

No: 9747 /VNBC-TCNS
Re: Regular information disclosure
Financial statement for QIII.2026

Quang Ninh, October 20, 2026

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

Pursuant to clauses 3 and 4, Article 14 of Circular No. 96/2020/TT-BTC dated November 16, 2020, issued by the Ministry of Finance, providing guidelines on information disclosure in the securities market, Nui Beo Coal Joint Stock Company - Vinacomin hereby discloses the financial statement (FS) for QIII.2026 as follows:

1. General information:

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

2. Disclosed information:

a) QIII.2026 financial statement as per Clause 3, Article 14 of Circular 96/2020/TT-BTC includes:

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

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

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

☒ Yes

☐ No

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



☒ Yes

☐ No

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

☐ Yes

☒ No

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

☐ Yes

☒ No

This information has been disclosed on the Company's website on October 20, 2026, at the link: <http://nuibeo.com.vn/Tin-tuc/587/Bao-cao-tai-chinh/>.

3. Report on transactions with a value of 35% or more of total assets from (01.01.2026) to the reporting date (30.09.2026): Yes

- Transaction details: Sale of clean coal and other services
- Transaction partner: Branch of the Vietnam National Coal and Mineral Industries Group – Hon Gai Coal Preparation Company – Vinacomin.
- Transaction ratio (*Transaction value/total assets of the company based on the most recent financial statement*): 96%.
- Transaction completion date: The first 9 months of 2026.

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

Recipients:

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

**AUTHORIZED INFORMATION
DISCLOSURE REPRESENTATIVE**



Luu Anh Duc

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

Quảng Ninh, October 20, 2026



FINANCIAL REPORT
Quarter III, 2026

Recipients:

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



DIRECTOR

ĐOÀN DẠC THO

VIETNAM NATIONAL COAL
AND MINERAL INDUSTRIES GROUP

Form B01-Co.

FINANCIAL STATEMENT
As of September 30, 2026

Unit: VND

No.	Category	Code	Ending balance (September 30, 2026)	Beginning balance (January 1,2026)
	Assets			
A	CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100	818.255.720.749	830.316.090.929
I	Cash and Cash Equivalents	110	6.991.309.851	5.040.405.056
1	Cash	111	6.991.309.851	5.040.405.056
2	Cash equivalents	112	-	-
II	Short-term Financial Investments	120	9.408.507.191	8.940.000.000
1	Trading securities	121	-	-
2	Provision for depreciation of trading securities (*)	122	-	-
3	Held-to-maturity investments	123	9.408.507.191	8.940.000.000
III	Short-term Receivables	130	433.380.652.195	479.407.630.531
1	Short-term receivables from customers	131	370.556.462.867	423.020.291.412
2	Advances to suppliers (short-term)	132	39.230.293.014	48.575.839.579
3	Internal receivables (short-term)	133	-	-
4	Receivables according to the construction contract schedule	134	-	-
5	Other short-term receivables	135	23.593.896.314	7.811.499.540
-	Other receivables (Account 138)		12.805.732.909	7.641.748.188
-	Account payable to 338.3		9.150.137.977	169.751.352
-	Advances receivable		1.638.025.428	-
-	Environmental fund receivables		-	-
6	Provision for short-term bad debts (*)	136	-	-
7	Assets pending resolution	137	-	-
IV	Inventory	140	343.156.050.019	301.284.068.138
1	Inventory	141	343.156.050.019	301.284.068.138
-	Goods in transit		-	-
-	Raw materials, materials in inventory		36.008.939.331	25.400.985.713
-	Tools and equipment in stock		1.312.866.500	622.677.500
-	In-progress production costs		16.998.565.576	275.061.500
-	Finished goods in inventory		288.835.678.612	274.985.343.425
-	Goods in inventory		-	-
-	Goods sent for sale		-	-
2	Provision for inventory impairment (*)	142	-	-
VI	Other Current Assets	160	25.319.201.493	35.643.987.204
1	Short-term Prepaid Expenses	161	24.772.910.184	34.854.793.407
2	VAT recoverable	162	-	-
3	Taxes and other receivables from the State	163	546.291.309	789.193.797
4	Other Current Assets	164	-	-
5		165	-	-
B	NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200	1.522.789.799.792	1.579.685.452.686
I	Long-term Receivables	210	95.228.752.192	93.327.986.558
1	Long-term receivables from customers	211	-	-

No.	Category	Code	Ending balance (September 30, 2026)	Beginning balance (January 1,2026)
2	Advances to suppliers (long-term)	212	-	-
3	Business capital of subsidiary units	213	-	-
4	Long-term internal receivables	214	-	-
5	Other long-term receivables	215	95.228.752.192	93.327.986.558
-	Other receivables (Account 244)		69.256.446.549	68.761.819.897
-	Other receivables (Account 138)		25.972.305.643	24.566.166.661
6	Provision for doubtful long-term receivables	216	-	-
II	Fixed Assets	220	1.094.952.165.358	1.233.030.633.608
1	Tangible fixed assets	221	1.094.952.165.358	1.233.030.633.608
-	Original cost	222	5.029.062.946.521	5.090.377.106.439
-	Accumulated depreciation (*)	223	(3.934.110.781.163)	(3.857.346.472.831)
2	Financial leased fixed assets	224	-	-
-	Original cost	225	-	-
-	Accumulated depreciation (*)	226	-	-
3	Intangible fixed assets	227	-	-
-	Original cost	228	396.933.150	396.933.150
-	Accumulated depreciation (*)	229	(396.933.150)	(396.933.150)
IV	Investment property	240	-	-
-	Original cost	241	-	-
-	Accumulated depreciation (*)	242	-	-
V	Long-term Work-in-progress	250	134.714.136.445	95.387.790.283
1	Long-term production, business work-in-progress costs	251	-	-
2	Long-term construction work-in-progress	252	134.714.136.445	95.387.790.283
VI	Long-term Financial Investments	260	-	-
1	Investment in subsidiaries	261	-	-
2	Investment in affiliated companies, joint ventures	262	-	-
3	Equity investments in other entities	263	-	-
4	Provision for impairment of long-term investments (*)	264	-	-
5	Held-to-maturity investments	265	-	-
VI	Other long-term assets	270	197.894.745.797	157.939.042.237
1	Long-term Prepaid Expenses	271	161.664.379.143	121.708.675.583
2	Deferred income tax assets	272	36.230.366.654	36.230.366.654
3	Long-term spare parts and supplies	273	-	-
4	Other long-term assets	274	-	-
*	TOTAL ASSETS (280 = 100 + 200)	280	2.341.045.520.541	2.410.001.543.615
	SOURCE OF FUNDS			
C	LIABILITIES (300 = 310 + 330)	300	1.817.363.947.236	1.880.056.574.087
I	Short-term liabilities	310	1.436.240.701.337	1.605.128.315.976
1	Payable to short-term sellers	311	326.295.084.048	491.196.442.334
2	Short-term advances from customers	312	-	103.996.342
3	Dividends and profits must be paid	313	-	-
4	Taxes and amounts payable to the State	314	60.539.954.735	79.264.942.940
5	Payables to employees	315	189.140.121.792	138.864.784.680
6	Short-term accrued expenses	316	8.175.755.465	122.611.226
7	Short-term internal payables	317	-	-
8	Payable according to the schedule of short-term construction contracts	318	-	-
9	Revenue pending short-term allocation	319	-	-
10	Other short-term payables	320	21.842.835.036	12.904.977.251

No.	Category	Code	Ending balance (September 30, 2026)	Beginning balance (January 1,2026)
-	Other payables and liabilities (Code 338)		21.842.835.036	12.904.977.251
-	Management fund of the superior authority		-	-
11	Short-term borrowings and finance lease liabilities	321	627.114.775.517	852.509.441.953
12	Short-term provisions	322	173.212.500.000	-
13	Reward and welfare fund	323	29.919.674.744	30.161.119.250
14	Price stabilization fund	324	-	-
15	Repurchase transactions of government bonds	325	-	-
II	Long-term Liabilities	330	381.123.245.899	274.928.258.111
1	Long-term payables to suppliers	331	-	
2	Long-term advances from customers	332	-	
3	Taxes and long-term payables to the State	333		
4	Long-term accrued expenses	334	-	
5	Internal payables for business capital	335	-	
6	Long-term internal payables	336	-	
7	Revenue pending long-term attribution	337	-	
8	Other long-term payables	338	-	
9	Long-term loans and financial lease liabilities	339	381.123.245.899	274.928.258.111
10	Convertible bonds	340	-	
11	Preferred shares	341	-	
12	Deferred income tax liabilities	342	-	-
13	Provision for long-term liabilities	343	-	-
14	Science and technology development fund	344	-	-
B	OWNER'S EQUITY (400 = 410 + 430)	400	523.681.573.305	529.944.969.528
I	Owner's equity	410	523.681.573.305	529.944.969.528
1	Capital contributions from owners	411	369.991.240.000	369.991.240.000
-	Common shares with voting rights	411a	369.991.240.000	369.991.240.000
-	Preferred shares	411b	-	
2	Capital surplus	412	(193.650.000)	(193.650.000)
3	Bond conversion rights	413	-	
4	Other capital from owners	414	108.976.215	108.976.215
5	Own redemption shares (*)	415	-	
6	Revaluation surplus	416	-	
7	Exchange rate differences	417	-	
8	Investment development fund	418	80.250.927.962	80.250.927.962
9	Other funds under owners' equity	419	-	
10	Undistributed after-tax profits	420	73.524.079.128	79.787.475.351
-	Cumulative undistributed after-tax profits up to the end of the previous period	420a	36.230.366.654	38.704.708.790
-	Undistributed after-tax profits for the current period	420b	37.293.712.474	41.082.766.561
	TOTAL SOURCES OF CAPITAL (440 = 300 + 400)	440	2.341.045.520.541	2.410.001.543.615

PREPARED BY



Bui Bang Ngoc

CHIEF ACCOUNTANT



Trung Thuy Mai

Prepared on October 20, 2026

DIRECTOR



Doan Duc Tho

BUSINESS PERFORMANCE REPORT

No.	Indicator	Code s	Explain ation	Quarter 3		Cumulative from the beginning of the year	
				This year	Last year	This year	Last year
1	2	3	4	5	6	7	6
1	Revenue from sales of goods and services	01	VII.1	1.075.527.688.005	337.202.558.769	2.269.400.146.104	1.624.999.086.866
2	Revenue deductions (03 = 04 + 05 + 06 + 07)	02	VII.2	-	-	-	-
3	Net revenue from sales of goods and services (10 = 01 - 02)	10		1.075.527.688.005	337.202.558.769	2.269.400.146.104	1.624.999.086.866
4	Cost of goods sold	11	VII.3	996.676.795.508	288.770.177.780	2.060.377.690.515	1.459.972.068.848
5	Gross profit from sales of goods and services (20 = 10 - 11)	20		78.850.892.497	48.432.380.989	209.022.455.589	165.027.018.018
6	Profit/loss of sale and liquidation of investment real estate	21					
7	Financial income	22	VII.4	11.801.996	12.501.419	1.637.912.318	1.395.298.686
8	Financing costs	23	VII.5	19.522.019.434	12.033.915.166	57.068.203.812	38.697.401.620
	In which: Borrowing costs	24		19.522.019.434	12.033.915.166	57.068.203.812	38.133.518.886
9	Selling expenses	25	VII.8a	5.154.970.781	30.552.127	13.492.855.299	3.772.375.891
10	Administrative expenses	26	VII.8b	42.753.292.455	34.605.755.698	108.568.085.066	105.422.314.165
11	Net profit from business activities [30 = 20 + 21 + 22 - (23 + 25 + 26)]	30		11.432.411.823	1.774.659.417	31.531.223.730	18.530.225.028
12	Other income	31	VII.6	1.166.725.671	435.901.869	15.376.703.666	2.132.118.037
13	Other expenses	32	VII.7	80.000.050	35.000.000	290.786.803	279.426.107
14	Other profit (40 = 31 - 32)	40		1.086.725.621	400.901.869	15.085.916.863	1.852.691.930
15	Total profit before tax (50 = 30 + 40)	50		12.519.137.444	2.175.561.286	46.617.140.593	20.382.916.958
16	Current corporate income tax	51	VII.10	2.503.827.489	419.176.258	9.323.428.119	4.076.583.392
17	Deferred corporate income tax expense	52		-	-	-	-
18	Profit after corporate income tax (60 = 50 - 51)	60	VII.11	10.015.309.955	1.756.385.028	37.293.712.474	16.306.333.566
19	Basic earnings per share (*)	70		271	47	1.008	441
20	Diluted earnings per share	71		-	-	-	-

Quang Ninh, October 20, 2026

PREPARED BY



Bui Bang Ngoc

CHIEF ACCOUNTANT



Trương Thụy Mai

DIRECTOR



Đoàn Đức Thọ

CASH FLOW STATEMENT BY INDIRECT METHOD

Indicator	Codes	Explaination	Cumulative from the beginning of the year to the end of this quarter this	Cumulative from the beginning of the year to the end of this quarter last
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		46.617.140.593	20.382.916.958
2. Adjustments for:				
Depreciation of fixed assets	02		278.481.614.605	248.279.492.226
Provisions	03		173.212.500.000	81.595.973.934
Foreign exchange gains and losses arising from the revaluation of monetary items denominated in foreign currencies	04		-	-
Gains and losses from investing and financing activities	05		(12.959.902.904)	125.128.751
Borrowing costs	06		57.068.203.812	38.133.518.886
Other adjustments	07		-	-
3. Profit from business activities before changes in working capital	08		542.419.556.106	388.517.030.755
(Increase)/Decrease in receivables	09		43.900.607.999	625.525.792.503
(Increase)/Decrease in inventories	10		(41.871.981.881)	(514.225.061.771)
(Increase)/Decrease in payables	11		(161.394.815.906)	(293.449.303.210)
(Increase)/Decrease in prepaid expenses	12		(29.873.820.337)	(23.148.094.656)
(Increase)/Decrease in trading securities	13		-	-
Interest paid	14		(57.062.272.907)	(38.245.369.846)
Corporate income tax paid	15		(7.600.000.000)	(6.833.206.572)
Other cash receipts from operating activities	16		3.300.000	-
Other cash payments for operating activities	17		-	(14.408.865.000)
<i>Net cash flows from operating activities</i>	20		288.520.573.074	123.732.922.203
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Cash spent on purchasing and constructing fixed assets and other long-term assets	21		(180.329.892.535)	(55.964.499.096)
2. Cash received from the disposal or sale of fixed assets and other long-term assets	22		12.728.129.568	(154.439.000)
3. Cash spent on loans and purchasing debt instruments of other entities	23		-	(8.940.000.000)
4. Cash received from loan repayments and the resale of debt instruments of other entities	24		-	-
5. Cash spent on investments in other entities	25		-	-
6. Cash received from the recovery of investments in other entities	26		-	-
7. Cash received from interest on loans, dividends, and profit distributions	27		231.773.336	29.310.249
<i>* Net cash flow from investing activities</i>	30		(167.369.989.631)	(65.029.627.847)
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Cash received from issuing shares or receiving capital contributions from owners	31		-	-
2. Payments for return of capital to owners and repurchase of issued shares.	32		-	-
3. Cash received from borrowing	33	VIII.3	1.825.705.895.466	1.752.361.063.168
- Short-term			1.658.581.152.933	1.682.782.366.343
- Long-term			167.124.742.533	69.578.696.825
4. Cash spent on repaying principal loans	34	VIII.3	(1.944.905.574.114)	(1.811.646.822.709)
- Short-term			(1.893.223.871.669)	(1.622.266.195.489)
- Long-term			(51.681.702.445)	(189.380.627.220)
5. Cash spent on lease liabilities	35	VIII.3	-	-
6. Dividends and profits paid to owners	36		-	-
<i>* Net cash flow from financing activities</i>	40		(119.199.678.648)	(59.285.759.541)
Net cash flows during the period (50 = 20+30+40)	50		1.950.904.795	(582.465.185)
Cash and cash equivalents at the beginning of the period	60		5.040.405.056	6.621.963.053
Effect of exchange rate changes on foreign currency translation	61		-	-
Cash and cash equivalents at the end of the period (70 = 50 + 60 + 61)	70		6.991.309.851	6.039.497.868

PREPARED BY

CHIEF ACCOUNTANT



Bui Bang Ngoc



Trương Thụy Mai



Form No. B 09 - Enclosed with Circular No. 99/2025/TT-BTC dated
October 27, 2025 of the Minister of Finance

NOTES TO THE FINANCIAL STATEMENTS
Quarter III, 2026

I Business Operation Characteristics

1. Ownership Form:

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

The Nui Beo Coal Joint Stock Company - Vinacomin was established under Decision No. 3936/QĐ-BCN dated

- November 30, 2005, by the Ministry of Industry, approving the plan and transforming Nui Beo Coal Company into Nui Beo Coal Joint Stock Company.

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

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

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

3 Business Activities:

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

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

II Accounting Period and Currency Used in Accounting

- 1 Accounting period (Starting from January 1, 2026, ending on December 31, 2026)
- 2 Currency unit used in accounting: VND

III Accounting Standards and Applied Accounting Regime

- 1 Applied Accounting Regime:
 - Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance guiding the Corporate Accounting Regime.
 - Decision No. 2917/QĐ-HĐQT dated December 27, 2006, issued by the Chairman of the Board of Directors of TKV, promulgating the accounting regime applied within the Vietnam National Coal and Mineral Industries Group.
 - Circular No. 244/2009/TT-BTC dated December 31, 2009, issued by the Minister of Finance, guiding amendments and supplements to the corporate accounting regime.
- 2 Declaration of Compliance with Vietnamese Accounting Standards and Accounting Regime:
 - The financial statements are prepared and presented in accordance with the currently applied Vietnamese Accounting Standards and Accounting Regime.

IV Applied Accounting Policies:

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

- Method for converting other currencies into the currency used in accounting.
Economic transactions involving foreign currencies are converted into Vietnamese Dong at the actual exchange rate on the date of the transaction at the bank where the company holds an account, in accordance with the provisions of Accounting Standard No. 24 "Cash Flow Statements."
- 5 Accounting principle for financial investments:
 - Trading securities.
 - Investments held until maturity.
 - Loans receivable.
 - Investments in subsidiaries, joint ventures, and associates.
 - Investments in equity instruments of other entities.
 - Accounting methods for other transactions related to financial investments.
- 6 Accounting principle for receivables
- 7 Principle for recognizing inventory:
 - Inventory valuation method: At actual cost.
 - Method for calculating the value of inventory: For stock materials, it is determined by specific identification.
 - Method for determining the cost of unfinished business and inventory of finished goods: Followed as per Decision No. 2917/QĐ-HĐQT dated December 27, 2006, of TKV Group.
 - Method for accounting for inventory: Regular reporting.
 - Method for provisioning for inventory impairment.
- 8 Principles and Methods for Depreciation of Financial Lease Assets:

Recognition Principles for Tangible and Intangible Fixed Assets:

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

Depreciation Method for Tangible and Intangible Fixed Assets:

Depreciation is calculated using the straight-line method over the useful life specified in the framework outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Minister of Finance on the management, usage, and depreciation of fixed assets.

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

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

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

The method for amortizing goodwill is the straight-line method with a period of 3 years, according to Accounting Standard No. 04 "Intangible Fixed Assets."
- 12 Accounting Principles for Payables:
- 13 Accounting Principles for Recognition of Loans and Finance Lease Liabilities:
- 14 Accounting Principles for Borrowing Costs Capitalization:

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

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

V Accounting Principles for Financial Costs:

<u>1 Cash</u>	<u>Current period</u>	<u>Previous period</u>
- Cash on hand	1.118.544.872	1.017.470.364
- Cash at bank	5.872.764.979	4.022.934.692
- Cash in transit	-	-
Total	6.991.309.851	5.040.405.056

2	<u>Receivables from Customers</u>	<u>Current period</u>	<u>Previous period</u>
a	Short-term receivables from customers	370.556.462.867	423.020.291.412
-	TKV Group	-	-
-	Hon Gai Coal Handling Company - Vinacomin	-	-
-	Hon Gai Coal Screening Company - Vinacomin	366.608.059.464	416.188.502.156
-	Mine Construction Company No. 1	-	-
-	Ha Lam Coal Joint Stock Company - Vinacomin	-	-
-	Cam Pha Port Coal Handling Company - Vinacomin	-	-
-	Mạo Khê Thermal Power Plant Project Management Board	-	-
-	Other customer receivables	3.948.403.403	6.831.789.256
b	Long-term receivables from customers	0	0

4	<u>Other Receivables</u>	<u>Current period</u>		<u>Previous period</u>	
		Value	Provision	Value	Provision
a	Short-term	23.593.896.314	-	7.811.499.540	-
-	Receivables from privatization	-	-	-	-
-	Receivables from dividends and profits distribution	-	-	-	-
-	Receivables from employees	-	-	-	-
-	Social insurance (BHXH) receivables	-	-	-	-
-	Other receivables	23.593.896.314	-	7.811.499.540	-
b	Long-term	95.228.752.192	-	93.327.986.558	-
-	Receivables from privatization	-	-	-	-
-	Receivables from dividends and profits distribution	-	-	-	-
-	Receivables from employees	-	-	-	-
-	Receivables from deposit interest	25.972.305.643	-	24.566.166.661	-
-	Receivables from environmental deposit at Quang Ninh Environmental Fund	69.256.446.549	-	68.761.819.897	-
	Total	118.822.648.506	-	101.139.486.098	-

5 Assets Awaiting Resolution

6	<u>Bad Debts</u>	<u>Current period</u>		<u>Previous period</u>	
		Original cost	Recoverable value	Original cost	Recoverable value
	Total		-		-

7	<u>Inventory</u>	<u>Current period</u>		<u>Current period</u>	
		Value	Provision	Value	Provision
-	Goods in transit	-	-	-	-
-	Raw materials, supplies	36.008.939.331	-	25.400.985.713	-
-	Tools and instruments	1.312.866.500	-	622.677.500	-
-	Work in progress	16.998.565.576	-	275.061.500	-
-	Finished goods	288.835.678.612	-	274.985.343.425	-
-	Inventory goods	-	-	-	-
	Total original cost of inventory	343.156.050.019	-	301.284.068.138	-

* Provision for inventory write-down	-	-	-	-
* Net realizable value of inventory	343.156.050.019	-	301.284.068.138	-
+ The book value of inventory pledged or mortgaged to secure liabilities: None.				
+ The reversal of provision for inventory write-down during the year: None.				
+ Events or circumstances leading to additional provisions or reversal of provisions for inventory write-down:				

8 Long-term Work-in-Progress Assets	<u>Current period</u>	<u>Current period</u>
a Long-term production costs in progress	0	0
b Construction in progress	134.714.136.445	95.387.790.283
- Nui Beo Coal Mine Tunnel Project	-	-
- Khe Ca - Ha Phong Project	71.386.982.907	71.144.381.981
- Other projects	63.327.153.538	24.243.408.302
Total	134.714.136.445	95.387.790.283

9 Changes in Tangible Fixed Assets

No.	Items	Buildings	Machinery and equipment	Transmission and transportation equipment	Management and office equipment	Other fixed assets	Total
*	Original cost of tangible fixed assets						
-	Beginning balance	1.642.682.630.085	2.647.254.543.419	778.291.009.633	22.148.923.302	-	5.090.377.106.439
-	Increase during the year	(38.018.238)	81.601.160.242	59.350.368.901	77.234.295	-	140.990.745.200
	+ Purchases during the year	-	-	-	-	-	-
	+ Completed construction investments	(38.018.238)	81.601.160.242	59.350.368.901	77.234.295	-	140.990.745.200
	+ Other increases	-	-	-	-	-	-
-	Decrease during the year	-	73.449.614.796	128.855.290.322	-	-	202.304.905.118
	+ Transferred to investment properties	-	-	-	-	-	-
	+ Disposals, sales	-	73.449.614.796	128.855.290.322	-	-	202.304.905.118
	+ Other decreases	-	-	-	-	-	-
-	Ending balance	1.642.644.611.847	2.655.406.088.865	708.786.088.212	22.226.157.597	-	5.029.062.946.521
*	Accumulated depreciation	-	-	-	-	-	-
-	Beginning balance	1.381.942.303.076	1.762.190.166.201	698.805.538.993	14.408.464.561	-	3.857.346.472.831
-	Increase during the year	62.429.328.162	189.391.322.207	26.030.919.190	1.217.643.891	-	279.069.213.450
	+ Depreciation for the year	61.841.729.317	189.391.322.207	26.030.919.190	1.217.643.891	-	278.481.614.605
	+ Increase due to wear and tear	587.598.845	-	-	-	-	587.598.845
	+ Other increases	-	-	-	-	-	-
-	Decrease during the year	-	73.449.614.796	128.855.290.322	-	-	202.304.905.118
	+ Transferred to investment properties	-	-	-	-	-	-
	+ Disposals, sales	-	73.449.614.796	128.855.290.322	-	-	202.304.905.118
	+ Other decreases	-	-	-	-	-	-
-	Ending balance	1.444.371.631.238	1.878.131.873.612	595.981.167.861	15.626.108.452	-	3.934.110.781.163
*	Net book value of tangible fixed assets	-	-	-	-	-	-
-	At the beginning of the year	260.740.327.009	885.064.377.218	79.485.470.640	7.740.458.741	-	1.233.030.633.608
-	At the end of the year	198.272.980.609	777.274.215.253	112.804.920.351	6.600.049.145	-	1.094.952.165.358

- Net book value at the end of the year of tangible fixed assets pledged or mortgaged for loans: 704.589.682.143
- Original cost of fixed assets at the end of the year that have been fully depreciated but are still in use. 1.717.147.616.547

10 Increase and decrease of intangible fixed assets

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

11 Increase or decrease in leased fixed assets

No.	Items	Machinery and Equipment	Transportation vehicles, equipment	Management tools/equipment	Other tangible fixed assets
*	Original Value of Tangible Fixed Assets				
-	Beginning balance	-	-	-	-
-	Increase during the year	-	-	-	-
	+ Finance lease acquired during the year				
	+ Repurchase of finance leased fixed assets				
	+ Transferred assets				
-	Decrease during the year	-	-	-	-
	+ Return of finance leased fixed assets				
-	Ending balance	-	-	-	-
*	Accumulated Depreciation				
-	Beginning balance	-	-	-	-
-	Increase during the year	-	-	-	-
	+ Depreciation for the year				
	+ Repurchase of finance leased fixed assets				
	+ Transferred assets				
-	Decrease during the year	-	-	-	-
	+ Transferred assets				
-	Ending balance	-	-	-	-
*	Remaining value of leased financial fixed assets				
-	At the beginning of the year	-	-	-	-
-	At the end of the year	-	-	-	-

+ Additional lease payments recognized in financial statements during the year

-	Lãi vay phải trả	128.542.131	122.611.226
-	Chi phí trích trước tạm tính giá vốn hàng hóa, TP BĐS đã bán	-	-
-	Các khoản khác	8.047.213.334	-
b	Dài hạn	-	-
-	Lãi vay	-	-
-	Các khoản khác	-	-
	Cộng	8.175.755.465	122.611.226
21	<u>Phải trả khác</u>	<u>Cuối kỳ</u>	<u>Đầu kỳ</u>
a	Ngắn hạn	-	-
-	Các khoản phải trả, phải nộp khác	21.842.835.036	12.904.977.251
	Cộng	21.842.835.036	12.904.977.251
22	<u>Doanh thu chưa thực hiện</u>	<u>Cuối kỳ</u>	<u>Đầu kỳ</u>
23	<u>Dự phòng phải trả</u>	<u>Cuối kỳ</u>	<u>Đầu kỳ</u>
a	Ngắn hạn	-	-
-	Dự phòng đất bóc thiếu hệ số	-	-
-	Dự phòng phải trả phí cấp quyền khai thác	14.520.000.000	-
-	Dự phòng điều chỉnh các chỉ tiêu công nghệ	-	-
-	Dự phòng CP sửa chữa lớn	158.692.500.000	-
-	Dự phòng mét lò huyệt hệ số	-	-
-	Tài sản nguồn môi trường	173.212.500.000	-
	Cộng		
b	Dài hạn	-	-
	Dự phòng phải trả khác	-	-
	Cộng		
24	<u>Tài sản thuế thu nhập hoãn lại và thuế thu nhập hoãn lại phải trả</u>	<u>Cuối kỳ</u>	<u>Đầu kỳ</u>
a	Tài sản thuế thu nhập hoãn lại	36.230.366.654	36.230.366.654

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

	<u>This period</u>	<u>Previous period</u>
a Short-term	24.772.910.184	34.854.793.407
- Prepaid rent for fixed assets	-	-
- Tools and instruments used	-	-
- Borrowing costs	-	-
- Other items	24.772.910.184	34.854.793.407
b Long-term	161.664.379.143	121.708.675.583
- Business formation costs	-	-
- Insurance premiums	-	-
- Other items	161.664.379.143	121.708.675.583
Total	186.437.289.327	156.563.468.990

14 Other Assets

	<u>This period</u>	<u>Previous period</u>
- Short-term	-	-
- Long-term (Deferred Corporate Income Tax Asset)	36.230.366.654	36.230.366.654
Total	36.230.366.654	36.230.366.654

	<u>Kỳ này</u>		<u>In the year</u>		<u>Previous period</u>	
15 15. Loans and Finance Lease	Giá trị	Amount payable	Tăng	Decrease	Value	Amount payable
a Short-term Loans	556.461.345.272	556.461.345.272	1.658.581.152.933	1.893.223.871.669	791.104.064.008	791.104.064.008
b Long-term Loans	451.776.676.144	451.776.676.144	167.124.742.533	51.681.702.445	336.333.636.056	336.333.636.056
- Development of Quang Ninh (48-month term)	-	-	-	-	-	-
- Vietcombank Quang Ninh (72-month term)	-	-	-	-	-	-
- Vietcombank Quang Ninh (over 72 months)	174.688.465.034	174.688.465.034	54.716.069.638	21.655.291.459	141.627.686.855	141.627.686.855
- Vietcombank Quang Ninh (60-month term)	-	-	-	-	-	-
- SHB Quang Ninh (over 72 months)	16.221.815.715	16.221.815.715	-	-	16.221.815.715	16.221.815.715

-	Tien Phong Commercial Joint Stock Bank (60-month term)	-	-	-	-	-	-
-	VietinBank Quang Ninh (over 72 months)	43.172.220.791	43.172.220.791	55.034.244.500	17.783.330.986	5.921.307.277	5.921.307.277
-	VietinBank Quang Ninh (60-month term)	113.559.079.209	113.559.079.209	-	-	113.559.079.209	113.559.079.209
-	Military Bank Quang Ninh (24-month term)	-	-	-	-	-	-
-	Military Bank Quang Ninh (over 60 months)	104.135.095.395	104.135.095.395	57.374.428.395	12.243.080.000	59.003.747.000	59.003.747.000
*	Liabilities due for repayment within 12 months	70.653.430.245	70.653.430.245	9.248.052.300	-	61.405.377.945	61.405.377.945
*	Liabilities due for repayment after 12 months	381.123.245.899	381.123.245.899	-	51.681.702.445	274.928.258.111	274.928.258.111
16	<u>Accounts payable to the seller</u>			<u>This period</u>		<u>Previous period</u>	
				Value	Amount payable	Value	Amount payable
a	Short-term accounts payable to suppliers			326.295.084.048	326.295.084.048	491.196.442.334	491.196.442.334
-	TKV Environment One Member Limited Liability Company			5.445.762.572	5.445.762.572	3.737.351.918	3.737.351.918
-	Cong Oanh Limited Liability Company			-	-	7.098.297.864	7.098.297.864
-	Vinacomin Tourism and Trade Joint Stock Company			-	-	108.158.600	108.158.600
-	SIEMAG TECBERG GmbH			2.791.765.590	2.791.765.590	2.791.765.590	2.791.765.590
-	Vinacomin Coal Import - Export Joint Stock Company			-	-	4.593.442.300	4.593.442.300
-	Vinacomin Tourism and Trade Joint Stock Company Quảng Ninh Branch			-	-	-	-
-	Vietnam Coal and Mineral College			2.739.800.482	2.739.800.482	5.176.525.467	5.176.525.467
-	TKV Mine Construction Company			-	-	2.179.566.652	2.179.566.652
-	Vinacomin Machinery Manufacturing Joint Stock Company			-	-	20.625.000	20.625.000
-	TKV Materials Joint Stock Company			7.121.712.501	7.121.712.501	5.280.643.867	5.280.643.867
-	Payables to other entities			308.196.042.903	308.196.042.903	460.210.065.076	460.210.065.076
	Total			326.295.084.048	326.295.084.048	491.196.442.334	491.196.442.334
17	<u>Dividends and profits must be paid</u>					<u>End of the period</u>	<u>beginning of the period</u>

<u>Dividends and profits must be paid</u>		22.199.474.400		-	
18	<u>Preferred shares classified as liabilities</u>				
19	<u>Taxes and other amounts payable to the state</u>				
a	Amounts payable	<u>Beginning of the year</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>End of the year</u>
-	Value Added Tax (VAT)	31.339.754.925	107.252.913.493	124.434.418.455	14.158.249.963
	+ Domestic VAT	31.339.754.925	107.252.913.493	124.434.418.455	14.158.249.963
	+ Import VAT	-	-	-	-
-	Corporate Income Tax	6.644.724.714	9.323.428.119	7.600.000.000	8.368.152.833
-	Personal Income Tax	1.278.289.573	6.108.322.467	6.337.403.606	1.049.208.434
-	Resource Tax	34.521.067.838	245.659.659.110	246.795.488.048	33.385.238.900
-	Environmental Tax	-	-	-	-
-	Land and property tax, and land rental fees	-	4.660.824.868	4.660.824.868	-
-	Other taxes	-	42.305.400	42.305.400	-
-	Fees, charges, and other amounts payable	5.481.105.890	75.489.474.199	77.391.475.484	3.579.104.605
	Total	79.264.942.940	448.536.927.656	467.261.915.861	60.539.954.735
b	Amounts receivable	<u>Beginning of the year</u>	<u>Amount receivable</u>	<u>Amount collected</u>	<u>End of the year</u>
-	Value Added Tax (VAT)	-	-	-	-
-	Corporate Income Tax	-	-	-	-
-	Personal Income Tax	-	-	-	-
-	Resource Tax	-	-	-	-
-	Land and property tax, and land rental fees	753.271.396	-	316.903.200	436.368.196
-	Other taxes	35.922.401	74.000.712	-	109.923.113
-	Fees, charges, and other payable amounts (environmental fees)	-	-	-	-
	Total	789.193.797	74.000.712	316.903.200	546.291.309
20	<u>Accrued expenses</u>			<u>End of the period</u>	<u>beginning of the period</u>
a	Short-term			8.175.755.465	122.611.226
-	Accrued brand costs			-	-

- Interest payable	128.542.131	122.611.226
- Accrued expenses for the estimated cost of goods sold, real estate products sold	-	-
- Other items	8.047.213.334	-
b Long-term	-	-
- Interest payable	-	-
- Other items	-	-
Total	8.175.755.465	122.611.226
21 Other payables	<u>End of the period</u>	<u>beginning of the perio</u>
a Short-term	21.842.835.036	12.904.977.251
- Other payables and liabilities	21.842.835.036	12.904.977.251
Total	<u>End of the period</u>	<u>beginning of the perio</u>
22 Unearned revenue or Unrealized revenue	<u>End of the period</u>	<u>beginning of the perio</u>
23 Provision for liabilities	<u>End of the period</u>	<u>beginning of the perio</u>
a Short-term	-	-
- Provision for land stripping with insufficient coefficient	-	-
- Provision for exploitation rights fees	14.520.000.000	-
- Provision for adjustments in technological indicators	-	-
- Provision for major repairs	158.692.500.000	-
- Provision for missing shaft meters	-	-
- Environmental asset sources	173.212.500.000	-
Total		
b Long-term	-	-
Other provisions payable	-	-
Total		
24 Deferred tax assets and deferred tax liabilities	<u>End of the period</u>	<u>beginning of the perio</u>
a Deferred tax assets	36.230.366.654	36.230.366.654

25 Owner's Equity

a Statement of changes in equity

No.	Items	Owner's Investment Capital	Share Capital Surplus	Other capital from owners	Development Investment Fund	Retained Earnings	Source of Investment Capital for	Total
1	A	1	2	4	7	8	10	11
	Opening balance of the previous year	369.991.240.000	(193.650.000)	-	78.241.781.617	77.295.734.244	93.891.037	525.428.996.898
	Increase in capital during the previous year	-	-	-	2.009.146.345	-	-	2.009.146.345
	Profit in the previous year	-	-	-	-	41.082.766.561	-	41.082.766.561
	Other increases	-	-	-	-	-	-	-
	Decrease in capital during the previous year	-	-	-	-	38.591.025.454	-	38.591.025.454
	Loss in the previous year	-	-	-	-	-	-	-
	Other decreases	-	-	-	-	-	-	-
2	Ending balance of the previous year	369.991.240.000	(193.650.000)	-	80.250.927.962	79.787.475.351	93.891.037	529.929.884.350
	Increase in capital during the current year	-	-	-	-	-	-	-
	Profit for the current year	-	-	-	-	37.293.712.474	-	37.293.712.474
	Other increases	-	-	108.976.215	-	-	-	108.976.215
	Decrease in capital during the current year	-	-	-	-	43.557.108.697	-	43.557.108.697
	Loss in the current year	-	-	-	-	-	-	-
	Other decreases	-	-	-	-	-	93.891.037	93.891.037
3	Ending balance of the current year	369.991.240.000	(193.650.000)	108.976.215	80.250.927.962	73.524.079.128	-	523.681.573.305

b Details of the owner's investment capital

Beginning of year number

State's contribution (State shares)

240.494.310.000

Contributions from other entities (Common shares)

129.496.930.000

Self-replenished capital

Others

Total

369.991.240.000

c	Transactions related to capital with owners and dividend distribution	This Period	Previous period
-	Owner's investment capital		
	+ Beginning of year contribution	369.991.240.000	369.991.240.000
	+ Increase in capital during the year		
	+ Decrease in capital during the year		
	+ End of year contribution	369.991.240.000	369.991.240.000
-	Dividends and profit distribution		
d	Dividends	This Period	Previous period
-	Dividends declared after the end of the fiscal year		
	Dividends declared on common shares		
	Dividends declared on preferred shares		
-	Accrued dividends on preferred shares not yet recognized	-	-
đ	Shares	This Period	Previous period
-	Number of shares registered for issuance	-	-
-	Number of shares sold to the public	36.999.124	36.999.124
	+ Common shares	36.999.124	36.999.124
	+ Preferred shares	-	-
-	Number of shares repurchased	-	-
	+ Common shares	-	-
	+ Preferred shares	-	-
-	Number of shares outstanding	36.999.124	36.999.124
	+ Common shares	36.999.124	36.999.124
	+ Preferred shares	-	-
*	<i>Par value of outstanding shares</i>	10.000	10.000
e	Corporate funds	This Period	Previous period
-	Development investment fund	80.250.927.962	80.250.927.962
-	Financial reserve fund	-	-

-	Other equity funds	-	-
*	Purpose of establishing and using corporate funds		
	The development investment fund is established from the after-tax profit of the enterprise and is used for expanding the scale of production, business, or for in-depth investment of the enterprise.		
	Income and expenses, profits or losses are		
g	directly accounted for in equity according to the provisions of specific accounting standards.		
26	<u>Revaluation surplus or Asset revaluation difference</u>	<u>This Period</u>	<u>Previous period</u>
27	<u>Exchange rate difference</u>	<u>This Period</u>	<u>Previous period</u>
28	<u>Financial source</u>	<u>This Period</u>	<u>Previous period</u>
-	Financial source allocated during the year	-	-
-	Career expenses	-	-
-	Remaining financial source at the end of the year	-	-
29	<u>Off-balance-sheet items</u>	<u>This Period</u>	<u>Previous period</u>
a	Leased assets	7.890.000.000	3.540.000.000
b	Assets held in custody	-	-
c	Foreign currencies of all kinds	-	-
d	Monetary gold	-	-
d	Bad debts that have been resolved	-	-
e	Other information	-	-
30	<u>Other information explained and clarified by the enterprise itself</u>		

VII Supplementary information for the items presented in the income statement

		<u>This Period</u>	<u>Previous period</u>
1	<u>Total Revenue from Sales and Services Provided:</u>	2.269.400.146.104	1.624.999.086.866
	+Revenue from Coal Sales	2.247.623.215.263	1.571.831.148.266
	+ Revenue from Service Provision	21.776.930.841	53.167.938.600
	+ Internal offset revenue	-	-
2	<u>Revenue deductions</u>	-	-
	+ Trade discounts	-	-
	+ Sales discounts	-	-
	+ Returned goods	-	-
	+ VAT payable (direct method)	-	-
	+ Excise tax	-	-
	+ Export tax	-	-
		<u>This Period</u>	<u>Previous period</u>
3	<u>Cost of goods sold</u>		
-	Cost of finished goods provided	2.042.740.028.281	1.412.885.355.794
-	Cost of goods provided	17.637.662.234	47.086.713.054
	Total	2.060.377.690.515	1.459.972.068.848

4	<u>Financial income</u>	1.637.912.318	1.395.298.686
-	Interest on deposits, loans	231.773.336	29.310.249
-	Interest on bond, note, and bill investments		
-	Dividends, profits distributed		
-	Foreign exchange gains		
-	Realized exchange rate gains		
-	Unrealized exchange rate gains		
-	Interest on deferred sales, cash discounts		
-	Other financial income	1.406.138.982	1.365.988.437
5	<u>Financial expenses</u>	<u>This Period</u>	<u>Previous period</u>
-	Interest on loans	57.068.203.812	38.133.518.886
	+ Short-term loan interest	36.490.023.633	25.959.770.574
	+ Long-term loan interest	20.578.180.179	12.173.748.312
-	Cash discounts, interest on deferred sales		
-	Loss from the liquidation of short-term and long-term investments		
-	Foreign exchange loss		
-	Realized exchange rate loss		
-	Unrealized exchange rate loss		
-	Provision for impairment of short-term and long-term investments		
-	Financial expenses	-	563.882.734
	Total	57.068.203.812	38.697.401.620
6	<u>Other income</u>	<u>This Period</u>	<u>Previous period</u>
-	Proceeds from the disposal or sale of fixed assets, materials, goods	12.728.866.941	-
-	Gains from asset revaluation	-	-
-	Fines received	-	-
-	Tax reductions	-	-
-	Other items	2.647.836.725	2.132.118.037
	Total	15.376.703.666	2.132.118.037
7	<u>Other expenses</u>	<u>This Period</u>	<u>Previous period</u>
-	Remaining value of fixed assets and costs of disposal or sale of assets, materials, goods	80.737.373	173.000.000
-	Loss from asset revaluation	-	-
-	Back taxes or recoverable amounts	-	-
-	Other items	210.049.430	106.426.107
	Total	290.786.803	279.426.107
8	<u>Selling expenses and administrative expenses</u>	<u>This Period</u>	<u>Previous period</u>
a	Administrative expenses incurred during the period	108.568.085.066	105.422.314.165
-	Management personnel expenses	51.958.636.646	52.128.559.690

-	Management materials expenses	1.087.479.532	1.230.871.024
-	Office supplies expenses	342.465.000	202.318.000
-	Depreciation expenses	127.760.100	398.258.307
-	Outsourced services	784.008.714	912.487.293
-	Other expenses	54.267.735.074	50.549.819.851
b	Selling expenses incurred during the period	13.492.855.299	3.772.375.891
-	Staff expenses	4.661.085.022	1.978.995.592
-	Material expenses	4.726.106.666	244.102.761
-	Supplies expenses	-	-
-	Depreciation expenses	689.805.667	58.542.861
-	Outsourced services	1.444.580.336	138.587.426
-	Other expenses	1.971.277.608	1.352.147.251
c	Items reducing selling expenses and administrative expenses	-	-

9	<u>Production and business expenses by element</u>	<u>This Period</u>	<u>Previous period</u>
a/	<u>Total</u>		
	Raw material and material costs	438.240.146.714	391.729.994.763
	+ <i>Material costs</i>	322.516.092.877	294.746.022.645
	+ <i>Fuel costs</i>	26.462.246.545	19.664.435.287
	+ <i>Power costs</i>	89.261.807.292	77.319.536.831
	Labor costs	689.493.098.947	673.667.025.431
	+ <i>Salary expenses</i>	599.588.445.655	580.940.693.592
	+ <i>Social insurance, health insurance, and union fees</i>	63.927.656.201	64.702.790.839
	+ <i>Meal expenses</i>	25.976.997.091	28.023.541.000
	Depreciation of fixed assets	278.452.419.932	248.106.492.226
	Outsourced service costs	230.233.161.208	239.066.280.299
	Other monetary expenses	577.357.993.591	484.789.050.219
	Total	2.213.776.820.392	2.037.358.842.938

10	<u>Current corporate income tax expense.</u>	<u>This Period</u>	<u>Previous period</u>
-	Corporate income tax expense based on taxable income for the current year	9.323.428.119	3.657.407.134
-	Corporate income tax reduced according to Decree No. 68/2020/ND-CP dated April 26, 2020 (*)	-	-
-	Total current corporate income tax expense	9.323.428.119	3.657.407.134

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

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

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

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

- 2 Cash held by the company but not used

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

	<u>This Period</u>	<u>Previous period</u>
3	Actual borrowings received during the period	
-	Cash received from borrowings under conventional agreements	1.825.705.895.466 1.752.361.063.168
4	Principal amount repaid during the period	
-	Principal repayment on conventional loan agreements	1.944.905.574.114 1.811.646.822.709

IX Other information

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

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

Quang Ninh, October 20, 2026

Prepared by

Chief Accountant

Director



Bui Bang Ngoc



Truong Thuy Mai



Doan Duc Tho