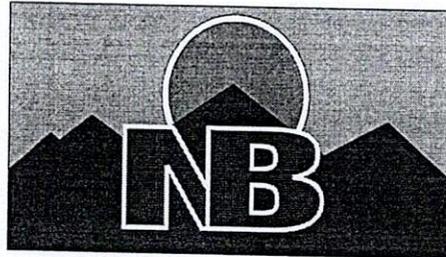


VIETNAM NATIONAL COAL
AND MINERAL INDUSTRIES GROUP
NUI BEO COAL JOINT STOCK COMPANY – VINACOMIN

Ha Long, January 20, 2025



FINANCIAL REPORT
Year 2024

Recipients:

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



DIRECTOR

ĐOÀN ĐẶC THO

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

Form B01-Co.

BALANCE SHEET
As of December 31, 2024

Unit: VND

No.	Category	Code	Ending balance (December 31, 2024)	Beginning balance (January 1, 2024)
	Assets			
A	CURRENT ASSETS (100 = 110 + 120 + 130 + 140 + 150)	100	1.064.372.739.561	849.067.130.006
I	Cash and Cash Equivalents	110	6.621.963.053	3.277.157.042
1	Cash	111	6.621.963.053	3.277.157.042
2	Cash equivalents	112	-	-
II	Short-term Financial Investments	120	-	-
III	Short-term Receivables	130	843.352.666.735	708.287.043.878
1	Short-term receivables from customers	131	836.098.788.409	703.597.142.637
2	Advances to suppliers (short-term)	132	-	-
3	Internal receivables (short-term)	133	-	-
4	Receivables based on construction contract progress	134	-	-
5	Short-term loans receivable	135	-	-
6	Other short-term receivables	136	7.253.878.326	4.689.901.241
7	Provision for doubtful receivables (*)	137	-	-
8	Assets pending resolution	139	-	-
IV	Inventory	140	181.452.687.940	74.930.295.642
1	Inventory	141	182.318.996.227	74.930.295.642
2	Provision for inventory impairment (*)	149	(866.308.287)	-
V	Other Current Assets	150	32.945.421.833	62.572.633.444
1	Prepaid expenses (short-term)	151	32.945.421.833	40.781.422.627
2	VAT recoverable	152	-	19.833.781.421
3	Taxes and other receivables from the State	153	-	1.957.429.396
B	NON-CURRENT ASSETS (200 = 210 + 220 + 240 + 250 + 260)	200	1.514.731.195.273	1.780.703.181.091
I	Long-term Receivables	210	88.797.588.826	87.022.987.214
1	Long-term receivables from customers	211	-	-
2	Advances to suppliers (long-term)	212	-	-
3	Business capital of subsidiary units	213	-	-
4	Long-term internal receivables	214	-	-
5	Long-term loans receivable	215	-	-
6	Other long-term receivables	216	88.797.588.826	87.022.987.214
7	Provision for doubtful long-term receivables	217	-	-
II	Fixed Assets	220	1.272.126.938.298	1.574.224.787.457
1	Tangible fixed assets	221	1.272.126.938.298	1.574.224.787.457
-	Original cost	222	4.883.173.666.935	4.838.960.926.171
-	Accumulated depreciation (*)	223	(3.611.046.728.637)	(3.264.736.138.714)
3	Intangible fixed assets	227	-	-
-	Original cost	228	396.933.150	396.933.150
-	Accumulated depreciation (*)	229	(396.933.150)	(396.933.150)
III	Investment property	230	-	-
IV	Long-term Work-in-progress	240	88.175.797.748	73.145.300.681

No.	Category	Code	Ending balance (December 31, 2024)	Beginning balance (January 1,2024)
1	Long-term production, business work-in-progress costs	241	-	
2	Long-term construction work-in-progress	242	88.175.797.748	73.145.300.681
IV	Long-term Financial Investments	250	-	-
V	Other long-term assets	260	65.630.870.401	46.310.105.739
1	Long-term prepaid expenses	261	26.926.161.611	7.605.396.949
2	Deferred income tax assets	262	38.704.708.790	38.704.708.790
*	TOTAL ASSETS (270 = 100 + 200)	270	2.579.103.934.834	2.629.770.311.097
	SOURCE OF FUNDS			
A	LIABILITIES (300 = 310 + 330)	300	2.054.408.774.801	2.053.069.150.137
I	Short-term liabilities	310	1.941.019.067.128	1.650.885.577.768
1	Short-term trade payables	311	487.336.519.273	421.047.915.894
2	Short-term advances from customers	312	628.768.284	101.586.165
3	Taxes and amounts payable to the State	313	116.097.805.541	30.749.405.360
4	Payables to employees	314	117.830.944.762	197.488.000.783
5	Short-term accrued expenses	315	111.850.960	98.140.500
6	Short-term internal payables	316	-	-
7	Payables under construction contract progress	317	-	
8	Short-term unearned revenue	318	-	
9	Other short-term payables	319	212.101.255.071	12.289.976.777
10	Short-term borrowings and finance lease liabilities	320	966.653.343.674	979.989.394.338
11	Short-term provisions	321	-	
12	Reward and welfare fund	322	40.258.579.563	9.121.157.951
II	Long-term Liabilities	330	113.389.707.673	402.183.572.369
1	Long-term payables to suppliers	331	-	
2	Long-term advances from customers	332	-	
3	Long-term accrued expenses	333	-	
4	Internal payables for business capital	334	-	
5	Long-term internal payables	335	-	
6	Long-term unearned revenue	336	-	
7	Other long-term payables	337	-	
8	Long-term loans and financial lease liabilities	338	107.199.707.673	402.147.206.069
9	Convertible bonds	339	-	
10	Preferred shares	340	-	
11	Deferred income tax liabilities	341	-	-
12	Provision for long-term liabilities	342	6.190.000.000	36.366.300
13	Science and technology development fund	343	-	-
B	OWNER'S EQUITY (400 = 410 + 430)	400	524.695.160.033	576.701.160.960
I	Owner's equity	410	524.680.074.855	576.686.075.782
1	Capital contributions from owners	411	369.991.240.000	369.991.240.000
-	Common shares with voting rights	411a	369.991.240.000	369.991.240.000
-	Preferred shares	411b	-	
2	Surplus share capital	412	(193.650.000)	(193.650.000)
3	Bond conversion rights	413	-	
4	Other capital from owners	414	-	
5	Treasury shares (*)	415	-	
6	Revaluation surplus	416	-	
7	Exchange rate differences	417	-	
8	Investment development fund	418	78.241.781.617	71.713.950.044

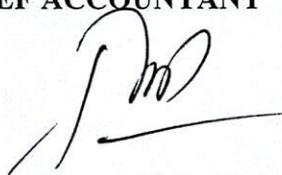
No.	Category	Code	Ending balance (December 31, 2024)	Beginning balance (January 1, 2024)
9	Restructuring support fund	419	-	
10	Other funds under owners' equity	420	-	
11	Undistributed after-tax profits	421	76.546.812.201	135.080.644.701
-	Cumulative undistributed after-tax profits up to the end of the previous period	421a	40.203.029.772	29.473.829.024
-	Undistributed after-tax profits for the current period	421b	36.343.782.429	105.606.815.677
12	Capital for construction investment	422	93.891.037	93.891.037
II	Funds and other reserves	430	15.085.178	15.085.178
1	Funds	431	15.085.178	15.085.178
2	Funds allocated for the formation of fixed assets	432	-	
	TOTAL SOURCES OF CAPITAL (440 = 300 + 400)	440	2.579.103.934.834	2.629.770.311.097

PREPARED BY



Bui Bang Ngoc

CHIEF ACCOUNTANT



Truong Thuy Mai

Prepared on January 18, 2025

DIRECTOR



Doan Duc Tho

BUSINESS PERFORMANCE REPORT

No.	Indicator	Codes	Explain ation	Quarter 4		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	1.128.710.100.297	543.685.146.540	2.812.769.703.303	3.251.793.343.838
2	Revenue deductions (03 = 04 + 05 + 06 + 07)	02	VII.2	-	-	-	-
3	Net revenue from sales of goods and services (10 = 01 - 02)	10		1.128.710.100.297	543.685.146.540	2.812.769.703.303	3.251.793.343.838
4	Cost of goods sold	11	VII.3	947.977.986.921	422.129.184.637	2.530.988.606.884	2.799.234.976.007
5	Gross profit from sales of goods and services (20 = 10 - 11)	20		180.732.113.376	121.555.961.903	281.781.096.419	452.558.367.831
6	Financial income	21	VII.4	11.828.275	1.281.182.986	1.350.760.631	2.610.974.575
7	Financial expenses	22	VII.5	18.706.371.667	26.253.342.513	74.118.960.761	135.061.540.203
	<i>Including: Interest expenses</i>	23		14.137.001.237	20.247.971.160	68.785.828.427	127.811.024.616
8	Selling expenses	25	VII.8a	1.783.814.989	2.385.750.960	17.993.252.232	22.705.527.783
9	Administrative expenses	26	VII.8b	43.469.374.312	55.482.888.560	150.637.943.047	175.489.864.103
10	Net profit from business activities [30 = 20 + (21 - 22) - (25 + 26)]	30		116.784.380.683	38.715.162.856	40.381.701.010	121.912.410.317
11	Other income	31	VII.6	888.210.528	5.899.826.434	9.080.666.188	7.940.450.813
12	Other expenses	32	VII.7	460.923.393	1.911.926.357	3.718.463.576	2.095.248.733
13	Other profit (40 = 31 - 32)	40		427.287.135	3.987.900.077	5.362.202.612	5.845.202.080
14	Total profit before tax (50 = 30 + 40)	50		117.211.667.818	42.703.062.933	45.743.903.622	127.757.612.397
15	Current corporate income tax	51	VII.10	9.400.121.193	14.370.766.593	9.400.121.193	31.381.676.486
16	Deferred corporate income tax expense	52		-	(9.230.879.766)	-	(9.230.879.766)
17	Profit after corporate income tax (60 = 50 - 51)	60	VII.11	107.811.546.625	37.563.176.106	36.343.782.429	105.606.815.677
18	Basic earnings per share (*)	70		2.914	975	982	2.814
19	Diluted earnings per share	71		-	-	-	-

Ha Long, January 18, 2025

PREPARED BY



Bui Bang Ngoc

CHIEF ACCOUNTANT



Trung Thuy Mai

DIRECTOR



Doan Duc Tho

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		45.743.903.622	127.757.612.397
2. Adjustments for:				
Depreciation of fixed assets	02		380.147.520.931	419.122.120.568
Provisions	03		866.308.287	-
Unrealized foreign exchange differences	04		-	-
Gains/losses from investment activities	05		(78.910.737)	(386.094.070)
Interest expense	06		68.785.828.427	127.811.024.616
Other adjustments	07		-	-
3. Profit from business activities before changes in working capital	08		495.464.650.530	674.304.663.511
(Increase)/Decrease in receivables	09		(115.049.013.652)	260.080.391.405
(Increase)/Decrease in inventories	10		(107.388.700.585)	117.590.810.360
(Increase)/Decrease in payables	11		227.167.856.068	(230.424.201.691)
(Increase)/Decrease in prepaid expenses	12		(11.484.763.868)	(7.250.009.970)
(Increase)/Decrease in trading securities	13		-	-
Interest paid	14		(52.432.818.292)	(133.492.680.916)
Corporate income tax paid	15		(8.784.693.053)	(55.650.384.741)
Other cash receipts from operating activities	16		-	-
Other cash payments for operating activities	17		(22.085.850.887)	(15.480.890.661)
Net cash flows from operating activities	20		405.406.666.261	609.677.697.297
II. CASH FLOW FROM INVESTING ACTIVITIES				
1. Cash spent on purchasing and constructing fixed assets and other long-term assets	21		(93.823.727.013)	(35.402.556.007)
2. Cash received from the disposal or sale of fixed assets and other long-term assets	22		-	308.444.530
3. Cash spent on loans and purchasing debt instruments of other entities	23		-	-
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		45.415.823	77.649.540
* Net cash flow from investing activities	30		(93.778.311.190)	(35.016.461.937)
III. CASH FLOW FROM FINANCING ACTIVITIES				
1. Cash received from issuing shares or receiving capital contributions from owners	31		-	-
2. Cash spent on capital contributions to owners, repurchasing the company's own shares	32		-	-
3. Cash received from borrowing	33	VIII.3	2.175.561.451.735	2.357.523.366.878
- Short-term			2.138.782.830.555	2.313.849.877.809
- Long-term			36.778.621.180	43.673.489.069
4. Cash spent on repaying principal loans	34	VIII.3	(2.483.845.000.795)	(2.919.641.807.107)
- Short-term			(2.030.149.144.686)	(2.262.726.679.716)
- Long-term			(453.695.856.109)	(656.915.127.391)
5. Cash spent on lease liabilities	35	VIII.3	-	-
6. Dividends and profits paid to owners	36		-	(11.099.737.200)
* Net cash flow from financing activities	40		(308.283.549.060)	(573.218.177.429)
Net cash flows during the period (50 = 20+30+40)	50		3.344.806.011	1.443.057.931
Cash balance at the beginning of the period	60		3.277.157.042	1.834.099.111
Effect of exchange rate changes on foreign currency translation	61		-	-
Cash balance at the end of the period	70		6.621.963.053	3.277.157.042

PREPARED BY

Bui Bang Ngoc

CHIEF ACCOUNTANT

Truong Thuy Mai



Ha Long, January 18, 2025

DIRECTOR

Đoàn Đức Thọ

NOTES TO THE FINANCIAL STATEMENTS
Quarter IV, 2024

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, 2024, ending on December 31, 2024)

2 Currency unit used in accounting: VND

III Accounting Standards and Applied Accounting Regime

1 Applied Accounting Regime:

Circular No. 200/2014/TT-BTC dated December 22, 2014, issued by the Ministry of Finance guiding the Corporate Accounting Regime.

Decision No. 291/11/QĐ-HĐQT dated December 27, 2006, issued by the Chairman of the Board of Directors of TKV, promulgating the accounting regime applied within the Vietnam National Coal and Mineral Industries Group

Circular No. 244/2009/TT-BTC dated December 31, 2009, issued by the Minister of Finance, guiding amendments and supplements to the corporate accounting regime.

Declaration of Compliance with Vietnamese Accounting Standards and Accounting Regime:

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

IV Applied Accounting Policies:

1 Principle of converting financial statements in foreign currency to Vietnamese Dong:

2 Types of exchange rates applied in accounting:

3 Principle for determining the effective interest rate (effective rate) used to discount cash flows:

4 Principle for recognizing cash and cash equivalents:

- Method for converting other currencies into the currency used in accounting.

- Economic transactions involving foreign currencies are converted into Vietnamese Dong at the actual exchange rate on the date of the transaction at the bank where the company holds an account, in accordance with the provisions of Accounting Standard No. 24 "Cash Flow Statements."
- 5 Accounting principle for financial investments:
 - Trading securities.
 - Investments held until maturity.
 - Loans receivable.
 - Investments in subsidiaries, joint ventures, and associates.
 - Investments in equity instruments of other entities.
 - Accounting methods for other transactions related to financial investments.
- 6 Accounting principle for receivables
- 7 Principle for recognizing inventory:
 - Inventory valuation method: At actual cost.
 - Method for calculating the value of inventory: For stock materials, it is determined by specific identification.
 - Method for determining the cost of unfinished business and inventory of finished goods: Followed as per Decision No. 2917/QĐ-HĐQT dated December 27, 2006, of TKV Group.
 - Method for accounting for inventory: Regular reporting.
 - Method for provisioning for inventory impairment.
- 8 Principles and Methods for Depreciation of Financial Lease Assets:
 - Recognition Principles for Tangible and Intangible Fixed Assets:
 - The original cost of tangible fixed assets and intangible fixed assets includes all direct costs related to their formation and preparation for ready-to-use status.
 - Depreciation Method for Tangible and Intangible Fixed Assets:
 - Depreciation is calculated using the straight-line method over the useful life specified in the framework outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Minister of Finance on the management, usage, and depreciation of fixed assets.
 - Principle for Recognizing the Original Cost of Finance Lease Assets: In compliance with Standard No. 06 on Principles and Methods of Depreciation for Finance Lease Fixed Assets: Depreciation is calculated using the straight-line method over the useful life specified in the framework outlined in Circular No. 45/2013/TT-BTC dated April 25, 2013, issued by the Minister of Finance on the management, usage, and depreciation of fixed assets.
- 9 Accounting Principles for Business Cooperation Contracts:
- 10 Accounting Principles for Deferred Income Taxes:
- 11 Accounting Principles for Prepaid Expenses:
 - Prepaid expenses include: Tools and instruments allocated gradually into production and business costs.
 - The method for allocating prepaid expenses is the straight-line method, with a maximum period of 3 years as per Accounting Standard No. 04 "Intangible Fixed Assets."
 - The method for amortizing goodwill is the straight-line method with a period of 3 years, according to Accounting Standard No. 04 "Intangible Fixed Assets."
- 12 Accounting Principles for Payables:
- 13 Accounting Principles for Recognition of Loans and Finance Lease Liabilities:
- 14 Accounting Principles for Borrowing Costs Capitalization:
 - Principles for recognizing borrowing costs: Borrowing costs are recognized as production and business expenses in the period unless capitalized as per Accounting Standard No. 16 "Borrowing Costs."

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

V Accounting Principles for Financial Costs:

<u>1</u> Cash	<u>Current period</u>	<u>Previous period</u>
- Cash on hand	793.264.603	45.310.458
- Cash at bank	5.828.698.450	3.231.846.584
- Cash in transit	-	-
Total	6.621.963.053	3.277.157.042

2	<u>Receivables from Customers</u>	<u>Current period</u>		<u>Previous period</u>	
a	Short-term receivables from customers	836.098.788.409		703.597.142.637	
-	TKV Group	-		-	
-	Hon Gai Coal Handling Company - Vinacomin	-		-	
-	Hon Gai Coal Screening Company - Vinacomin	713.814.237.231		625.444.182.185	
-	Mine Construction Company No. 1 Ha Lam Coal Joint Stock Company - Vinacomin	-		-	
-	Cam Pha Port Coal Handling Company - Vinacomin	105.898.300.979		76.328.105.849	
-	Mạo Khê Thermal Power Plant Project Management Board	-		-	
-	Other customer receivables	16.386.250.199		1.824.854.603	
b	Long-term receivables from customers	0		0	
-		-		-	
-		-		-	
-		-		-	
-	Other accounts receivable from customers.	-		-	
c	Receivables from Related Parties	-		-	

4	<u>Other Receivables</u>	<u>Current period</u>		<u>Previous period</u>	
		Value	Provision	Value	Provision
a	Short-term	7.253.878.326		4.689.901.241	
-	Receivables from privatization receivables from dividends and profits distribution	-		-	
-	Receivables from employees	-		-	
-	Social insurance (BHXH) receivables	3.319.581.738		-	
-	Other receivables	24.455.136.275		4.689.901.241	
b	Long-term	88.797.588.826		87.022.987.214	
-	Receivables from privatization receivables from dividends and profits distribution	-		-	
-	Receivables from employees	-		-	
-	Receivables from deposit interest receivables from environmental deposit at Quang Ninh Environmental Fund	20.520.839.687		19.215.494.879	
-		68.276.749.139		67.807.492.335	
	Total	96.051.467.152		91.712.888.455	

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
-	Dai Phuc Cooperative	0		0	
-	Foreign Investment Design and Management Consulting Joint Stock Company	0		0	
	Total	-		-	

7	<u>Inventory</u>	<u>Current period</u>		<u>Current period</u>	
		Value	Provision	Value	Provision
-	Goods in transit	-		-	
-	Raw materials, supplies	27.494.390.118		33.186.243.243	

-	Tools and instruments	752.534.800	-	496.612.600	-
-	Work in progress	33.399.906.006	-	593.735.542	-
-	Finished goods	120.672.165.303	-	40.653.704.257	-
-	Inventory goods	-	-	-	-
	Total original cost of inventory	182.318.996.227	-	74.930.295.642	-
*	Provision for inventory write-down	(866.308.287)	-	-	-
*	Net realizable value of inventory	181.452.687.940	-	74.930.295.642	-

+ 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	<u>Long-term Work-in-Progress Assets</u>	<u>Current period</u>	<u>Current period</u>
a	Long-term production costs in progress	0	0
b	Construction in progress	88.175.797.748	73.145.300.681
-	Nui Beo Coal Mine Tunnel Project	-	-
-	Khe Ca - Ha Phong Project	71.144.381.981	71.144.381.981
-	Other projects	17.031.415.767	2.000.918.700
	Total	88.175.797.748	73.145.300.681

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	1.729.740.100.996	2.366.379.499.694	726.880.682.627	15.960.642.854	-	4.838.960.926.171
-	Increase during the year	44.531.870	52.279.974.825	26.008.723.251	460.000.000	-	78.793.229.946
	+ Purchases during the year	-	-	-	-	-	-
	+ Completed construction investments	44.531.870	52.279.974.825	26.008.723.251	460.000.000	-	78.793.229.946
	+ Other increases	-	-	-	-	-	-
-	Decrease during the year	30.015.347.138	3.154.229.833	-	1.410.912.211	-	34.580.489.182
	+ Transferred to investment properties	-	-	-	-	-	-
	+ Disposals, sales	30.015.347.138	3.154.229.833	-	1.410.912.211	-	34.580.489.182
	+ Other decreases	-	-	-	-	-	-
-	Ending balance	1.699.769.285.728	2.415.505.244.686	752.889.405.878	15.009.730.643	-	4.883.173.666.935
*	Accumulated depreciation	-	-	-	-	-	-
-	Beginning balance	1.237.518.904.532	1.374.038.666.195	639.290.110.570	13.888.457.417	-	3.264.736.138.714
-	Increase during the year	129.893.528.287	220.519.006.936	29.599.191.405	912.847.391	-	380.924.574.019
	+ Depreciation for the year	129.116.475.199	220.519.006.936	29.599.191.405	912.847.391	-	380.147.520.931
	+ Increase due to wear and tear	777.053.088	-	-	-	-	777.053.088
	+ Other increases	-	-	-	-	-	-
-	Decrease during the year	30.015.347.138	3.187.724.747	-	1.410.912.211	-	34.613.984.096
	+ Transferred to investment properties	-	-	-	-	-	-
	+ Disposals, sales	30.015.347.138	3.187.724.747	-	1.410.912.211	-	34.613.984.096
	+ Other decreases	-	-	-	-	-	-
-	Ending balance	1.337.397.085.681	1.591.369.948.384	668.889.301.975	13.390.392.597	-	3.611.046.728.637
*	Net book value of tangible fixed assets	-	-	-	-	-	-
-	At the beginning of the year	492.221.196.464	992.340.833.499	87.590.572.057	2.072.185.437	-	1.574.224.787.457
-	At the end of the year	362.372.200.047	824.135.296.302	84.000.103.903	1.619.338.046	-	1.272.126.938.298

- Net book value at the end of the year of tangible fixed assets pledged or mortgaged for loans: 651.943.525.077

- Original cost of fixed assets at the end of the year that have been fully depreciated but are still in use. 1.670.414.033.910

10 Increase and decrease of intangible fixed assets

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

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

	<u>This period</u>	<u>Previous period</u>
a Short-term	32.945.421.833	40.781.422.627
- Prepaid rent for fixed assets	-	-
- Tools and instruments used	-	-
- Borrowing costs	-	-
- Other items	32.945.421.833	40.781.422.627
b Long-term	26.926.161.611	7.605.396.949
- Business formation costs	-	-
- Insurance premiums	-	-
- Other items	26.926.161.611	7.605.396.949
Total	59.871.583.444	48.386.819.576

14 Other Assets

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

	<u>Kỳ này</u>		<u>In the year</u>		<u>Previous period</u>		<u>Previous period</u>
15 15. Loans and Finance Lease	Giá trị	Amount payable	Tăng	Decrease	Value	Amount payable	
a <i>Short-term Loans</i>	794.913.933.866	794.913.933.866	2.138.782.830.555	2.030.149.144.686	686.280.247.997	686.280.247.997	
b <i>Long-term Loans</i>	278.939.117.481	278.939.117.481	36.778.621.180	453.695.856.109	695.856.352.410	695.856.352.410	
- Development of Quang Ninh (48-month term)	-	-	-	3.541.573.187	3.541.573.187	3.541.573.187	
- Vietcombank Quang Ninh (72-month term)	-	-	-	-	-	-	
- Vietcombank Quang Ninh (over 72 months)	166.524.993.101	166.524.993.101	25.503.725.180	105.721.104.911	246.742.372.832	246.742.372.832	
- Vietcombank Quang Ninh (60-month term)	-	-	-	52.278.895.089	52.278.895.089	52.278.895.089	
- SHB Quang Ninh (over 72 months)	56.221.815.715	56.221.815.715	-	-	56.221.815.715	56.221.815.715	

-	Tien Phong Commercial Joint Stock Bank (60-month term)	-	-	-	-	-	-
-	VietinBank Quang Ninh (over 72 months)	14.814.500.000	14.814.500.000	11.274.896.000	278.186.282.922	281.725.886.922	281.725.886.922
-	VietinBank Quang Ninh (60-month term)	6.163.000.000	6.163.000.000	-	-	6.163.000.000	6.163.000.000
-	Military Bank Quang Ninh (24-month term)	-	-	-	-	-	-
-	Military Bank Quang Ninh (over 60 months)	35.214.808.665	35.214.808.665	-	13.968.000.000	49.182.808.665	49.182.808.665
*	Liabilities due for repayment within 12 months	171.739.409.808	171.739.409.808	-	121.969.736.533	293.709.146.341	293.709.146.341
*	Liabilities due for repayment after 12 months	107.199.707.673	107.199.707.673	-	331.726.119.576	402.147.206.069	402.147.206.069

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	487.336.519.273	487.336.519.273	421.047.915.894	421.047.915.894
-	TKV Environment One Member Limited Liability Company	3.035.143.361	3.035.143.361	7.319.287.214	7.319.287.214
-	Cong Oanh Limited Liability Company	10.680.683.091	10.680.683.091	14.904.077.101	14.904.077.101
-	Vinacomin Tourism and Trade Joint Stock Company	151.004.051	151.004.051	374.747.400	374.747.400
-	SIEMAG TECBERG GmbH	2.791.765.590	2.791.765.590	2.791.765.590	2.791.765.590
-	Vinacomin Coal Import - Export Joint Stock Company	4.593.442.300	4.593.442.300	4.642.042.300	4.642.042.300
-	Vinacomin Tourism and Trade Joint Stock Company Quảng Ninh Branch	866.044.000	866.044.000	1.647.407.805	1.647.407.805
-	Vietnam Coal and Mineral College	5.186.946.479	5.186.946.479	14.344.732.385	14.344.732.385
-	TKV Mine Construction Company	12.734.354.673	12.734.354.673	-	-
-	Vinacomin Machinery Manufacturing Joint Stock Company	849.230.274	849.230.274	2.864.796.391	2.864.796.391
-	TKV Materials Joint Stock Company	8.762.438.828	8.762.438.828	7.124.344.574	7.124.344.574
-	Payables to other entities	437.685.466.626	437.685.466.626	365.034.715.134	365.034.715.134
	Total	487.336.519.273	487.336.519.273	421.047.915.894	421.047.915.894

17 **Bonds issued**

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

	<u>Beginning of the year</u>	<u>Amount payable</u>	<u>Amount paid</u>	<u>End of the year</u>
a Amounts payable				
- Value Added Tax (VAT)	-	108.748.009.168	68.341.928.259	40.406.080.909
+ Domestic VAT	-	108.748.009.168	68.341.928.259	40.406.080.909
+ Import VAT	-	-	-	-
- Special Consumption Tax	-	-	-	-
+ Export tax	-	-	-	-
+ Import tax	-	-	-	-
- Corporate Income Tax	3.913.278.973	9.400.121.193	8.784.693.053	4.528.707.113
- Personal Income Tax	1.469.866.344	9.409.983.756	9.951.205.922	928.644.178
- Resource Tax	20.092.801.143	292.554.765.560	251.079.386.228	61.568.180.475
- Environmental Tax	-	-	-	-
- Land and property tax, and land rental fees	-	27.209.453.615	27.209.453.615	-
- Other taxes	472.095.974	3.124.187.200	3.180.790.816	415.492.358
- Fees, charges, and other amounts payable	4.801.362.926	221.777.665.398	218.328.327.816	8.250.700.508
Total	30.749.405.360	672.224.185.890	586.875.785.709	116.097.805.541
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	1.957.429.396	-	1.957.429.396	-
- Other taxes	-	-	-	-
- Fees, charges, and other payable amounts (environmental fees)	-	-	-	-
Total	1.957.429.396	-	1.957.429.396	-

20 Accrued expensesEnd of the period beginning of the period

a	Short-term	70.316.782	98.140.500
-	Accrued brand costs	-	-
-	Interest payable	70.316.782	98.140.500
-	Accrued expenses for the estimated cost of goods sold, real estate products sold	-	-
-	Other items	-	-
b	Long-term	41.534.178	-
-	Interest payable	41.534.178	-
-	Other items	-	-
	Total	111.850.960	111.850.960
21	<u>Other payables</u>	<u>End of the period</u>	<u>beginning of the period</u>
a	Short-term	-	-
-	Compensation payable	-	-
-	Trade union fund	-	-
-	Trade union membership fee	-	-
-	Social insurance	-	-
-	Health insurance	-	-
-	Unemployment insurance	-	-
-	Payables related to equitization	-	-
-	Topic-specific bonuses, cost allowances	-	-
-	Dividends, profits payable	-	-
-	Other payables and liabilities	212.101.255.071	12.289.976.777
	Total	212.101.255.071	12.289.976.777
22	<u>Unearned revenue or Unrealized revenue</u>	<u>End of the period</u>	<u>beginning of the period</u>
23	<u>Provision for liabilities</u>	<u>End of the period</u>	<u>beginning of the period</u>
a	Short-term	6.190.000.000	-
-	Provision for adjustments in technological indicators	6.190.000.000	-
	Total	6.190.000.000	-
b	Long-term	-	36.366.300
	Other provisions payable	-	36.366.300
	Total	-	36.366.300
24	<u>Deferred tax assets and deferred tax liabilities</u>	<u>End of the period</u>	<u>beginning of the period</u>
a	Deferred tax assets	38.704.708.790	38.704.708.790

25 Owner's Equity

a Statement of changes in equity

No.	Items	Owner's Investment Capital	Share Capital Surplus	Development Investment Fund	Retained Earnings	Financial Reserve Fund	Source of Investment Capital for	Total
1	A	1	2	7	8	9	10	11
	Opening balance of the previous year	369.991.240.000	(193.650.000)	71.713.950.044	47.204.007.335	-	93.891.037	488.809.438.416
	Increase in capital during the previous year	-	-	-	-	-	-	-
	Profit in the previous year	-	-	-	105.606.815.677	-	-	105.606.815.677
	Other increases	-	-	-	-	-	-	-
	Decrease in capital during the previous year	-	-	-	17.730.178.311	-	-	17.730.178.311
	Loss in the previous year	-	-	-	-	-	-	-
	Other decreases	-	-	-	-	-	-	-
2	Ending balance of the previous year	369.991.240.000	(193.650.000)	71.713.950.044	135.080.644.701	-	93.891.037	576.686.075.782
	Increase in capital during the current year	-	-	6.527.831.573	-	-	-	6.527.831.573
	Profit for the current year	-	-	-	36.343.782.429	-	-	36.343.782.429
	Other increases	-	-	-	-	-	-	-
	Decrease in capital during the current year	-	-	-	94.877.614.929	-	-	94.877.614.929
	Loss in the current year	-	-	-	-	-	-	-
	Other decreases	-	-	-	-	-	-	-
3	Ending balance of the current year	369.991.240.000	(193.650.000)	78.241.781.617	76.546.812.201	-	93.891.037	524.680.074.855

b Details of the owner's investment capital

State's contribution (State shares)

Contributions from other entities (Common shares)

Self-replenished capital

Others

Total

Beginning of year number

240.494.310.000

129.496.930.000

369.991.240.000

c	Transactions related to capital with owners and dividend distribution	This Period	Previous period
-	Owner's investment capital		
	+ Beginning of year contribution	369.991.240.000	369.991.240.000
	+ Increase in capital during the year		
	+ Decrease in capital during the year		
	+ End of year contribution	369.991.240.000	369.991.240.000
-	Dividends and profit distribution		
d	Dividends	This Period	Previous period
-	Dividends declared after the end of the fiscal year		
	Dividends declared on common shares		
	Dividends declared on preferred shares		
-	Accrued dividends on preferred shares not yet recognized	-	-
d	Shares	This Period	Previous period
-	Number of shares registered for issuance	-	-
-	Number of shares sold to the public	36.999.124	36.999.124
	+ Common shares	36.999.124	36.999.124
	+ Preferred shares	-	-
-	Number of shares repurchased	-	-
	+ Common shares	-	-
	+ Preferred shares	-	-
-	Number of shares outstanding	36.999.124	36.999.124
	+ Common shares	36.999.124	36.999.124
	+ Preferred shares	-	-
*	<i>Par value of outstanding shares</i>	10.000	10.000
e	Corporate funds	This Period	Previous period
-	Development investment fund	78.241.781.617	71.713.950.044
-	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.		
<u>26</u>	<u>Revaluation surplus or Asset revaluation difference</u>	<u>This Period</u>	<u>Previous period</u>

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

VII Supplementary information for the items presented in the income statement

<u>1</u>	<u>Total Revenue from Sales and Services Provided:</u>	<u>This Period</u>	<u>Previous period</u>
	+Revenue from Coal Sales	2.812.769.703.303	3.251.793.343.838
	+ Revenue from Service Provision	2.662.640.694.022	3.165.640.803.847
	+ Internal offset revenue	150.129.009.281	86.152.539.991
		-	-
<u>2</u>	<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>
<u>3</u>	<u>Cost of goods sold</u>		
-	Cost of finished goods provided	2.408.654.204.170	2.734.701.229.021
-	Cost of goods provided	122.334.402.714	64.533.746.986
	Total	2.530.988.606.884	2.799.234.976.007
<u>4</u>	<u>Financial income</u>	<u>This Period</u>	<u>Previous period</u>
-	Interest on deposits, loans	1.350.760.631	2.610.974.575
-	Interest on bond, note, and bill investments	45.415.823	77.649.540
-	Dividends, profits distributed		
-	Foreign exchange gains		
-	Realized exchange rate gains		
-	Unrealized exchange rate gains		
-	Interest on deferred sales, cash discounts		
-	Other financial income	1.305.344.808	2.533.325.035
<u>5</u>	<u>Financial expenses</u>	<u>This Period</u>	<u>Previous period</u>
-	Interest on loans	68.785.828.427	127.811.024.616

	+ Short-term loan interest	30.775.339.852	31.325.599.815
	+ Long-term loan interest	38.010.488.575	96.485.424.801
-	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	5.333.132.334	7.250.515.587
	Total	74.118.960.761	135.061.540.203
6	<u>Other income</u>	<u>This Period</u>	<u>Previous period</u>
-	Proceeds from the disposal or sale of fixed assets, materials, goods	-	308.444.530
-	Gains from asset revaluation	-	-
-	Fines received	1.079.000	-
-	Tax reductions	-	-
-	Other items	9.079.587.188	7.632.006.283
	Total	9.080.666.188	7.940.450.813
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	-	-
-	Loss from asset revaluation	-	-
-	Back taxes or recoverable amounts	-	1.045.183.358
-	Other items	3.718.463.576	1.050.065.375
	Total	3.718.463.576	2.095.248.733
8	<u>Selling expenses and administrative expenses</u>	<u>This Period</u>	<u>Previous period</u>
a	Administrative expenses incurred during the period	150.637.943.047	175.489.864.103
-	Management personnel expenses	70.576.727.576	88.113.714.280
-	Management materials expenses	1.821.050.965	2.033.412.520
-	Office supplies expenses	272.891.000	2.251.397.500
-	Depreciation expenses	573.209.258	595.520.035
-	Outsourced services	3.056.683.933	2.366.362.260
-	Other expenses	74.337.380.315	80.129.457.508
b	Selling expenses incurred during the period	17.993.252.232	22.705.527.783
-	Staff expenses	5.005.615.800	6.551.362.302
-	Material expenses	4.621.851.676	7.838.191.221
-	Supplies expenses	-	-
-	Depreciation expenses	1.182.371.456	1.763.280.151
-	Outsourced services	2.258.929.206	1.697.996.248
-	Other expenses	4.924.484.094	4.854.697.861

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	654.177.286.718	499.012.733.391
	+ <i>Material costs</i>	512.889.447.904	382.691.773.278
	+ <i>Fuel costs</i>	45.104.454.882	56.121.293.441
	+ <i>Power costs</i>	96.183.383.932	60.199.666.672
	Labor costs	807.063.112.652	622.856.796.147
	+ <i>Salary expenses</i>	680.608.502.726	533.560.000.118
	+ <i>Social insurance, health insurance, and union fees</i>	85.103.581.798	58.468.156.251
	+ <i>Meal expenses</i>	41.351.028.128	30.828.639.778
	Depreciation of fixed assets	378.136.259.487	419.493.710.160
	Outsourced service costs	247.086.312.668	155.040.024.791
	Other monetary expenses	739.844.007.178	716.151.384.123
	Total	2.826.306.978.703	2.412.554.648.612
b/	<u>Coal production</u>		
	Raw material and material costs	256.842.683.437	318.022.240.193
	+ <i>Material costs</i>	124.559.659.862	134.206.685.778
	+ <i>Fuel costs</i>	114.686.738.326	161.736.630.529
	+ <i>Power costs</i>	17.596.285.249	22.078.923.886
	Labor costs	157.217.238.885	154.344.432.913
	+ <i>Salary expenses</i>	125.815.424.185	127.941.732.537
	+ <i>Social insurance, health insurance, and union fees</i>	20.493.624.287	17.744.433.451
	+ <i>Meal expenses</i>	10.908.190.413	8.658.266.925
	Depreciation of fixed assets	40.643.429.270	128.177.886.454
	Outsourced service costs	90.783.281.605	123.906.309.134
	Other monetary expenses	419.428.211.581	456.925.350.763
	Total	964.914.844.778	1.181.376.219.457
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	9.400.121.193	31.381.676.486
-	Corporate income tax reduced according to Decree No. 68/2020/ND-CP dated April 26, 2020 (*)	-	-
-	Total current corporate income tax expense	9.400.121.193	31.381.676.486
11	<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	(9.230.879.766)

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

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

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

2 Cash held by the company but not used

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

3	Actual borrowings received during the period	<u>This Period</u>	<u>Previous period</u>
-	Cash received from borrowings under conventional agreements	2.175.561.451.735	2.357.523.366.878
4	Principal amount repaid during the period		
-	Principal repayment on conventional loan agreements	2.483.845.000.795	2.919.641.807.107

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

Item	Code	Previous Year's Report Amount	Adjustment Amount	Adjusted Amount
Items on the Balance Sheet				
Short-term Assets (100=110+120+130+140+150)	100	848.020.232.355	1.046.897.651	849.067.130.006
Short-term receivables	130	707.240.146.227	1.046.897.651	708.287.043.878
Receivables from customers	131	703.409.856.859	187.285.778	703.597.142.637
Other short-term receivables	136	3.830.289.368	859.611.873	4.689.901.241
Other receivables (Account 138)		3.830.289.368	859.611.873	4.689.901.241
Fixed Assets	220	1.576.153.737.568	(1.928.950.111)	1.574.224.787.457
Tangible Fixed Assets	221	1.574.007.070.514	217.716.943	1.574.224.787.457
Original Cost	222	4.838.709.714.314	251.211.857	4.838.960.926.171
Accumulated Depreciation (*)	223	(3.264.702.643.800)	(33.494.914)	(3.264.736.138.714)
Intangible Fixed Assets	227	2.146.667.054	(2.146.667.054)	-
Original Cost	228	3.575.334.150	(3.178.401.000)	396.933.150
Accumulated Depreciation (*)	229	(1.428.667.096)	1.031.733.946	(396.933.150)
Other long-term assets	260	43.427.868.076	2.882.237.663	46.310.105.739
Long-term prepaid expenses	261	4.723.159.286	2.882.237.663	7.605.396.949
Total Assets (270=100+200)	270	2.627.770.125.894	2.000.185.203	2.629.770.311.097
Liabilities (300=310+330)	300	2.052.567.285.916	501.864.221	2.053.069.150.137
Short-term liabilities	310	1.650.383.713.547	501.864.221	1.650.885.577.768
Taxes and amounts payable to the state	313	28.523.279.947	2.226.125.413	30.749.405.360
Other short-term payables	319	12.183.187.969	106.788.808	12.289.976.777
Other payables (Account 338)		12.183.187.969	106.788.808	12.289.976.777
Bonus and welfare fund	322	10.952.207.951	(1.831.050.000)	9.121.157.951
Bonus fund		3.076.819.492	(1.831.050.000)	1.245.769.492
Owner's Equity (400=410+430)	400	575.202.839.978	1.498.320.982	576.701.160.960
Owner's Equity	410	575.187.754.800	1.498.320.982	576.686.075.782
Undistributed After-tax Profit	421	133.582.323.719	1.498.320.982	135.080.644.701
Undistributed Profit for the Current Period	421b	104.108.494.695	1.498.320.982	105.606.815.677
Total Capital Sources (440=300+400)	440	2.627.770.125.894	2.000.185.203	2.629.770.311.097

Items on the Income Statement				
Cost of Goods Sold	11	2.799.184.932.576	50.043.431	2.799.234.976.007
Gross Profit from Sales and Service Provision (20=10-11)	20	452.608.411.262	(50.043.431)	452.558.367.831
Business administration expenses	26	177.320.914.103	(1.831.050.000)	175.489.864.103
Net Profit from Business Activities [30=20+(21-22)-(25+26)]	30	120.131.403.748	1.781.006.569	121.912.410.317
Other income	31	7.753.165.035	187.285.778	7.940.450.813
Other expenses	32	1.999.857.613	95.391.120	2.095.248.733
Other Profit (40=31-32)	40	5.753.307.422	91.894.658	5.845.202.080
Total Profit Before Tax (50=30+40)	50	125.884.711.170	1.872.901.227	127.757.612.397
Current Corporate Income Tax	51	31.007.096.241	374.580.245	31.381.676.486
Net Profit After Corporate Income Tax (60=50-51)	60	104.108.494.695	1.498.320.982	105.606.815.677

Item	Code	Previous Year's Report Amount	Adjustment Amount	Adjusted Amount
Items on the Cash Flow Statement				
1. Profit Before Tax	1	125.884.711.170	1.872.901.227	127.757.612.397
Depreciation of Fixed Assets	2	420.120.359.600	(998.239.032)	419.122.120.568
3. Profit from Business Activities Before Changes in Working Capital	8	673.430.001.316	874.662.195	674.304.663.511
Increase/(Decrease) in Receivables	9	261.127.289.056	(1.046.897.651)	260.080.391.405
Increase/(Decrease) in Payables	11	(230.300.273.810)	(123.927.881)	(230.424.201.691)
Increase/(Decrease) in Prepaid Expenses	12	(7.546.173.307)	296.163.337	(7.250.009.970)

6 Information on Continuity of Operations

Ha Long, January 20, 2025

Prepared by



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Chief Accountant



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Director



Đoàn Dac Tho