

No.: 65/TB-HDQT

Thai Nguyen, July 16, 2026

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

To:

- State Securities Commission
- Hanoi Stock Exchange



I. INFORMATION ABOUT THE DISCLOSING ENTITY:

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

Stock code: CLH

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

Tel: 0208 3829154 Fax: 0208 3829056

Website: ximanglahien.com.vn

Type of information disclosure:

☒

Periodic

☐

Extraordinary

☐

Upon request

☐

Other

II. CONTENT OF INFORMATION DISCLOSURE:

Financial statements for Q2/2026 and an explanation of the change in profit after tax compared with the same period in 2025.

(Attached are the financial statements for Q2/2026 and an explanation of the change in profit after tax)

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

Sincerely!

Recipients:

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

INFORMATION DISCLOSURE PERSON ✓
DIRECTOR



Tran Quang Khai

No.: 64/TB-HDQT

Thai Nguyen, July 16, 2026

PERIODIC INFORMATION DISCLOSURE OF FINANCIAL STATEMENTS

To: Hanoi Stock Exchange

Pursuant to Clause 3, Article 14 of Circular No. 96/TT-BTC dated November 16, 2020, of the Ministry of Finance guiding the disclosure of information on the securities market, VVMI La Hien Cement Joint Stock Company hereby discloses the Q2/2026 financial statements to the Hanoi Stock Exchange as follows:

1. Company name: VVMI La Hien Cement Joint Stock Company

- Stock code: CLH

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

- Tel: 0208 3829154

- Fax: 0208 3829056

- Email: cpximanglahien@gmail.com

- Website: ximanglahien.com.vn

2. Content of information disclosure:

- Q2/2026 financial statements:

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

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

☐ Aggregated financial statements (applicable for listed entities having accounting units under their own accounting apparatus);

- Cases requiring explanations:

+ The audit gives an opinion other than an unqualified opinion on the financial statements (for the Q2/2026 financial statements)

☐ Yes

☒ No

Explanation document (if applicable):

☐ Yes

☒ No

+ Profit after tax in the reporting period has a difference of 5% or more before and after audit, shifts from loss to profit or vice versa (for the Q2/2026 financial statements):

☐ Yes

☒ No

Explanation document (if applicable):

☐ Yes

☒ No



+ Profit after corporate income tax in the business results report of the reporting period changes by 10% or more compared to the same period report of the previous year:

☒ Yes ☐ No

Explanation document (if applicable):

☒ Yes ☐ No

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

☐ Yes ☒ No

Explanation document (if applicable):

☐ Yes ☒ No

This information was disclosed on the company's website on July 16, 2026 at the following link: ximanglahien.com.vn/tintuc/tincongty

3. Report on transactions with a value of 35% or more of total assets in Q2/2026.

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

- Transaction details: Purchase of coal dust (type 5a.6) for production.
- Proportion of Transaction value/Total assets value: 86.025.968.289 VND/315.997.647.221 VND (27,22%) (Based on the most recent financial statements): Q2/2026 Financial Statements.
- Transaction completion date: June 30, 2026.

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

Attachments:

- Q2/2026 financial statements;

**LEGAL REPRESENTATIVE
DIRECTOR**



Tran Quang Khai

VVMI LA HIEN CEMENT JOINT STOCK COMPANY

Tel: 02803 829154; Fax: 02803 829 056

Email: cpximanglahien@gmail.com

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

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



Financial Statements

Quarter II – 2026

(Prior to independent audit)

Recipients: State Securities Commission

Thai Nguyen, July 2026



ISO 9001:2000

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Quarter II - 2026

(Before independent audit)

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STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

Unit: VND

ASSETS	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
A - CURRENT ASSETS	100		217.876.126.169	215.726.799.869
(100 = 110 + 120 + 130 + 140 + 150 + 160)				
I. Cash and cash equivalents	110		12.897.538.741	32.536.439.071
1. Cash	111	V.1	12.897.538.741	3.536.439.071
2. Cash equivalents	112	V.1	0	29.000.000.000
II. Short-term financial investments	120		153.233.358.904	151.000.000.000
3. Short-term held-to-maturity investments	123	V.2b	153.233.358.904	151.000.000.000
III. Short-term receivables	130		8.163.916.627	5.841.123.174
1. Short-term trade receivables	131	V.3a,c	3.872.296.900	127.578.000
2. Short-term prepayments to suppliers	132		581.982.792	2.305.756.727
5. Other short-term receivables	135	V.4a	3.796.925.535	3.509.077.047
6. Provision for doubtful short-term receivables (*)	136	V.6	(87.288.600)	(101.288.600)
IV. Inventories	140	V.7	42.472.247.945	25.881.858.682
1. Inventories	141	V.7	42.472.247.945	25.881.858.682
2. Provision for inventory write-down (*)	142	V.7	-	-
V. Short-term biological assets	150	V.12	-	-
VI. Other current assets	160		1.109.063.952	467.378.942
1. Short-term prepaid expenses	161	V.14a	841.058.967	64.208.973
2. Deductible value added tax	162		0	0
3. Taxes and other receivables from the State	163	V.19	268.004.985	403.169.969
B - NON-CURRENT ASSETS	200		98.121.521.052	99.735.036.640
(200 = 210 + 220 + 230 + 240 + 250 + 260 + 270)				
I. Long-term receivables	210		794.135.715	753.566.611
1. Long-term trade receivables	211	V.15	0	0
2. Long-term prepayments to suppliers	212		0	0
3. Capital provided to dependent units	213		0	0
4. Long-term intercompany receivables	214		0	0
5. Other long-term receivables	215	V.4b	794.135.715	753.566.611
6. Provision for doubtful long-term receivables (*)	216	V.4b	0	0
II. Fixed assets	220		83.417.960.514	87.339.121.194
1. Tangible fixed assets	221	V.9	83.417.960.514	87.339.121.194
- Historical cost	222		986.307.761.476	985.803.993.216
- Accumulated depreciation (*)	223		(902.889.800.962)	(898.464.872.022)
2. Finance lease assets	224	V.11	0	0
- Historical cost	225		0	0
- Accumulated depreciation (*)	226		0	0
3. Intangible fixed assets	227	V.10	0	0
- Historical cost	228		1.632.274.438	1.632.274.438

ASSETS	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
- Accumulated depreciation (*)	229		(1.632.274.438)	(1.632.274.438)
III. Non-current biological assets	230	V.12	-	
1. Bearer livestock	231			
2. Non-current consumable livestock	236			
3. Seasonal or single-harvest non-current crops	237			
4. Provision for impairment of non-current biological assets (*)	238			
IV. Investment properties	240	V.13	0	0
V. Long-term assets in progress	250		0	200.392.910
1. Long-term production and business costs in progress	251			
2. Construction in progress	252		0	200.392.910
VI. Long-term financial investments	260		0	0
VII. Other non-current assets	270		13.909.424.823	11.441.955.925
1. Long-term prepaid expenses	271	V.14	13.909.424.823	11.441.955.925
2. Deferred tax assets	272	V.26	0	0
3. Long-term equipment, supplies and spare parts	273		0	0
4. Other non-current assets	274	V.15	0	0
TOTAL ASSETS (280 = 100 + 200)	280		315.997.647.221	315.461.836.509

LIABILITIES AND EQUITY	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
C - LIABILITIES	300		131.937.532.897	112.214.536.370
I. Current liabilities	310		131.264.995.890	111.582.568.477
1. Short-term trade payables	311	V.17a	40.334.023.902	37.337.766.236
2. Short-term advances from customers	312		2.482.158.812	3.927.582.161
3. Dividends and profit payable	313		4.189.926.850	696.366.850
4. Short-term taxes and other payables to the State	314	V.19	8.247.155.626	13.940.807.327
5. Payables to employees	315		33.199.937.387	38.246.716.985
6. Short-term accrued expenses	316	V.20a	21.794.753.129	5.383.321.290
7. Short-term intercompany payables	317		0	0
8. Short-term payables under construction contracts based on progress billings	318			
9. Short-term unearned revenue	319	V.22a		
10. Other short-term payables	320	V.21a	865.522.869	305.679.668
11. Short-term borrowings and finance lease liabilities	321	V.16a	0	0
12. Short-term provisions	322	V.25b	0	
13. Bonus and welfare fund	323		20.151.517.315	11.744.327.960
14. Price stabilisation fund	324			
15. Government bond repurchase transactions	325			
II. Non-current liabilities	330		672.537.007	631.967.893
1. Long-term trade payables	331	V.17bcd	0	
2. Long-term advances from customers	332		0	0
3. Long-term taxes and other payables to the State	333			
4. Long-term accrued expenses	334	V.20b	0	0
5. Intercompany payables for operating capital	335			

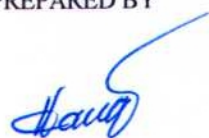
ASSETS	Code	Notes	Closing Balance	Opening Balance
1	2	3	4	5
6. Long-term intercompany payables	336			
7. Long-term unearned revenue	337	V.22bc	0	0
8. Other long-term payables	338	V.21b	0	0
9. Long-term borrowings and finance lease liabilities	339	V.16b	0	0
10. Convertible bonds	340	V.23	0	0
11. Preference shares	341	V.24		
12. Deferred tax liabilities	342	V.24b		
13. Long-term provisions	343	V.25b	672.537.007	631.967.893
14. Science and technology development fund	344		0	
D - OWNERS' EQUITY	400		184.060.114.324	203.247.300.139
1. Owners' contributed capital	411	V.27	120.000.000.000	120.000.000.000
- Ordinary shares with voting rights	411a		120.000.000.000	120.000.000.000
- Preference shares	411b			
2. Share premium	412		464.476.156	464.476.156
3. Bond conversion option	413		0	0
4. Other owners' capital	414		0	0
5. Treasury shares (*)	415		0	0
6. Investment and development fund	418	V.27e	41.157.145.436	41.157.145.436
7. Other funds under owners' equity	419	V.27e		
10. Undistributed profits after tax	420		22.438.492.732	41.625.678.547
- Retained earnings (accumulated) as at the end of the reporting period	420a		0	41.625.678.547
- Retained earnings for the current period	420b		22.438.492.732	
TOTAL LIABILITIES AND EQUITY (440 = 300 + 400)	440		315.997.647.221	315.461.836.509

15 July 2026

PREPARED BY

CHIEF ACCOUNTANT

LEGAL REPRESENTATIVE
DIRECTOR





Nguyen Thi Hang

Nguyen Thi Thu Hoai

Tran Quang Khai

STATEMENT OF PROFIT OR LOSS
For the six-month period ended 30 June 2026

Unit: VND

ITEMS	CODE	NOTE	QUARTER II		Cumulative from the beginning of the year to the end of this quarter	
			CURRENT YEAR	PRIOR YEAR	CURRENT YEAR	PRIOR YEAR
1	2	3	4	5	6	7
1 Revenue from sales of goods and provision of service	01	VII.1	199.169.949.310	189.633.733.235	378.561.625.074	336.082.904.327
2 Revenue deductions	02	VII.2	36.472.221	0	54.731.481	0
- Trade discounts			36.472.221	0	54.731.481	0
3 Net revenue from sales of goods and provision of services (10 = 01 - 02)	10		199.133.477.089	189.633.733.235	378.506.893.593	336.082.904.327
4 Cost of goods sold	11	VII.3	164.105.392.481	160.935.031.328	331.191.998.979	295.337.239.868
5 Gross profit from sales of goods and provision of services (20 = 10 - 11)	20		35.028.084.608	28.698.701.907	47.314.894.614	40.745.664.459
6 Gain/(loss) from sale and disposal of investment property	21	VII.4				
7 Financial income	22	VII.5	4.640.590.246	2.814.737.871	5.132.236.894	3.136.682.435
8 Financial expenses	23	VII.6	0	0	0	0
Of which: Interest expense	24		0	0	0	0
9 Selling expenses	25	VII.9b	5.390.217.652	5.152.423.756	7.328.544.023	7.099.468.900
10 General and administrative expenses	26	VII.9a	9.714.767.287	9.268.298.658	17.618.364.785	16.407.407.568
11 Net profit from operating activities [30 = (20 + 21 + 22) - (23 + 25 + 26)]	30		24.563.689.915	17.092.717.364	27.500.222.700	20.375.470.426
12 Other income	31	VII.7	596.063.110	3.734.793	596.010.992	7.818.499.00
13 Other expenses	32	VII.8	16.977.778	0	16.977.778	480.000.000
14 Other profit (40 = 31 - 32)	40		579.085.332	3.734.793	579.033.214	(472.181.501)
15 Accounting profit before tax (50 = 30 + 40)	50		25.142.775.247	17.096.452.157	28.079.255.914	19.903.288.925
16 Current corporate income tax expense	51	VII.11	5.041.011.049	3.433.749.693	5.640.763.182	4.046.318.359
17 Deferred corporate income tax expense	52		0	0	0	0
18 Profit after corporate income tax (60 = 50 - 51 - 52)	60		20.101.764.198	13.662.702.464	22.438.492.732	15.856.970.566
19 Basic earnings per share	70		1.675	1.139	1.870	1.321
20 Diluted earnings per share	71					

PREPARED BY

Nguyen Thi Hang

CHIEF ACCOUNTANT

Nguyen Thi Thu Hoai



Approved on 15 July 2026
DIRECTOR

Tran Quang Khai

CASH FLOW STATEMENT

(Indirect method)

For the six-month period ended 30 June 2026

Unit: VND

ITEMS	CODE	Cumulative from the beginning of the year to the end of this quarter	
		Current period	Prior period
1	2	4	5
I. CASH FLOWS FROM OPERATING ACTIVITIES			
1. Profit before tax	01	28.079.255.914	19.903.288.925
2. Adjustments for:			
Depreciation of fixed assets and investment properties	02	4.424.928.940	8.314.609.552
Provisions	03	26.569.114	17.672.779.061
Foreign exchange gain/(loss) from revaluation of foreign-currency monetary items	04	-	-
Gain/(loss) from investing and financing activities	05	(5.702.875.783)	(3.136.682.435)
Borrowing costs	06	-	-
Other adjustments	07	-	-
3. Operating profit before changes in working capital	08	26.827.878.185	42.753.995.103
(Increase)/decrease in receivables	09	(2.349.362.557)	(3.593.327.433)
(Increase)/decrease in inventories	10	(16.590.389.263)	(21.004.119.993)
Increase/(decrease) in payables (excluding interest payable and corporate income tax payable)	11	17.985.657.563	(12.908.925.139)
(Increase)/decrease in prepaid expenses	12	(3.109.153.908)	(1.404.791.171)
(Increase)/decrease in trading securities	13	-	-
Borrowing costs paid	14	-	-
Corporate income tax paid	15	(10.734.229.737)	(9.825.532.283)
Other cash receipts from operating activities	16	-	-
Other cash payments for operating activities	17	(3.218.489.192)	(5.188.948.084)
Net cash flows from operating activities	20	8.811.911.091	(11.171.649.000)
II. CASH FLOWS FROM INVESTING ACTIVITIES			
1. Payments for acquisition and construction of fixed assets and other non-current assets	21	(5.413.888.300)	(10.455.424.106)
2. Proceeds from disposal of fixed assets and other non-current assets	22	570.638.889	0
3. Loans granted and purchases of debt instruments of other entities	23	(94.233.358.904)	(30.000.000.000)
4. Collections of loans and proceeds from sale of debt instruments of other	24	92.000.000.000	36.000.000.000
5. Payments for equity investments in other entities	25	-	0
6. Proceeds from disposal of equity investments in other entities	26	-	0
7. Interest, dividends and distributed profits received	27	5.132.236.894	3.009.431.284
Net cash flows from investing activities	30	(1.944.371.421)	(1.445.992.822)
III. CASH FLOWS FROM FINANCING ACTIVITIES		-	-
1. Proceeds from share issuance and owners' capital contributions	31	-	-
2. Repayment of capital contributions and repurchase of issued shares	32	-	0
3. Proceeds from borrowings	33	-	-

ITEMS	CODE	Cumulative from the beginning of the year to the end of this quarter	
		Current period	Prior period
4. Repayment of principal of borrowings	34	-	-
5. Repayment of principal of finance lease liabilities	35		0
6. Dividends and profits paid to shareholders	36	(26.506.440.000)	(27.787.416.000)
<i>Net cash flows from financing activities</i>	40	(26.506.440.000)	(27.787.416.000)
<i>Net cash flows during the period (50 = 20 + 30 + 40)</i>	50	(19.638.900.330)	(40.405.057.822)
Cash and cash equivalents at beginning of period	60	32.536.439.071	115.702.261.577
Effect of foreign exchange rate changes	61		0
Cash and cash equivalents at end of period (70 = 50 + 60 + 61)	70	12.897.538.741	75.297.203.755

PREPARED BY



Nguyen Thi Hang

CHIEF ACCOUNTANT



Nguyen Thi Thu Hoai

Approved on 15 July 2026

LEGAL REPRESENTATIVE
DIRECTOR



Tran Quang Khai

NOTES TO THE FINANCIAL STATEMENTS***Quarter II - 2026*****I. CHARACTERISTICS OF THE COMPANY'S OPERATIONS*****1. Form of capital ownership.***

VVM I - La Hien Cement Joint Stock Company, formerly La Hien Cement Factory, was equitized under Decision No. 2228/QĐ-HĐQT dated 19 September 2007 of the Chairman of the Board of Directors of Vietnam National Coal and Mineral Industries Group. The Company was issued Enterprise Registration Certificate for a joint stock company No. 4600422240, first registered on 1 January 2008, by the Department of Planning and Investment of Thai Nguyen Province (now the Department of Finance of Thai Nguyen Province). During its operations, changes in the Company's business lines and charter capital were successively certified by the Department of Planning and Investment of Thai Nguyen Province (now the Department of Finance of Thai Nguyen Province) in the relevant Enterprise Registration Certificates. At present, the Company operates under the Enterprise Registration Certificate for a joint stock company, fifth amendment, issued on 4 December 2021 by the Department of Planning and Investment of Thai Nguyen Province (now the Department of Finance of Thai Nguyen Province).

State-owned capital accounts for 51.383% of the Company's charter capital.

2. Business sector.

The Company's principal business sector is the manufacture and trading of construction materials.

3. Business lines.

- Manufacture of cement, lime and plaster;*
- Wholesale of construction materials and other installation equipment (wholesale of cement, building bricks, roof tiles, stone, sand, gravel, construction glass, paints, varnishes, wall and floor tiles, sanitary equipment and other construction materials);*
- Mining and gathering of lignite;*
- Mining and gathering of hard coal;*
- Mining of iron ores;*
- Mining of uranium and thorium ores;*
- Mining of precious and rare metal ores;*
- Quarrying of stone, sand, gravel and clay;*
- Mining of other non-ferrous metal ores (mining of bauxite ore);*
- Casting of iron and steel;*
- Casting of non-ferrous metals;*
- Installation of water supply and drainage systems, heating systems and air-conditioning systems;*
- Construction of buildings of all types;*
- Construction of railway and road works;*
- Manufacture of metal structures;*
- Manufacture of other fabricated metal products not elsewhere classified;*
- Demolition;*
- Site preparation;*

- Installation of electrical systems;
- Completion of construction works;
- Construction of other civil engineering works (industrial works);
- Restaurants and mobile food service activities;
- Wholesale of other machinery, equipment and spare parts (wholesale of machinery, equipment and spare parts for mining and construction, electrical equipment, electrical materials, generators, electric motors, electrical wires and equipment used in electrical circuits);
- Freight transport by road;
- Other passenger transport by road;
- Activities of hospitals and clinics (operation of a clinic);
- Real estate business and land-use rights belonging to owners, users or lessees (leasing of offices and warehouses);
- For conditional business lines, the Company may only conduct business when all conditions prescribed by law are satisfied.

4. Normal production and business cycle.

The Company's operating cycle is the period from the purchase of goods and services until their conversion into cash or assets readily convertible into cash, which normally does not exceed 12 months.

5. Characteristics of the Company's operations during the financial year that affect the Financial Statements.

6. Corporate structure

- List of subsidiaries: None
- List of joint ventures and associates: None
- List of dependent units without legal entity status and applying dependent accounting: None

7. Number of employees at the end of the financial year or average number of employees during the financial year:

- As at 30 June 2026, the Company had a total of 391 employees, including 31 managerial employees.

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

Information in the Financial Statements is comparable.

9. Disclosure of other information in the Financial Statements in accordance with relevant laws, such as enterprise law, securities law, etc.

II. ACCOUNTING PERIOD AND ACCOUNTING CURRENCY

The Company's financial year commences on 1 January and ends on 31 December of the calendar year.

The currency used in accounting is Vietnamese Dong (VND).

III. APPLICABLE ACCOUNTING STANDARDS AND ACCOUNTING SYSTEM

1. Applicable accounting system

The Financial Statements are prepared in accordance with Vietnamese Accounting Standards, the specific Vietnamese Enterprise Accounting System applicable within Vietnam National Coal And Mineral Industries Holding Corporation Limited, and Circular No. 99/2025/TT-BTC dated 27 October 2025 issued by the Minister of Finance.

Applicable accounting book system: Journal-Voucher system.

2. Statement of compliance with Accounting Standards and the Accounting System

The Board of Directors confirms that the Financial Statements have been prepared and presented in compliance with the requirements of Vietnamese Accounting Standards, the prevailing Vietnamese Enterprise Accounting System and relevant guidance on the preparation and presentation of financial statements.

IV. APPLICABLE ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND RELEVANT LEGAL REGULATIONS

1. Principles for translating Financial Statements prepared in a foreign currency into Vietnamese Dong:

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

2. Types of foreign exchange rates applied in accounting.

- The exchange rate selected for application in accounting for exchange differences arising during the period and the exchange rate used for revaluation of monetary items denominated in foreign currencies: cash at bank, cash on hand and receivables from parties outside VINACOMIN denominated in foreign currencies are translated at the buying rate of the Bank.

- The cross exchange rate applied in cases where the Bank does not publish a transaction exchange rate for the foreign currency.

- The gold buying price announced by the State Bank or the reference buying price of entities licensed to trade in gold in accordance with the law, used for revaluation of monetary gold at the end of the accounting period.

3. Principles for determining the actual interest rate (effective interest rate) used to discount cash flows.

4. Principles for recognition of cash and cash equivalents.

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

Transactions denominated in currencies other than Vietnamese Dong (VND) are translated into Vietnamese Dong at the actual exchange rates at the time the transaction occurs. Realised exchange differences arising during the year are recognised in financial expenses or financial income for the financial year.

5. Accounting principles for financial investments:

a) Trading securities;

b) Held-to-maturity investments: comprise held-to-maturity investments with a remaining term of 12 months or less from the end of the accounting period (short-term), or a remaining term of more than 12 months or longer than one normal operating cycle (long-term), such as term deposits, bonds, commercial papers, loans and other debt securities. This item does not include held-to-maturity investments presented under the item 'Cash equivalents'.

Held-to-maturity investments are initially recognised at cost. Subsequent to initial recognition, if no provision has been made for held-to-maturity investments under other regulations, such investments are recognised at their recoverable amounts. Any impairment losses on investments, if arising, are recorded as financial expenses in the statement of profit or loss and are deducted directly from the carrying amounts of the investments.

c) Investments in subsidiaries, joint ventures and associates: Subsidiaries are entities over which the Company has the power to govern financial and operating policies, generally accompanied by ownership of more than one half of the voting rights. Associates are all entities over which the Company has significant influence but not control, generally evidenced by ownership of between 20% and 50% of the voting rights in those entities. Subsequent to initial recognition, these investments are measured at cost less provision for impairment of investments. A provision for impairment of investments is made when the investee incurs losses and is recognised in the statement of profit or loss for the period.

d) Investments in other entities: comprise investments in the equity of other entities over which the Company does not have control, joint control or significant influence (other than trading securities and investments in subsidiaries, joint ventures and associates), and investments in business cooperation contracts (BCCs) over which the Company does not have joint control but is entitled to benefits dependent on the contracts' after-tax profits and which have a remaining term of more than 12 months or longer than one normal operating cycle.

Investments in other entities are recognised at cost. Basis for making provisions for impairment of investments in other entities: For investments in listed shares or investments whose fair values can be reliably determined, provisions are made based on the market prices of the shares (similar to provisions for decline in value of trading securities). For investments whose fair values cannot be determined at the reporting date, the basis for making provisions is the financial statements of the investee. Where the investee is a parent company, the basis for making provisions is that parent company's consolidated financial statements. Increases or decreases in the balance of the provision account are recognised in financial expenses for the period.

dd) Accounting methods for other transactions relating to financial investments.

6. Accounting principles for receivables

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

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

7. Principles for recognition of inventories:

Inventories are recognised at the lower of cost and net realisable value.

The cost of inventories includes purchase price, conversion costs and other directly attributable costs incurred in bringing the inventories to their present location and condition ready for use.

The net realisable value of inventories is determined as the estimated selling price less the estimated costs necessary to sell the inventories.

The Company applies the perpetual inventory method, with inventory values determined using the weighted average method.

- The Company makes a provision for decline in value of inventories in accordance with prevailing accounting regulations. Accordingly, the Company is permitted to make a provision for decline in value of inventories where the cost of inventories exceeds their net realisable value at the end of the financial year. Increases or decreases in the balance of the provision account are recognised in cost of goods sold for the period

- Criteria for allocation of raw materials and materials.

- Accounting policies relating to inventories under contracts involving significant risks.

8. Accounting and depreciation principles for tangible fixed assets (including perennial plants yielding periodic products and working animals), intangible fixed assets, finance lease fixed assets and investment properties.

- Tangible fixed assets:

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

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at rates calculated to allocate their historical cost over their estimated useful lives and in accordance with the guidance in Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance on the management, use and depreciation of fixed assets.

- Intangible fixed assets:

The historical cost of intangible fixed assets comprises their purchase price and costs directly attributable to preparing the assets for use. Costs of upgrading the assets are capitalised into the historical cost of the fixed assets; other costs are charged to the results of operations for the period. When intangible fixed assets are sold or liquidated, their historical cost and accumulated amortisation are derecognised, and any gains or losses arising from the liquidation of intangible fixed assets are recognised in the results of operations.

Amortisation of intangible fixed assets is calculated using the straight-line method, applied to all assets at rates calculated to allocate their historical cost over their estimated useful lives and in accordance with the guidance in Circular No. 45/2013/TT-BTC dated 25 April 2013 issued by the Ministry of Finance on the management, use and depreciation of fixed assets.

9. Accounting principles for biological assets

10. Accounting principles for business cooperation contracts.

Business cooperation contracts are only identified and recorded in the accounting books when transactions agreed in the contracts actually arise.

11. Accounting principles for expenses pending allocation.

These mainly comprise the value of tools and supplies, house rental expenses, insurance expenses, major asset repair expenses, compensation expenses for site clearance, etc., and other expenses incurred in the course of the Company's business operations that are considered capable of generating future economic benefits for the Company. These expenses are allocated to the consolidated statement of profit or loss on a straight-line basis, based on the Company's estimated useful periods or cost recovery periods.

12. Accounting principles for trade payables.

Liabilities are presented at cost and monitored in detail by original term, remaining term at the reporting date, original currency and counterparty. At the date of preparation of the Financial Statements, a payable with a remaining payment term of not more than 12 months or one operating cycle is classified as a short-term payable, while a payable with a remaining payment term of more than 12 months or longer than one operating cycle is recognised as a long-term payable. Liabilities are recognised at not less than the amounts payable.

13. Accounting principles for dividends and profits payable:

Regarding the timing of recognition: This is the time at which there is no right to refuse payment of dividends and profits. For enterprises governed by securities law, the time at which the investee has no right to refuse payment of dividends is determined in accordance with securities law. For other enterprises, the time at which the investee has no right to refuse payment of dividends is determined in accordance with the Law on Enterprises and the enterprise's Charter.

Regarding the accounting principles: Dividends and profits payable in cash or non-monetary assets are recorded as a decrease in undistributed after-tax profits and an increase in dividends and profits payable. The issuance of shares to pay dividends or similar cases is recorded as a decrease in undistributed after-tax profits or other sources of owners' equity and an increase in other capital upon the issuance of shares and distribution of profits. Upon issuance of the Enterprise Registration Certificate, other capital is decreased and owners' contributed capital is increased.

14. Principles for recognition of accrued expenses.

Accrued expenses comprise expenses that have been included in operating expenses for the financial year but have not actually been paid at the end of the financial year. When such expenses arise, any difference from the amount accrued is additionally recognised or the corresponding difference is recorded as a reduction in expenses.

15. Principles for recognition of deferred revenue.

16. Accounting principles for provisions for liabilities.

Provisions for liabilities are made in accordance with Circular No. 48/2019/TT-BTC dated 8 August 2019 issued by the Ministry of Finance providing guidance on the making and use of provisions for decline in value of inventories, losses on financial investments, doubtful debts and warranties for products, goods and construction works at enterprises

17. Accounting principles for deferred corporate income tax.

18. Principles for recognition of borrowings and finance lease liabilities.

Borrowings and finance lease liabilities are monitored in detail by counterparty, term and original currency. At the date of preparation of the Financial Statements, borrowings and finance lease liabilities due for repayment within 12 months or the next operating cycle are classified as short-term borrowings and finance lease liabilities, while those with repayment periods of more than 12 months or longer than one operating cycle are recognised as long-term borrowings and finance lease liabilities.

19. Principles for recognition and capitalisation of borrowing costs.

Borrowing costs comprise loan interest and other costs incurred in connection with the process of arranging borrowings and are recognised as financial expenses for the year, except where such borrowing costs are included in (capitalised into) the value of assets because they are directly attributable to the construction investment, acquisition of assets or production of qualifying assets when the conditions for capitalisation prescribed in the accounting standard on borrowing costs are satisfied.

Borrowing costs are recognised as financial expenses for the year, except where such borrowing costs are included in (capitalised into) the value of assets because they are directly attributable to the construction investment, acquisition of assets or production of such qualifying assets.

Capitalisation of borrowing costs is suspended during periods in which the construction investment or production of qualifying assets is interrupted, unless such interruption is necessary, and ceases when substantially all activities necessary to prepare the qualifying assets for their intended use or sale are complete. Borrowing costs incurred thereafter are recognised as operating expenses in the financial year.

20. Principles for recognition of convertible bonds:

21. Principles for recognition of owners' equity:

- Principles for recognition of owners' contributed capital, share premium, conversion options on convertible bonds and other owners' equity.

+ *The Company operates under the Enterprise Registration Certificate for a joint stock company, enterprise registration No. 4600422240, first issued by the Department of Planning and Investment of Thai Nguyen Province on 1 January 2008 and amended for the fifth time on 4 December 2021. As at the end of the financial period, the shareholders had contributed share capital to the Company as follows:*

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

+ *Share premium is the excess of the public offering price of shares and amounts to VND 464,476,156.*

- Principles for recognition of asset revaluation differences.
- Principles for recognition of foreign exchange differences.
- Principles for recognition of retained earnings.

Retained earnings reflect the Company's business results (profit or loss) after corporate income tax and the distribution of profits or treatment of losses. Retained earnings are monitored in detail by the business results of each financial year (prior year and current year), and also by each item of profit distribution (appropriations to funds, additions to owners' contributed capital, and distribution of dividends and profits to shareholders).

22. Principles and methods for recognition of revenue and other income:

- Revenue from sales of goods and provision of services

+ *Revenue from sales of goods: Revenue from sales of goods is recognised in the statement of profit or loss when substantially all risks and rewards associated with ownership of the products or goods have been transferred to the buyer. Revenue is not recognised where there are material uncertainties regarding the recoverability of receivables or the possibility of sales returns. Revenue from sales of goods is recognised at the net amount after deducting discounts and price reductions stated on sales invoices.*

+ *Revenue from rendering of services: Revenue from rendering of services is recognised in the statement of profit or loss by reference to the stage of completion of the transaction at the end of the financial year. The*

stage of completion of a transaction is assessed based on surveys of work performed. Revenue is not recognised where there are material uncertainties regarding the recoverability of receivables. If the outcome of a contract cannot be determined reliably, revenue is recognised only to the extent of recognised costs that are recoverable.

+ Revenue from construction contracts:

Revenue from the Company's construction contracts is recognised in accordance with the Company's accounting policy for construction contracts.

When the outcome of a construction contract can be estimated reliably, revenue and costs associated with the contract are recognised by reference to the stage of completion of the work at the end of the accounting year, calculated as the percentage of costs incurred for work completed at the end of the accounting year to the total estimated contract costs, except where such costs are not equivalent to the volume of construction work completed.

Such costs may include additional costs, compensation and performance bonuses under agreements with customers.

When the outcome of a construction contract cannot be estimated reliably, revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

The contents, characteristics and nature of the contract regarding the rights and obligations of the parties; the accounting policy used to recognise revenue, etc.

+ Revenue from sales of investment properties.

- Financial income;

Interest on deposits is recognised on an accrual basis, determined based on the balances of deposit accounts and the applicable interest rates (if any and if interest on deposits is assessed as material).

Income from investments is recognised when the Company is entitled to receive such income. (if any and if income from investments is assessed as material).

- Other income

23. Accounting principles for sales deductions

+ Where products, goods or services were sold in prior periods and are subsequently subject to price reductions, trade discounts or returns before the Financial Statements are issued, this is treated as an adjusting event arising after the balance sheet date, and revenue is reduced in the Financial Statements for the reporting period (the prior period).

+ Where products, goods or services are subject to price reductions, trade discounts or returns after the Financial Statements are issued, revenue is reduced in the period in which the event arises (the subsequent period).

24. Accounting principles for cost of goods sold.

Cost of goods sold is recognised when revenue from sales of goods (or rendering of services) arises during the accounting period

25. Accounting principles for financial expenses.

These comprise loan interest and other costs incurred directly in connection with the Company's borrowings.

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

- The accounting principles for selling expenses are used to reflect actual expenses incurred in the course of selling products and goods and rendering services.

- The accounting principles for general administrative expenses are used to reflect the enterprise's overall administrative and management costs.

27. Accounting principles for sale and liquidation of fixed assets and investment properties.

28. Principles and methods for recognition of current corporate income tax expense and deferred corporate income tax expense.

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

Corporate income tax ('CIT') expense for the year, if any, comprises current income tax and deferred income tax.

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

At the end of the financial year, based on the annual tax finalisation return, if the provisional corporate income tax payable during the year is less than the amount payable for that year, the additional corporate income tax payable is recognised in current corporate income tax expense. Where the provisional corporate income tax payable during the year exceeds the amount payable for that year, current corporate income tax expense is reduced by the difference between the provisional corporate income tax payable during the year and the amount payable.

- When preparing the Financial Statements, deferred income tax expense is determined in accordance with the Accounting Standard 'Corporate Income Tax'.

29. Other accounting principles and methods.

V. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF FINANCIAL POSITION

Unit: VND

1. Cash and cash equivalents:

Cash and cash equivalents held by the Company without restrictions on use	Closing balance	Opening balance
- Cash on hand	256.684.683	158.062.419
- Demand deposits	12.640.854.058	3.378.376.652
- VietinBank	5.632.223.869	1.046.473.057
- BIDV	925.739.855	1.638.712.978
- Agribank	2.278.455.818	306.339.377
- Others	3.804.434.516	386.851.240
- Cash equivalents	0	29.000.000.000
Total:	12.897.538.741	32.536.439.071

2. Financial investments

Items	Closing balance			Opening balance		
	Cost	Fair value	Provision	Cost	Fair value	Provision
a. Trading securities (details in Schedule 02A-TM-TKV)						
b. Held-to-maturity investments						
b1. Short-term						
- Term deposits	153.233.358.904	153.233.358.904		151.000.000.000	151.000.000.000	
+ VietinBank	82.000.000.000	82.000.060.000		60.000.000.000	60.000.000.000	
+ MB Bank	30.000.000.000	30.000.060.000		50.000.000.000	50.000.000.000	
+ Others	41.233.358.904	41.233.358.904		41.000.000.000	41.000.000.000	
b2. Long-term						
c. Equity investments in other entities (details in Schedule 02C-TM-TKV)						
Total:	153.233.358.904	153.233.358.904	0	151.000.000.000	151.000.000.000	0

3. Trade receivables

(Details in Schedule 03-TM-TKV)

4. Other receivables

(Details in Schedule 04-TM-TKV)

5. Assets awaiting resolution

(Details of each type of missing asset: None)



6. Bad debts

(Details in Schedule 06-TM-TKV)

7. Inventories

Items	Closing balance		Opening balance	
	Cost	Provision	Cost	Provision
- Goods in transit	0	0	0	0
- Raw materials	14.152.107.712	0	9.716.459.541	0
- Tools and supplies	63.079.139		25.817.600	
- Work in progress	28.257.061.094		16.139.581.541	
- Finished goods	0	0	0	
- Merchandise inventory	0		0	
- Goods on consignment	0	0	0	
- Raw materials in bonded warehouses		0	0	0
Total cost of inventories:	42.472.247.945	0	25.881.858.682	0

8. Long-term assets in progress

Items	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
a. Long-term production and business costs in progress	0	0	200.392.910	200.392.910
Total	0	0	200.392.910	200.392.910

b. Construction in progress

(Details in Schedule 08-TM-TKV)

9. Movements in tangible fixed assets

(Details in Schedule 09-TM-TKV)

10. Movements in intangible fixed assets

(Details in Schedule 10-TM-TKV)

11. Movements in finance lease assets

(Details in Schedule 11-TM-TKV)

12. Biological assets

12.1. Other biological assets, excluding mature bearer livestock

Items	Closing balance		Opening balance	
	Cost	Recoverable amount	Cost	Recoverable amount
1. Consumable livestock	0	0	0	0
2. Seasonal or single-harvest crops	0	0	0	0
3. Immature bearer livestock	0	0	0	0



12.2. Mature bearer livestock

Items	Group 1	Group 2	'''	'''	Total
Cost	0	0	0	0	
Accumulated depreciation	0	0	0	0	
Net book value	0	0	0	0	
	0	0	0	0	

13. Movements in investment properties

(Details in Schedule 12-TM-TKV)

14. Prepaid expenses

(Details in Schedule 13-TM-TKV)

15. Other assets

Items	Closing balance	Opening balance
a. Short-term	0	0
b. Long-term	0	0
Total:	0	0

0

16. Borrowings and finance lease liabilities

Items	Closing balance		Movements during the year		Opening balance	
	Amount	Amount capable of repayment	Increase	Decrease	Amount	Amount capable of repayment
a. Short-term borrowings	0	0	0	0	0	0
- VietinBank	0	0	0	0	0	0
- BIDV	0	0	0	0	0	0
- MB Bank	0	0	0	0	0	0
b. Long-term borrowings	0	0	0	0	0	0
- Current portion of long-term debt	0	0	0	0	0	0
- Term of 1 to 3 years	0	0	0	0	0	0
- Term of 3 to 5 years (BIDV and Environ	0	0		0	0	0
- 5-year term (Holding Corporation)	0	0				0
- Term of 5 to 10 years	0	0				0
- Term of over 10 years						
b. Borrowings from related parties						
Total:	0	0	0	0	0	0

d. Finance lease liabilities

Maturity	Closing balance			Opening balance		
	Total minimum finance lease payments	Finance lease interest	Principal repayment	Total minimum finance lease payments	Finance lease interest	Principal repayment
Within one year				0		0
Over one year to five years						
Over five years						0

e. Overdue borrowings and finance lease liabilities	Closing balance		Opening balance	
	Principal	Interest	Principal	Interest
Borrowings		0		0
Finance lease liabilities				
Reasons for non-payment				0

f. Overdue borrowings and finance lease liabilities from related parties

17. Trade payables*(Details in Schedule 16-TM-TKV)***18. Dividends and profit payable**

<i>Items</i>	<i>Closing balance</i>	<i>Opening balance</i>
Dividends and profit payable	4.189.926.850	696.366.850
Total	4.189.926.850	696.366.850

19. Taxes and other payables to the State:*(Details in Schedule 19-TM-TKV)***20. Accrued expenses:**

<i>Items</i>	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term		
1. Accrued salaries during annual leave		
2. Accrued expenses during work stoppages		
3. Accrued estimated cost of goods sold		
4. Other accruals (allowances for the Board of Directors and Supervisory Board)	34.512.000	287.827.200
5. Interest expense	0	0
6. Others	21.760.241.129	5.095.494.090
- Land rental	0	0
- Accrued business travel expenses	0	41.913.000
- Management expenses for three mines (VINACOMIN - Viet Bac Mining Industry Holding Corporation)	394.933.233	17.885.883
- Accrued electricity expenses	4.023.705.708	5.012.383.189
- Occupational safety risk assessment		
- Audit fees	0	0
- Other expenses	17.341.602.188	23.312.018
b. Long-term		
Total	21.794.753.129	5.383.321.290

21. Other payables:

<i>Items</i>	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term		
- Surplus assets awaiting resolution		
- Trade union fees	0	
- Social and health insurance	0	0
- Unemployment insurance		
- Short-term deposits received		
- Other payables	865.522.869	305.679.668
Total	865.522.869	305.679.668
b. Long-term (details by item)		
- Long-term deposits received		
- Other payables		
Total	0	0
c. Overdue unpaid liabilities		
Total		

22. Unearned revenue:

<i>Items</i>	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term	0	0
- Advances received		
- Revenue from customer loyalty programmes		
- Other unearned revenue		
b. Long-term	0	0
- Advances received		
- Revenue from customer loyalty programmes	0	0
- Other unearned revenue	0	0
c. Risk of inability to perform contracts with customers	0	0
- Advances received		
- Revenue from customer loyalty programmes	0	0
- Other unearned revenue	0	0
Total	0	0

23. Bonds issued

24. Preference shares classified as liabilities

25. Provisions

<i>Items</i>	<i>Closing balance</i>	<i>Opening balance</i>
a. Short-term	0	0
- Provision for product warranties		
- Provision for construction warranties		
- Restructuring provision		
- Other provisions	0	0
- Environmental restoration deposits		
b. Long-term	672.537.007	631.967.893
- Provision for product warranties		
- Provision for construction warranties		
- Restructuring provision		
- Other provisions	0	0
- Environmental restoration deposits	672.537.007	631.967.893
Total	672.537.007	631.967.893

26. Deferred tax assets and deferred tax liabilities

a) Deferred tax assets:

	Closing balance	Opening balance
- Corporate income tax rate used to determine deferred tax assets:		
- Deferred tax assets relating to deductible temporary differences.		
- Deferred tax assets relating to unused tax losses.		
- Deferred tax assets relating to unused tax credits.		
- Amount offset against deferred tax liabilities		
Deferred tax assets:	0	0

b) Deferred tax liabilities:

	Closing balance	Opening balance
- Corporate income tax rate used to determine deferred tax liabilities:		
- Deferred tax liabilities arising from taxable temporary differences.		
- Amount offset against deferred tax liabilities		
	0	0

27. Owners' equity:

a. Reconciliation of movements in owners' equity:

Components of owners' equity					
	Owners' contributed capital	Share premium	Retained earnings and reserves	Other items	Total
A	1	2	7	8	9
Balance at beginning of prior year	120.000.000.000	464.476.156	79.836.409.435	0	200.300.885.591
- Capital increase in prior year	0				0
- Profit in prior year			41.625.678.547		41.625.678.547
- Other increases			0		0
- Capital decrease in prior year					0
- Loss in the year					0
- Other decreases (dividends and bonus and welfare fund)			(38.679.263.999)		(38.679.263.999)
Balance at beginning of current year	120.000.000.000	464.476.156	82.782.823.983	0	203.247.300.139
- Capital increase in current year					0
- Profit in current year			22.438.492.732		22.438.492.732
- Other increases					0
- Capital decrease in current year					0
- Loss in current year					0
- Other decreases (dividends and bonus and welfare fund)			(41.625.678.547)		(41.625.678.547)
Balance at end of current period	120.000.000.000	464.476.156	63.595.638.168	0	184.060.114.324

b. Details of owners' contributed capital:

	Closing balance	Opening balance
- State-owned capital (State-owned shares)	61.659.600.000	61.659.600.000
- Capital contributed by other shareholders (ordinary shares)	58.340.400.000	58.340.400.000
- Supplementary capital		
- Others		
Total	120.000.000.000	120.000.000.000

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

	<i>Closing balance</i>	<i>Opening balance</i>
- Owners' invested capital	120.000.000.000	120.000.000.000
+ Contributed capital at beginning of year	120.000.000.000	120.000.000.000
+ Capital contributions during the year	0	0
+ Capital reductions during the year	0	0
+ Contributed capital at end of year	120.000.000.000	120.000.000.000
- Dividends and profits distributed		0

d. Shares:

	<i>Closing balance</i>	<i>Opening balance</i>
- Number of shares registered for issuance	12.000.000	12.000.000
- Number of shares issued to the public	12.000.000	12.000.000
+ Ordinary shares	12.000.000	12.000.000
+ Preference shares	0	0
- Number of shares repurchased	0	0
+ Ordinary shares		
+ Preference shares		
- Number of shares outstanding	12.000.000	12.000.000
+ Ordinary shares	12.000.000	12.000.000
+ Preference shares	0	0
* Par value of outstanding shares:		

- Dividends declared after the end of the annual accounting period:

+ Dividends declared on ordinary shares:

+ Dividends declared on preference shares:

- Cumulative preference share dividends not yet recognised:

	<i>Closing balance</i>	<i>Opening balance</i>
- Investment and development fund	41.157.145.436	41.157.145.436
- Financial reserve fund	0	0
- Other funds under owners' equity	0	0

g. Income, expenses, gains or losses recognised directly in owners' equity in accordance with specific Vietnamese Account.

28. Asset revaluation differences:

	<i>Closing balance</i>	<i>Opening balance</i>
- Asset revaluation differences		
Total:	0	0

29. Foreign exchange differences:

	<i>Closing balance</i>	<i>Opening balance</i>
- Foreign exchange differences arising from translation of financial statements prepared in foreign currencies into VND		
- Foreign exchange differences arising from other causes		
+ From purchases, sales, exchanges and settlements during the period		
+ From revaluation of foreign-currency monetary items denominated in foreign currencies		
Total:	0	0

30. Off-statement-of-financial-position items

	<i>Closing balance</i>	<i>Opening balance</i>
<i>a. Assets leased from third parties: Total future minimum lease payments under non-cancellable operating leases of fixed assets, by maturity.</i>		
- Within one year		
- Over one year to five years		
- Over five years		
<i>b. Assets held in custody, on consignment, for processing or under import/export entrustment</i>		
<i>c. Infrastructure assets</i>	0	0
<i>d. Company assets pledged or mortgaged as security:</i>		
<i>e. Foreign currencies:</i>		
<i>f. Bad debts written off (within the last 10 years)</i>		
<i>g. Deferred-payment and instalment interest on asset purchases:</i>		
<i>h. Deferred-payment and instalment interest on asset sales:</i>		
<i>i. Other information on off-statement-of-financial-position items</i>		

31. Value of assets held by the Company on behalf of other parties that are restricted from use due to legal restrictions or liabilities that the Company is obliged to settle under contractual arrangements or applicable laws (for example, assets under business cooperation contracts, restricted cash arising when a public company issues or offers shares to raise capital from shareholders, etc.):

32. Other information that the Company considers necessary to disclose or explain in order to provide useful information to users

VII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE STATEMENT OF PROFIT OR LOSS

Unit: VND

1. Total revenue from sales of goods and provision of services:

Items	Current period	Prior period
a. Revenue		
- Revenue from sale of goods	378.372.263.187	334.102.656.520
- Revenue from provision of services	189.361.887	1.980.247.807
- Revenue from construction services		
+ Construction service revenue arising during the period		
+ Cumulative construction service revenue recognised up to the end of the accounting period		
- Revenue from subsidies and price support		
- Other revenue		
Total:	378.561.625.074	336.082.904.327

b. Revenue from related parties

(Details in Schedule VII-1bTM-TKV)

c. Recognition of revenue from asset leases

2. Revenue deductions:

	Current period	Prior period
+ Trade discounts	54.731.481	0
+ Sales allowances		
+ Sales returns		
Total:	54.731.481	0

3. Cost of goods sold:

	Current period	Prior period
- Cost of goods sold	0	0
- Cost of finished goods sold	331.159.027.117	294.368.823.851
Of which, accrued costs included in the cost of real estate goods and finished properties sold include:		
+ Accrued cost items		
+ Amount accrued for each cost item		
+ Expected timing of the costs		
- Cost of services rendered	32.971.862	968.416.017
- Net book value and disposal costs of investment properties sold		
- Mineral extraction rights	0	0
- Costs of the access road to Dong Chuong limestone quarry		0
- Costs of leasing coal weigh feeders	0	0
- Provision for inventory write-down	0	0
Total	331.191.998.979	295.337.239.868

4. Gain/(loss) from sale and disposal of investment properties

Items	Current period	Prior period
- Proceeds from sale and disposal of investment properties		
- Net book value of investment properties		
- Costs of sale and disposal of investment properties		
- Gain/(loss) from sale and disposal of investment properties		
Total	0	0

5. Financial income:

<i>Items</i>	<i>Current period</i>	<i>Prior period</i>
- Interest income from deposits and loans	5.132.236.894	3.136.682.435
- Interest income from bonds, promissory notes and treasury bills		
- Gain on sale of foreign currencies		
- Realised foreign exchange gains		
- Unrealised foreign exchange gains		
- Other financial income	0	0
Total	5.132.236.894	3.136.682.435

6. Financial expenses:

<i>Items</i>	<i>Current period</i>	<i>Prior period</i>
- Interest expense	0	0
+ Interest on short-term borrowings	0	0
+ Interest on medium- and long-term borrowings	0	0
- Settlement discounts and interest on deferred-payment sales		
- Losses on disposal of short-term and long-term investments		
- Loss on sale of foreign currencies		
- Realised foreign exchange losses		
- Unrealised foreign exchange losses		
- Provisions for impairment of short-term and long-term investments		
- Other financial expenses (loan insurance and others)	0	0
Total	0	0

7. Other income:

<i>Items</i>	<i>Current period</i>	<i>Prior period</i>
- Disposal of fixed assets	596.010.992	0
- Gains from asset revaluation		
- Sale and lease of assets	0	0
- Penalties received		
- Recoveries of bad debts written off	0	0
- Tax reductions	0	0
- Others		7.818.499
Total	596.010.992	7.818.499

8. Other expenses:

<i>Items</i>	<i>Current period</i>	<i>Prior period</i>
- Net book value of fixed assets and costs of their disposal	16.977.778	0
- Losses from asset revaluation		
- Penalties		
- Others		480.000.000
Total	16.977.778	480.000.000

9. Selling and general and administrative expenses:

<i>Items</i>	<i>Current period</i>	<i>Prior period</i>
a. General and administrative expenses incurred during the period	17.618.364.785	16.407.407.568
+ Management staff expenses	13.491.360.000	11.933.630.000
+ Salaries	12.379.820.000	10.767.820.000
+ Social insurance, health insurance, unemployment insurance and trade union fees	876.800.000	904.600.000
+ Shift meal allowances	234.740.000	261.210.000
+ Management materials	234.752.411	271.801.939

+ Office supplies	158,390.863	166,654.277
+ Depreciation of fixed assets	0	0
+ Taxes and fees payable to the State	0	0
+ Provision expenses	0	0
+ Outsourced service expenses	704,592.268	746,813.887
+ Other cash expenses	3,029,269.243	3,288,507.465
b. Selling expenses incurred during the period	7,328,544.023	7,099,468.900
+ Management staff expenses	2,673,320.000	2,648,730.000
+ Salaries	2,441,000.000	2,361,000.000
+ Social insurance, health insurance, unemployment insurance and trade union fees	188,300.000	237,100.000
+ Shift meal allowances	44,020.000	50,630.000
+ Management materials	428,348.128	470,988.797
+ Office supplies	32,831.024	13,873.441
+ Depreciation of fixed assets	0	0
+ Taxes and fees		0
+ Provision expenses		0
+ Outsourced service expenses	500,272.001	377,362.693
+ Other cash expenses	3,693,772.870	3,588,513.969
c. Reductions in selling and general and administrative expenses		

10. Operating expenses by nature:

Items	Current period	Prior period
- Raw material expenses	236,432,485.747	218,650,558.439
+ Raw materials	80,772,063.593	79,661,821.503
+ Fuel	92,348,728.428	83,759,972.532
+ Power	63,311,693.726	55,228,764.404
- Labour costs	53,372,257.732	46,956,196.688
+ Salaries	48,595,788.264	41,846,357.730
+ Social insurance, health insurance, unemployment insurance and trade union fees	3,670,809.468	3,868,878.958
+ Shift meals	1,105,660.000	1,240,960.000
- Provision for fixed asset repairs		
- Depreciation of fixed assets	9,535,441.890	8,314,609.552
- Outsourced service expenses	34,486,747.847	26,846,721.410
- Other cash expenses	34,407,524.967	34,075,462.612
Total	368,234,458.183	334,843,548.701

11. Corporate income tax expense:

Items	Current period	Prior period
- Corporate income tax expense calculated on taxable income for the current year.	5,640,763.182	4,046,318.359
- Adjustments to corporate income tax expense of prior years recognised in the current year's tax expense.		
- Total corporate income tax expense	5,640,763.182	4,046,318.359

() Deferred corporate income tax expense:**

Items	Current period	Prior period
- Deferred corporate income tax expense arising from taxable temporary differences.		
- Deferred corporate income tax expense arising from		

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 reversal of deferred tax liabilities.		
- Total deferred corporate income tax expense.		

VIII. ADDITIONAL INFORMATION ON ITEMS PRESENTED IN THE CASH FLOW STATEMENT

	<i>Current period</i>	<i>Prior period</i>
1. Cash held by the Company but restricted from use		
2. Non-cash transactions affecting future cash flow statements:		
- Acquisition of assets by assuming directly related liabilities or through finance lease arrangements.		
- Acquisition of businesses through share issuance:		
- Conversion of debt into owners' equity:		
- Other non-cash transactions		
3. Actual proceeds from borrowings during the period:		
- Proceeds from borrowings under conventional loan agreements;	0	0
- Proceeds from issuance of ordinary bonds;		
- Proceeds from issuance of convertible bonds;		
- Proceeds from issuance of preference shares classified as liabilities;		
- Proceeds from Government bond repurchase and securities REPO transactions;		
- Proceeds from other forms of borrowings.		
4. Actual principal repayments during the period:		
- Principal repayments under conventional loan agreements;	0	0
- Principal repayments of ordinary bonds;		
- Principal repayments of convertible bonds;		
- Principal repayments of preference shares classified as liabilities;		
- Payments for Government bond repurchase and securities REPO transactions;		
- Repayment of other forms of borrowings		
5. Acquisition and disposal of subsidiaries during the reporting period		

IX. OTHER INFORMATION

1. Contingent liabilities, commitments and other financial information.
2. Events after the reporting date
3. Related party information:

The Company's significant transactions with related parties during the year include:

Related parties and relationships	Relationship	Nature of transaction	Payables at end of period
VVMI Equipment and Materials Production and Trading Joint Stock Company	Entity within the same group	Purchase of packaging bags	5.152.766.400
VVMI Thai Nguyen Hotel Joint Stock Company	Entity within the same group	Service expenses	399.088.800
VVMI Khanh Hoa Coal Company	Entity within the same group	Purchase of supplies	355.673.450
Vinacomin Materials Trading Joint Stock Company	Entity within the same group	Purchase of lubricants	96.881.422
VVMI Viet Bac Mining Mechanical Joint Stock Company	Entity within the same group	Purchase of supplies	46.537.794
VINACOMIN - VIET BAC MINING INDUSTRY HOLDING CORPORATION	Parent company	Intercompany payables	3.414.900.000
Thai Nguyen Mining Chemical Industry Company	Entity within the same group	Purchase of supplies	1.504.631.618
Total:			10.970.479.484

Remuneration of members of the Board of Directors/Members' Council and Board of Management/General Director:

Items	From 1 January 2026 to 30 June 2026	From 1 January 2025 to 30 June 2025
Salaries and bonuses of the Board of Management	787.020.000	787.020.000
Remuneration and bonuses of the Board of Directors	124.560.000	124.560.000
Remuneration, salaries and bonuses of the Supervisory Board	211.800.000	211.800.000
Total:	1.123.380.000	1.123.380.000

4. Segment information on assets, revenue and business results (by business line or geographical area)

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

5. Comparative information (changes to information in financial statements of prior accounting periods).
6. Going concern information.

During the financial year, no activities or events occurred that had a material adverse effect on the Company's ability to continue as a going concern. Accordingly, the financial statements have been prepared on a going concern basis.

7. Disclosures on significant assumptions and estimates
8. Other measures/solutions

X. Amendments and supplements to the forms, names and contents of financial statement items as prescribed by the Ministry of Finance (if any)

PREPARED BY
(Signature and full name)



Nguyen Thi Hang

CHIEF ACCOUNTANT
(Signature and full name)



Nguyen Thi Thu Hoai

Prepared on 15 July 2026

DIRECTOR
(Signature and full name)



Tran Quang Khai

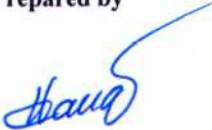
SHORT-TERM TRADE RECEIVABLES FROM CUSTOMERS WITHIN VINACOMIN

As at 30 June 2026

Unit: VND

No.	Entity	Closing balance	Opening balance
I	VINACOMIN - Viet Bac Mining Industry Holding Corporation		
1			

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

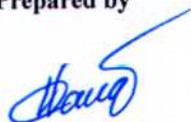
SHORT-TERM TRADE RECEIS FROM CUSTOMERS OUTSIDE VINACOMIN

As at 30 June 2026

Unit: VND

No.	Entity	Closing balance	Opening balance
	TOTAL	3.872.296.900	127.578.000
	Outside VINACOMIN	3.872.296.900	127.578.000
005	Huu Hue Construction and Trading Company Limited	3.245.027.100	
002	Soc Son Trading Company Limited	323.791.800	
004	Tien Quoc Construction Materials Company Limited	99.750.000	
003	Thuong Thuong Trading, Services and Manufacturing Company Limited	72.000.000	
006	Yen Lac Company Limited	66.780.000	66.780.000
007	Nguyen Van Thuong Household Business	30.000.000	
001	Hoang Doanh Company Limited	29.298.000	49.298.000
008	Hoang Cong Phuong	5.650.000	
009	Nguyen Manh Cuong		5.290.000
010	Pham Thi Hien		6.210.000

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Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

OTHER RECEIVABLES

As at 30 June 2026

Unit: VND

Item	Closing balance		Opening balance	
	Short-term	Long-term	Short-term	Long-term
TOTAL	3.796.925.535	794.135.715	3.509.077.047	753.566.611
Within Vinacomin - Viet Bac Mining Industry Holding Corporation	958.541.917		1.491.515.332	
Receivables from equitisation				
Dividends and distributed profits receivable				
Receivables from employees	757.429.642		1.253.521.349	
Deposits and collateral				
Amounts lent				
Payments made on behalf of others				
Other receivables	201.112.275		237.993.983	
Other entities within VINACOMIN				
Receivables from equitisation				
Dividends and distributed profits receivable				
Receivables from employees				
Deposits and collateral				
Amounts lent				
Payments made on behalf of others				
Other receivables				
Outside VINACOMIN	2.838.383.618	794.135.715	2.017.561.715	753.566.611
Receivables from equitisation				
Dividends and distributed profits receivable				
Deposits and collateral		672.536.997		631.967.893
Amounts lent				
Payments made on behalf of others				
Other receivables	2.838.383.618	121.598.718	2.017.561.715	121.598.718

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Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

DETAILED REPORT ON DOUBTFUL RECEIVABLES

As at 30 June 2026

No.	Entity	Closing balance			Opening balance		
		Gross amount	Estimated recoverable amount	Provision	Gross amount	Estimated recoverable amount	Provision
	Total	96.078.000	8.789.400	87.288.600	116.078.000	14.789.400	101.288.600
I	From 6 to 12 months						
II	From 1 to 2 years						
III	From 2 to 3 years	29.298.000	8.789.400	20.508.600	49.298.000	14.789.400	34.508.600
1	Hoang Doanh Company Limited	29.298.000	8.789.400	20.508.600	49.298.000	14.789.400	34.508.600
IV	Over 3 years	66.780.000		66.780.000	66.780.000		66.780.000
1	Yen Lac Company Limited	66.780.000		66.780.000	66.780.000		66.780.000

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Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

REPORT ON MAJOR REPAIR COSTS

As at 30 June 2026

No.	Project, construction work or work item	Plan	Major repairs performed year to date	Major repairs completed	Allocated to production costs	Closing balance
1	2	3	4	5	6	7
I	Opening balance					
II	Incurred during the period	5.000.000.000	2.916.730.275	2.916.730.275	729.182.568	
A	Outsourced within VINACOMIN					
B	Outsourced outside VINACOMIN	5.000.000.000	2.916.730.275	2.916.730.275	729.182.568	
	La Hien Cement	5.000.000.000	2.916.730.275	2.916.730.275	729.182.568	
	Electrostatic precipitator for Kiln No. 2 exhaust gas (Field No. 3)LB930	3.000.000.000	2.916.730.275	2.916.730.275	729.182.568	
	Electrostatic precipitator for Kiln No. 2 exhaust gas (Field No. 2)LB780	2.000.000.000				
C	Performed in-house					
III	Accrued costs					
IV	Total	5.000.000.000	2.916.730.275	2.916.730.275	729.182.568	

Prepared by



Nguyen Thi Hang



Chief Accountant

Nguyen Thi Thu Hoai

DETAILED REPORT ON CAPITAL CONSTRUCTION INVESTMENT

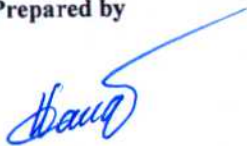
For the six-month period ended 30 June 2026

No.	Project, construction work or work item	Opening balance	Plan	Capital expenditures incurred year to date	Decreases during the year				Closing balance
					Total	Capitalised as assets	Handed over	Other decreases	
1	2	3	4	5	6	7	8	9	10
	TOTAL	200.392.910	3.098.000.000	5.413.888.300	5.614.281.210	5.614.281.210			
I	CONSTRUCTION AND INSTALLATION	200.392.910	1.765.000.000	5.413.888.300	5.614.281.210	5.614.281.210			
1	Owners' equity	200.392.910	1.765.000.000	5.413.888.300	5.614.281.210	5.614.281.210			
	La Hien Cement	200.392.910	1.765.000.000	5.413.888.300	5.614.281.210	5.614.281.210			
	<i>Investment project for construction of the fence in the south-eastern area</i>	200.392.910	1.765.000.000	5.413.888.300	5.614.281.210	5.614.281.210			
2	Borrowings								
3	Other sources								
II	EQUIPMENT		901.000.000						
1	Owners' equity		901.000.000						
	La Hien Cement		901.000.000						
	<i>Project to upgrade the cement production line with a capacity of 1,600 tonnes of clinker per day</i>		450.000.000						
	<i>Investment project for a bagging system with a capacity of ≥ 110 tonnes/hour</i>		31.000.000						
	<i>Investment project for a jumbo-bag cement packing and dispatch system</i>		45.000.000						
	<i>Investment project for a hoist serving the repair and maintenance of automatic monitoring equipment</i>		375.000.000						
2	Borrowings								
3	Other sources								
III	OTHER		432.000.000						



No.	Project, construction work or work item	Opening balance	Plan	Capital expenditures incurred year to date	Decreases during the year				Closing balance
					Total	Capitalised as assets	Handed over	Other decreases	
1	Owners' equity		432.000.000						
	La Hien Cement		432.000.000						
	<i>Investment project for a bagging system with a capacity of ≥ 110 tonnes/hour</i>		432.000.000						
2	Borrowings								
3	Other sources								

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

REPORT ON

MOVEMENTS IN COST AND ACCUMULATED DEPRECIATION OF TANGIBLE FIXED ASSETS

For the six-month period ended 30 June 2026

I. BREAKDOWN BY FUNDING SOURCE

No.	Item	Total	Breakdown by funding source		
			Owners' equity	Borrowings	Other sources
A	COST OF TANGIBLE FIXED				
I	Opening balance	985.803.993.216	178.769.730.377	796.030.711.249	11.003.551.590
1	In use	985.803.993.216	178.769.730.377	796.030.711.249	11.003.551.590
2	Not yet in use				
3	No longer required				
4	Awaiting disposal				
	- Total cost of fully depreciated tangible fixed assets	761.245.662.175	120.141.525.603	632.892.641.613	8.211.494.959
	<i>Of which: In use</i>	<i>761.245.662.175</i>	<i>120.141.525.603</i>	<i>632.892.641.613</i>	<i>8.211.494.959</i>
	- Total cost of tangible fixed assets pledged as collateral for borrowings				
II	ADDITIONS DURING THE PERIOD	5.614.281.210	5.614.281.210		
1	Purchases during the period				
2	Completed capital construction	5.614.281.210	5.614.281.210		
3	Fixed assets received as allocated or				
4	Internal transfers				
5	Reallocations				
6	Inventory count adjustments				
7	Reclassification from investment				
8	Revaluation of fixed assets				
9	Other additions				
III	DECREASES DURING THE PERIOD	5.110.512.950	1.170.222.262	3.940.290.688	
1	Disposals and liquidations	5.110.512.950	1.170.222.262	3.940.290.688	
2	Reclassification to investment				
3	Transfers				
4	Reallocations				
5	Reclassification to tools and supplies				
6	Inventory count adjustments				
7	Revaluation of fixed assets				
8	Capital contributions				
9	Other decreases				
IV	CLOSING BALANCE	986.307.761.476	183.213.789.325	792.090.420.561	11.003.551.590
1	In use	986.307.761.476	183.213.789.325	792.090.420.561	11.003.551.590
2	Not yet in use				
3	No longer required				
4	Awaiting disposal	9.946.204.936	1.191.775.647	8.627.569.289	126.860.000
	- Total cost of fully depreciated tangible fixed assets	760.206.453.592	123.042.607.708	628.952.350.925	8.211.494.959
	<i>Of which: In use</i>	<i>760.206.453.592</i>	<i>123.042.607.708</i>	<i>628.952.350.925</i>	<i>8.211.494.959</i>
	- Total cost of tangible fixed assets pledged as collateral for borrowings				

No.	Item	Total	Breakdown by funding source		
			Owners' equity	Borrowings	Other sources
B	ACCUMULATED DEPRECIATION				
I	OPENING BALANCE	898.464.872.022	149.821.166.446	738.469.550.566	10.174.155.010
1	In use	898.464.872.022	149.821.166.446	738.469.550.566	10.174.155.010
2	Not yet in use				
3	No longer required				
4	Awaiting disposal				
II	ADDITIONS DURING THE PERIOD	9.535.441.890	6.202.549.779	3.269.291.207	63.600.904
1	Depreciation charge for the period	9.535.441.890	6.202.549.779	3.269.291.207	63.600.904
2	Wear and tear recognised				
3	Transfers				
4	Reallocations				
5	Inventory count adjustments				
6	Reclassification from investment				
7	Revaluation				
8	Other additions				
III	DECREASES DURING THE PERIOD	5.110.512.950	1.170.222.262	3.940.290.688	
1	Reclassification to investment				
2	Disposals and liquidations	5.110.512.950	1.170.222.262	3.940.290.688	
3	Transfers				
4	Reallocations				
5	Reclassification to tools and supplies				
6	Inventory count adjustments				
7	Capital contributions				
8	Revaluation				
9	Other decreases				
IV	CLOSING BALANCE	902.889.800.962	154.853.493.963	737.798.551.085	10.237.755.914
1	In use	902.889.800.962	154.853.493.963	737.798.551.085	10.237.755.914
2	Not yet in use				
3	No longer required				
4	Awaiting disposal	9.946.204.936	1.191.775.647	8.627.569.289	126.860.000
C	NET BOOK VALUE				
1	At the beginning of the year	87.339.121.194	28.948.563.931	57.561.160.683	829.396.580
	<i>Of which: Pledged as collateral for borrowings</i>				
2	At the end of the period	83.417.960.514	28.360.295.362	54.291.869.476	765.795.676
	<i>Of which: Pledged as collateral for borrowings</i>				

I. BREAKDOWN BY ASSET CLASS

No.	Item	Total	Buildings and structures	Machinery and equipment	Transportation vehicles and equipment	Office equipment	Other tangible fixed assets
A	COST OF TANGIBLE FIXED ASSETS						
I	Opening balance	985.803.993.216	327.075.213.580	515.701.693.939	87.484.896.048	55.542.189.649	
1	In use	985.803.993.216	327.075.213.580	515.701.693.939	87.484.896.048	55.542.189.649	
2	Not yet in use						
3	No longer required						
4	Awaiting disposal						
	- Total cost of fully depreciated tangible fixed assets	761.245.662.175	127.558.420.023	498.146.964.869	87.484.896.048	48.055.381.235	
	<i>Of which: In use</i>	761.245.662.175	127.558.420.023	498.146.964.869	87.484.896.048	48.055.381.235	
	- Total cost of tangible fixed assets pledged as collateral for borrowings						
II	ADDITIONS DURING THE PERIOD	5.614.281.210	5.614.281.210				
1	Purchases during the period						
2	Completed capital construction	5.614.281.210	5.614.281.210				
3	Fixed assets received as allocated or						
4	Internal transfers						
5	Reallocations						
6	Inventory count adjustments						
7	Reclassification from investment properties						
8	Revaluation of fixed assets						
9	Other additions						
III	DECREASES DURING THE PERIOD	5.110.512.950			5.110.512.950		
1	Disposals and liquidations	5.110.512.950			5.110.512.950		
2	Reclassification to investment properties						
3	Transfers						
4	Reallocations						
5	Reclassification to tools and supplies						
6	Inventory count adjustments						
7	Revaluation of fixed assets						

No.	Item	Total	Buildings and structures	Machinery and equipment	Transportation vehicles and equipment	Office equipment	Other tangible fixed assets
8	Capital contributions						
9	Other decreases						
IV	CLOSING BALANCE	986.307.761.476	332.689.494.790	515.701.693.939	82.374.383.098	55.542.189.649	
1	In use	986.307.761.476	332.689.494.790	515.701.693.939	82.374.383.098	55.542.189.649	
2	Not yet in use						
3	No longer required						
4	Awaiting disposal	9.946.204.936	251.000.000	9.695.204.936			
	- Total cost of fully depreciated tangible fixed assets	760.206.453.592	127.558.420.023	502.218.269.236	82.374.383.098	48.055.381.235	
	Of which: In use	760.206.453.592	127.558.420.023	502.218.269.236	82.374.383.098	48.055.381.235	
	- Total cost of tangible fixed assets pledged as collateral for borrowings						
B	ACCUMULATED DEPRECIATION						
I	OPENING BALANCE	898.464.872.022	256.635.450.580	502.385.444.097	87.484.896.048	51.959.081.297	
1	In use	898.464.872.022	256.635.450.580	502.385.444.097	87.484.896.048	51.959.081.297	
2	Not yet in use						
3	No longer required						
4	Awaiting disposal						
II	ADDITIONS DURING THE PERIOD	9.535.441.890	4.766.051.384	3.272.028.824		1.497.361.682	
1	Depreciation charge for the period	9.535.441.890	4.766.051.384	3.272.028.824		1.497.361.682	
2	Wear and tear recognised						
3	Transfers						
4	Reallocations						
5	Inventory count adjustments						
6	Reclassification from investment properties						
7	Revaluation						
8	Other additions						
III	DECREASES DURING THE PERIOD	5.110.512.950			5.110.512.950		
1	Reclassification to investment properties						
2	Disposals and liquidations	5.110.512.950			5.110.512.950		
3	Transfers						

No.	Item	Total	Buildings and structures	Machinery and equipment	Transportation vehicles and equipment	Office equipment	Other tangible fixed assets
4	Reallocations						
5	Reclassification to tools and supplies						
6	Inventory count adjustments						
7	Capital contributions						
8	Revaluation						
9	Other decreases						
IV	CLOSING BALANCE	902.889.800.962	261.401.501.964	505.657.472.921	82.374.383.098	53.456.442.979	
1	In use	902.889.800.962	261.401.501.964	505.657.472.921	82.374.383.098	53.456.442.979	
2	Not yet in use						
3	No longer required						
4	Awaiting disposal	9.946.204.936	251.000.000	9.695.204.936			
C	NET BOOK VALUE						
1	At the beginning of the year	87.339.121.194	70.439.763.000	13.316.249.842		3.583.108.352	
	<i>Of which: Pledged as collateral for borrowings</i>						
2	At the end of the period	83.417.960.514	71.287.992.826	10.044.221.018		2.085.746.670	
	<i>Of which: Pledged as collateral for borrowings</i>						

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

REPORT ON

MOVEMENTS IN COST AND ACCUMULATED AMORTISATION OF INTANGIBLE FIXED ASSETS

For the six-month period ended 30 June 2026

I. BREAKDOWN BY FUNDING SOURCE

No.	Item	Total	Breakdown by funding source		
			Owners' equity	Borrowings	Other sources
A	COST OF INTANGIBLE FIXED ASSETS				
I	Opening balance	1.632.274.438		1.632.274.438	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer required				
4	Awaiting disposal				
	- Total cost of fully amortised intangible fixed assets	1.632.274.438		1.632.274.438	
	<i>Of which: In use</i>	<i>1.632.274.438</i>		<i>1.632.274.438</i>	
	- Total cost of intangible fixed assets pledged as collateral for borrowings				
II	ADDITIONS DURING THE PERIOD				
1	Purchases during the period				
2	Completed capital construction				
3	Fixed assets received as allocated or				
4	Internal transfers				
5	Reallocations				
6	Inventory count adjustments				
7	Reclassification from investment properties				
8	Revaluation of fixed assets				
9	Other additions				
III	DECREASES DURING THE PERIOD				
1	Disposals and liquidations				
2	Reclassification to investment properties				
3	Transfers				
4	Reallocations				
5	Reclassification to tools and supplies				
6	Inventory count adjustments				
7	Revaluation of fixed assets				
8	Capital contributions				
9	Other decreases				
IV	CLOSING BALANCE	1.632.274.438		1.632.274.438	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer required				
4	Awaiting disposal				
	- Total cost of fully amortised intangible fixed assets	1.632.274.438		1.632.274.438	
	<i>Of which: In use</i>	<i>1.632.274.438</i>		<i>1.632.274.438</i>	
	- Total cost of intangible fixed assets pledged as collateral for borrowings				
B	ACCUMULATED AMORTISATION				

No.	Item	Total	Breakdown by funding source		
			Owners' equity	Borrowings	Other sources
I	OPENING BALANCE	1.632.274.438		1.632.274.438	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer required				
4	Awaiting disposal				
II	ADDITIONS DURING THE PERIOD				
1	Amortisation charge for the period				
2	Amortisation recognised				
3	Transfers				
4	Reallocations				
5	Inventory count adjustments				
6	Reclassification from investment properties				
7	Revaluation				
8	Other additions				
III	DECREASES DURING THE PERIOD				
1	Reclassification to investment properties				
2	Disposals and liquidations				
3	Transfers				
4	Reallocations				
5	Reclassification to tools and supplies				
6	Inventory count adjustments				
7	Capital contributions				
8	Revaluation				
9	Other decreases				
IV	CLOSING BALANCE	1.632.274.438		1.632.274.438	
1	In use	1.632.274.438		1.632.274.438	
2	Not yet in use				
3	No longer required				
4	Awaiting disposal				
C	NET BOOK VALUE				
1	At the beginning of the year				
	<i>Of which: Pledged as collateral for borrowings</i>				
2	At the end of the period				
	<i>Of which: Pledged as collateral for borrowings</i>				

II. BREAKDOWN BY ASSET CLASS

No.	Item	Total	Land use rights	Publishing rights	Copyrights and patents	Trademarks and trade names	Computer software	Licences and other franchise rights	Other intangible fixed assets
A	COST OF INTANGIBLE FIXED								
I	Opening balance	1.632.274.438							1.632.274.438
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer required								
4	Awaiting disposal								
	- Total cost of fully amortised intangible fixed assets	1.632.274.438							1.632.274.438
	<i>Of which: In use</i>	<i>1.632.274.438</i>							<i>1.632.274.438</i>
	- Total cost of intangible fixed assets pledged as collateral for borrowings								
II	ADDITIONS DURING THE PERIOD								
1	Purchases during the period								
2	Completed capital construction								
3	Fixed assets received as allocated or								
4	Internal transfers								
5	Reallocations								
6	Inventory count adjustments								
7	Reclassification from investment properties								
8	Revaluation of fixed assets								
9	Other additions								
III	DECREASES DURING THE PERIOD								
1	Disposals and liquidations								
2	Reclassification to investment properties								
3	Transfers								
4	Reallocations								
5	Reclassification to tools and supplies								
6	Inventory count adjustments								
7	Revaluation of fixed assets								
8	Capital contributions								



No.	Item	Total	Land use rights	Publishing rights	Copyrights and patents	Trademarks and trade names	Computer software	Licences and other franchise rights	Other intangible fixed assets
9	Other decreases								
IV	CLOSING BALANCE	1.632.274.438							1.632.274.438
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer required								
4	Awaiting disposal								
	- Total cost of fully amortised intangible fixed assets	1.632.274.438							1.632.274.438
	Of which: In use	1.632.274.438							1.632.274.438
	- Total cost of intangible fixed assets pledged as collateral for borrowings								
B	ACCUMULATED AMORTISATION								
I	OPENING BALANCE	1.632.274.438							1.632.274.438
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer required								
4	Awaiting disposal								
II	ADDITIONS DURING THE PERIOD								
1	Amortisation charge for the period								
2	Amortisation recognised								
3	Transfers								
4	Reallocations								
5	Inventory count adjustments								
6	Reclassification from investment properties								
7	Revaluation								
8	Other additions								
III	DECREASES DURING THE PERIOD								
1	Reclassification to investment properties								
2	Disposals and liquidations								
3	Transfers								
4	Reallocations								
5	Reclassification to tools and supplies								



No.	Item	Total	Land use rights	Publishing rights	Copyrights and patents	Trademarks and trade names	Computer software	Licences and other franchise rights	Other intangible fixed assets
6	Inventory count adjustments								
7	Capital contributions								
8	Revaluation								
9	Other decreases								
IV	CLOSING BALANCE	1.632.274.438							1.632.274.438
1	In use	1.632.274.438							1.632.274.438
2	Not yet in use								
3	No longer required								
4	Awaiting disposal								
C	NET BOOK VALUE								
1	At the beginning of the year								
	<i>Of which: Pledged as collateral for borrowings</i>								
2	At the end of the period								
	<i>Of which: Pledged as collateral for borrowings</i>								

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

PREPAID EXPENSES

For the six-month period ended 30 June 2026

Unit: VND

No.	Item	Opening balance	Additions during the period	Decreases during the period	Closing balance
	TOTAL	11.506.164.898	4.462.159.094	1.217.840.202	14.750.483.790
I	SHORT-TERM	64.208.973	827.993.184	51.143.190	841.058.967
01	Routine repair costs				
02	Tools and supplies				
03	Operating lease costs of fixed assets				
04	Borrowing costs				
05	Insurance	64.208.973	28.868.000	51.143.190	41.933.783
06	Costs of purchasing technical documents				
07	Compensation costs				
08	Costs incurred during shutdown periods				
09	Other short-term prepaid expenses				
10	Mining rights fees		799.125.184		799.125.184
II	LONG-TERM	11.441.955.925	3.634.165.910	1.166.697.012	13.909.424.823
01	Major repair costs		2.916.730.275	729.182.568	2.187.547.707
02	Tools and supplies				
03	Operating lease costs of fixed assets				
04	Borrowing costs				
05	Insurance				
06	Costs of purchasing technical documents				
07	Compensation costs	9.652.703.067		360.229.344	9.292.473.723
08	Costs incurred during shutdown periods				
09	Business establishment costs				
10	Development-phase expenditures not qualifying for recognition as intangible fixed assets				
11	Goodwill				
12	Mining rights fees, natural resources tax and	772.421.183	717.435.635		1.489.856.818
13	Fees for use of geological documents	844.156.017		37.436.874	806.719.143
14	Difference between the selling price and the net book value of fixed assets, finance-leased fixed				
15	Other items	172.675.658		39.848.226	132.827.432

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

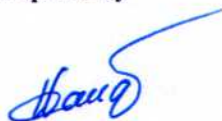
SHORT-TERM PAYABLES TO CUSTOMERS WITHIN VINACOMIN

Reporting date: 30 June 2026

Unit: VND

No.	Entity	Closing balance		Opening balance	
		Amount	Amount payable	Amount	Amount payable
	TOTAL	7.555.579.484	7.555.579.484	4.485.581.141	4.485.581.141
	Joint stock companies	5.695.274.416	5.695.274.416	1.882.615.120	1.882.615.120
001	VVMI Viet Bac Mining Mechanical Joint Stock Company	46.537.794	46.537.794		
002	VVMI Thai Nguyen Hotel Joint Stock Company	399.088.800	399.088.800		
003	Vinacomin Materials Trading Joint Stock Company	96.881.422	96.881.422		
004	VVMI Equipment and Materials Production and Trading	5.152.766.400	5.152.766.400	1.882.615.120	1.882.615.120
	Parent company	355.673.450	355.673.450	659.627.569	659.627.569
001	VVMI Khanh Hoa Coal Company	355.673.450	355.673.450	24.150.500	24.150.500
002	VINACOMIN - VIET BAC MINING INDUSTRY			635.477.069	635.477.069
	Outside VINACOMIN			922.526.275	922.526.275
001	Vinacomin Informatics, Technology and Environment			922.526.275	922.526.275
	Within VINACOMIN	1.504.631.618	1.504.631.618	1.020.812.177	1.020.812.177
001	Thai Nguyen Mining Chemical Industry Company	1.504.631.618	1.504.631.618	1.020.812.177	1.020.812.177

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

SHORT-TERM PAYABLES TO CUSTOMERS OUTSIDE VINACOMIN

Reporting date: 30 June 2026

Unit: VND

No.	Entity	Closing balance		Opening balance	
		Amount	Amount payable	Amount	Amount payable
	TOTAL	32.778.444.418	32.778.444.418	32.852.185.095	32.852.185.095
	Outside VINACOMIN	32.778.444.418	32.778.444.418	32.852.185.095	32.852.185.095
001	Hanoi Branch of V.M.S Trading & Engineering Company Limited	62.856.000	62.856.000	113.687.280	113.687.280
002	Chu Van Tuong	17.178.308	17.178.308	13.851.390	13.851.390
003	Viet Bac Valuation and Auction Branch - Enterprise Valuation and Consulting Joint Stock Company			10.260.000	10.260.000
004	Thanh Phong Interior Manufacturing and Trading			44.096.500	44.096.500
005	Hong Linh Mechanical Joint Stock Company	22.140.000	22.140.000	15.120.000	15.120.000
006	Truong Thanh Mechanical and Trading Joint Stock			20.625.000	20.625.000
007	Song Da Industrial Trading Joint Stock Company	5.126.269.680	5.126.269.680	4.762.424.000	4.762.424.000
008	Vinama Vietnam Investment Joint Stock Company	99.360.000	99.360.000		
009	Tomeco Electromechanical Services Joint Stock Company	11.720.700	11.720.700		
010	Dai Tu Business Joint Stock Company	742.664.809	742.664.809	482.576.306	482.576.306
011	N&K Joint Stock Company	4.698.000	4.698.000	93.960.000	93.960.000
012	BRAVO Software Joint Stock Company	21.760.000	21.760.000		
013	Quang Tien Joint Stock Company	132.300.000	132.300.000		
014	FEC Group Joint Stock Company	15.290.897	15.290.897	102.904.474	102.904.474
015	Hoang Minh Design and Construction Joint Stock	74.304.756	74.304.756	1.449.869.393	1.449.869.393
016	Viet A Thai Nguyen Trading and Tourism Joint Stock	1.452.000.000	1.452.000.000		
017	Trung Kien Joint Stock Company			362.834.640	362.834.640
018	Duc Thanh Thang Transport and Trading Joint Stock	643.982.346	643.982.346	921.648.382	921.648.382
019	Bac Thai Construction Materials Joint Stock Company	9.308.580.129	9.308.580.129	4.273.170.267	4.273.170.267
020	Thang Long Telecommunications Development Investment			13.951.440	13.951.440
021	Thang Long GAS Trading and Development Joint Stock			8.300.000	8.300.000
022	Thai Nguyen Power Company			46.179.158	46.179.158
023	Binh Duong Company Limited	1.956.857.475	1.956.857.475	3.195.151.081	3.195.151.081
024	Industrial Equipment Manufacturing Company Limited	496.330.200	496.330.200	1.028.296.500	1.028.296.500
025	Duc Thanh Precision Mechanical Company Limited	241.674.400	241.674.400	690.902.000	690.902.000
026	Hoang Long Industrial Mechanical Company Limited	553.168.440	553.168.440		
027	Lien Ninh Mechanical Construction Company Limited	1.130.436.307	1.130.436.307	1.150.809.000	1.150.809.000
028	Hung Phat Thai Nguyen Technology Company Limited	90.908.400	90.908.400	58.984.600	58.984.600
029	Tien Phong Construction Development Investment	2.700.000	2.700.000	54.000.000	54.000.000
030	Son Hao Services Company Limited	144.130.691	144.130.691	3.328.950.772	3.328.950.772
031	Phuong Tuan Thai Nguyen Trading Services Company	385.440.446	385.440.446	477.819.651	477.819.651
032	Kien Ngan Trading Services and Manufacturing Company	38.172.750	38.172.750	82.204.650	82.204.650
033	Thai Nguyen Industrial Electrical Machinery Company	220.252.900	220.252.900	177.478.080	177.478.080
034	Hien Trang Company Limited	83.116.800	83.116.800	24.732.000	24.732.000
035	Kien Truong Giang Company Limited	138.362.000	138.362.000	100.656.000	100.656.000
036	Hoang Trang Metal Company Limited	8.035.200	8.035.200	11.491.200	11.491.200
037	Thanh An Metal Company Limited	126.340.060	126.340.060	226.538.400	226.538.400

No.	Entity	Closing balance		Opening balance	
		Amount	Amount payable	Amount	Amount payable
038	Kim Tien Company Limited			401.740.085	401.740.085
039	Nam Huy Engineering Company Limited			23.544.000	23.544.000
040	Minh Thanh Group Company Limited			29.160.000	29.160.000
041	ENT Thai Nguyen Environment Company Limited	102.600.000	102.600.000		
042	27 One Member Company Limited	54.063.878	54.063.878	54.063.878	54.063.878
043	Tan Hoang Phat Trading Development Company Limited	15.066.000	15.066.000	28.634.672	28.634.672
044	Duc Anh Construction Development and Transport	108.167.100	108.167.100		
045	Quang Nga Company Limited	383.368.640	383.368.640	232.803.396	232.803.396
046	RA TOC Company Limited	7.717.500	7.717.500		
047	Tan Long Manufacturing and Services Company Limited	5.799.600	5.799.600		
048	TECHCEM Vietnam Company Limited	1.356.949.098	1.356.949.098	1.470.661.920	1.470.661.920
049	Hai Son Technology Equipment Company Limited	2.519.035.650	2.519.035.650	347.411.650	347.411.650
050	Hong Duong Technology Equipment Company Limited	49.664.340	49.664.340	218.198.016	218.198.016
051	HTEC Industrial Equipment Company Limited	64.781.100	64.781.100	64.781.100	64.781.100
052	Chau Giang Equipment and Technology Company Limited	116.030.000	116.030.000	38.880.000	38.880.000
053	Bao Nguyen Office Equipment Company Limited	46.582.441	46.582.441	61.515.066	61.515.066
054	Toan Cau Trading, Investment and Construction Company	81.932.727	81.932.727	81.932.727	81.932.727
055	Dung Thanh Trading Company Limited	16.950.000	16.950.000	32.000.000	32.000.000
056	Chau A Trading and Engineering Company Limited			400.453.200	400.453.200
057	Thang Hue Trading and Transport Company Limited	945.971.136	945.971.136	275.983.200	275.983.200
058	Toyota Thai Nguyen Company Limited			36.173.818	36.173.818
059	Thai Nguyen Automation Company Limited	85.709.448	85.709.448	410.434.560	410.434.560
060	Nha Xinh Consulting and Trading Company Limited	26.509.680	26.509.680	209.158.200	209.158.200
061	Technology Solutions Application Company Limited	104.112.000	104.112.000	16.416.000	16.416.000
062	Van Long Company Limited	86.289.500	86.289.500	107.844.000	107.844.000
063	Hoang Mai Industrial Equipment and Materials Company	29.864.000	29.864.000		
064	Dong Bac A Construction and Interior Company Limited	172.346.079	172.346.079	786.151.825	786.151.825
065	Huu Hue Construction and Trading Company Limited	231.284.011	231.284.011		
066	Bac Thai Petroleum Company	62.744.403	62.744.403	60.066.470	60.066.470
067	Tu Thanh Joint Stock Company	452.021.310	452.021.310	359.366.220	359.366.220
068	Au Lac Industrial Investment and Development Company	33.396.000	33.396.000		
069	Van Minh Company Limited	1.620.000	1.620.000	10.760.028	10.760.028
070	NOVAREF Refractory Materials Development Joint Stock	25.190.640	25.190.640	503.812.800	503.812.800
071	CHEMLUBE Vietnam Company Limited	90.396.000	90.396.000		
072	Thai Nguyen Advertising Company Limited	4.482.000	4.482.000	9.858.240	9.858.240
073	Pham Hong Hai Refrigeration Store	49.900.000	49.900.000	29.655.000	29.655.000
074	Huong Do General Store	73.954.776	73.954.776	91.851.928	91.851.928
075	Cuong Khuong Private Enterprise	59.410.800	59.410.800	94.036.800	94.036.800
076	Northern Battery Private Enterprise	5.940.000	5.940.000	15.336.000	15.336.000
077	Chien Thang Advertising Printing Private Enterprise	6.474.600	6.474.600		
078	Dong Thi Ngoc	360.058.263	360.058.263	1.059.730.620	1.059.730.620
079	DUONG VAN NHANG	8.272.422	8.272.422	14.444.054	14.444.054
080	Duong Van Thang	23.676.000	23.676.000	94.256.200	94.256.200
081	DUONG THI LUAT HOUSEHOLD BUSINESS	47.780.000	47.780.000		
082	Hoang Tien Lam Household Business	13.732.922	13.732.922		
083	Anh Huy Advertising Printing Establishment Household	7.700.000	7.700.000	21.955.000	21.955.000

No.	Entity	Closing balance		Opening balance	
		Amount	Amount payable	Amount	Amount payable
084	Hai Binh Cooperative	1.201.738	1.201.738	2.957.133	2.957.133
085	Xu Tra Printing, Advertising, Communications and Events	246.838.374	246.838.374	239.928.463	239.928.463
086	Hoang Thinh Phat Production and Services Cooperative	625.417.267	625.417.267		
087	Phu Cuong Environmental Sanitation Cooperative			6.000.000	6.000.000
088	HUNGHA	44.269.851	44.269.851	458.956.912	458.956.912
089	Le Thi Minh Thuy			6.287.400	6.287.400
090	Luong Thi Mai Huong	136.855.000	136.855.000	279.417.000	279.417.000
091	Nguyen Dinh Phong	28.103.680	28.103.680		
092	Nguyen Thi Bac	14.346.250	14.346.250		
093	May 10 Corporation - Joint Stock Company			469.459.800	469.459.800
094	TRAN TIEN KIEN			28.465.550	28.465.550
095	Conformity Certification Center	14.595.000	14.595.000		
096	ENVIRONMENTAL ENGINEERING AND CHEMICAL SAFETY CENTER - BRANCH OF THE VIETNAM INSTITUTE OF INDUSTRIAL CHEMISTRY			140.400.000	140.400.000
097	NGUYEN HUNG OFFICE EQUIPMENT CENTER	39.480.000	39.480.000		
098	Nguyen Hung Office Equipment Center			40.550.000	40.550.000
099	Ung Thi Hanh	12.600.000	12.600.000		
100	Institute for Technology and Environment Inspection	227.094.000	227.094.000		
101	Vietnam Institute for Building Materials	99.067.500	99.067.500	143.220.000	143.220.000

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai

REPORT ON FULFILMENT OF OBLIGATIONS TO THE STATE

For the six-month period ended 30 June 2026

I. Amounts payable

Unit: VND

No.	Item	Outstanding payable at the beginning of the year	Year to date		Outstanding payable at the end of the period
			Amount payable	Amount paid	
I	Taxes	13.728.666.613	18.475.660.100	24.166.096.999	8.038.229.714
1	Value added tax	1.886.264.737	7.180.142.761	7.801.099.093	1.265.308.405
	- Domestic goods	1.886.264.737	7.180.142.761	7.801.099.093	1.265.308.405
	- Imported goods				
2	Special consumption tax				
3	Export and import duties				
4	Corporate income tax	10.651.868.935	5.640.763.182	10.734.229.737	5.558.402.380
5	Personal income tax	669.331.199	1.046.996.711	1.047.035.639	669.292.271
6	Natural resources tax	521.201.742	3.730.055.783	3.706.030.867	545.226.658
7	Land and housing tax and land rental		876.054.895	876.054.895	
8	Environmental protection tax				
9	Other taxes		1.646.768	1.646.768	
II	Fees, charges and other payables	212.140.714	3.825.598.336	3.828.813.138	208.925.912
1	Environmental protection fee	212.140.714	1.509.912.336	1.513.127.138	208.925.912
2	Fee for use of geological documents				
3	Mining rights fees		2.315.686.000	2.315.686.000	
4	Surcharges				
5	Fees and charges				
6	Other items				
	Total (40=10+30)	13.940.807.327	22.301.258.436	27.994.910.137	8.247.155.626

II. Amounts receivable

No.	Item	Outstanding receivable at the beginning of the year	Year to date		Outstanding receivable at the end of the period
			Amount receivable	Amount collected or refunded	
I	Taxes	403.169.969	66.420.000	201.584.985	268.004.985
1	Value added tax				
	- Domestic goods				
	- Imported goods				
2	Special consumption tax				
3	Export and import duties				
	- Export duty				
	- Import duty				
4	Corporate income tax				
5	Personal income tax				
6	Natural resources tax				
7	Land and housing tax and land rental	403.169.969	66.420.000	201.584.985	268.004.985
8	Environmental protection tax				
9	Other taxes				
II	Fees, charges and other payables				
1	Environmental protection fee				
2	Fee for use of geological documents				
3	Mining rights fees				
4	Surcharges				
5	Fees and charges				
6	Other items				
	Total (40=10+30)	403.169.969	66.420.000	201.584.985	268.004.985

Prepared by



Nguyen Thi Hang

Chief Accountant



Nguyen Thi Thu Hoai