

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

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

Cam Pha, July 20th 2026



Financial Statement

THE SECOND QUARTER OF 2026

STATEMENT OF FINANCIAL POSITION
At June 30, 2026

Unit: VND

ASSETS	CODE	NOTE	Closing balance (June 30, 2026)	Opening balance (January 01, 2026)
1	2	3	4	5
A- CURRENT ASSETS	100		974.691.126.672	1.490.132.085.134
I. Cash and cash equivalents	110	V.1	11.267.653.564	9.067.089.724
1. Cash	111		11.267.653.564	9.067.089.724
II. Short-term financial investments	120	V.2	-	-
III. Current account receivables	130	V.3	538.470.277.647	373.460.005.913
1. Short-term trade receivables	131		520.887.718.891	370.655.466.939
2. Short-term prepayments to suppliers	132		17.395.857.275	1.248.573.110
3. Other current account receivables	135	V.4	186.701.481	1.555.965.864
IV. Inventory	140	V.7	350.055.843.938	947.505.719.197
1. Inventories	141		350.055.843.938	947.516.879.912
2. Provision for devaluation of inventories	142		-	(11.160.715)
V. Short-term assets	150		-	-
VI. Other current assets	160		74.897.351.523	160.099.270.300
1. Short-term prepaid expenses	161	V.14	57.357.722.179	67.278.043.401
2. Taxes and other receivables from the State Budget	163	V.19	17.539.629.344	92.821.226.899
B. NON-CURRENT ASSETS	200		1.463.405.283.107	1.256.645.289.026
I. Long-term receivables	210		295.493.305.077	287.037.090.177
1. Other non-current account receivables	215		295.493.305.077	287.037.090.177
II. Fixed assets	220		956.451.985.946	858.322.915.955
1. Tangible fixed assets	221	V.9	956.298.720.845	858.125.108.192
- Cost	222		5.761.499.525.011	5.563.655.018.396
- Accumulated depreciation (*)	223		(4.805.200.804.166)	(4.705.529.910.204)
2. Financial leased fixed assets	224		-	-
3. Intangible fixed assets	227	V.10	153.265.101	197.807.763
- Cost	228		3.398.981.707	3.398.981.707
- Accumulated amortization (*)	229		(3.245.716.606)	(3.201.173.944)
V. Long-term fixed assets in progress	250	V.8	26.056.299.443	26.055.136.101
1. Construction in progress	252		26.056.299.443	26.055.136.101
VI. Long-term financial investment	260		-	-
VII. Other non-current assets	270		185.403.692.641	85.230.146.793
1. Long-term prepaid expenses	271	V.14	161.314.086.834	61.140.540.986
2. Deferred income tax assets	272	V.26	24.089.605.807	24.089.605.807
TOTAL ASSETS {270 =100+200}	270		2.438.096.409.779	2.746.777.374.160

TOTAL LIABILITIES AND OWNERS' EQUITY	CODE	NOTE	Closing balance (June 30, 2026)	Opening balance (January 01, 2026)
1	2	3	4	5
A. LIABILITIES	300		1.744.744.944.656	1.991.246.945.646
I. Current liabilities	310		1.275.366.661.056	1.529.446.863.855
1. Short-term trade payables	311	V.17	267.136.156.861	735.023.783.707
2. Advances from customers	312		10.108.800.000	
3. Dividends payable, Profit payable	313	V.18	32.700.835.400	
3. Taxes and other payables to the State Budget	314	V.19	125.598.526.943	74.698.101.994
5. Payables to employees	315		174.976.404.664	108.833.915.800
6. Accrued expenses	316	V.20	31.383.124.088	4.821.327.080
7. Other current payables	320	V.21	10.781.088.714	15.074.976.495
8. Short-term loans and borrowings	321	V.16	543.867.508.605	584.873.768.225
9. Provision for short-term payables	322		45.849.000.000	
10. Bonus and welfare fund	323		32.965.215.781	6.120.990.554
II. Non-current liabilities	330		469.378.283.600	461.800.081.791
1. Long-term loans and borrowings	339	V.16	469.378.283.600	461.383.997.600
2. Long-term unearned revenue	343		-	416.084.191
B.OWNER'S EQUITY	400	V.27	693.351.465.123	755.530.428.514
I. Owner's equity	410		693.351.465.123	755.530.428.514
1. Contributed capital	411		619.352.020.000	619.352.020.000
- Ordinary shares with voting rights	411a		619.352.020.000	619.352.020.000
2. Share surplus	412		(66.000.000)	(66.000.000)
3. Development investment fund	418		28.736.167.038	28.736.167.038
4. Undistributed after-tax profit	420		45.329.278.085	107.508.241.476
- Undistributed after-tax profit brought forward	420a		33.690.328.067	49.815.765.671
- Undistributed after-tax profit of current period	420b		11.638.950.018	57.692.475.805
TOTAL LIABILITIES AND OWNERS' EQUITY {440 = 300+400}	440		2.438.096.409.779	2.746.777.374.160

Prepared by



Le Thi Bac

Chief Accountant



Vu Thi Huong

Approve, July 20, 2026

General Director



Dặng Thanh Bình

INCOME STATEMENT
Accounting period from January 1, 2026, to June 30, 2026

Items	Code	Note	The second 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	1.843.687.357.240	1.583.217.317.468	3.264.768.654.087	3.271.522.222.173
2. Revenue deductions	02	VII.2				
3. Net revenue from sales of goods and rendering of services (10 = 01 - 02)	10		1.843.687.357.240	1.583.217.317.468	3.264.768.654.087	3.271.522.222.173
4. Cost of goods sold and services rendered	11	VII.3	1.771.872.597.558	1.470.339.741.475	3.128.603.994.812	3.093.073.318.573
5. Gross profit from sales of goods and rendering of services (20=10-11)	20		71.814.759.682	112.877.575.993	136.164.659.275	178.448.903.600
6. Profit/loss from disposal of Investment properties	21	VII.4				
7. Financial income	22	VII.5	4.228.884.636	3.636.061.613	4.264.869.511	3.661.833.115
8. Financial expenses	23	VII.6	18.903.507.910	12.847.830.960	36.353.696.105	28.688.927.576
- Including: Interest expenses	24		18.903.507.910	12.847.830.960	36.353.696.105	28.688.927.576
9. Selling expenses	25	VII.9	1.597.637.035	1.482.535.857	2.572.302.344	2.368.913.089
10. General and administrative expenses	26	VII.9	39.183.653.347	101.539.610.068	77.912.328.546	139.771.417.906
11. Net operating profit {30=20 +(21-22) - (25+26)}	30		16.358.846.026	643.660.721	23.591.201.791	11.281.478.144
12. Other income	31	VII.7	143.170.626	8.241.403.279	511.173.346	8.604.059.196
13. Other expenses	32	VII.8	7.555.507.288	1.489.872.725	7.626.858.787	2.739.905.119
14. Other profit (40=31-32)	40		(7.412.336.662)	6.751.530.554	(7.115.685.441)	5.864.154.077
15. Profit before tax (50=30+40)	50		8.946.509.364	7.395.191.275	16.475.516.350	17.145.632.221
16. Current corporate income tax expense	51	VII.11	3.330.764.935	1.610.107.640	4.836.566.332	5.306.519.843
17. Deferred corporate income tax expense	52	VII.11				
18. Profit after corporate income tax {60 = 50-51-52}	60		5.615.744.429	5.785.083.635	11.638.950.018	11.839.112.378
19. Basic earnings per share(*)	70		91	93	188	191
20. Deluted earnings per share(*)	71					

Prepared by

Le Thi Bac
Le Thi Bac

Chief Accountant

Vu Thi Huong
Vu Thi Huong



CASH FLOW STATEMENT

(BY INDIRECT METHOD)

Accounting period from January 1, 2026, to June 30, 2026

ITEMS	Code	Note	Accumulated from the beginning of the year to the end of the current quarter	
			Current Year	Previous Year
I. Cash flow from operating activities				
1. Profit before tax	01		16.475.516.350	17.145.632.221
2. Adjustments for				
- Fixed asset depreciation and amortization	02		108.396.777.609	107.170.999.202
- Provisions	03		45.837.839.285	988.116.282.895
- (Gain)/loss from retranslation of monetary items denominated in	04		-	-
- (Gain)/loss from investment	05		(4.193.523.217)	(6.914.349.241)
- Interest expenses	06		36.353.696.105	28.688.927.576
- Other deductions	07		-	-
3. Operating profit before changes in working capital	08		202.870.306.132	1.134.207.492.653
- (Increase) decrease in account receivables	09		(98.130.888.979)	(73.135.111.037)
- (Increase)decrease in inventories	10		597.461.035.974	(465.973.962.019)
- Increase/ (decrease) in account payables (excluding interest payable,	11		(373.137.065.561)	(201.274.461.999)
- (Increase)/ decrease in prepaid expenses	12		(90.253.224.626)	(34.656.097.934)
- Increase/ (decrease) in trading securities	13			
- Interest paid	14		(36.474.259.215)	(28.889.616.819)
- Corporate income tax paid	15		-	(10.014.566.527)
- Other receipt from operating activities	16		373.000.000	616.100.000
- Other payments for operating activities	17		(16.164.950.200)	(12.760.885.259)
Net cash flow from operating activities	20		186.543.953.525	308.118.891.059
II. Cash flow from investing activities				
1. Payments for acquisitions, constructions of fixed assets	21		(151.213.837.614)	(144.897.867.888)
2. Proceeds from disposal and liquidation of fixed assets and other long-	22		(71.346.294)	6.864.719.540
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 entitites	26			
7. Interest, dividends and profit distribution received	27		89.686.843	49.629.701
Net cash flow from investing activities	30		(151.195.497.065)	(137.983.518.647)
III. Cash flow from financing activities				
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	537.028.698.632	620.746.359.122
4. Repayments of loans principal	34	VIII.4	(570.040.672.252)	(794.808.284.289)
5. Payments for financial leasehold assets	35		-	-
6. Dividends paid, profits shared to shareholders	36		(135.919.000)	(18.804.800)
Net cash flow from financing activities	40		(33.147.892.620)	(174.080.729.967)
Net cash flow during the period (50 = 20+30+40)	50		2.200.563.840	(3.945.357.555)
Cash and cash equivalents at the beginning of the period	60		9.067.089.724	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	11.267.653.564	5.454.529.104
Closing balance of Cash in balance sheet	B/S		11.267.653.564	5.454.529.104
Difference			-	-
Check (TRUE, FALSE)			TRUE	TRUE

PREPARED BY

Le Thi Bac

Le Thi Bac

CHIEF ACCOUNTANT

Vu Thi Huong

Vu Thi Huong

Approve, July 20, 2026

GENERAL DIRECTOR



Đặng Thanh Bình

NOTES TO FINANCIAL STATEMENTS

Accounting period from January 1, 2026, to June 30, 2026

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;
 - 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 - Number of employees at the end of the accounting period: 2.999 people

II - Accounting period, currency used in accounting:

- 1 - Annual accounting period: starts from January 01, 2026 and ends on December 31, 2026
- 2 - Currency used in accounting: Vietnamese Dong.

III - Applicable Accounting Standards and Accounting System:

1. Applicable accounting regime:

The Company applies the accounting system issued under Circular No. 99/2025/TT/BTC dated October 22, 2025 of the Ministry of Finance guiding the Enterprise Accounting System.

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 translating financial statements prepared in a foreign currency into Vietnamese Dong (VND).

2- Types of exchange rates applied in accounting.

The Company applies the accounting exchange rate according to the announcement of Vietnam National Coal & Mineral Industries Holding Corporation Limited. 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:

Principle of inventory recognition: inventories are calculated at original cost. In case the net realizable value is lower than the original price, it must be calculated at the net realizable value. The original cost of inventories includes purchase costs, processing costs and other directly related costs incurred to bring the inventories to their current location and condition.

- Method of calculating inventory value: inventory value is determined by the specific identification method.

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

Closing work-in-progress (WIP) cost of coal production:

Closing WIP cost = closing WIP volume × (production cost incurred during the period / total output volume during the period).

Raw coal inventory adjustment:

Raw coal inventory with ash content higher or lower than the ash content specified in the approved technoeconomic norms shall be adjusted based on the ratio of the actual average ash content at period-end to the planned average ash content of raw coal.

Closing WIP cost for other production stages:

Method of setting up inventory depreciation: inventory depreciation set up at the end of the year is the difference between the original price of inventory and their net realizable value.

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

- Principles of recording fixed assets (tangible, intangible, financial 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
+ Office equipment:	4 -:- 8 years
+ Perennial garden	6 years
+ Other fixed assets:	4 -:- 15 years

Major repairs of fixed assets: The Company accounts for such expenses in accordance with Clause 2, Article 7 of Circular No. 45/2013/TT-BTC dated April 25, 2013.

The Company applies accelerated depreciation to certain machinery and equipment.

* Principles for recognition and depreciation of investment property:

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

9 - Accounting principles for business cooperation contracts:

10 - Accounting principles for Deferred corporate income tax:

The company does not have any business cooperation contracts.

11 - Accounting principles for prepaid expenses:

Prepaid related expenses 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 liability 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:

14 - Accounting principles of recording and capitalizing borrowing costs:

Principles for recognizing accrued expenses: Expenses that have not yet been incurred but are provisioned to production and business costs during the period are recorded to ensure that when they are actually incurred, they do not cause a sudden increase in production and business costs, based on the principle of matching revenue and expenses. When these expenses are incurred, if there is a difference compared to the amount provisioned, the accountant will record an additional or a reduction in expenses corresponding to the difference.

15 - Principles for recognizing revenue awaiting allocation:

16 - Principles and methods for recognizing provisions for liabilities.

Principles for recognizing provisions for liabilities: provisions for liabilities must satisfy the conditions stipulated in Accounting Standard No. 18 "Provisions, Contingent Assets and Liabilities".

17 - Principles of accounting for deferred corporate income tax:

The accounting principles for deferred corporate income tax are applied according to Vietnamese Accounting Standard No. 17.

18 - Principles for recognizing loans and financial lease liabilities:

The value of the Company's loans is recorded based on the actual amount borrowed from commercial banks. The Company tracks each loan in detail, including the repayment period. The Company has no outstanding financial lease liabilities.

19 - Principles for recognizing and capitalizing borrowing costs.

Principles for recognizing borrowing costs: Borrowing costs are recognized as production and business expenses in the period in which they are incurred, except for borrowing costs directly related to the investment in construction or production of work-in-progress assets, which are included in the value of those assets (capitalized) when all the conditions stipulated in Vietnamese Accounting Standard No. 16 "Borrowing Costs" are met.

- The capitalization rate is used to determine the cost of borrowing that is capitalized during the period:

20 - Principles for recognizing convertible bonds

21 - Principles for recognizing equity

- Principles for recognizing owner's investment capital, share premium, and other owner's capital:

Owner's investment capital is recorded based on the actual capital contributed by the owner.

Other owner's equity is recorded at the remaining value between the fair value of assets that the enterprise receives as gifts or donations from other organizations or individuals, after deducting (-) any taxes payable (if any) related to these gifted or donated assets, and the additional working capital from business operations.

Dividends paid to shareholders are recognized as a liability in the Company's balance sheet after the Company's Board of Directors announces the dividend distribution.

- Principles for recognizing differences from asset revaluation:
- Principles for recording exchange rate differences:

Principle for recognizing undistributed profits: Undistributed after-tax profit is the profit from the business's operations after deducting (-) adjustments due to the retrospective application of changes in accounting policies and retrospective adjustments for material errors from previous years.

22. Principles and methods for recognizing revenue and other income.

- Sales revenue is recognized when the following conditions are met simultaneously:

The majority of the risks and benefits associated with ownership of the product or goods have been transferred to the buyer;

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

Revenue is determined with relative certainty;

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

- + Identify the costs associated with the sales transaction.

- Revenue from providing services is recognized when the outcome of the transaction can be reliably determined. If the service provision relates to multiple periods, revenue is recognized in the period based on the portion of work completed as of the balance sheet date of that period. The outcome of the service transaction is determined when the following conditions are met:

Revenue is determined with relative certainty;

- + There is the potential to obtain economic benefits from the transaction of providing that service;

+ Determine the portion of work completed as of the balance sheet date;
Identify the costs incurred for the transaction and the costs to complete the transaction for providing that service

- Financial income is recognized when the following conditions are met simultaneously:

+ There is potential to obtain economic benefits from that transaction;

Revenue is determined with relative certainty;

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

23 - Accounting Principles and Revenue Deductions

24 - Principles of Cost of Goods Sold Accounting

The cost of goods sold accounting principle ensures that it matches revenue.

25 - Principles of Financial Cost Accounting

The expenses recorded as financial expenses include:

+ Costs of lending and borrowing;

Losses resulting from changes in exchange rates for transactions involving foreign currencies.

26 - Principles of accounting for selling expenses and administrative expenses.

Accounting principles for selling expenses and administrative expenses: ensure that all selling expenses and administrative expenses incurred during the period are fully recorded.

27 - Accounting principles for the sale and disposal of fixed assets and investment properties.

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

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

29 - Other accounting principles and methods.

V. Additional information for items presented in the financial statements.

(Unit of measurement: Vietnamese Dong)

Cash and cash equivalents held by the business but not subject to restrictions on their use.

	End of the year	Beginning of the year
- Cash	808.245.109	3.660.773.270
- Demand deposits	10.459.408.455	5.406.316.454
- Money is in transit		
- Equivalent to money		
Add	11.267.653.564	9.067.089.724

Details of demand deposit balances by bank account for 10% of the total balance.

- Vietnam Joint Stock Commercial Bank for Industry and Trade - Cam Pha Branch

8.619.086.394

2 - Financial investments:

a) Trading securities

	End of the year			Beginning of the year		
Target	Original price	Fair value	Preventive	Original price	Fair value	Preventive

b) Investments held until maturity

Target	End of the year		Beginning of the year	
	Original price	Book value	Original price	Book value
b1) Short term				
- Time deposits				
- Bonds				
- Lending				
- Other investments				
b2) Long term				
- Time deposits				
- Bonds				
- Lending				
- Other investments				
c) Investing capital in other entities				
c) Investing capital in other entities				

3 - Accounts Receivable from Customers:

Target	Book value	Reserve value	Book value	Reserve value
a, Short-term receivables from customers	520.887.718.891		370.655.466.939	
Details of short-term accounts receivable from customers account for 10% or more of total short-term accounts receivable.				
Branch of Vietnam Coal and Mineral	97.049.909.268		172.451.103.312	
- Vietnam Coal and Mineral Corporation,	420.317.630.548		98.951.881.877	
- Song Hong Coal Joint Stock Company			54.972.303.879	
- Other accounts receivable from customers	3.520.179.075		44.280.177.871	
b) Long-term receivables from customers				
c. Accounts receivable from related parties.	517.903.572.771		313.689.157.359	
- Branch of Vietnam Coal and Mineral	97.049.909.268		172.451.103.312	
- Branch of Vietnam Coal and Mineral	420.317.630.548		98.951.881.877	
- Ha Long Coal Company - TKV	536.032.955		536.032.955	
- Cam Pha Coal Trading Joint Stock			11.828.335.737	
- Thanh Hoa Chromite Joint Stock Company - TKV	-		29.921.803.478	

4 - Other receivables

Target	End of the year		Beginning of the year	
	Book value	Reserve value	Book value	Reserve value
a, short term	186.701.481		1.555.965.864	
- Dividends and distributed profits must be collected.				
- Accounts receivable from employees	142.917.928		266.654.668	
- Deposit, collateral				
- Lending non-monetary assets				
Payments made on behalf of others				
- Other receivables	43.783.553		1.289.311.196	
b, long term	295.493.305.077		287.037.090.177	
- Other receivables	295.493.305.077		287.037.090.177	
c) Receivables from BCC contracts jointly				
Add	295.680.006.558		288.593.056.041	

5. Assets awaiting processing

The company has no outstanding assets awaiting processing.

6. Non-performing loans

7. Inventory

Target	End of term		Beginning of the year	
	Original price	Preventive	Original price	Preventive
- The purchased goods are in transit.				
- Raw materials	32.123.894.646		21.049.274.275	
- Tools and equipment	95.649.962		49.668.518	
- Work-in-progress production costs	300.106.723.203		901.576.183.472	
- Product	17.729.576.127	-	24.841.753.647	(11.160.715)
- Goods				
- Goods sent for sale				
- Raw materials and supplies in bonded warehouses				
Add	350.055.843.938	-	947.516.879.912	(11.160.715)

- Criteria for allocating raw materials and supplies:

- The value of inventory that is stagnant, substandard, or of poor quality and unsaleable at the end of the period.

- The value of inventory used as collateral or security for debt repayments at the end of the period.

Reasons for making additional provisions or reversing provisions for impairment losses

8. Long-term work-in-progress assets

Target	End of term		Beginning of the year	
	Original price	Recoverable value	Original price	Recoverable value
a) Long-term work-in-process costs				
(Details for each category, stating the reasons why it was not completed within a normal business production cycle)				
Add				
b) Construction in progress (details for projects accounting for 10% or more of the				
- Shopping	469.186.655	469.186.655	469.186.655	469.186.655
- Capital construction	25.587.112.788	25.587.112.788	25.585.949.446	25.585.949.446
- Regular repair and maintenance				
- Upgrading and renovating fixed assets				
Add	26.056.299.443	26.056.299.443	26.055.136.101	26.055.136.101

Details of the Coc Sau - Deo Nai cluster mining project:

	24.908.259.203	24.908.259.203	24.570.759.203	24.570.759.203
- GT No. 01: Consulting services for preparing a report proposing investment policies.	257.753.963	257.753.963	257.753.963	257.753.963

No. 02: Consulting services for preparing feasibility study reports for investment and construction projects.	300.000	300.000	300.000	300.000
- TTTĐT: GT No. 04: Consulting services for preparing environmental impact assessment reports	300.000	300.000	300.000	300.000
- GT No. 02: TV prepares the feasibility study report for the construction project.	3.134.545.455	3.134.545.455	3.134.545.455	3.134.545.455
GT No. 04: TV prepares a report assessing the environmental impact.	1.398.215.455	1.398.215.455	1.398.215.455	1.398.215.455
- Project Title No. 07: Surveying, mapping, and editing topographic maps at a scale of 1/500	300.000	300.000	300.000	300.000
- Directive No. 08: Preparation of detailed construction plan at a scale of 1/500	300.000	300.000	300.000	300.000
- Item No. 06: Consulting fees for preparing a detailed construction planning task at a scale of 1/500	227.272.727	227.272.727	227.272.727	227.272.727
- GT No. 07: Surveying, mapping, and editing topographic maps at a scale of 1/500	5.182.989.462	5.182.989.462	5.182.989.462	5.182.989.462
- GT No. 08: Consulting services for preparing detailed construction plans at a scale of 1/500	3.335.909.089	3.335.909.089	3.335.909.089	3.335.909.089
- Electronic Information Portal: Document No. 03: Consulting services for reviewing feasibility study reports	300.000	300.000	300.000	300.000
- Pay the fee for the environmental impact assessment report of the project.	79.000.000	79.000.000	79.000.000	79.000.000
- Fees for issuing guarantee letters for the Cọc Sáu - Đèo Nai mining cluster exploitation project.	932.054.795	932.054.795	594.554.795	594.554.795
- Guarantee letter for the Coc Sau - Deo Nai mining cluster project.	300.000	300.000	300.000	300.000
- Pay the fee for evaluating the feasibility study report of the project.	51.606.000	51.606.000	51.606.000	51.606.000
- GT No. 03 - Consulting services for reviewing feasibility study reports	526.604.630	526.604.630	526.604.630	526.604.630
GT No. 09: Site survey and quality assessment of construction projects	449.074.074	449.074.074	449.074.074	449.074.074
- Reimburse the State for the mineral exploration costs invested in the project.	4.495.886.000	4.495.886.000	4.495.886.000	4.495.886.000
- GT No. 11: Consulting on preparing environmental permit application documents reviewing construction design plans implemented after the basic design phase (construction drawing design phase)	833.333.333	833.333.333	833.333.333	833.333.333
preparing detailed construction design plans after the basic design phase (Detailed Construction Design).	363.094.167	363.094.167	363.094.167	363.094.167
- GT No. 12: Marking the boundaries of the detailed construction planning at a scale of 1/500	2.717.592.593	2.717.592.593	2.717.592.593	2.717.592.593
- GT No. 13: Marking the boundaries of the mineral exploitation project.	809.416.349	809.416.349	809.416.349	809.416.349
	111.111.111	111.111.111	111.111.111	111.111.111

- Fees for reviewing the detailed construction design following the basic design phase of the project.

1.000.000

1.000.000

1.000.000

1.000.000

9. Increases and decreases in tangible fixed

Items	Buildings and structures	Machinery and equipment	Means of transport, transmission equipment	Management equipment and tools	Other assets	Total
Original Cost						
Opening balance	547.632.545.306	1.736.875.065.663	3.084.863.423.161	28.796.154.457	165.487.829.809	5.563.655.018.396
Buy during the year		9.915.600.148	187.507.923.799	2.925.789.316		200.349.313.263
construction investment has	6.806.755.510					6.806.755.510
Other increases						-
Transfer of investment real estate						-
Sale, liquidation	8.727.672.158					8.727.672.158
Other decreases			583.890.000			583.890.000
Closing balance	545.711.628.658	1.746.790.665.811	3.271.787.456.960	31.721.943.773	165.487.829.809	5.761.499.525.011
Depreciation of fixed assets						-
Opening balance	421.758.921.227	1.543.135.892.930	2.588.729.377.027	27.226.610.526	124.679.108.494	4.705.529.910.204
Depreciation for the year	10.050.967.037	22.988.107.826	71.939.732.444	271.826.749	3.731.822.064	108.982.456.120
Different increase						-
Transfer of investment real estate						-
Sale, liquidation	8.727.672.158					8.727.672.158
Different reduction	-		583.890.000			583.890.000
Closing balance	423.082.216.106	1.566.124.000.756	2.660.669.109.471	27.498.437.275	128.410.930.558	4.805.784.694.166
Residual value						-
Opening balance	125.873.624.079	193.739.172.733	496.134.046.134	1.569.543.931	40.808.721.315	858.125.108.192
Closing balance	122.629.412.552	180.666.665.055	611.118.347.489	4.223.506.498	37.076.899.251	955.714.830.845

* The ending residual value of tangible fixed assets used as collateral or pledge to secure loans: 799.073.168.146 đ

* Original cost of long-term tangible fixed assets at the end of the period : 6.022.373.295 đ

* The original cost of tangible fixed assets liquidated/sold/transferred during the period with a value of 10% or more of the total value of tangible fixed assets:

* The original cost of tangible fixed assets at the end of the period has been fully depreciated but is still in use.: 2.424.952.924.950 đ

10. Increases and decreases in intangible fixed

Chỉ tiêu	Land use rights	Publis hing rights	Copyrig ht, patent	Tradem ark	Software	License, franchise license	Other intang ible assets	Total
Original cost								
Opening balance					3.398.981.707	-	-	3.398.981.707
Buy throughout the year								-
Create from internal company sources								-
Business consolidation rate								-
Different increase								
Sale, liquidation								-
Other decreases								-
Closing balance					3.398.981.707	-	-	3.398.981.707
Depreciation of fixed assets								-
Opening balance					3.201.173.944	-	-	3.201.173.944
Depreciation for the year					44.542.662	-	-	44.542.662
Different increase								-
Sale, liquidation								-
Different reduction								-
Closing balance					3.245.716.606	-	-	3.245.716.606
Residual Value								
Opening balance					197.807.763			197.807.763
Closing balance					153.265.101	-	-	153.265.101

* The remaining book value of intangible fixed assets used as collateral or pledge to secure loans: 153.265.101 đ

* The original cost of tangible fixed assets at the end of the period has been fully depreciated but is still in use.: 2.953.555.047 đ

11. Increase or decrease in leased fixed assets.

The company has not experienced any increase or decrease in

12. Biological assets:The company has no biological assets.

13. Increase or decrease in investment

The company has not experienced any increase or decrease in

14. Expenses awaiting a

Item	End of the year	Beginning of the year
a) Short term	57.357.722.179	67.278.043.401
- Tools and equipment		

- Insurance	6.922.936.048	1.229.512.557
- Other short-term prepaid expenses	50.434.786.131	66.048.530.844
b) Long term	161.314.086.834	61.140.540.986
- High repair costs	23.841.445.211	
- Tools and equipment	3.788.136.302	3.852.567.308
- Mineral exploitation license fees	87.296.655.513	3.134.586.411
- Other long-term prepaid expenses	46.387.849.808	54.153.387.267
Add	218.671.809.013	128.418.584.387

15. Other assets

Item	End of the year	Beginning of the year
a) Short-term (Details by item)		
b) Long-term (Details by item)		
Add	-	-

16. Loans and financial leases

Item	End of the year	During the year		Beginning of the year
		Increase	Reduce	
a) Short-term loans	377.706.823.605	441.328.698.632	478.389.977.252	414.768.102.225
Vietnam Commercial and Industrial Bank, Cam Pha Branch	265.572.634.439	329.194.509.466	352.782.107.988	289.160.232.961
Vietnam Foreign Trade Commercial Bank - Dong Quang Ninh Branch	38.134.189.166	38.134.189.166		
Military Commercial Joint Stock Bank - Quang Ninh Branch	74.000.000.000	74.000.000.000	125.607.869.264	125.607.869.264
b) Long-term loans	635.538.968.600	95.700.000.000	91.650.695.000	631.489.663.600
Vietnam Commercial and Industrial Bank, Cam Pha Branch	366.152.457.000	95.700.000.000	43.965.500.000	314.417.957.000
Vietnam Foreign Trade Commercial Bank - Tay Hanoi Branch	68.144.226.660		14.510.000.000	82.654.226.660
Military Commercial Joint Stock Bank - Quang Ninh Branch	166.116.500.000		21.016.581.000	187.133.081.000
Vietnam International Commercial Bank - Quang Ninh Branch	35.125.784.940		12.158.614.000	47.284.398.940
c. Loans from related parties				
Add	1.013.245.792.205	537.028.698.632	570.040.672.252	1.046.257.765.825

d) Financial lease liabilities

Duration	This year		Last year			
	Total financial lease	Paying rent interest	Repay the principal	Total financial lease payments	Paying rent interest	Repay the principal
One year or less						
Over 1 to 5 years						
Over 5 years						

d) Overdue loans and financial leases that remain unpaid.

Item	End of the year	beginning of the year
	Origin	Interes Origin Interest
- Get a loan		
- Financial lease debt		

- Reason for non-payment

e) Loans and financial lease liabilities from related parties

17. Payable to the seller

Item	End of the year	Beginning of the year
a) Short-term payables to suppliers	267.136.156.861	735.023.783.707
Details for each item account for 10% or more of the total		
- Van Don Mast Joint Stock Company		142.471.365.519
- Tan Tien Industrial Joint Stock Company		91.231.810.848
- Materials Joint Stock Company - TKV	-	125.744.279.834
- D&T Van Don Joint Stock Company	52.151.924.162	
- Cam Pha Mining Chemistry Industrial Company	28.455.038.797	
- Payment must be made to other parties.	186.529.193.902	375.576.327.506
Add		
b) Long-term payables to suppliers		
c) Amount of overdue debt that remains unpaid		
d) Payments must be made to the seller who is a related party.	74.653.431.447	198.450.327.782
- Branch of Vietnam Coal and Mineral Corporation - School of Business Administration - Vinacomin	131.428.000	4.592.000
- Branch of Vietnam Coal and Mineral Corporation - Mine Emergency Center - Vinacomin	488.052.000	504.764.190
- Cam Pha Mining Chemical Industry Company	28.455.038.797	34.789.039.095
- TKV Environmental Company Limited (Single Member Company)	6.779.801.070	4.712.730.490
Institute of Mechanical Engineering, Energy and Mining, VINACOMIN	436.651.276	408.012.181
- Vietnam Coal and Mineral College	23.967.360	524.780.000
- Mining Technology and Equipment Development Joint Stock Company	278.849.846	222.168.210
- Coal and Mineral Hospital		100.783.623
- Viet Bac Mining Machinery Joint Stock Company - VVM	6.039.276.019	1.992.464.504
- Vietnam Coal Import and Export Joint Stock Company - VINACOMIN	4.721.494.800	3.932.399.280
- Vinacomin Machinery Manufacturing Joint Stock Company	976.492.470	951.505.248
- Branch of Vinacomin Machinery Manufacturing Joint Stock Company		203.884.470
- Vinacomin Automotive Industry Joint Stock Company	11.971.255.491	12.687.087.133
- Viet Bac Geological Joint Stock Company - TKV		3.826.670.507
- Vinacomin Information Technology and Environmental Technology Joint Stock Company	1.181.501.952	4.928.807.943
- Vinacomin Mining and Industrial Investment Consulting Joint Stock Company	-	320.462.232
- Vinacomin Miners Transportation and Shuttle Service Joint Stock Company	1.584.866.385	1.576.120.894
- VINACOMIN Inspection Joint Stock Company	512.496.270	1.019.775.948
- Materials Joint Stock Company - TKV	10.077.417.711	125.744.279.834

- Nui Hong Coal Company VVMI-CN, Viet Bac Mining Industry Corporation TKV-CTCP 648.810.000

- North Central Vietnam Coal Trading Company - Branch of Northern Vietnam Coal Trading Joint Stock Company - Vinacomin 346.032.000

18. Dividends and profits must be returned.

Item	End of the year	Beginning of the year
Dividends and profits must be returned.	32.700.835.400	

19. Taxes and other payments due to the State

Item	Beginning of	Must be	Amount	End of the
a, must submit				
- short-term				
Tax	68.536.245.658	634.502.581.706	580.008.054.731	123.030.772.633
- Value Added Tax		154.787.897.810	119.397.295.667	35.390.602.143
- Corporate Income Tax		4.836.566.332	4.836.566.332	-
- Personal income tax		1.572.965.259	1.572.965.259	-
- Resource tax	64.350.465.658	435.772.048.459	412.991.225.827	87.131.288.290
- Property tax and land lease fees		37.024.221.646	37.024.221.646	-
- Environmental protection tax	4.185.780.000	508.882.200	4.185.780.000	508.882.200
- Other types of taxes				-
Fees, charges, and other payments.	6.161.856.336	133.043.341.719	136.637.443.745	2.567.754.310
- Mineral exploitation license fees		110.163.805.000	110.163.805.000	
- Environmental protection fee	6.161.856.336	22.879.526.630	26.473.628.656	2.567.754.310
- Other items		10.089	10.089	
Add	74.698.101.994	767.545.923.425	716.645.498.476	125.598.526.943
b, Receivables				
- short-term				
Tax	92.821.226.899	-	75.281.597.555	17.539.629.344
- Value Added Tax	38.835.732.990		38.835.732.990	-
- Corporate Income Tax	13.786.557.006		4.836.566.332	8.949.990.674
- Personal income tax	7.077.997.501		233.516.275	6.844.481.226
- Resource tax				-
- Property tax and land lease fees	33.120.939.402		31.375.781.958	1.745.157.444
- Environmental protection tax				-
- Other types of taxes				-
Fees, charges, and other payments.	-	-	-	-
- Mineral exploitation license fees				-
- Environmental protection fee				-
- Other items				-
Add	92.821.226.899	-	75.281.597.555	17.539.629.344

20. Costs payable

Item	End of the year	Beginning of the year
a) Short term	31.383.124.088	4.821.147.080
- Short-term loan interest	665.733.932	183.925.912
- Long-term loan interest	611.622.682	50.675.812
- Electricity bill	2.443.910.817	2.226.130.977
- Other items	27.661.856.657	2.360.414.379

b) Long term

Add	31.383.124.088	4.821.147.080
21 - Other payables		
Item	End of the year	Beginning of the year

a) Short term

- Surplus assets awaiting resolution		
- Trade union funds	533.713.280	541.432.530
- Social insurance		
- Health insurance		
- Unemployment insurance		
- Payables related to equitization		
- Short-term deposits received		
- Dividends, profits payable		1.869.153.400
- Other payables and liabilities	10.247.375.434	12.664.390.565
Add	10.781.088.714	15.074.976.495

b) Long-term (Details of each item)

c) Amount of overdue debt (Details of each item, reasons)

22. Revenue awaiting allocation

Item	End of the year	Beginning of the year
-------------	------------------------	------------------------------

a) Short term

b) Long term

c) The possibility of not being able to fulfill the contract with the

23. Bonds issued

24. Preferred stock is classified as a liability.

25. Provisions for liabilities

Item	Beginning of the year	The provision for reserves increased	The amount of provisions	End of the year
a) Short term		45.849.000.000		45.849.000.000
Environmental provision		45.642.000.000		45.642.000.000
Provision for site clearance compensation		207.000.000		207.000.000
b) Long term	416.084.191		416.084.191	-

26. Deferred income tax assets and deferred income tax liabilities

a - Deferred income tax assets:

Item	End of the year	Beginning of the year
- The corporate income tax rate used to determine deferred income tax assets		
Deferred income tax assets related to deductible temporary differences.	24.089.605.807	24.089.605.807
- Deferred income tax assets related to unused tax losses.		
- Deferred income tax assets related to unused tax incentives		
- The amount offset against deferred income payable		
Deferred income tax assets	24.089.605.807	24.089.605.807

b - Deferred income tax payable

Item	End of the year	Beginning of the year
- The corporate income tax rate used to determine the value of deferred income tax payable.		
- Deferred income tax payable arising from taxable temporary differences.		
- Offsetting amount against deferred income tax assets		

27 - Equity

a - Table comparing changes in equity

	Items belonging to equity									
	Contributed capital of the owner	Share premium	Convertible bond option	Other owner's equity	Revaluation difference of assets	Exchange rate difference	Undistributed Net Profit	Development Investment Fund	Total	
A	1	2	3	4			5	8	9	
- Beginning balance from the previous year	619,352,020,000	(66,000,000)	-	-			81,886,554,694	28,736,167,038	729,908,741,732	
- Capital increase in the previous year								-	-	
- Profit in the previous year							57,692,475,805	-	57,692,475,805	
- Other increases	-	-	-				-	-	-	
- Capital reduction in the previous year								-	-	
- Losses in the previous year								-	-	
- Other discounts							32,070,789,023	-	32,070,789,023	
- Beginning balance this year	619,352,020,000	(66,000,000)	-	-			107,508,241,476	28,736,167,038	755,530,428,514	
Increase capital this year								-	-	
- Profit for this year							11,638,950,018	-	11,638,950,018	
- Other increases	-	-	-				-	-	-	
- Reduce capital investment this year								-	-	
- Losses this year								-	-	
- Other discounts							73,817,913,409	-	73,817,913,409	
- Ending balance for this year	619,352,020,000	(66,000,000)	-	-	-	-	45,329,278,085	28,736,167,038	693,351,465,123	

b) Details of owner's capital contribution

Item	End of the year	Beginning of the year
- Capital contribution from the parent company (if it is a subsidiary)	402.578.830.000	402.578.830.000
- Capital contributions from other parties	216.773.190.000	216.773.190.000
Add	619.352.020.000	619.352.020.000

c) Capital transactions with owners and the

Item	This year	Last year
- Owner's investment capital		
+ <i>Initial capital contribution at the beginning of the</i>	619.352.020.000	619.352.020.000
+ <i>Capital contribution increased during the year</i>		
+ <i>Capital contribution decreased during the year</i>		
+ <i>Year-end capital contribution</i>	619.352.020.000	619.352.020.000
- Dividends and profits already distributed		

d) Stocks:

Item	End of the year	beginning of the y
- The number of shares authorized to be issued		
- Number of shares sold to the public		
+ <i>Common stock</i>	61.935.202	61.935.202
+ <i>Preferred stock</i>		
- Number of shares repurchased (treasury shares)		
+ <i>Common stock</i>		
+ <i>Preferred stock (classified as equity)</i>		
- Number of outstanding shares		
+ <i>Common stock</i>	61.935.202	61.935.202
+ <i>Preferred stock (classified as equity)</i>		

* *Par value of outstanding shares: VND 10,000/share.*

d) Dividends, profits

Item	End of the year	beginning of the y
- Dividends announced after the end of the fiscal year:	-	-
<i>Dividends already announced on common stock</i>		
+ <i>Dividends already declared on preferred shares</i>		
- Accumulated dividends on preferred stock have not been recognized.		

e) Reasons for the increase/decrease in equity items of the enterprise

- Capital surplus
- Bond conversion option
- Development Investment Fund
- Other funds belonging to equity capital

g) Income and expenses, profits or losses are recognized directly in equity in accordance with specific

28. Revaluation difference of assets

Item	This year	Last year
Reasons for the difference between the beginning and end-of-year figures.		

27. Exchange rate difference

Item	This year	Last year
- Exchange rate differences resulting from converting financial statements prepared in foreign currency to VND		
- Exchange rate differences arising from other causes		

30. Items outside the Statement of Financial Position

Item	End of the year	beginning of the y
a) Leased assets: The minimum total future lease payments of non-		
- One year or less;		

- Over 1 year to 5 years
- Over 5 years
- b) Assets received for safekeeping, consignment, processing, or export on consignment.
- c) Infrastructure assets not included in the state capital component of the enterprise.
- d) Assets of the enterprise used as collateral or mortgage
- d) Foreign currencies of all kinds
- e) Bad debts that have been written off
- g) Interest on late payments and installments when purchasing assets:
- h) Interest on late payments or installments when selling assets:
- i) Other information on items not included in the financial statements

31. The value of assets held by the enterprise from other parties but whose use is restricted due to legal

32. Other information

VII - Additional information for items presented in the Statement of Income

Unit of measurement: VND

1. Total revenue from sales and services

Item	This year	Last year
a) Revenue	3.264.768.654.087	3.271.522.222.173
- Revenue from the sale of products and goods (excluding	3.264.768.654.087	3.271.522.222.173
- Revenue from providing services (excluding construction s		
- Revenue from construction services		
Revenue from construction contracts is recognized during the p		
Total cumulative revenue from construction contracts		
- Revenue from subsidies and price support		
- Other revenue		
b) Revenue from related parties	3.260.393.349.239	3.262.247.687.897
- Cua Ong Coal Mining Company - TKV	2.621.111.154.356	2.485.909.288.635
- Cam Pha Port and Logistics Company - Vinacomin	634.873.348.109	773.440.630.727
- Materials Joint Stock Company - TKV	73.782.506	69.392.655
- TKV Environmental Company Limited	1.406.717.356	760.125.984
- Mining Construction Company - TKV		215.540.465
- Vinacomin Inspection Joint Stock Company	4.530.796	13.037.010
- Ha Long Coal Company - TKV	2.923.816.116	1.839.672.421

2. Revenue deductions.

Item	This year	Last year
- Trade discount		
- Discount on goods		
- Returned goods		

Add

3. Cost of goods sold.

Item	This year	Last year
Cost of goods sold (excluding the remaining value and	3.128.603.994.812	3.093.073.318.573
- Cost of services provided (including construction		
- Value of inventory lost during the period		
- The value of each type of inventory that is lost beyond the		
- Production costs exceeding normal levels are directly		
- Provision for inventory devaluation, provision for		
- Deductions from the cost of goods sold		
Add	3.128.603.994.812	3.093.073.318.573

4. Profit/loss from the sale and liquidation of investment properties.

Item	This year	Last year
- Revenue from the sale and liquidation of investment		

- The remaining value of investment properties
 - Costs of selling or liquidating investment properties.
- Profit/loss from the sale and liquidation of investment properties.**

5. Financial operating revenue.

Item	This year	Last year
- Interest on deposits and loans	89.686.843	49.629.701
Profits from the sale or liquidation of financial investments		
- Dividends and profits are distributed in cash or non-monetary assets.		
- Dividends, distributed profits		
- Exchange rate gains		
- Interest on deferred payment sales, payment discounts		
- Other financial operating revenue	4.175.182.668	3.612.203.414
Add	4.264.869.511	3.661.833.115

6. Financial costs

Item	This year	Last year
- Borrowing costs	36.353.696.105	28.688.927.576
- Losses from selling or liquidating financial investments		
- Exchange rate difference loss		
- Interest on deferred payment or installment purchases		
- Payment discount		
- Provision for impairment of trading securities and		
- Costs of unsuccessful bond or stock issuances		
- Other financial costs		
- Deductions from financial expenses		
Add	36.353.696.105	28.688.927.576

7. Other income

Item	This year	Last year
- Liquidation and sale of fixed assets		6.864.719.540
Profit from asset revaluation when contributing capital.	-	
- Fines collected		
- Taxes are reduced.		
- Donations, grants, and gifts are recorded as other		
- Other items	511.173.346	1.739.339.656
Add	511.173.346	8.604.059.196

8. Other expenses

Item	This year	Last year
- The remaining value of fixed assets and the costs of liquidating or selling fixed assets.	71.346.294	-
- Losses due to asset revaluation when contributing capital.		
- Penalties		341.356.626
- Other items	7.555.512.493	2.398.539.493
Add	7.626.858.787	2.739.896.119

9. Selling expenses and administrative expenses

Item	This year	Last year
a) Business management expenses incurred during the perio	77.912.328.546	139.771.417.906
- Management staff costs;	54.289.308.660	49.605.954.574
+ Salary	47.792.767.450	41.879.506.102
+ Insurance, union fees;	5.031.077.210	5.880.800.472

+ Meal allowance	1.465.464.000	1.845.648.000
- Energy costs;	1.322.383.170	1.184.061.160
- Material and management costs	2.511.199.070	3.632.876.126
- Costs of office supplies;	1.371.059.966	1.556.844.050
- Depreciation cost of fixed assets	4.711.030.657	5.337.782.218
Taxes and fees	(1.515.478.501)	39.998.152.017
- Contingency costs		
- Outsourced service costs	3.036.056.477	11.617.558.767
- Other expenses paid in cash;	12.186.769.047	26.838.188.994
b) Selling expenses incurred during the period	2.572.302.344	2.368.913.089
- Material and management costs		
- Outsourced service costs	2.572.302.344	2.368.913.089
c) Reductions in selling expenses and administrative expenses		
- Reversal of provisions for product and goods warranties;		
- Reversal of provisions for restructuring and other provisions;		
- Other write-offs.		

10. Production and business costs by element

Item	This year	Last year
- Cost of raw materials and supplies	974.698.856.350	802.534.795.234
- Labor costs	415.832.551.375	341.845.710.427
- Depreciation cost of fixed assets	108.396.777.609	106.205.698.550
- Outsourced service costs	471.086.974.567	944.491.597.030
- Other monetary expenses	629.321.926.540	1.501.100.287.085
Add	2.599.337.086.441	3.696.178.088.326

11. Corporate income tax expense

Item	This year	Last year
- Pre-tax accounting profit	16.475.516.350	17.145.632.221
Tax is calculated based on the current corporate income tax	20%	20%
- Tax-exempt income	-	-
- Non-deductible expenses	7.707.315.309	2.636.760.287
- Provision for shortages and surpluses from		
- Corporate income tax expense		
- Current corporate income tax expense	4.836.566.332	3.956.478.502
- Deferred corporate income tax expense		
- Adjustment of corporate income tax for Coc Sau		1.350.041.341
- Corporate income tax expense	4.836.566.332	5.306.519.843
- Deferred corporate income tax expense		
(**) Deferred corporate income tax expense	This year	Last year
- Deferred corporate income tax expense arising from		
- Deferred corporate income tax expense arising from the		-
- Deferred corporate income tax income arising from		
Deferred corporate income tax income arising from		
- Deferred corporate income tax income arising from the		
- Total deferred corporate income tax expense		

VIII - Additional information for items presented in the Statement of Cash Flows:

1. Funds held by the company but not used.

2. Non-cash transactions affect the cash flow statement in the future.

3. Amount of borrowed funds actually collected during	537.028.698.632	620.746.359.122
- Cash received from borrowing under a regular loan	537.028.698.632	620.746.359.122
- Proceeds from the issuance of ordinary bonds		

- Proceeds from the issuance of convertible bonds
- Proceeds from the issuance of preferred bonds are classified as
- Proceeds from repurchase agreements of government
- Money received from borrowing in other forms

4. Amount of principal actually repaid during the period	236.401.024.439	794.808.284.289
- Principal repayment according to a standard loan	570.040.672.252	794.808.284.289

- Principal repayment of ordinary bonds
- Principal repayment of convertible bonds
- Payments for the principal of preferred stock are
- Payments for repurchase agreements of government
- Loan repayments in other forms

5. Acquisition and disposal of subsidiaries during the reporting period.

IX - Other information:

- 1 - Contingent liabilities, commitments, and other financial information:
- 2 - Events occurring after the end of the accounting year:
- 3 - Information about stakeholders:

Related parties:

Parties are considered related parties if one party has the ability to control, co-control, or exert significant influence over the other party. In the fiscal year ending on June 30, 2026 The following parties are identified as related parties of the

Name	Address	Relationship	
		Interpretation	% Own
Mr. Nguyen Trong Tot	Quang Ninh	Chairman of the Board	-
Mr. Dang Thanh Binh	Quang Ninh	Board of Directors, Director	0,0008
Mr. Bui Nhu Tung	Quang Ninh	Executive Board Member	
Mr. Phung Van Tuyen	Quang Ninh	Independent member of the Board of Directors	-
Mr. Vu Trong Hung	Quang Ninh	Board Member/Deputy Director	0,001
Ms. Vu Thi Huong	Quang Ninh	Chief Accountant	0,045
Ms. Nguyen Thi Luong Anh	Hanoi	Head of the Supervisory Board	-
Ms. Nguyen Thi Yen	Quang Ninh	Member of Supervisory Board	-
Mrs. Tran Thi Diep	Quang Ninh	Member of Supervisory Board	0,001
Vietnam Coal and Mineral Industry	Hanoi	Parent company	65,00%
Cua Ong Coal Sorting Company -	Quang Ninh	Same group	-
Cam Pha Port and Logistics Company - Vinacomin	Quang Ninh	Same group	-
Ha Long Coal Company - TKV	Quang Ninh	Same group	-
Viet Bac Mining Machinery Joint Stock Company - VVMI	Thai Nguyen	Same group	-
Vinacomin Environment Joint Stock Company - Branch of Vietnam National Coal - Mineral Industries Holding Corporation Limited.	Quang Ninh	Same group	-
Vinacomin Miners Transportation and Shuttle Service Joint Stock Company	Quang Ninh	Same group	-

Name	Address	Relationship	
		Interpretation	% Own
Cam Pha Mining Chemical Industry Company	Quang Ninh	Same group	-
Vietnam Coal Import-Export Joint Stock Company - VINACOMIN	Hanoi	Same group	-
VINACOMIN Inspection Joint Stock Company	Quang Ninh	Same group	-
Vinacomin Information Technology and Environmental Technology Joint Stock Company	Hanoi	Same group	-
TKV Environment One-Member Limited Company	Quang Ninh	Same group	-
Vinacomin Machinery Manufacturing Joint Stock Company	Quang Ninh	Same group	-
Vinacomin Automotive Industry Joint Stock Company	Quang Ninh	Same group	-
VINACOMIN Institute of Energy and Mining Engineering	Hanoi	Same group	-
Coal and Mineral Hospital	Hanoi	Same group	-
Institute of Mining Science and Technology - Vinacomin	Quang Ninh	Same group	-
Viet Bac Geological Joint Stock Company - TKV	Hanoi	Same group	-
Branch of Vietnam Coal and Mineral Corporation - Vinacomin Business Administration School	Hanoi	Same group	-
Vietnam Coal and Mineral College	Quang Ninh	Same group	-
Mining an Industrial Investment Joint Stock Company	Hanoi	Same group	-
Nui Hong Coal Company - VVMI - Branch of Viet Bac Mining Industry Corporation - Vinacomin - Joint Stock Company. [1]	Thai Nguyen	Same group	-
North Central Coal Trading Company - Branch of Northern Coal Trading Joint Stock Company - Vinacomin	Nghe An	Same group	-
Vinacomin Geology And Mineral Resources Joint Stock Company. [1]	Ho Chi Minh	Same group	-

Name	Address	Relationship	
		Interpretation	% Own
Branch of Vietnam Coal and Mineral Corporation - Mine Emergency Center - Vinacomin	Quang Ninh	Same group	-

Income of members of the Board of Directors, Management Board and Supervisory Board:

Name	Position	Six months of 2026	Six months of 2025
Mr. Nguyen Trong Tot	Chairman of the Board	1.500.000	1.637.500
Mr. Dang Thanh Binh	Board Member/Director	325.378.795	292.571.931
Mr. Bui Nhu Tung	Executive Board Member	27.380.000	-
Mr. Phung Van Tuyen	Independent member of the Board of Directors	2.000.000	6.317.500
Mr. Vu Trong Hung	Board Member/Deputy Director	293.386.190	262.753.326
Mr. Thieu Dinh Giang	Vice president	273.447.505	252.346.641
Mr. Dinh Thai Binh	Vice president	271.002.190	248.742.326
Mr. Tran Nhat Quang	Vice president	274.485.505	250.871.641
Ms. Vu Thi Huong	Chief Accountant	251.080.705	230.543.641
Ms. Nguyen Thi Luong Anh	Head of the Supervisory Board	1.500.000	1.637.500
Ms. Nguyen Thi Yen	Member of the Supervisory Board	182.145.170	168.902.956
Mrs. Tran Thi Diep	Member of the Supervisory Board	173.797.170	147.619.631

4. Present assets, revenue, and business results by segment (by business sector or geographic area) as
- 5 - Comparative Information: (Changes in information in the financial statements of previous accounting period)
- 6 - Information regarding compliance with the going concern assumption:
- 7 - Explanation of key assumptions and estimates
- 8 - Other measures and solutions

Preparer



Le Thi Bac

Chief accountant



Vu Thi Huong

Approve, July 20, 2026

Director



Đặng Thanh Bình

