	Recoverable value
	Total		-		-
7	<u>Inventory</u>	<u>Current period</u>		<u>Current period</u>	
		Value	Provision	Value	Provision
-	Goods in transit	-	-	-	-
-	Raw materials, supplies	27.476.399.859	-	27.494.390.118	-
-	Tools and instruments	966.559.000	-	752.534.800	-
-	Work in progress	61.477.551.188	-	33.442.490.315	-
-	Finished goods	218.980.469.627	-	120.593.853.164	-
-	Inventory goods	-	-	-	-
	Total original cost of inventory	308.900.979.674	-	182.283.268.397	-

* Provision for inventory write-down	-	-	-	-
* Net realizable value of inventory	308.900.979.674	-	182.283.268.397	-

- + The book value of inventory pledged or mortgaged to secure liabilities: None.
- + The reversal of provision for inventory write-down during the year: None.
- + Events or circumstances leading to additional provisions or reversal of provisions for inventory write-down:

8 Long-term Work-in-Progress Assets	<u>Current period</u>	<u>Current period</u>
a Long-term production costs in progress	0	0
b Construction in progress	87.825.460.843	88.175.797.748
- Nui Beo Coal Mine Tunnel Project	-	-
- Khe Ca - Ha Phong Project	71.144.381.981	71.144.381.981
- Other projects	16.681.078.862	17.031.415.767
Total	87.825.460.843	88.175.797.748

9 Changes in Tangible Fixed Assets

No.	Items	Buildings	Machinery and equipment	Transmission and transportation equipment	Management and office equipment	Other fixed assets	Total
*	Original cost of tangible fixed assets						
-	Beginning balance	1.699.769.285.728	2.415.505.244.686	752.889.405.878	15.009.730.643	-	4.883.173.666.935
-	Increase during the year	2.471.330.472	-	9.216.363.634	-	-	11.687.694.106
	+ Purchases during the year	-	-	-	-	-	-
	+ Completed construction investments	2.471.330.472	-	9.216.363.634	-	-	11.687.694.106
	+ Other increases	-	-	-	-	-	-
-	Decrease during the year	36.307.036.115	88.135.139	(81.536.416)	(6.598.723)	-	36.307.036.115
	+ Transferred to investment properties	-	-	-	-	-	-
	+ Disposals, sales	36.307.036.115	-	-	-	-	36.307.036.115
	+ Other decreases	-	88.135.139	(81.536.416)	(6.598.723)	-	-
-	Ending balance	1.665.933.580.085	2.415.417.109.547	762.187.305.928	15.016.329.366	-	4.858.554.324.926
*	Accumulated depreciation	-	-	-	-	-	-
-	Beginning balance	1.337.397.085.681	1.591.369.948.384	668.889.301.975	13.390.392.597	-	3.611.046.728.637
-	Increase during the year	58.309.441.995	85.635.399.852	14.036.937.414	503.250.924	-	158.485.030.185
	+ Depreciation for the year	57.917.709.435	85.635.399.852	14.036.937.414	503.250.924	-	158.093.297.625
	+ Increase due to wear and tear	391.732.560	-	-	-	-	391.732.560
	+ Other increases	-	-	-	-	-	-
-	Decrease during the year	36.307.036.115	-	-	-	-	36.307.036.115
	+ Transferred to investment properties	-	-	-	-	-	-
	+ Disposals, sales	36.307.036.115	-	-	-	-	36.307.036.115
	+ Other decreases	-	-	-	-	-	-
-	Ending balance	1.359.399.491.561	1.677.005.348.236	682.926.239.389	13.893.643.521	-	3.733.224.722.707
*	Net book value of tangible fixed assets	-	-	-	-	-	-
-	At the beginning of the year	362.372.200.047	824.135.296.302	84.000.103.903	1.619.338.046	-	1.272.126.938.298
-	At the end of the year	306.534.088.524	738.411.761.311	79.261.066.539	1.122.685.845	-	1.125.329.602.219

- Net book value at the end of the year of tangible fixed assets pledged or mortgaged for loans: 562.980.964.276
- Original cost of fixed assets at the end of the year that have been fully depreciated but are still in use. 1.723.508.126.959

10 Increase and decrease of intangible fixed assets

No.	Items	Land for Construction and Compensation	Transmission and Communication Equipment	Management Equipment	Other Fixed Assets	Total
*	Original cost of intangible assets					
-	Beginning balance of the year	-	-	396.933.150	-	396.933.150
-	Increase during the year	-	-	-	-	-
	+ Purchases during the year	-	-	-	-	-
	+ Created internally by the business	-	-	-	-	-
	+ Increase from business combination	-	-	-	-	-
	+ Other increases	-	-	-	-	-
-	Decrease during the year	-	-	-	-	-
	+ Disposals or sales	-	-	-	-	-
	+ Other decreases	-	-	-	-	-
-	Ending balance of the year	-	-	396.933.150	-	396.933.150
*	Accumulated amortization					
-	Beginning balance of the year	-	-	396.933.150	-	396.933.150
-	Increase during the year	-	-	-	-	-
	+ Amortization during the year	-	-	-	-	-
	+ Other increases	-	-	-	-	-
-	Decrease during the year	-	-	-	-	-
	+ Disposals or sales	-	-	-	-	-
	+ Other decreases	-	-	-	-	-
-	Ending balance of the year	-	-	396.933.150	-	396.933.150
*	Remaining value of intangible fixed assets					
-	At the beginning of the year	-	-	-	-	-
-	At the end of the year	-	-	-	-	-

12 Increase or decrease in investment property: No occurrence**13 Prepaid Expenses**

	<u>This period</u>	<u>Previous period</u>
a Short-term	29.952.338.464	33.687.102.154
- Prepaid rent for fixed assets	-	-
- Tools and instruments used	-	-
- Borrowing costs	-	-
- Other items	29.952.338.464	33.687.102.154
b Long-term	37.460.471.934	26.335.227.123
- Business formation costs	-	-
- Insurance premiums	-	-
- Other items	37.460.471.934	26.335.227.123
Total	67.412.810.398	60.022.329.277

14 Other Assets

	<u>This period</u>	<u>Previous period</u>
- Short-term	-	-
- Long-term (Deferred Corporate Income Tax Asset)	38.704.708.790	38.704.708.790
Total	38.704.708.790	38.704.708.790

	<u>Kỳ này</u>		<u>In the year</u>		<u>Previous period</u>	
15 15. Loans and Finance Lease	Giá trị	Amount payable	Tăng	Decrease	Value	Amount payable
a Short-term Loans	806.719.608.838	806.719.608.838	1.231.541.498.458	1.219.735.823.486	794.913.933.866	686.280.247.997
b Long-term Loans	200.116.059.918	200.116.059.918	47.338.696.825	126.161.754.388	278.939.117.481	278.939.117.481
Development of Quang Ninh						
- (48-month term)	-	-	-	-	-	-
- Vietcombank Quang Ninh (72-month term)	-	-	-	-	-	-
- Vietcombank Quang Ninh (over 72 months)	121.738.997.203	121.738.997.203	27.597.004.102	72.383.000.000	166.524.993.101	166.524.993.101
- Vietcombank Quang Ninh (60-month term)	-	-	-	-	-	-
- SHB Quang Ninh (over 72 months)	16.221.815.715	16.221.815.715	-	40.000.000.000	56.221.815.715	56.221.815.715

-	Tien Phong Commercial Joint Stock Bank (60-month term)	-	-	-	-	-	-
-	VietinBank Quang Ninh (over 72 months)	31.788.500.000	31.788.500.000	19.741.692.723	2.767.692.723	14.814.500.000	14.814.500.000
-	VietinBank Quang Ninh (60-month term)	6.163.000.000	6.163.000.000	-	-	6.163.000.000	6.163.000.000
-	Military Bank Quang Ninh (24-month term)	-	-	-	-	-	-
-	Military Bank Quang Ninh (over 60 months)	24.203.747.000	24.203.747.000	-	11.011.061.665	35.214.808.665	35.214.808.665
*	Liabilities due for repayment within 12 months	78.250.372.832	78.250.372.832	-	54.466.000.000	132.716.372.832	132.716.372.832
*	Liabilities due for repayment after 12 months	121.865.687.086	121.865.687.086	-	71.695.754.388	146.222.744.649	146.222.744.649
16	<u>Accounts payable to the seller</u>			<u>This period</u>		<u>Previous period</u>	
				Value	Amount payable	Value	Amount payable
a	Short-term accounts payable to suppliers			357.194.755.652	357.194.755.652	487.419.359.235	487.419.359.235
-	TKV Environment One Member Limited Liability Company			5.136.951.255	5.136.951.255	3.035.143.361	3.035.143.361
-	Cong Oanh Limited Liability Company			2.705.154.418	2.705.154.418	10.680.683.091	10.680.683.091
-	Vinacomin Tourism and Trade Joint Stock Company			1.934.818.600	1.934.818.600	151.004.051	151.004.051
-	SIEMAG TECBERG GmbH			2.791.765.590	2.791.765.590	2.791.765.590	2.791.765.590
-	Vinacomin Coal Import - Export Joint Stock Company			4.593.442.300	4.593.442.300	4.593.442.300	4.593.442.300
-	Vinacomin Tourism and Trade Joint Stock Company Quảng Ninh Branch			-	-	866.044.000	866.044.000
-	Vietnam Coal and Mineral College			2.945.330.906	2.945.330.906	5.186.946.479	5.186.946.479
-	TKV Mine Construction Company			2.683.224.652	2.683.224.652	12.808.862.992	12.808.862.992
-	Vinacomin Machinery Manufacturing Joint Stock Company			70.953.055	70.953.055	849.230.274	849.230.274
-	TKV Materials Joint Stock Company			6.204.659.539	6.204.659.539	8.762.438.828	8.762.438.828
-	Payables to other entities			328.128.455.337	328.128.455.337	437.693.798.269	437.693.798.269
	Total			357.194.755.652	357.194.755.652	487.419.359.235	487.419.359.235
17	<u>Bonds issued</u>						

18 Preferred shares classified as liabilities**19 Taxes and other amounts payable to the state**

		<u>Beginning of the year</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>End of the year</u>
a	Amounts payable				
-	Value Added Tax (VAT)	40.570.143.913	61.707.783.514	97.777.801.100	4.500.126.327
	+ Domestic VAT	40.570.143.913	61.707.783.514	97.777.801.100	4.500.126.327
	+ Import VAT	-	-	-	-
-	Corporate Income Tax	4.761.792.492	3.645.032.734	4.913.934.946	3.492.890.280
-	Personal Income Tax	1.325.800.430	4.738.445.555	6.064.245.985	-
-	Resource Tax	61.144.993.539	142.342.008.463	180.481.551.517	23.005.450.485
-	Environmental Tax	-	-	-	-
-	Land and property tax, and land rental fees	-	14.543.234.422	9.364.858.346	5.178.376.076
-	Other taxes	-	-	-	-
-	Fees, charges, and other amounts payable	8.233.703.446	53.510.547.854	53.679.386.380	8.064.864.920
	Total	116.036.433.820	280.487.052.542	352.281.778.274	44.241.708.088
b	Amounts receivable	<u>Beginning of the year</u>	<u>Amount receivable</u>	<u>Amount collected</u>	<u>End of the year</u>
-	Value Added Tax (VAT)	-	-	-	-
-	Corporate Income Tax	-	-	-	-
-	Personal Income Tax	-	855.898.329	-	855.898.329
-	Resource Tax	-	-	-	-
-	Land and property tax, and land rental fees	-	-	-	-
-	Other taxes	43.966.020	-	5.596.200	38.369.820
-	Fees, charges, and other payable amounts (environmental fees)	-	-	-	-
	Total	43.966.020	855.898.329	5.596.200	894.268.149
20	<u>Accrued expenses</u>			<u>End of the period</u>	<u>beginning of the period</u>
a	Short-term			84.904.066	111.850.960
-	Accrued brand costs			-	-
-	Interest payable			84.904.066	111.850.960

-	Accrued expenses for the estimated cost of goods sold, real estate products sold	-	-
-	Other items	-	-
b	Long-term	29.331.107	-
-	Interest payable	29.331.107	-
-	Other items	-	-
	Total	114.235.173	111.850.960
21	<u>Other payables</u>	<u>End of the period</u>	<u>beginning of the period</u>
a	Short-term		
-	Other payables and liabilities	35.837.560.308	212.642.050.874
	Total	35.837.560.308	212.642.050.874
22	<u>Unearned revenue or Unrealized revenue</u>	<u>End of the period</u>	<u>beginning of the period</u>
23	<u>Provision for liabilities</u>	<u>End of the period</u>	<u>beginning of the period</u>
a	Short-term		
-	Provision for land stripping with insufficient coefficient	-	-
-	Provision for exploitation rights fees	-	-
-	Provision for adjustments in technological indicators	26.672.000.000	-
-	Provision for major repairs	9.330.208.333	-
-	Provision for missing shaft meters	-	-
-	Environmental asset sources	-	-
	Total	36.002.208.333	-
b	Long-term		
	Other provisions payable	-	-
	Total	-	-
24	<u>Deferred tax assets and deferred tax liabilities</u>	<u>End of the period</u>	<u>beginning of the period</u>
a	Deferred tax assets	38.704.708.790	38.704.708.790

25 Owner's Equity**a Statement of changes in equity**

No.	Items	Owner's Investment Capital	Share Capital Surplus	Development Investment Fund	Retained Earnings	Financial Reserve Fund	Source of Investment Capital for	Total
1	A	1	2	7	8	9	10	11
	Opening balance of the previous year	369.991.240.000	(193.650.000)	71.713.950.044	135.080.644.701	-	93.891.037	576.686.075.782
	Increase in capital during the previous year	-	-	6.527.831.573	-	-	-	6.527.831.573
	Profit in the previous year	-	-	-	37.092.704.472	-	-	37.092.704.472
	Other increases	-	-	-	-	-	-	-
	Decrease in capital during the previous year	-	-	-	94.877.614.929	-	-	94.877.614.929
	Loss in the previous year	-	-	-	-	-	-	-
	Other decreases	-	-	-	-	-	-	-
2	Ending balance of the previous year	369.991.240.000	(193.650.000)	78.241.781.617	77.295.734.244	-	93.891.037	525.428.996.898
	Increase in capital during the current year	-	-	2.009.146.345	-	-	-	2.009.146.345
	Profit for the current year	-	-	-	14.562.322.938	-	-	14.562.322.938
	Other increases	-	-	-	-	-	-	-
	Decrease in capital during the current year	-	-	-	38.591.025.454	-	-	38.591.025.454
	Loss in the current year	-	-	-	-	-	-	-
	Other decreases	-	-	-	-	-	-	-
3	Ending balance of the current year	369.991.240.000	(193.650.000)	80.250.927.962	53.267.031.728	-	93.891.037	503.409.440.727

b Details of the owner's investment capital

State's contribution (State shares)

Contributions from other entities (Common shares)

Self-replenished capital

Others

Total**Beginning of year
number**

240.494.310.000

129.496.930.000

369.991.240.000

c	Transactions related to capital with owners and dividend distribution	This Period	Previous period
-	Owner's investment capital		
	+ Beginning of year contribution	369.991.240.000	369.991.240.000
	+ Increase in capital during the year		
	+ Decrease in capital during the year		
	+ End of year contribution	369.991.240.000	369.991.240.000
-	Dividends and profit distribution		
d	Dividends	This Period	Previous period
-	Dividends declared after the end of the fiscal year		
	Dividends declared on common shares		
	Dividends declared on preferred shares		
-	Accrued dividends on preferred shares not yet recognized	-	-
d	Shares	This Period	Previous period
-	Number of shares registered for issuance	-	-
-	Number of shares sold to the public	36.999.124	36.999.124
	+ Common shares	36.999.124	36.999.124
	+ Preferred shares	-	-
-	Number of shares repurchased	-	-
	+ Common shares	-	-
	+ Preferred shares	-	-
-	Number of shares outstanding	36.999.124	36.999.124
	+ Common shares	36.999.124	36.999.124
	+ Preferred shares	-	-
*	<i>Par value of outstanding shares</i>	10.000	10.000
e	Corporate funds	This Period	Previous period
-	Development investment fund	78.241.781.617	78.241.781.617
-	Financial reserve fund	-	-

- Other equity funds -
 - * Purpose of establishing and using corporate funds
- The development investment fund is established from the after-tax profit of the enterprise and is used for expanding the scale of production, business, or for in-depth investment of the enterprise. Income and expenses, profits or losses are directly accounted for in equity according to the provisions of specific accounting standards.

26	<u>Revaluation surplus or Asset revaluation difference</u>	<u>This Period</u>	<u>Previous period</u>
27	<u>Exchange rate difference</u>	<u>This Period</u>	<u>Previous period</u>
28	<u>Financial source</u>	<u>This Period</u>	<u>Previous period</u>
-	Financial source allocated during the year	-	-
-	Career expenses	-	-
-	Remaining financial source at the end of the year	15.085.178	15.085.178
29	<u>Off-balance-sheet items</u>	<u>This Period</u>	<u>Previous period</u>
a	Leased assets	26.954.360.000	31.495.685.000
b	Assets held in custody	-	-
c	Foreign currencies of all kinds	-	-
d	Monetary gold	-	-
d	Bad debts that have been resolved	-	-
e	Other information	-	-
30	<u>Other information explained and clarified by the enterprise itself</u>		

VII Supplementary information for the items presented in the income statement

		<u>This Period</u>	<u>Previous period</u>
1	<u>Total Revenue from Sales and Services Provided:</u>	1.277.955.966.357	1.336.504.641.821
	+Revenue from Coal Sales	1.242.541.927.453	1.298.338.468.449
	+ Revenue from Service Provision	35.414.038.904	38.166.173.372
	+ Internal offset revenue	-	-
2	<u>Revenue deductions</u>	-	-
	+ Trade discounts	-	-
	+ Sales discounts	-	-
	+ Returned goods	-	-
	+ VAT payable (direct method)	-	-
	+ Excise tax	-	-
	+ Export tax	-	-
		<u>This Period</u>	<u>Previous period</u>
3	<u>Cost of goods sold</u>		
-	Cost of finished goods provided	1.129.833.519.262	1.136.318.884.166
-	Cost of goods provided	41.368.371.806	36.211.103.601
	Total	1.171.201.891.068	1.172.529.987.767

4	<u>Financial income</u>	1.382.797.267	1.329.312.409
-	Interest on deposits, loans	16.808.830	23.967.601
-	Interest on bond, note, and bill investments		
-	Dividends, profits distributed		
-	Foreign exchange gains		
-	Realized exchange rate gains		
-	Unrealized exchange rate gains		
-	Interest on deferred sales, cash discounts		
-	Other financial income	1.365.988.437	1.305.344.808
5	<u>Financial expenses</u>	<u>This Period</u>	<u>Previous period</u>
-	Interest on loans	26.099.603.720	39.064.956.144
	+ Short-term loan interest	17.343.353.845	13.473.211.589
	+ Long-term loan interest	8.756.249.875	25.591.744.555
-	Cash discounts, interest on deferred sales		
-	Loss from the liquidation of short-term and long-term investments		
-	Foreign exchange loss		
-	Realized exchange rate loss		
-	Unrealized exchange rate loss		
-	Provision for impairment of short-term and long-term investments		
-	Financial expenses	563.882.734	2.243.835.616
	Total	26.663.486.454	41.308.791.760
6	<u>Other income</u>	<u>This Period</u>	<u>Previous period</u>
-	Proceeds from the disposal or sale of fixed assets, materials, goods	265.860.000	-
-	Gains from asset revaluation	-	-
-	Fines received	-	-
-	Tax reductions	-	-
-	Other items	11.270.917.908	4.311.264.851
	Total	11.536.777.908	4.311.264.851
7	<u>Other expenses</u>	<u>This Period</u>	<u>Previous period</u>
-	Remaining value of fixed assets and costs of disposal or sale of assets, materials, goods	173.000.000	-
-	Loss from asset revaluation	-	-
-	Back taxes or recoverable amounts	-	-
-	Other items	71.426.107	1.462.080.316
	Total	244.426.107	1.462.080.316
8	<u>Selling expenses and administrative expenses</u>	<u>This Period</u>	<u>Previous period</u>
a	Administrative expenses incurred during the period	70.798.750.467	73.042.348.798
-	Management personnel expenses	37.226.271.914	40.238.821.925

-	Management materials expenses	753.159.765	946.540.637
-	Office supplies expenses	180.198.000	-
-	Depreciation expenses	266.230.194	291.901.967
-	Outsourced services	664.337.405	1.581.763.231
-	Other expenses	31.708.553.189	29.983.321.038
b	Selling expenses incurred during the period	3.741.823.764	12.975.331.821

-	Staff expenses	1.265.309.549	3.339.046.584
-	Material expenses	183.791.959	3.876.538.137
-	Supplies expenses	-	-
-	Depreciation expenses	44.221.968	762.244.528
-	Outsourced services	63.480.503	1.348.024.677
-	Other expenses	2.185.019.785	3.649.477.895
c	Items reducing selling expenses and administrative expenses	-	-

9	<u>Production and business expenses by element</u>	<u>This Period</u>	<u>Previous period</u>
a/	<u>Total</u>		
	Raw material and material costs	295.496.922.994	403.666.013.450
	+ <i>Material costs</i>	231.318.839.157	322.878.675.126
	+ <i>Fuel costs</i>	14.521.798.479	29.351.899.997
	+ <i>Power costs</i>	49.656.285.358	51.435.438.327
	Labor costs	452.662.978.595	469.116.440.994
	+ <i>Salary expenses</i>	390.312.194.662	393.783.799.925
	+ <i>Social insurance, health insurance, and union fees</i>	43.793.846.933	51.733.461.941
	+ <i>Meal expenses</i>	18.556.937.000	23.899.179.128
	Depreciation of fixed assets	157.920.297.625	226.504.007.572
	Outsourced service costs	154.995.788.677	121.205.285.030
	Other monetary expenses	312.694.334.868	379.186.463.174
	Total	1.373.770.322.759	1.599.678.210.220

10	<u>Current corporate income tax expense.</u>	<u>This Period</u>	<u>Previous period</u>
-	Corporate income tax expense based on taxable income for the current year	3.645.032.734	8.165.335.723
-	Corporate income tax reduced according to Decree No. 68/2020/ND-CP dated April 26, 2020 (*)	-	-
-	Total current corporate income tax expense	3.645.032.734	8.165.335.723

<u>11</u>	<u>Deferred corporate income tax expense</u>	<u>This Period</u>	<u>Previous period</u>
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-	Deferred corporate income tax expense arising from taxable temporary differences		
-	Deferred corporate income tax expense arising from the reversal of deferred 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 tax liabilities		
-	Total deferred corporate income tax expense	-	-

VIII Supplementary information for items presented in the cash flow statement (unit: VND)

1 Non-cash transactions affecting the cash flow statement and cash held by the company but not used

	<u>This Period</u>	<u>Previous period</u>
-	Purchasing assets by assuming directly related debts or through financial leasing transactions	
-	Acquiring a business through the issuance of shares	
-	Chuyên nợ thành vốn chủ sở hữu: Converting debt into equity	
-	Other non-cash transactions	

2 Cash held by the company but not used

Present the value and reasons for large cash and cash equivalents held by the company but not used due to legal restrictions or other binding obligations that the company must comply with.

<u>3</u>	<u>Actual borrowings received during the period</u>	<u>This Period</u>	<u>Previous period</u>
-	Cash received from borrowings under conventional agreements	1.278.880.195.283	1.135.539.266.841
<u>4</u>	<u>Principal amount repaid during the period</u>		
-	Principal repayment on conventional loan agreements	1.345.897.577.874	1.295.193.287.973

IX Other information

- Contingent liabilities, commitments, and other financial information
- Events occurring after the end of the fiscal year

- 3 Information about related parties
- Presentation of assets, revenue, and operating
- 4 results by segment (by business area or geographic area) as per Accounting Standard No. 28 "Segment Reporting"
- 5 Comparative information (changes in information in financial statements from other fiscal periods)
- 6 Information on Continuity of Operations

Ha Long, July 18, 2025

Prepared by



Bui Bang Ngoc

Chief Accountant



Truong Thuy Mai

Director



Đoàn Dac Tho