

No. 9901 /TCS-HĐQT

Cua Ong, October 20, 2025

## PERIODIC DISCLOSURE OF FINANCIAL STATEMENTS

To: **Hanoi Stock Exchange**

Complying with the provisions of Clause 3, Article 14 of Circular No. 96/2020/TT-BTC of the Ministry of Finance guiding the disclosure of information on the stock market, Cao Son Coal Joint Stock Company, Stock symbol: CST, address: Group 1, Cao Son 2 area, Cua Ong Ward, Quang Ninh Province, discloses financial statement information (FS) for the Q3/2025 with the Hanoi Stock Exchange as follows:

**1. Name of organization:** Cao Son Coal Joint Stock Company.

- Stock symbol: CST
- Address: Group 1, Cao Son 2 area, Cua Ong Ward, Quang Ninh Province.
- Telephone: 0203.3862337
- E-mail: caosoncoal@gmail.com
- Website: [https:// thancaoson.vn](https://thancaoson.vn)

**2. Contents of disclosure:**

- Financial Statements for Q3/2025.

☒ Separate financial statements.

☐ Consolidated Financial Statements.

☐ Combined Financial Statement.

- Cases subject to explanation of causes:

\* Profit after corporate income tax at the statement of business results of the reporting period changed by 10% or more compared to the same period of the previous year:

☒ Yes.

☐ No.

Explanatory document in the case of ticking "yes":

☒ Yes.

☐ No.

\* Profit after tax in the reporting period is lost, transferred from profit in the same period of the previous year to loss in this period or vice versa:

☒ Yes.

☐ No.

Explanatory document in the case of ticking "yes":

☒ Yes.

☐ No.

3. **Report on transactions valued at 35% or more of total assets** (From January 2025 to September 30, 2025): There is 02 transaction

(1) First Transaction

- Trading Content: Sell clean coal.
- Trading partner: Branch of Vietnam National Coal - Mineral Industries Group - Cua Ong Coal Selection Company – TKV.
- Transaction ratio (Transaction value / Total assets of the enterprise based on the latest annual financial statements): 208.7%.
- Transaction completion date: September 30, 2025.

(2) Second Transaction

- Trading Content: Purchase of materials and goods.
- Trading partner: Vinacomin - Materials Trading Joint Stock Company.
- Transaction ratio (Transaction value / Total assets of the enterprise based on the latest annual financial statements): 42.04%.
- Transaction completion date: September 30, 2025.

This information has been published on the company's website on: 20/10/2025 at the link <http://thancaoson.vn>. We hereby commit that the information published above is true and we are fully responsible before the law for the content of the published information.

Cao Son Coal Joint Stock Company respectfully reports to your agency.

Best regards!

**Recipients:**

- HNX;
- BOD, BOS, Accounting Department;
- Archived: Administrative.

**ORGANIZATION REPRESENTATIVE**  
Persons authorized to disclose information



**Pham Phu My**  
**COMPANY SECRETARY**

**BALANCE SHEET**

As of September 30, 2025

Unit: VND

| Item  | Code       | Notes     | Ending balance           | Opening balance          |
|---|------------|-----------|--------------------------|--------------------------|
| 1   | 2          | 3         | 4                        | 5                        |
| <b>A- CURRENT ASSETS</b><br>(100=110+120+130+140+150)         | <b>100</b> |           | <b>1.499.068.463.662</b> | <b>1.498.503.637.306</b> |
| <b>I. Cash and cash equivalents</b>                           | <b>110</b> |           | <b>1.247.579.512</b>     | <b>800.433.496</b>       |
| 1. Cash   | 111        | 1         | 1.247.579.512            | 800.433.496              |
| <b>III. Short-term receivables</b>                            | <b>130</b> |           | <b>725.501.888.974</b>   | <b>891.522.070.273</b>   |
| 1. Short-term receivables from customers                      | 131        | 3a,b      | 721.855.419.768          | 885.278.643.471          |
| 2. Prepayments to suppliers                                   | 132        |           | 1.301.167.154            | 1.240.969.126            |
| 6. Other receivables  | 136        | 4         | 2.345.302.052            | 5.002.457.676            |
| <b>IV. Inventories</b>  | <b>140</b> | <b>7</b>  | <b>687.062.113.304</b>   | <b>462.357.683.840</b>   |
| 1. Inventories  | 141        |           | 687.062.113.304          | 462.357.683.840          |
| <b>V. Other current assets</b>                                | <b>150</b> |           | <b>85.256.881.872</b>    | <b>143.823.449.697</b>   |
| 1. Short-term prepaid expenses                                | 151        | 13        | 72.815.983.854           | 82.580.464.666           |
| 2. Deductible VAT   | 152        |           |                          | 61.242.985.031           |
| 3. Taxes and other receivables from the State Budget          | 153        | 19        | 12.440.898.018           |                          |
| <b>B- NON-CURRENT ASSETS</b><br>(200=210+220+230+240+250+260) | <b>200</b> |           | <b>1.229.738.574.325</b> | <b>1.152.867.846.680</b> |
| <b>I. Long-term receivables</b>                               | <b>210</b> |           | <b>200.764.978.481</b>   | <b>191.157.836.203</b>   |
| 6. Other long-term receivables                                | 216        | 4         | 200.764.978.481          | 191.157.836.203          |
| <b>II. Fixed assets</b>                                       | <b>220</b> |           | <b>661.761.606.157</b>   | <b>783.261.604.834</b>   |
| <b>1. Tangible fixed assets</b>                               | <b>221</b> | <b>9</b>  | <b>659.835.709.623</b>   | <b>781.230.106.854</b>   |
| - Cost  | 222        |           | 4.849.157.113.690        | 4.922.725.553.050        |
| - Value of accumulated depreciation (*)                       | 223        |           | (4.189.321.404.067)      | (4.141.495.446.196)      |
| <b>3. Intangible fixed assets</b>                             | <b>227</b> | <b>10</b> | <b>1.925.896.534</b>     | <b>2.031.497.980</b>     |
| - Cost  | 228        |           | 3.381.210.391            | 3.381.210.391            |
| - Value of accumulated depreciation (*)                       | 229        |           | (1.455.313.857)          | (1.349.712.411)          |
| <b>IV. Long-term unfinished assets</b>                        | <b>240</b> | <b>8b</b> | <b>84.030.551.707</b>    | <b>27.303.197.631</b>    |
| 2. Cost of construction in progress                           | 242        |           | 84.030.551.707           | 27.303.197.631           |
| <b>VI. Other long-term assets</b>                             | <b>260</b> |           | <b>283.181.437.980</b>   | <b>151.145.208.012</b>   |
| 1. Long-term prepaid expenses                                 | 261        | 13        | 283.181.437.980          | 151.145.208.012          |
| <b>TOTAL ASSETS (270 = 100 + 200)</b>                         | <b>270</b> |           | <b>2.728.807.037.987</b> | <b>2.651.371.483.986</b> |

| Item  | Code       | Notes | Ending balance           | Opening balance          |
|---|------------|-------|--------------------------|--------------------------|
| 1   | 2          | 3     | 4                        | 5                        |
| <b>C- LIABILITIES</b>                                     | <b>300</b> |       | <b>1.759.973.520.501</b> | <b>1.580.784.371.402</b> |
| <b>I. Short-term liabilities</b>                          | <b>310</b> |       | <b>1.332.093.520.501</b> | <b>1.325.354.371.402</b> |
| 1. Short-term supplier payables                           | 311        | 16a,b | 450.074.270.735          | 899.031.217.624          |
| 2. Advances from customers                                | 312        |       | 2.926.206                |                          |
| 3. Taxes and other payables to the State Budget           | 313        | 19    | 93.254.774.635           | 139.656.433.561          |
| 4. Payables to employees                                  | 314        |       | 157.858.007.510          | 212.444.691.512          |
| 5. Accrued expenses                                       | 315        | 20    | 182.555.734.519          | 400.000.000              |
| 9. Other short-term payables                              | 319        | 21    | 10.419.212.798           | 8.125.029.121            |
| 10. Borrowings and short-term financial liabilities       | 320        | 15    | 74.619.000.000           |                          |
| 11. Provision for short-term payables                     | 321        | 23a   | 283.265.137.196          |                          |
| 12. Bonus and welfare fund                                | 322        |       | 80.044.456.902           | 65.696.999.584           |
| <b>II. Long-term liabilities</b>                          | <b>330</b> |       | <b>427.880.000.000</b>   | <b>255.430.000.000</b>   |
| 8. Borrowings and long-term financial liabilities         | 338        | 15    | 427.880.000.000          | 255.430.000.000          |
| 12. Provision for long-term payables                      | 342        | 23b   |                          |                          |
| <b>D- OWNERS' EQUITY (400 = 410 + 430)</b>                | <b>400</b> |       | <b>968.833.517.486</b>   | <b>1.070.587.112.584</b> |
| <b>I. Owners' equity</b>                                  | <b>410</b> |       | <b>968.833.517.486</b>   | <b>1.070.587.112.584</b> |
| 1. Contributed capital                                    | 411        | 25a   | 428.467.730.000          | 428.467.730.000          |
| - Ordinary shares carrying voting rights                  | 411a       |       | 428.467.730.000          | 428.467.730.000          |
| 8. Development investment fund                            | 418        | 25a   | 386.307.794.444          | 347.301.834.273          |
| 11. Undistributed after-tax profits                       | 421        | 25a   | 154.057.993.042          | 294.817.548.311          |
| - Retained earnings at the end of previous period         | 421a       |       | 130.662.622.140          | 164.797.681.073          |
| - Retained earnings this period                           | 421b       |       | 23.395.370.902           | 130.019.867.238          |
| <b>TOTAL LIABILITIES AND OWNERS' EQUITY (440=400+400)</b> | <b>440</b> |       | <b>2.728.807.037.987</b> | <b>2.651.371.483.986</b> |

Quang Ninh, October 20, 2025

PREPAPER



Vu Thi Thanh

CHIEF ACCOUNTANT



Luong Xuan Quang

GENERAL DIRECTOR



Phạm Quốc Việt



## INCOME STATEMENT

### Nine months of 2025

| Items  | Codes | Notes  | Current year      | Previous year     | Cumulative number<br>from the beginning<br>of the year to the<br>end of this quarter<br>(This year) | Cumulative number<br>from the beginning of<br>the year to the end of<br>this quarter<br>(Previous year) |
|--|-------|--------|-------------------|-------------------|---|---|
| 1  | 2     | 3      |                   |                   | 4   |   |
| 1. Revenue   | 01    | VII.1  | 1.987.458.734.640 | 1.782.472.901.843 | 6.668.260.951.723   | 7.365.280.385.696   |
| 2. Less deductions   | 02    | VII.2  |                   |                   |   |   |
| 3. Net revenue (10=01-02)                                  | 10    |        | 1.987.458.734.640 | 1.782.472.901.843 | 6.668.260.951.723   | 7.365.280.385.696   |
| 4. Cost of goods sold                                      | 11    | VII.3  | 1.949.569.053.663 | 1.788.644.365.915 | 6.407.832.909.610   | 7.055.522.383.866   |
| 5. Gross profits (20=10-11)                                | 20    |        | 37.889.680.977    | (6.171.464.072)   | 260.428.042.113   | 309.758.001.830   |
| 6. Financial income  | 21    | VII.4  | 1.537.627.308     | 1.432.277.721     | 4.552.229.220   | 4.275.934.318   |
| 7. Financial expenses                                      | 22    | VII.5  | 7.991.043.305     | 5.874.991.601     | 22.614.119.584  | 15.155.592.103  |
| <i>In which: Borrowing costs</i>                           | 23    |        | 7.991.043.305     | 5.874.991.601     | 22.614.119.584  | 15.155.592.103  |
| 8. Selling expenses  | 25    | VII.8a | 808.529.729       | 912.407.953       | 2.850.389.693   | 4.029.352.405   |
| 9. General and Administration expenses                     | 26    | VII.8b | 37.122.476.701    | 59.240.806.642    | 210.362.240.512   | 167.203.646.834   |
| 10. Net operating profit/loss ((30=20+(21-22)-<br>(25+26)) | 30    |        | (6.494.741.450)   | (70.767.392.547)  | 29.153.521.544  | 127.645.344.806   |
| 11. Other income   | 31    | VII.6  | 2.603.561.866     | 17.713.337.526    | 4.060.230.098   | 39.871.729.816  |
| 12. Other expenses   | 32    | VII.7  | 1.728.755.385     | 318.515.106       | 3.291.234.141   | 904.541.581   |
| 13. Net other income (40 = 31- 32)                         | 40    |        | 874.806.481       | 17.394.822.420    | 768.995.957   | 38.967.188.235  |
| 14. Net accounting profit before tax (50=30+40)            | 50    |        | (5.619.934.969)   | (53.372.570.127)  | 29.922.517.501  | 166.612.533.041   |
| 15. Business income tax - current                          | 51    | VII.10 | (712.896.931)     | (10.555.276.257)  | 6.527.146.599   | 33.561.425.672  |
| 16. Business income tax - deferred                         | 52    |        |                   |                   |   |   |
| 17. Profit after corporate income tax (60=50-51-52)        | 60    | VII.11 | (4.907.038.038)   | (42.817.293.870)  | 23.395.370.902  | 133.051.107.369   |
| 18. Basic earnings per share                               | 70    |        | (115)             | (999)             | 546   | 3.105   |

PREPAPER



Vu Thi Thanh

CHIEF ACCOUNTANT



Luong Xuan Quang

Quang Ninh, October 20, 2025

GENERAL DIRECTOR




Pham Quoc Viet

**CASH FLOW STATEMENT**  
**(Indirect method)**  
**Nine months of 2025**

Unit: VND

| Items  | Codes | Notes | Cumulative number from the beginning of the year to the end of this quarter (Current year) | Cumulative number from the beginning of the year to the end of this quarter (Previous year) |
|--|-------|-------|--|---|
| <b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>  |       |       |  |   |
| 1. Profit before tax   | 01    |       | 29.922.517.501   | 166.612.533.041   |
| 2. Adjustments for:  |       |       |  |   |
| Depreciation and amortization of fixed assets and investment properties                                      | 02    |       | 199.188.771.535  | 274.337.800.124   |
| Provisions   | 03    |       | 283.265.137.196  | 691.177.040.421   |
| Profit/loss from investment activities   | 05    |       | (8.338.495.342)  | (17.926.879.894)  |
| Borrowing costs  | 06    |       | 22.614.119.584   | 15.155.592.103  |
| 3. Operating profit/loss before changes of working capital   | 08    |       | 526.652.050.474  | 1.129.356.085.795   |
| Increase/ (decrease) in account receivables  | 09    |       | (156.413.039.021)  | (291.511.286.015)   |
| Increase/ (decrease) in inventories  | 10    |       | (224.704.429.464)  | (532.737.173.691)   |
| Increase/ (decrease) in account payables (not including borrowing interest, business income tax liabilities) | 11    |       | 192.025.383.433  | (75.934.156.056)  |
| Increase/ (decrease) in prepaid expenses   | 12    |       | (122.271.749.156)  | 90.534.474.371  |
| Interest paid  | 14    |       | (22.614.119.584)   | (15.155.592.103)  |
| Business income tax paid   | 15    |       | (12.356.640.266)   | (58.210.393.442)  |
| Other receipt from operating activities  | 16    |       | 1.901.120.000  | 2.016.881.671   |
| Other payments for operating activities  | 17    |       | (68.631.108.956)   | (68.322.064.338)  |
| Net cash flows from operating activities   | 20    |       | 113.587.467.460  | 180.036.776.192   |
| <b>II. CASH FLOWS FROM INVESTING ACTIVITIES</b>  |       |       |  |   |
| 1. Payments for acquisitions, constructions of fixed assets  | 21    |       | (320.346.017.516)  | (213.130.726.563)   |
| 2. Proceeds from disposal and liquidation of fixed assets and other  | 22    |       | 2.327.421.122  | 13.900.900.000  |
| 6. Proceeds from divestments in other entities   | 26    |       |  |   |
| 7. Interest, dividends and profit distribution received  | 27    |       | 153.106.675  | 193.780.338   |
| Net cash flows from investing activities   | 30    |       | (317.865.489.719)  | (199.036.046.225)   |
| <b>III. CASH FLOWS FROM FINANCING ACTIVITIES</b>   |       |       |  |   |
| 3. Short-term and long-term loans received   | 33    |       | 302.914.376.651  | 155.000.000.000   |
| 4. Repayments of loans principal   | 34    |       | (55.845.376.651)   | (22.280.000.000)  |
| 6. Dividends paid, profits shared to shareholders  | 36    |       | (42.343.831.725)   | (84.552.061.305)  |
| Net cash flows from financing activities   | 40    |       | 204.725.168.275  | 48.167.938.695  |
| Net cash flow during the period (50 = 20+30+40)  | 50    |       | 447.146.016  | 29.168.668.662  |
| Cash and cash equivalents at the beginning of the period   | 60    |       | 800.433.496  | 642.081.201   |
| Cash and cash equivalents at the end of the period (70=50+60)  | 70    |       | 1.247.579.512  | 29.810.749.863  |

PREPAPER

Vu Thi Thanh

CHIEF ACCOUNTANT

Luong Xuan Quang

DIRECTOR

Pham Quoc Viet



## **NOTES TO THE FINANCIAL STATEMENT**

### **9 months of 2025**

#### **I. CORPORATE INFORMATION**

##### **1. Form of capital ownership**

Cao Son Coal Joint Stock Company is a joint stock company established on the basis of merging the following enterprises: Cao Son Coal Joint Stock Company - Vinacomin, business code 5700101098, and Tay Nam Da Mai Coal Joint Stock Company - Vinacomin, business code 5700289499. The company operates under the business registration certificate of a joint stock company, enterprise code 5702053837, registered for the first change on October 6, 2021, issued by the Department of Planning and Investment of Quang Ninh province.

The Company's head office is located at Group 1, Cao Son 2 area, Cua Ong Ward, Quang Ninh Province.

##### **2. Business lines**

The main business lines of the Company are industrial production, exploitation, processing and trading of coal.

##### **3. Business activities**

The company operates under the business registration certificate of a joint stock company, changed for the first time with business code 5702053837 at October 6, 2021 issued by the Department of Planning and Investment of Quang Ninh province, certificate of changes in content of business registration at May 10, 2023. The company's business lines include:

- Hard coal exploitation and collection;
- Lignite exploitation and collection;
- Rail freight transportation;
- Production of rubber tubes and tires; retreading and recycling of rubber tires;
- Construction of other public works;
- Maintenance and repair of automobiles and other motor vehicles;
- Wholesale of other construction materials and installation equipment;
- Premise preparation;
- Short-term accommodation services;
- Mechanical engineering; treating and coating metal;
- Stone, sand, gravel, and clay exploitation;
- Railway construction;
- Road construction;
- Construction of other civil engineering works;
- Road freight transport;
- Demolition;
- Direct support services for waterway transport;

- Restaurants and mobile catering services;
- Construction of residential houses;
- Construction of non-residential houses;
- Repair of machinery and equipment;
- Production of other rubber products;
- Afforestation, forest care and nursery of forestry trees;
- Other machinery, equipment and spare parts trading;
- Electricity transmission and distribution;
- Other mining support services;
- Repair and maintenance of means of transport (except cars, motorbikes, scooters and other motor vehicles);
- Repair of fabricated metal products;
- Repair of electrical equipment;
- Repair of other equipment;
- Repair of electronic and optical equipment;
- Real estate business, right of land use belong to the owner, user or lessee. Details:

Buying and selling houses and right of land use;

- Enterprises are free to carry out business activities that are not prohibited in the laws. For conditional lines of business, enterprises are only allowed to conduct business when they meet all conditions in the laws, and must maintain those conditions throughout the business process.

#### **4. Normal production and operating cycle**

Normal production and operating cycle of the Company is carried out within a period of no more than 12 months..

#### **5. Characteristics of business operations during the fiscal year that affect the Financial Statements**

The Company has entered into a Business Cooperation Contract with the Vietnam National Coal and Mineral Industries Holding Corporation Limited to jointly exploit, process and consume coal. Revenues and expenses will be settled with the Group at the end of the year based on the terms of this Contract..

**6. Cấu trúc doanh nghiệp:** The Company does not have subsidiary company, joint-venture company, affiliated company.

### **II. ACCOUNTING PERIOD, CURRENCY USED IN ACCOUNTING**

**1. Accounting period:** Annual fiscal year of the Company begins from January 1 and ends on December 31 of the calendar year.

#### **2. Currency used in accounting.**

Currency used in accounting is Vietnam dong (VND)

### **III. APPLIED ACCOUNTING STANDARDS AND REGIMES**

#### **1. Applicable Accounting Regime**

The Company applies the Business Accounting Regime issued according to Circular No.200/2014/TT-BTC dated 22/12/2014 of Ministry of Finance, Circular No.75/2015/TT-BTC dated 18/05/2015 of Ministry of Finance on modifying and supplementing Article 128, and Circular No.53/2016/TT-BTC dated 21/3/2016 of Ministry of Finance on modifying and supplementing some articles of Circular No.200/2014/TT-BTC dated 22/12/2014 guiding business accounting regime. Decision No.56/QĐ-TKV dated 16/01/2017 of Vietnam National



Coal and Mineral Industries Group about temporary regulations on the form of financial statements and governance reporting applicable in the Vietnam National Coal and Mineral Industries Holding Corporation Limited.

## **2. Declaration of compliance with Accounting standards and regimes**

The Company has applied Vietnamese Accounting Standards and documents guiding the standards issued by the State. Financial statements are prepared and presented in accordance with all provisions of each standard, circulars guiding the implementation of standards and the current accounting regime being applied.

## **IV. APPLIED ACCOUNTING POLICIES**

### **1. Principles for converting Financial Statements prepared in foreign currencies into Vietnamese Dong**

#### **2. Types of exchange rates applied in accounting**

The company applies the accounting exchange rate according to the announcement of Vietnam National Coal and Mineral Industries Holding Corporation Limited.

#### **3. Principles of determining the real interest rate (effective rate) used to discount cash flows**

#### **4. Principles of recording cash and cash equivalents**

Cash and cash equivalents include the entire of existing amount of the Company (cash on hand, cash at bank).

Short-term investments with the withdrawal and maturity date within 3 months can convert easily into a certain amount and there is no risk in translating into money from the date of purchase the investment at the time of statement.

#### **5. Accounting principles of financial investments**

Financial investments are accounted according to the historical cost principle. Accordingly, investments are initially recorded at historical cost, and then are not adjusted to changes in the Company's share of net assets of the recipient. The Company only accounted in the income of income statement the distributed portion from accumulated net profit of the recipient arose after the date of investment. Any other amounts received by the Company except the distributed profit are considered a recovery of investments and are recorded as a reduction in the historical cost of the investment.

Financial investments at the reporting date, if:

Withdrawal or maturity period within 03 months from the date of purchase investments is considered cash equivalents;

Payback period within 01 year (or within a business production cycle) is classified as short-term assets;

Payback period of over 01 year (or within a business production cycle) is classified as long-term assets.

Provision for devaluation in investment is established at the end of the fiscal year, which is the difference between the historical cost of investments recorded in the accounting books

and their market value at the time of establishment of the provision. The reserve and reversal of provision for devaluation in investment are implemented according to Circular No.48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance.

#### **Trading securities**

Trading securities are securities held by the Company for trading purposes. Trading securities are recorded from the date that the Company has ownership and is initially measured at the fair value of the payments at the time the transaction occurs plus the costs related to the purchase of trading securities.

In the next accounting periods, securities investments are determined at historical cost minus the reduction in the value of trading securities.

Provision for devaluation in the value of trading securities is made in accordance with current accounting regulations.

### **6. Accounting principles of receivables**

Receivables presented in the Financial Statements at the book value of receivables from the Company's customers and other receivables plus allowance for bad debts. At the reporting date, if:

- Receivables with a withdrawal or payment period within 01 year (or within one business production cycle) are classified as current assets;
- Receivables with a withdrawal or payment period of over 01 year (or more than one business production cycle) are classified as long-term assets.;

The allowance for bad debts represents the estimated loss due to non-payment arising on the balance in the accounts receivables at the end of the financial year.

The allowance for bad debts is made for over 06 months overdue receivables, or receivables that are unlikely to be paid by the customers due to liquidation, bankruptcy or similar difficulties (excluding overdue customers who are making payments or have committed to making payments in the near future).

### **7. Principles of inventory recognition**

Inventories are stated at the lower of cost and net realizable value of the inventories.

The cost of inventories includes costs of purchase, conversion and other direct costs incurred in bringing the inventories to their current location and condition for their intended use.

Net realizable value of inventories is the estimated selling price of the inventories in the normal year of business, less the estimated costs to finish the products and the estimated costs necessary to make the sale.

The Company applies the perpetual inventory method to account for inventories with values determined as follows::

- Raw materials, instruments and tools , goods      First in First out
- Fuel      Weighted average
- Finished goods and work-in-progress coal costs      Cost of raw materials and direct labor costs plus manufacturing overhead at normal operating levels

Provision for devaluation in inventory is made for materials and goods in stock with original cost greater than net realizable value according to Vietnamese Accounting Standard No. 02 "Inventories" and Circular No.48/2019/TT-BTC dated August 8, 2019 of the Ministry of Finance on guiding the provision and handling of provision for devaluation in inventory, loss of investments, bad debts and warranty of products, goods, services, construction works at enterprises. .

## **8. Accounting principles and depreciation of fixed assets, financial leased fixed assets**

Fixed assets are reflected at original cost and accumulated depreciation.

### **8.1 Tangible fixed assets**

The cost of tangible fixed assets comprises the purchase price and any costs directly attributable to bringing the asset to its intended use. The cost of tangible fixed assets by self-construction or self-made construction includes the construction cost, actual production cost incurred plus installation and testing costs. The costs of upgrading tangible fixed assets are capitalized, increasing the cost of fixed assets; maintenance and repair costs are included in the income statement for the year. When tangible fixed assets are sold or liquidated, the cost and accumulated depreciation are written off and any gains or losses arising from the liquidation of tangible fixed assets are recognised in the income statement.

Depreciation of tangible fixed assets is calculated using the straight-line method, applied to all assets at the calculated rate to allocate the original cost over the estimated period of use and in accordance with Circular No.45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the management, use and depreciation of fixed assets, Circular No.147/2016/TT-BTC dated October 13, 2016 adjusting and supplementing some articles of Circular No.45/2013/TT-BTC.

The depreciation period of the Company's tangible fixed assets is as follows::

- Buildings, structures:      05 - 35 years
- Machinery, equipment:      05 - 10 years
- Means of transport:      05 - 10 years
- Office equipment:      04 - 06 years

In the first 9 months of 2025, the Company has implemented accelerated depreciation for fixed assets such as machinery, equipment, means of transport, office equipment, and management tools with an accelerated depreciation coefficient of 2 times. The implementation of accelerated depreciation causes the depreciation expense in the period to increase compared to normal depreciation by 87.091.606.425 đồng VND.

## **8.2 Intangible fixed assets**

The cost of an intangible asset comprises its purchase price and any directly attributable costs of preparing the asset for its intended use. Improvement costs are capitalised as part of the cost of the asset; other costs are included in the income statement of the year. When intangible assets are sold or liquidated, their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is recognised in the income statement.

Depreciation of intangible fixed assets is calculated using the straight-line method, applied to assets at a calculated rate to allocate the original cost over the estimated period of use. The calculation of depreciation of intangible fixed assets is in accordance with Circular No.45/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on guiding the management, use and depreciation regime of fixed assets, Circular No.147/2016/TT-BTC dated October 13, 2016 amending and supplementing a number of articles of Circular No.45/2013/TT-BTC.

The depreciation period of the Company's intangible fixed assets is as follows::

- Computer software: 05 years
- Other intangible fixed assets: 2 - 20 years

## **9. Accounting principles of business cooperation contracts**

## **10. Accounting principles of deferred corporate income tax**

## **11. Accounting principles of prepaid expenses**

Prepaid expenses include fees for using geological and mineral documents, costs for major repairs of fixed assets, costs for issuing tools and equipment and other prepaid expenses. Prepaid expenses will be gradually allocated to production and business expenses within a reasonable period of time from the time of occurrence.

The mineral exploitation right fee is determined by evenly allocating the total payable amount over the number of exploitation years specified in the mining license

Major repairs of fixed assets are machinery and equipment due to major repairs being periodic (according to technical requirements) when preparing the financial statements, the Company sets aside a provision for periodic repairs and maintenance of fixed assets. When the major repair project is completed, the provision for payable is reduced. In case the provision for payable is less than the value of the completed major repair, after being compensated by the provision, the remaining amount is accounted for as expenses in the period. In case the provision for payable is greater than the value of the completed major repair, the difference is reversed and recorded as a decrease in expenses in the period.



Major repairs of fixed assets are buildings and structures when the major repair project is completed, the Company will prepare a record of evaluating the useful life of the fixed assets after repair as a basis for allocating them to expenses during the period.

## **12. Accounting principles of liabilities**

Payables are presented in the financial statements at the carrying amount due from the Company's customers and other payables and are detailed for each payable entity. At the reporting date, if:

- Payables with a payment term of 01 year or less (or within one business production cycle) are classified as short-term;

- Payables with payment terms of more than 01 year (or more than one business production cycle) are classified as long-term.

## **13. Principles of recording loans and financial lease liabilities**

Borrowing costs include loan interest and other costs incurred in the related borrowing process and are recorded in financial operating expenses in the year, except for those borrowing costs that are included in (capitalized) the value of assets, because they are directly related to the investment in construction, purchase of assets or production of unfinished assets when they meet the capitalization conditions as prescribed in the borrowing cost standard.

## **14. Principles of recognition and capitalization of borrowing costs**

The capitalization of borrowing costs shall be temporarily ceased during the period in which the investment in construction or production of uncompleted assets is interrupted, except for cases where such interruption is necessary and shall cease when the major activities necessary to prepare the uncompleted assets for their intended use or sale are completed. Borrowing costs incurred thereafter shall be recognized as operating expenses in the fiscal year.

Borrowing costs capitalized during a fiscal year shall not exceed the total borrowing costs incurred during the fiscal year. Interest and amortization of discounts or premiums capitalized in any one year shall not exceed the actual interest incurred and amortization of discounts or premiums during that fiscal year.

## **15. Principle of recording payable expenses**

Payables for goods and services received from sellers or provided to buyers during the reporting period, but not actually paid and other payables such as trademark transfer costs, blast hole drilling rental costs, earth and rock excavation rental costs, earth and rock transportation rental costs, earth and rock transportation rental costs by conveyor belt, sieve rental costs, remuneration for the Board of Directors, Board of Supervisors, fixed asset repair costs, fuel costs, etc. are recorded in production and business costs of the reporting period.

## **16. Principles and methods of recording provision for payables**

Principles for recording provision for payables: Provision for payables are recorded when the following conditions are satisfied:

- An enterprise has a present obligation (legal obligation or joint obligation) as a result of a past event;

- It is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The provision for payables is established at the time of preparing the financial statements. In case the provision for payables to be established in this accounting period is greater than the provision for payables established in the previous accounting period that has not been fully used, the difference shall be recorded in the production and business expenses of that accounting period. In case the provision for payables established in this accounting period is less than the provision for payables established in the previous accounting period that has not been fully used, the difference shall be reversed and recorded as a reduction in the production and business expenses of that accounting period.

#### **17. Principle of recognizing unrealized revenue**

Unearned revenue includes pre-received revenue such as: the amount of money customers have paid in advance for one or more accounting periods for asset leasing, interest received in advance when lending capital or purchasing debt instruments and other unrealized revenue such as: the difference between the selling price of goods on deferred payment or installment payment as committed and the selling price paid immediately, revenue corresponding to the value of goods, services or the amount of discounts for customers in traditional customer programs, etc.

Unearned revenue is transferred to sales and service revenue, or financial activity revenue at the amount determined in accordance with each accounting period.

#### **18. Principles of recording convertible bonds**

#### **19. Principle of equity recognition**

The Company's initial investment capital is recorded according to the value of capital contributions of the capital contributors when converted into a Joint Stock Company. During the operation, the Company's investment capital is recorded to increase according to the increased value of capital contributions of the shareholders.

The company operates under the first changed joint stock company business registration certificate with business code 5702053837 dated October 6, 2021 issued by the Department of Planning and Investment of Quang Ninh province, charter capital of 428,467,730,000 VND divided into 42,846,773 shares with a par value of 10,000 VND.

| <b>In which:</b>   | <b>Number of<br/>shares held</b> | <b>Percentage of<br/>shares held (%)</b> |
|--|----------------------------------|--|
| 1. State-owned shares (Vietnam National Coal and Mineral Industries Holding Corporation Limited) | 27.909.807                       | 65,14                                    |
| 2. Shares of other shareholders  | 14.936.966                       | 34,86                                    |
| <b>Total:</b>  | <b>42.846.773</b>                | <b>100</b>                               |

Capital surplus reflects the difference between the par value, direct costs associated with

the issuance of shares, and the issue price of shares (including cases of re-issuance of treasury shares) and can be a positive surplus (if the issue price is higher than the par value and direct costs associated with the issuance of shares) or a negative surplus (if the issue price is lower than the par value and direct costs associated with the issuance of shares).

Other capital under owner's equity reflects the business capital formed by supplementing from business results or by being donated, presented, sponsored, or revaluation of assets (if allowed to record an increase or decrease in owner's investment capital).

Undistributed profit after tax reflects the business results (profit, loss) after corporate income tax and the Company's profit distribution or loss handling situation. Undistributed profit after tax can be distributed to investors based on the capital contribution ratio after being approved by the General Meeting of Shareholders/ Board of Directors and after setting aside funds according to the Company's Charter and the provision of Vietnamese law.

## **20. Principles and methods of recording revenue and other income**

Revenue is recognized when the outcome of a transaction can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the Company.

Revenue from sales is recognized when the significant risks and rewards of ownership have been transferred to the buyer and the goods have been delivered to the buyer and accepted by the customer.

Revenue from rendering of services is recognised when the significant risks and rewards of ownership have been transferred to the customer, the services have been rendered and accepted by the customer.

Financial revenue includes revenue arising from interest on deposits and other financial revenue. Interest on deposits is determined on an accrual basis, determined on the balance of deposits and the applicable interest rate.

Interest from investments is recognized when the Company has the right to receive the interest.

## **21. Accounting principles of revenue deductions**

## **22. Accounting principles of cost of goods sold**

Cost of goods sold is recorded in accordance with sales revenue and service provision and ensures the principle of prudence.

The Company's cost of goods sold includes the cost of coal production and business activities and the cost of providing services.

## **23. Principles and methods of recording financial expenses**

The Company's financial expenses include interest expenses that are not capitalized as prescribed, and other financial expenses incurred during the fiscal year.

## **24. Accounting principles of sales costs and business management costs**

Selling expenses and administrative expenses ensure full recognition of expenses incurred during the period.

**25. Principles and methods of recording current corporate income tax expenses and deferred corporate income tax expenses**

a) Current corporate income tax expense

Current corporate income tax expense is determined on the basis of taxable income in the period and corporate income tax rate in the current period.

b) Deferred corporate income tax expense

Deferred corporate income tax expense is determined on the basis of deductible temporary differences, taxable temporary differences and corporate income tax rates..

Do not offset current corporate income tax expense with deferred corporate income tax expense.

**26. Other accounting methods and principles**



## VI. Notes to the Balance sheet

### 1. Cash

|                   | Closing balance      | Opening balance    |
|-------------------|----------------------|--------------------|
| - Cash            | 59.267.923           | 281.591.769        |
| - Demand deposits | 1.188.311.589        | 518.841.727        |
| <b>Total :</b>    | <b>1.247.579.512</b> | <b>800.433.496</b> |

### 3. Trade receivables

(Details by form No. 03A-TM-TKV, 03B-TM-TKV)

### 4. Other trade receivables

(Details by form No. 04-TM-TKV)

### 7. Inventories

|                      | Closing balance        |           | Opening balance        |           |
|----------------------|------------------------|-----------|------------------------|-----------|
|                      | Original price         | Provision | Original price         | Provision |
| - Raw materials      | 56.865.749.617         |           | 48.778.581.244         |           |
| - Instrument & tools | 865.980.000            |           | 139.585.000            |           |
| - Work in progress   | 492.953.805.828        |           | 399.798.238.784        |           |
| - Goods              | 136.376.577.859        |           | 13.641.278.812         |           |
| <b>Total :</b>       | <b>687.062.113.304</b> | <b>0</b>  | <b>462.357.683.840</b> | <b>0</b>  |

### 8. Long-term assets in progress

a) Chi phí sản xuất kinh doanh dở dang dài hạn

b) Construction in progress (Details by form No. 08-TM-TKV)

### 9. Increase or decrease in tangible fixed assets

(Details by form No. 09-TM-TKV)

### 10. Increase or decrease in intangible fixed assets

(Details by form No.10-TM-TKV)

### 13. Prepaid expenses

(Details by form No.13-TM-TKV)

### 15. Borrowings and finance lease liabilities

|                                 | Closing balance        |                        | During the fiscal year |                        | Opening balance        |                        |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
|                                 | Value                  | Recoverable value      | Increase               | Decrease               | Value                  | Recoverable value      |
| <b>a) Short-term borrowings</b> | -                      | -                      | 32.414.376.651         | 32.414.376.651         | -                      | -                      |
| Short-term borrowings           |                        |                        | 32.414.376.651         | 32.414.376.651         |                        |                        |
| <b>b) Long-term borrowings</b>  | 502.499.000.000        | 502.499.000.000        | 345.119.000.000        | 98.050.000.000         | 255.430.000.000        | 255.430.000.000        |
| - ≤ 1 year                      | 74.619.000.000         | 74.619.000.000         | 74.619.000.000         |                        |                        |                        |
| - > 3 years - ≤ 5 years         | 62.500.000.000         | 62.500.000.000         |                        | 18.750.000.000         | 81.250.000.000         | 81.250.000.000         |
| - > 5 years - ≤ 10 years        | 365.380.000.000        | 365.380.000.000        | 270.500.000.000        | 79.300.000.000         | 174.180.000.000        | 174.180.000.000        |
| <b>Total</b>                    | <b>502.499.000.000</b> | <b>502.499.000.000</b> | <b>377.533.376.651</b> | <b>130.464.376.651</b> | <b>255.430.000.000</b> | <b>255.430.000.000</b> |

**16. Trade payables**

(Details by form No.16A-TM-TKV,16B-TM-TKV)

**19. Taxes and other payables to the State**

(Details by form No. 19-TM-TKV)

**20. Accrued expenses**

|  | <b>Closing balance</b> | <b>Opening balance</b> |
|--|------------------------|------------------------|
| - Brand Usage Fee  | 21.258.211.181         |                        |
| - Cost of Drilling Hole Rental                             | 651.084.202            |                        |
| - Cost of Excavation Equipment Rental                      | 5.919.725.367          |                        |
| - Cost of Land Transportation Rental                       | 90.917.502.289         |                        |
| - Cost of Hiring Soil and Rock Conveyor Transport Services | 62.484.082.800         |                        |
| - Cost of Screening Rental                                 | 1.325.128.680          |                        |
| - Cost of Financial Statement Audit                        |                        | 400.000.000            |
| <b>Total:</b>  | <b>182.555.734.519</b> | <b>400.000.000</b>     |

**21. Other payables****a) Short-term:**

|                                 |                       |                      |
|---------------------------------|-----------------------|----------------------|
| - Funding of trade union        | 2.118.083.500         | 1.330.997.692        |
| - Trade union fee               | 644.001.590           |                      |
| - Healthcare Fund               | 114.987.069           | 89.519.014           |
| - Personal accident insurance   |                       | 16.000.000           |
| - Employee contribution fund    | 1.255.863.549         | 181.094.434          |
| - Bid guarantee                 | 81.385.000            | 188.085.000          |
| - Dividends or profits payables | 6.083.674.574         | 5.580.733.299        |
| - Other payables                | 121.217.516           | 738.599.682          |
| <b>Total:</b>                   | <b>10.419.212.798</b> | <b>8.125.029.121</b> |

**23. Provisions****a) Short-term:**

|   |                        |          |
|---|------------------------|----------|
| + Fuel Not Meeting Planned Unit Price   |                        |          |
| + Major Repair Expenses of Fixed Assets |                        |          |
| + Planned Production Costs              | 283.265.137.196        |          |
| <b>Total:</b>                           | <b>283.265.137.196</b> | <b>0</b> |

**25. Owner's equity**



**b) Contributed capital**

- Contributed capital of other entities of State
- Contributed capital of Other entities of shareholders

**Total:**

| Closing balance        | Opening balance        |
|------------------------|------------------------|
| 279.098.070.000        | 279.098.070.000        |
| 149.369.660.000        | 149.369.660.000        |
| <b>428.467.730.000</b> | <b>428.467.730.000</b> |

**c) Capital transactions with owners and distribution of dividends or profits**

- Owner's invested equity
- + Opening capital
- + Increase in capital during the fiscal year
- + Decrease in capital during the fiscal year
- + Closing capital
- Dividends or distributed profits

**d) Shares**

- Number of shares registered for issuance
- Number of shares sold to public market
- + Common shares
- Number of shares repurchased
- Number of shares outstanding
- + Common shares

\* Par value of shares outstanding: 10.000 VND/share

| Closing balance | Opening balance |
|-----------------|-----------------|
| 428.467.730.000 | 428.467.730.000 |
| -               | -               |
| -               | -               |
| 428.467.730.000 | 428.467.730.000 |

| Closing balance | Opening balance |
|-----------------|-----------------|
| 42.846.773      | 42.846.773      |
| 42.846.773      | 42.846.773      |
| 42.846.773      | 42.846.773      |
| 42.846.773      | 42.846.773      |
| 42.846.773      | 42.846.773      |
| 42.846.773      | 42.846.773      |

**e) Funds of enterprises**

- Development investment funds

**Total:**

| Closing balance        | Opening balance        |
|------------------------|------------------------|
| 386.307.794.444        | 347.301.834.273        |
| <b>386.307.794.444</b> | <b>347.301.834.273</b> |

**29. Off-balance sheet items****a ) Outsource assets**

- >1 year - ≤ 5 year

**Total:**

| Closing balance        | Opening balance        |
|------------------------|------------------------|
| 200.652.065.962        | 200.652.065.962        |
| <b>200.652.065.962</b> | <b>200.652.065.962</b> |

**VII. Notes to income statement****1. Gross revenue****a) Revenues**

- Revenue from sales
- Revenue from services rendered

**Total:**

| Closing balance          | Opening balance          |
|--------------------------|--------------------------|
| 6.508.265.734.973        | 7.206.678.934.063        |
| 159.995.216.750          | 158.601.451.633          |
| <b>6.668.260.951.723</b> | <b>7.365.280.385.696</b> |

**3. Costs of goods sold**

- Cost of goods sold of finished coal products
- Cost of services provided and goods
- Cost of goods sold affected by storms and floods

**Total:**

| Closing balance          | Opening balance          |
|--------------------------|--------------------------|
| 6.254.351.181.509        | 6.881.298.383.404        |
| 153.481.728.101          | 151.508.285.590          |
|                          | 22.715.714.872           |
| <b>6.407.832.909.610</b> | <b>7.055.522.383.866</b> |

**4. Financial income**

- Interests of deposits
- Environmental deposit interest

**Total:**

| Closing balance      | Opening balance      |
|----------------------|----------------------|
| 153.106.675          | 193.780.338          |
| 4.399.122.545        | 4.082.153.980        |
| <b>4.552.229.220</b> | <b>4.275.934.318</b> |

**5. Financial expenses**

| Closing balance | Opening balance |
|-----------------|-----------------|
|-----------------|-----------------|

|                                   |                       |                       |
|-----------------------------------|-----------------------|-----------------------|
| - Interests of loans              | 22.614.119.584        | 15.155.592.103        |
| + <i>Short-term loan interest</i> | 80.729.428            |                       |
| + <i>Long-term loan interest</i>  | 22.533.390.156        | 15.155.592.103        |
| <b>Total:</b>                     | <b>22.614.119.584</b> | <b>15.155.592.103</b> |

#### 6. Other income

|   | Closing balance      | Opening balance       |
|---|----------------------|-----------------------|
| - Disposal or transfer of fixed asset             | 3.786.266.122        | 13.650.945.576        |
| - Revenue from material compensation              | 11.782.000           | 2.532.100             |
| - Income from appraisal of operating lease assets |                      | 25.460.000.000        |
| - Proceeds from selling winning documents         | 184.481.496          | 63.888.894            |
| - Other items                                     | 77.700.480           | 694.363.246           |
| <b>Total:</b>                                     | <b>4.060.230.098</b> | <b>39.871.729.816</b> |

#### 7. Other expenses

|  | Closing balance      | Opening balance    |
|--|----------------------|--------------------|
| - Fines  | 168.348.532          | 373.480.432        |
| - Depreciation expenses for unused fixed assets, not needed, waiting for liquidation |                      | 34.266.055         |
| - Land rent  | 515.742.646          | 418.087.544        |
| - Other items  | 2.607.142.963        | 78.707.550         |
| <b>Total:</b>  | <b>3.291.234.141</b> | <b>904.541.581</b> |

#### 8. Selling expenses and general administration expenses

##### a) General administration expenses incurred during the fiscal year

|   | Closing balance      | Opening balance      |
|---|----------------------|----------------------|
| - Service expenses purchased from outside | 67.790.500           | 345.919.000          |
| - Other general administration expenses   | 2.782.599.193        | 3.683.433.405        |
| <b>Total:</b>                             | <b>2.850.389.693</b> | <b>4.029.352.405</b> |

##### b) Operating expenses

|   | Closing balance        | Opening balance        |
|---|------------------------|------------------------|
| - Management staff costs                    | 40.558.020.005         | 41.103.211.698         |
| + Salary                                    | 34.745.418.000         | 35.701.011.000         |
| + Insurance deduction costs based on salary | 4.421.372.005          | 4.028.390.698          |
| + Meal allowance according to working shift | 1.391.230.000          | 1.373.810.000          |
| - Energy costs                              | 2.022.545.606          | 2.043.792.955          |
| - Management material costs                 | 10.875.769.041         | 10.852.031.828         |
| - Depreciation of Fixed Assets              | 5.047.535.475          | 5.730.541.881          |
| - Tax & charge                              | 99.471.004.108         | 52.352.590.723         |
| - Expenses for external services            | 4.394.833.997          | 5.728.610.342          |
| - Other expenses in cash                    | 47.992.532.280         | 49.392.867.407         |
| <b>Total:</b>                               | <b>210.362.240.512</b> | <b>167.203.646.834</b> |

#### 9. Production and business costs by factor

##### a) Total:

|   | Closing balance   | Opening balance   |
|---|-------------------|-------------------|
| - Cost of raw material, energy              | 1.991.318.623.438 | 1.978.088.476.031 |
| + Raw material                              | 725.960.008.786   | 750.876.901.595   |
| + Fuel                                      | 1.071.427.809.919 | 1.020.260.722.462 |
| + Motivation                                | 193.930.804.733   | 206.950.851.974   |
| - Labor costs                               | 482.029.863.324   | 473.377.181.172   |
| + Salary                                    | 409.101.000.000   | 407.669.000.000   |
| + Insurance deduction costs based on salary | 55.716.255.324    | 49.408.053.172    |
| + Meal allowance according to working shift | 17.212.608.000    | 16.300.128.000    |

|                                   |                          |                          |
|-----------------------------------|--------------------------|--------------------------|
| - Depreciation of Fixed Assets    | 199.188.771.535          | 274.303.534.069          |
| - Expenses from external services | 2.719.945.913.686        | 2.993.152.424.239        |
| - Other expenses in cash          | 1.443.026.923.023        | 2.032.204.446.896        |
| <b>Total:</b>                     | <b>6.835.510.095.006</b> | <b>7.751.126.062.407</b> |

| <b>b) Coal production</b>                   | <b>Closing balance</b>   | <b>Opening balance</b>   |
|---|--------------------------|--------------------------|
| - Cost of raw material, energy              | 1.838.649.385.412        | 1.827.452.244.697        |
| + Raw material                              | 713.764.071.812          | 739.535.125.760          |
| + Fuel                                      | 1.071.427.809.919        | 1.020.260.722.462        |
| + Motivation                                | 53.457.503.681           | 67.656.396.475           |
| - Labor costs                               | 482.029.863.324          | 473.377.181.172          |
| + Salary                                    | 409.101.000.000          | 407.669.000.000          |
| + Insurance deduction costs based on salary | 55.716.255.324           | 49.408.053.172           |
| + Meal allowance according to working shift | 17.212.608.000           | 16.300.128.000           |
| - Depreciation of Fixed Assets              | 198.376.281.460          | 273.398.319.235          |
| - Expenses from external services           | 2.719.945.913.686        | 2.993.139.351.439        |
| - Other expenses in cash                    | 1.443.026.923.023        | 2.009.534.965.402        |
| <b>Total:</b>                               | <b>6.682.028.366.905</b> | <b>7.576.902.061.945</b> |

| <b>c) Service business</b>     | <b>Closing balance</b> | <b>Opening balance</b> |
|--------------------------------|------------------------|------------------------|
| - Cost of raw material, energy | 152.669.238.026        | 150.603.070.756        |
| + Raw material                 | 12.195.936.974         | 11.308.615.257         |
| + Motivation                   | 140.473.301.052        | 139.294.455.499        |
| - Depreciation of Fixed Assets | 812.490.075            | 905.214.834            |
| <b>Total:</b>                  | <b>153.481.728.101</b> | <b>151.508.285.590</b> |

| <b>d) Other production</b>        | <b>Closing balance</b> | <b>Opening balance</b> |
|-----------------------------------|------------------------|------------------------|
| - Cost of raw material, energy    |                        | 33.160.578             |
| + Raw material                    |                        | 33.160.578             |
| - Expenses from external services |                        | 13.072.800             |
| - Other expenses in cash          |                        | 22.669.481.494         |
| <b>Total:</b>                     | <b>0</b>               | <b>22.715.714.872</b>  |

## 10. Current corporate income tax expenses

|  |                      |                       |
|--|----------------------|-----------------------|
| - Corporate income tax expenses determined according to taxable income of the current year | 6.527.146.599        | 33.561.425.672        |
| - Total corporate income tax expenses of the current year                                  | <b>6.527.146.599</b> | <b>33.561.425.672</b> |

## VIII. Notes to cash flow statement

### 3. The actual loan amount collected during the period

|  | <b>Short-term</b> | <b>Long-term</b> |
|--|-------------------|------------------|
| - Proceeds from borrowing under normal contracts | 32.414.376.651    | 270.500.000.000  |

### 4. The amount actually paid back to the loan principal during the period

|  | <b>Short-term</b> | <b>Long-term</b> |
|--|-------------------|------------------|
| - Loan principal repayment according to normal contracts | 32.414.376.651    | 23.431.000.000   |

## IX. Other information

### 1. Potential debts, commitments and other financial information chính khác.

### 2. Events occurring after the fiscal-year end.



### 3. Information about relevant entities

|   | Value of purchased goods and services | Value of goods and services sold |
|---|---------------------------------------|----------------------------------|
| Vinacomin Transportation and Miners' Shuttle Joint Stock Company                                      | 22.465.821.562                        | 2.500.264.000                    |
| Cam Pha Mining Chemical Industry Company  | 457.130.151.168                       | 16.967.475                       |
| Vinacomin Machinery Joint Stock Company   | 23.979.573.132                        | 1.722.419.913                    |
| Vinacomin Motor Industry Joint Stock Company  | 49.483.277.323                        |                                  |
| VVMI Viet Bac Mechanical Joint Stock Company  | 28.772.074.742                        |                                  |
| Coalimex – Vinacomin (Vinacomin Coal Import-Export Joint Stock Company)                               | 64.540.220.000                        |                                  |
| Vinacomin Institute of Energy and Mining Mechanical Engineering                                       | 5.186.795.403                         |                                  |
| Vinacomin Quacontrol Joint Stock Company  | 2.811.771.193                         | 16.950.444                       |
| Vietnam Coal and Mineral College  | 745.020.300                           |                                  |
| Development of Mining Technology and Equipment Joint Stock Company                                    | 450.624.245                           |                                  |
| Vinacomin Mining & Industrial Investment Consultancy Joint Stock Company                              | 1.330.798.000                         |                                  |
| Vinacomin - Environment Company Limited   | 15.531.693.000                        | 5.728.084.452                    |
| Branch of Vietnam National Coal and Mineral Industries Group – Cua Ong Coal Preparation Company - TKV | 62.985.390                            | 5.694.935.751.957                |
| Maokhe Mechanical Joint Stock Company – Vinacomin   | 238.445.000                           |                                  |
| Vinacomin - Informatics, Technology, Environment Joint Stock Company                                  | 1.436.403.207                         |                                  |
| Vinacomin Hospital  | 73.927.999                            |                                  |
| Vinacomin Geology And Mineral Resources Joint Stock Company   | 5.461.372.306                         |                                  |
| Branch of Vinacomin - Machinery Joint Stock Company   | 117.750.000                           |                                  |
| Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited - Vinacomin        | 4.233.403.250                         |                                  |
| Vinacomin-Materials Trading Joint Stock Company   | 1.147.207.931.761                     | 146.928.114                      |
| Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited - Vinacomin        | 279.169.296                           |                                  |
| Vinacomin – Cam Pha Port and Logistics Company  |                                       | 702.295.911.354                  |
| Vinacomin - Cam Pha Coal Trading Joint Stock Company  |                                       | 19.580.652.561                   |
| Vinacomin - Mining Chemical Industry Holding Corporation Limited                                      |                                       | 608.396.040                      |
| VINACOMIN - Minerals Holding Corporation  |                                       | 727.930.000                      |
| <b>Total:</b>   | <b>1.831.539.208.277</b>              | <b>6.428.280.256.310</b>         |

#### 4. Assets, revenues, income statement according to each department (business lines or geographical areas) according to Accounting standard 28 “Department report”

##### 5. Income of the Board of Directors, Board of Directors, and Board of Supervisors

|                           |  | Current year         | Previous year        |
|---------------------------|--|----------------------|----------------------|
| - Mr. Vu Van Khan         | Chairman of the board                                | 24.672.000           | 24.672.000           |
| - Mr. Pham Quoc Viet      | Board members, Director                              | 512.813.980          | 603.412.612          |
| - Mr. Mai Huy Giap        | Board members, Deputy Director (as of July 31, 2025) | 454.626.730          | 529.531.347          |
| - Mr. Nguyen Ngoc Toan    | Board members - Deputy Director                      | 438.298.489          | 479.165.594          |
| - Mr. Pham Hong Luong     | Board members (from July 30, 2025)                   | 17.520.000           |                      |
| - Mr. Tran Phuong Nam     | Board member (as of July 29, 2025)                   | 423.192.959          | 312.892.221          |
| - Mr. Nguyen Van Sinh     | Deputy Director (as of July 31, 2025)                | 234.710.885          | 484.763.567          |
| - Mr. Do Van Kien         | Deputy Director                                      | 396.142.769          | 494.656.413          |
| - Mr. Nguyen Ngoc dung    | Board members (from July 30, 2025) - Deputy Director | 430.388.923          | 488.467.876          |
| - Mr. Dinh Van Chien      | Chief accountant (as of July 31, 2025)               | 372.255.813          | 452.222.792          |
| - Mr. Luong Xuan Quang    | Chief accountant (from August 22, 2025)              | 7.014.000            |                      |
| - Ms. Nguyen Thi Lich     | Head of the supervisory board (as of July 29, 2025)  | 21.984.000           | 21.984.000           |
| - Ms. Ha Thi Diep Anh     | Head of the supervisory board (from July 30, 2025)   | 21.024.000           |                      |
| - Ms. Duong Thi Thu Phong | Member of the supervisory board                      | 21.024.000           | 21.024.000           |
| - Ms. Dao Thi My          | Member of the supervisory board                      | 243.078.538          | 273.169.596          |
| - Mr. Nguyen Huy Hoang    | Member of the supervisory board                      | 244.190.538          | 281.010.663          |
| - Mr. Ngo Thanh Long      | Member of the supervisory board (from July 30, 2025) | 25.153.000           |                      |
| <b>Total:</b>             |  | <b>3.888.090.624</b> | <b>4.466.972.681</b> |

**6. Comparative information:** Comparative data at the beginning of the year is taken from the Balance Sheet dated December 31, 2024, which has been audited by AASC Auditing Firm Co., Ltd

**Prepaper**



**Vu Thi Thanh**

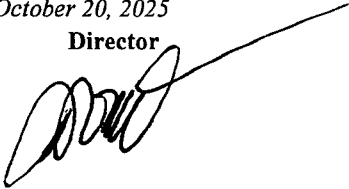
**Chief accountant**



**Luong Xuan Quang**

*Quang Ninh, October 20, 2025*

**Director**

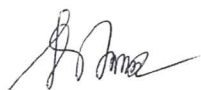


**Pham Quoc Viet**

**Short-term receivables from customers in TKV**  
Nine months of 2025

| No.       | Company name   | Ending balance         | Opening Balance        |
|-----------|--|------------------------|------------------------|
|           | <b>Total</b>   | <b>687.804.753.456</b> | <b>881.852.200.772</b> |
| <b>I</b>  | <b>Parent Company</b>  |                        |                        |
| <b>II</b> | <b>Other companies</b>   | <b>687.804.753.456</b> | <b>881.852.200.772</b> |
| 1         | Vinacomin - Cam Pha Port and Logistics Company   | 84.078.216.747         | 146.717.543.796        |
| 2         | Branch of Vietnam National Coal and Mineral industries holding corporation limited - Cua Ong Coal Company  | 587.318.011.960        | 729.835.160.517        |
| 3         | Branch of Vietnam National Coal and Mineral industries holding corporation limited - Ha Long Coal Company  |                        | 69.085.337             |
| 4         | Quang Ninh Mining Chemical Industry Company  | 261.419.983            | 211.137.624            |
| 5         | Vinacomin - Cam Pha Coal trading Joint Stock Company   | 16.147.104.766         | 4.450.771.651          |
| 6         | Branch of Vietnam National Coal and Mineral industries holding corporation limited - Khe Cham Coal Company |                        | 568.501.847            |

**Preparer**



**Dao Thanh Tam**

**TL. GIÁM ĐỐC**

**October 20, 2025**

**Moderators**



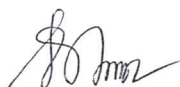
**Lương Xuan Quang**

**Short-term receivables from customers outside TKV (Pb03B)**

Nine months of 2025

| No.       | Company name   | Ending balance        | Opening Balance      |
|-----------|--|-----------------------|----------------------|
|           | <b>Total</b>   | <b>34.050.666.312</b> | <b>3.426.442.699</b> |
| <b>I</b>  | <b>Associates</b>  |                       |                      |
| <b>II</b> | <b>Other companies</b>   | <b>34.050.666.312</b> | <b>3.426.442.699</b> |
| 1         | Tan Phu Xuan Joint Stock Company                                     | 11.915.054.403        |                      |
| 2         | Mining Company - Dong Bac Corporation Branch                         | 8.573.018.821         | 3.304.553.062        |
| 3         | Tan Hai Nguyen Manufacture Trade Company Limited                     |                       |                      |
| 4         | MobiFone Northern Network Center - VNPT Vinaphone Corporation Branch | 38.183.270            | 52.211.277           |
| 5         | Ngoc Long Joint Stock Company  | 187.221.197           |                      |
| 6         | Quang Ninh Telecommunications - Telecommunications Center 3          | 37.485.297            | 34.644.294           |
| 7         | Phuong Tam Trading and Development Company Limited                   | 9.648.461             |                      |
| 8         | Micco - Vietbac Mining Chemical Industry Company Limited             | 4.411.179             |                      |
| 9         | Mining Industry Construction Company - Dong Bac Corporation Branch   | 7.139.043.094         | 35.034.066           |
| 10        | 35 Company - Dong Bac Corporation Branch                             | 6.146.600.590         |                      |

**Preparer**



**Dao Thanh Tam**

TL GIÁM ĐỐC

(October 20, 2025)

**Moderators**



**Lương Xuân Quang**

## Other receivables

Nine months of 2025

| No.       | Content  | Ending balance       |                        | Opening Balance      |                        |
|-----------|--|----------------------|------------------------|----------------------|------------------------|
|           |  | Short-term           | Long-term              | Short-term           | Long-term              |
|           | <b>Total (I+II)</b>                            | <b>2.345.302.052</b> | <b>200.764.978.481</b> | <b>5.002.457.676</b> | <b>191.157.836.203</b> |
| <b>I</b>  | <b>In TKV</b>                                  | <b>1.276.510.733</b> |                        | <b>4.254.649.197</b> |                        |
| 1         | - Receivable dividends and distributed profits |                      |                        |                      |                        |
| 2         | - Receivables to employees                     | 1.276.510.733        |                        | 4.254.649.197        |                        |
| 3         | - Deposits                                     |                      |                        |                      |                        |
| 4         | - Other receivables                            |                      |                        |                      |                        |
| <b>II</b> | <b>Ngoài TKV</b>                               | <b>1.068.791.319</b> | <b>200.764.978.481</b> | <b>747.808.479</b>   | <b>191.157.836.203</b> |
| 1         | - Receivable dividends and distributed profits |                      |                        |                      |                        |
| 2         | - Receivables to employees                     |                      |                        |                      |                        |
| 3         | - Deposits                                     |                      | 200.764.978.481        |                      | 191.157.836.203        |
|           | Principal amount                               |                      | 160.312.846.286        |                      | 155.104.826.553        |
|           | Interest amount                                |                      | 40.452.132.195         |                      | 36.053.009.650         |
| 4         | - Other receivables                            | 1.068.791.319        |                        | 747.808.479          |                        |

Preparer



**Vu Thi Thanh**

October 20, 2025

Moderators



**Lương Xuan Quang**

## REPORT ON MAJOR REPAIR COSTS

Nine months of 2025

Unit: VNĐ

| No. | Content                                    | Opening balance | Carry out<br>Accumulation from<br>the beginning of the<br>year | Major repairs<br>completed | Price allocation | Closing balance |
|-----|--|-----------------|--|----------------------------|------------------|-----------------|
| A   | B  | 1               | 2  | 3                          | 4                | 5               |
| I   | Last year moved on                         | 494.093.131     |  |                            | 428.153.508      | 65.939.623      |
| 1   | Repair of Network Station Workshop         | 333.340.754     |  |                            | 306.937.530      | 26.403.224      |
| 2   | Workhouse Repair PXVT4                     | 160.752.377     |  |                            | 121.215.978      | 39.536.399      |
| II  | Arising during the period                  |                 | 102.042.776.117  | 102.042.776.117            | 102.042.776.117  | -               |
| A   | Outsource with TKV                         |                 | 93.070.071.581   | 93.070.071.581             | 93.070.071.581   | -               |
| 1   | Car Repair Volvo A40F no. 04               |                 | 2.979.721.664  | 2.979.721.664              | 2.979.721.664    | -               |
| 2   | Car Repair HD785-7 no. 126                 |                 | 3.938.714.404  | 3.938.714.404              | 3.938.714.404    | -               |
| 3   | Car Repair Kamaz 53229 no. 14C-170.91      |                 | 586.865.053  | 586.865.053                | 586.865.053      | -               |
| 4   | Car Repair CAT777E no.129                  |                 | 3.880.869.342  | 3.880.869.342              | 3.880.869.342    | -               |
| 5   | Car Repair Scania P340 no. 14C-048.28      |                 | 1.767.925.528  | 1.767.925.528              | 1.767.925.528    |                 |
| 6   | Repair of Drilling Rig CbIII-250 No. 18    |                 | 3.359.111.482  | 3.359.111.482              | 3.359.111.482    |                 |
|     |  |                 |  | -                          | -                |                 |
| 7   | Car Repair CAT777E no. 133                 |                 | 3.884.270.906  | 3.884.270.906              | 3.884.270.906    |                 |
| 8   | Car Repair CAT777E no. 943                 |                 | 3.939.758.223  | 3.939.758.223              | 3.939.758.223    |                 |
| 9   | Repair of CAT 14 Wheel Grader No 13        |                 | 2.363.088.516  | 2.363.088.516              | 2.363.088.516    |                 |
| 10  | Car Repair CAT777E no. 945                 |                 | 3.678.859.249  | 3.678.859.249              | 3.678.859.249    |                 |
| 11  | Car Repair CAT777E no. 948                 |                 | 3.904.522.335  | 3.904.522.335              | 3.904.522.335    | -               |
| 12  | Car Repair CAT777E no. 128                 |                 | 3.904.216.534  | 3.904.216.534              | 3.904.216.534    | -               |
| 13  | Car Repair Volvo A40F no. 03               |                 | 2.971.926.987  | 2.971.926.987              | 2.971.926.987    | -               |
| 14  | Repair of CAT 14 Wheel Grader No. 10       |                 | 2.433.940.349  | 2.433.940.349              | 2.433.940.349    |                 |
| 15  | Car Repair CAT777E số 134                  |                 | 3.784.842.179  | 3.784.842.179              | 3.784.842.179    |                 |
| 16  | Repair of Excavator ЭКГ-8И No. 7           |                 | 4.426.842.297  | 4.426.842.297              | 4.426.842.297    |                 |
| 17  | Repair of Wheel Loader Volvo L180G No. V11 |                 | 2.559.346.842  | 2.559.346.842              | 2.559.346.842    |                 |



| No. | Content                                 | Opening balance | Carry out<br>Accumulation from<br>the beginning of the<br>year | Major repairs<br>completed | Price allocation    | Closing balance |
|-----|---|-----------------|--|----------------------------|---------------------|-----------------|
| A   | B                                       | 1               | 2  | 3                          | 4                   | 5               |
| 18  | Car Repair Kamaz No. 14C-05100          |                 | 574.043.854  | 574.043.854                | 574.043.854         |                 |
| 19  | Car Repair CAT777E No. 946              |                 | 3.896.557.558  | 3.896.557.558              | 3.896.557.558       |                 |
| 20  | Repair of CAT 14M Wheel Grader No. 08   |                 | 2.443.735.460  | 2.443.735.460              | 2.443.735.460       |                 |
| 21  | Repair of Crawler Dozer CAT D8R No. 11  |                 | 2.446.101.949  | 2.446.101.949              | 2.446.101.949       |                 |
| 22  | Car Repair CAT777E No. 944              |                 | 3.959.542.570  | 3.959.542.570              | 3.959.542.570       |                 |
| 23  | Car Repair CAT777E No. 132              |                 | 3.960.680.001  | 3.960.680.001              | 3.960.680.001       |                 |
| 24  | Repair of Drilling Rig CAT MD6250 No. 2 |                 | 3.980.207.821  | 3.980.207.821              | 3.980.207.821       |                 |
| 25  | Car Repair CAT777E No. 947              |                 | 3.870.041.589  | 3.870.041.589              | 3.870.041.589       |                 |
| 26  | Car Repair CAT777E No. 950              |                 | 3.959.176.857  | 3.959.176.857              | 3.959.176.857       |                 |
| 27  | Car Repair HD785-7 No. 125              |                 | 3.691.164.505  | 3.691.164.505              | 3.691.164.505       |                 |
| 28  | Repair of CAT 14M Wheel Grader No. 11   |                 | 2.478.342.647  | 2.478.342.647              | 2.478.342.647       |                 |
| 29  | Repair of Drilling Rig CbIII-250 No. 20 |                 | 3.445.654.880  | 3.445.654.880              | 3.445.654.880       |                 |
| B   | Other outsourcing                       |                 | 8.972.704.536  | 8.972.704.536              | 8.972.704.536       | -               |
| 1   | Repair of HD785-7 Truck No. 462         |                 | 3.933.839.065  | 3.933.839.065              | 3.933.839.065       | -               |
| 2   | Car Repair Kamaz 53229 no. 14C-170.66   |                 | 554.531.760  | 554.531.760                | 554.531.760         | -               |
| 3   | Repair of HD785-7 Truck No. 124         |                 | 3.904.662.870  | 3.904.662.870              | 3.904.662.870       | -               |
| 4   | Car Repair Kamaz No. 14C-170.20         |                 | 579.670.841  | 579.670.841                | 579.670.841         | -               |
| C   | DIY                                     |                 |  |                            |                     |                 |
| III | Advance                                 |                 |  |                            |                     |                 |
| IV. | Unfinished                              |                 | (10.084.500)   | -                          |                     | (10.084.500)    |
| 1   | Car Repair CAT777E No. 127              |                 | (6.952.500)  |                            |                     | (6.952.500)     |
| 2   | Car Repair Kamaz 53229 No. 14C-051.01   |                 | (3.132.000)  |                            |                     | (3.132.000)     |
|     | Total                                   | 494.093.131     | 102.032.691.617  | 102.042.776.117            | TT. 102.470.929.625 | 55.855.123      |



Preparer

*[Handwritten signature]*

Tran Thi Trung

Tran Xuan Quang

## UNPROGRESSIVE CONSTRUCTION REPORT

Nine months of 2025

| No.        | Content   | Opening balance | Carry out<br>Accumulation from<br>the beginning of the<br>year | Decreased during the period |           |                 |                 | Closing balance |
|------------|---|-----------------|--|-----------------------------|-----------|-----------------|-----------------|-----------------|
|            |   |                 |  | Total                       | Hand over | Increase assets | Other reduction |                 |
|            | <b>Total</b>  | 27.303.197.631  | 135.277.528.616  | 78.540.090.040              |           | 78.540.090.040  |                 | 84.040.636.207  |
|            | <b>Construction</b>   |                 | 52.522.850.315   |                             |           |                 |                 | 52.522.850.315  |
| <b>I</b>   | <b>Owner's Equity</b>   |                 | 8.522.850.315  |                             |           |                 |                 | 8.522.850.315   |
| 1          | Construction Investment Project for the Auto<br>Repair and Maintenance Workshop |                 | 8.522.850.315  |                             |           |                 |                 | 8.522.850.315   |
| <b>II</b>  | <b>Loan capital</b>   |                 | 44.000.000.000   |                             |           |                 |                 | 44.000.000.000  |
| 2          | Construction Investment Project for the Auto<br>Repair and Maintenance Workshop |                 | 44.000.000.000   |                             |           |                 |                 | 44.000.000.000  |
| <b>III</b> | <b>Other capital</b>  |                 |  |                             |           |                 |                 |                 |
|            | <b>Device</b>   |                 | 77.224.417.507   | 77.224.417.507              |           | 77.224.417.507  |                 |                 |
| <b>I</b>   | <b>Owner's Equity</b>   |                 | 20.724.417.507   | 20.724.417.507              |           | 20.724.417.507  |                 |                 |
| 1          | Cao Son Coal Mine Renovation and Capacity<br>Expansion Project                  |                 | 13.713.000.000   | 13.713.000.000              |           | 13.713.000.000  |                 |                 |
| 2          | 2024 Auxiliary Equipment Investment Project<br>for Production and Business      |                 | 5.178.084.174  | 5.178.084.174               |           | 5.178.084.174   |                 |                 |
| 3          | Investment Project for Production Capacity<br>Development in 2025               |                 | 1.833.333.333  | 1.833.333.333               |           | 1.833.333.333   |                 |                 |
| <b>II</b>  | <b>Loan capital</b>   |                 | 56.500.000.000   | 56.500.000.000              |           | 56.500.000.000  |                 |                 |
| 1          | Cao Son Coal Mine Renovation and Capacity<br>Expansion Project                  |                 | 32.000.000.000   | 32.000.000.000              |           | 32.000.000.000  |                 |                 |
| 2          | 2024 Auxiliary Equipment Investment Project<br>for Production and Business      |                 | 16.500.000.000   | 16.500.000.000              |           | 16.500.000.000  |                 |                 |
| 3          | Investment Project for Production Capacity<br>Development in 2025               |                 | 8.000.000.000  | 8.000.000.000               |           | 8.000.000.000   |                 |                 |
| <b>III</b> | <b>Other capital</b>  |                 |  |                             |           |                 |                 |                 |
|            | <b>Other</b>  | 27.303.197.631  | 5.530.260.794  | 1.315.672.533               |           | 1.315.672.533   |                 | 31.517.785.892  |

| No. | Content   | Opening balance | Carry out<br>Accumulation from<br>the beginning of the<br>year | Decreased during the period |           |                 |                 |                | Closing balance |
|-----|---|-----------------|--|-----------------------------|-----------|-----------------|-----------------|----------------|-----------------|
|     |   |                 |  | Total                       | Hand over | Increase assets | Other reduction |                |                 |
| I   | Owner's Equity  | 27.303.197.631  | 5.530.260.794  | 1.315.672.533               |           | 1.315.672.533   |                 | 31.517.785.892 |                 |
| 1   | Cao Son Coal Mine Renovation and Capacity<br>Expansion Project                      | 24.328.664.033  | 3.558.967.576  |                             |           |                 |                 | 27.887.631.609 |                 |
| 2   | Construction Investment Project for the Auto<br>Repair and Maintenance Workshop     | 2.434.533.598   | 520.654.109  |                             |           |                 |                 | 2.955.187.707  |                 |
| 3   | Investment Project for Production Activities –<br>Cao Son Coal Joint Stock Company  | 320.000.000     | 312.000.000  | 632.000.000                 |           | 632.000.000     |                 |                |                 |
| 4   | 2024 Investment Project for Auxiliary<br>Equipment for Production and Business      | 220.000.000     | 463.672.533  | 683.672.533                 |           | 683.672.533     |                 |                |                 |
| 5   | 2025 Investment Project to Enhance Production<br>Capacity                           |                 | 220.000.000  |                             |           |                 |                 | 220.000.000    |                 |
| 6   | Investment Construction Project of Workers'<br>Physical Training House              |                 | 118.966.576  |                             |           |                 |                 | 118.966.576    |                 |
| 7   | Investment Construction Project of Water<br>Drainage Slope at BN Waste Dump in 2025 |                 | 336.000.000  |                             |           |                 |                 | 336.000.000    |                 |
| II  | Loan capital  |                 |  |                             |           |                 |                 |                |                 |
| III | Other capital   |                 |  |                             |           |                 |                 |                |                 |

Preparer

Cao Thi Duyen



Luong Xuan Quang

**INCREASE OR DECREASE IN TANGIBLE FIXED ASSETS (PB09)**

Nine months of 2025

| No.        | Item  | Total                    | Owner's Equity           | Loan Capital             | Other Captital        |
|------------|---|--------------------------|--------------------------|--------------------------|-----------------------|
| <b>A</b>   | <b>Cost</b>   |                          |                          |                          |                       |
| <b>I</b>   | <b>Opening balance</b>  | <b>4.922.725.553.050</b> | <b>1.193.015.212.120</b> | <b>3.699.378.304.361</b> | <b>30.332.036.569</b> |
| 1          | In use  | 4.475.451.853.350        | 1.081.706.473.040        | 3.363.413.343.741        | 30.332.036.569        |
| 2          | Do not use  |                          |                          |                          |                       |
| 3          | Unnecessary   |                          |                          |                          |                       |
| 4          | Waiting for liquidation   | 447.273.699.700          | 111.308.739.080          | 335.964.960.620          |                       |
|            | - Total original price of fixed assets has expired                            | 3.576.953.860.094        | 828.127.700.948          | 2.740.519.998.557        | 8.306.160.589         |
|            | In which: In use  | 3.129.680.160.394        | 716.818.961.868          | 2.404.555.037.937        | 8.306.160.589         |
|            | - Total original price of fixed assets used as mortgage or mortgage for loans | 1.116.897.999.400        | 184.773.768.191          | 932.124.231.209          |                       |
| <b>II</b>  | <b>Increase during the period</b>   | <b>78.540.090.040</b>    | <b>22.040.090.040</b>    | <b>56.500.000.000</b>    |                       |
| 1          | Purchased during the period   | 78.540.090.040           | 22.040.090.040           | 56.500.000.000           |                       |
| 2          | Capital construction investment completed                                     |                          |                          |                          |                       |
| 3          | Receive grant capital, capital in fixed assets                                |                          |                          |                          |                       |
| 4          | Handover  |                          |                          |                          |                       |
| 5          | Upgrade   |                          |                          |                          |                       |
| 6          | Statistical   |                          |                          |                          |                       |
| 7          | Switching from investment real estate   |                          |                          |                          |                       |
| 8          | Reassessment  |                          |                          |                          |                       |
| 9          | Other increase  |                          |                          |                          |                       |
| <b>III</b> | <b>Decrease during the period</b>   | <b>152.108.529.400</b>   | <b>52.985.185.795</b>    | <b>99.123.343.605</b>    |                       |
| 1          | Sell  |                          |                          |                          |                       |
| 2          | Convert to investment real estate   |                          |                          |                          |                       |
| 3          | Mobilization  |                          |                          |                          |                       |
| 4          | Handover  |                          |                          |                          |                       |
| 5          | Convert assets into tools and instruments                                     |                          |                          |                          |                       |
| 6          | Statistical   |                          |                          |                          |                       |
| 7          | Reassessment  |                          |                          |                          |                       |
| 8          | Liquidation   | 152.108.529.400          | 52.985.185.795           | 99.123.343.605           |                       |
| 9          | Other reduction   |                          |                          |                          |                       |
| <b>IV</b>  | <b>Ending Balance</b>   | <b>4.849.157.113.690</b> | <b>1.162.070.116.365</b> | <b>3.656.754.960.756</b> | <b>30.332.036.569</b> |
| 1          | In use  | 4.553.991.943.390        | 1.103.746.563.080        | 3.419.913.343.741        | 30.332.036.569        |
| 2          | Do not use  |                          |                          |                          |                       |
| 3          | Unnecessary   |                          |                          |                          |                       |
| 4          | Waiting for liquidation   | 295.165.170.300          | 58.323.553.285           | 236.841.617.015          |                       |
|            | - Total original price of fixed assets has expired                            | 3.554.476.150.978        | 814.847.328.547          | 2.731.322.661.842        | 8.306.160.589         |
|            | In which: In use  | 3.259.310.980.678        | 756.523.775.262          | 2.494.481.044.827        | 8.306.160.589         |
|            | - Total original price of fixed assets used as mortgage or mortgage for loans | 1.058.580.307.684        | 214.812.046.700          | 843.768.260.984          |                       |
| <b>B</b>   | <b>Wear and tear</b>  |                          |                          |                          |                       |
| <b>I</b>   | <b>Opening balance</b>  | <b>4.141.495.446.196</b> | <b>971.705.945.952</b>   | <b>3.147.455.239.490</b> | <b>22.334.260.754</b> |



| No.        | Item  | Total                    | Owner's Equity         | Loan Capital             | Other Capital         |
|------------|---|--------------------------|------------------------|--------------------------|-----------------------|
| 1          | In use                                      | 3.694.221.746.496        | 860.397.206.872        | 2.811.490.278.870        | 22.334.260.754        |
| 2          | Do not use                                  |                          |                        |                          |                       |
| 3          | Unnecessary                                 |                          |                        |                          |                       |
| 4          | Waiting for liquidation                     | 447.273.699.700          | 111.308.739.080        | 335.964.960.620          |                       |
| <b>II</b>  | <b>Increase during the period</b>           | <b>199.934.487.271</b>   | <b>51.876.976.900</b>  | <b>147.206.193.189</b>   | <b>851.317.182</b>    |
| 1          | Depreciation                                | 199.083.170.089          | 51.876.976.900         | 147.206.193.189          |                       |
| 2          | Wear and Tear                               | 851.317.182              |                        |                          | 851.317.182           |
| 3          | Mobilization                                |                          |                        |                          |                       |
| 4          | Handover                                    |                          |                        |                          |                       |
| 5          | Statistical                                 |                          |                        |                          |                       |
| 6          | Switching from investment real estate       |                          |                        |                          |                       |
| 7          | Reassessment                                |                          |                        |                          |                       |
| 8          | Other increase                              |                          |                        |                          |                       |
| <b>III</b> | <b>Decrease during the period</b>           | <b>152.108.529.400</b>   | <b>52.985.185.795</b>  | <b>99.123.343.605</b>    |                       |
| 1          | Switching from investment real estate       |                          |                        |                          |                       |
| 2          | Sell  |                          |                        |                          |                       |
| 3          | Mobilization                                |                          |                        |                          |                       |
| 4          | Handover                                    |                          |                        |                          |                       |
| 5          | Convert assets into tools and instruments   |                          |                        |                          |                       |
| 6          | Statistical                                 |                          |                        |                          |                       |
| 7          | Contribute capital                          |                          |                        |                          |                       |
| 8          | Liquidation                                 | 152.108.529.400          | 52.985.185.795         | 99.123.343.605           |                       |
| 9          | Other reduction                             |                          |                        |                          |                       |
| <b>IV</b>  | <b>Closing balance</b>                      | <b>4.189.321.404.067</b> | <b>970.597.737.057</b> | <b>3.195.538.089.074</b> | <b>23.185.577.936</b> |
| 1          | In use                                      | 4.189.321.404.067        | 970.597.737.057        | 3.195.538.089.074        | 23.185.577.936        |
| 2          | Do not use                                  |                          |                        |                          |                       |
| 3          | Unnecessary                                 |                          |                        |                          |                       |
| 4          | Waiting for liquidation                     |                          |                        |                          |                       |
| <b>C</b>   | <b>Remaining value</b>                      |                          |                        |                          |                       |
| <b>1</b>   | <b>Opening balance</b>                      | <b>781.230.106.854</b>   | <b>221.309.266.168</b> | <b>551.923.064.871</b>   | <b>7.997.775.815</b>  |
|            | In which: Using mortgage, pledging the loan | 367.903.686.764          | 82.009.445.654         | 285.894.241.110          |                       |
| <b>2</b>   | <b>Closing balance</b>                      | <b>659.835.709.623</b>   | <b>191.472.379.308</b> | <b>461.216.871.682</b>   | <b>7.146.458.633</b>  |
|            | In which: Using mortgage, pledging the loan | 438.759.377.655          | 104.987.637.030        | 333.771.740.625          |                       |

Prepaper



Tran Thi Trung

TL. GIÁM ĐỐC  
October 20, 2025  
Moderators

M.S.D.N: 57  
CÔNG TY  
CỔ PHẦN  
THAN CAO SƠN  
- TKV  
P. CỦA ÔNG - T. QUANG NINH

Luong Xuan Quang

**INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS (Pb09-II)**

Nine months of 2025

| No.        | Item   | Total             | Houses and<br>architecture | Machinery<br>and equipment | Transport<br>Vehicles, | Management<br>equipment | Other<br>fixed assets |
|------------|--|-------------------|----------------------------|----------------------------|------------------------|-------------------------|-----------------------|
| <b>A</b>   | <b>Cost</b>  |                   |                            |                            |                        |                         |                       |
| <b>I</b>   | <b>Opening balance</b>   | 4.922.725.553.050 | 422.487.528.418            | 1.796.751.767.632          | 2.667.080.339.392      | 36.405.917.608          |                       |
| 1          | In use   | 4.475.451.853.350 | 383.147.868.468            | 1.668.899.573.804          | 2.388.778.446.133      | 34.625.964.945          |                       |
| 2          | Do not use   |                   |                            |                            |                        |                         |                       |
| 3          | Unnecessary  |                   |                            |                            |                        |                         |                       |
| 4          | Waiting for liquidation  | 447.273.699.700   | 39.339.659.950             | 127.852.193.828            | 278.301.893.259        | 1.779.952.663           |                       |
|            | <b>- Total original price of<br/>fixed assets has expired</b>                                    | 3.576.953.860.094 | 170.718.526.517            | 1.430.078.857.111          | 1.940.246.437.862      | 35.910.038.604          |                       |
|            | In which: In use   | 3.129.680.160.394 | 131.378.866.567            | 1.302.226.663.283          | 1.661.944.544.603      | 34.130.085.941          |                       |
|            | <b>- Total original price of<br/>fixed assets used as<br/>mortgage or mortgage for<br/>loans</b> | 1.116.897.999.400 | 14.644.278.140             | 402.596.727.232            | 699.511.365.006        | 145.629.022             |                       |
| <b>II</b>  | <b>Increase during the period</b>  | 78.540.090.040    |                            | 55.564.762.283             | 22.862.403.644         | 112.924.113             |                       |
| 1          | Purchased during the period  | 78.540.090.040    |                            | 55.564.762.283             | 22.862.403.644         | 112.924.113             |                       |
| 2          | Capital construction<br>investment completed   |                   |                            |                            |                        |                         |                       |
| 3          | Receive grant capital, capital<br>in fixed assets  |                   |                            |                            |                        |                         |                       |
| 4          | Upgrade  |                   |                            |                            |                        |                         |                       |
| 5          | Handover   |                   |                            |                            |                        |                         |                       |
| 6          | Statistical  |                   |                            |                            |                        |                         |                       |
| 7          | Switching from investment<br>real estate   |                   |                            |                            |                        |                         |                       |
| 8          | Reassessment   |                   |                            |                            |                        |                         |                       |
| 9          | Other increase   |                   |                            |                            |                        |                         |                       |
| <b>III</b> | <b>Decrease during the period</b>  | 152.108.529.400   | 6.239.726.979              | 63.037.013.131             | 81.165.472.991         | 1.666.316.299           |                       |
| 1          | Sell   |                   |                            |                            |                        |                         |                       |
| 2          | Convert to investment real<br>estate   |                   |                            |                            |                        |                         |                       |
| 3          | Mobilization   |                   |                            |                            |                        |                         |                       |
| 4          | Handover   |                   |                            |                            |                        |                         |                       |
| 5          | Convert assets into tools and<br>instruments   |                   |                            |                            |                        |                         |                       |
| 6          | Statistical  |                   |                            |                            |                        |                         |                       |
| 7          | Reassessment   |                   |                            |                            |                        |                         |                       |
| 8          | Liquidation  | 152.108.529.400   | 6.239.726.979              | 63.037.013.131             | 81.165.472.991         | 1.666.316.299           |                       |
| 9          | Other reduction  |                   |                            |                            |                        |                         |                       |
| <b>IV</b>  | <b>Closing balance</b>   | 4.849.157.113.690 | 416.247.801.439            | 1.789.279.516.784          | 2.608.777.270.045      | 34.852.525.422          |                       |
| 1          | In use   | 4.553.991.943.390 | 383.147.868.468            | 1.724.464.336.087          | 2.411.640.849.777      | 34.738.889.058          |                       |
| 2          | Do not use   |                   |                            |                            |                        |                         |                       |
| 3          | Unnecessary  |                   |                            |                            |                        |                         |                       |
| 4          | Waiting for liquidation  | 295.165.170.300   | 33.099.932.971             | 64.815.180.697             | 197.136.420.268        | 113.636.364             |                       |
|            | <b>- Total original price of<br/>fixed assets has expired</b>                                    | 3.554.476.150.978 | 178.374.581.593            | 1.465.585.261.799          | 1.876.272.585.281      | 34.243.722.305          |                       |
|            | In which: In use   | 3.259.310.980.678 | 145.274.648.622            | 1.400.770.081.102          | 1.679.136.165.013      | 34.130.085.941          |                       |
|            | <b>- Total original price of<br/>fixed assets used as<br/>mortgage or mortgage for<br/>loans</b> | 1.058.580.307.684 | 14.644.278.140             | 321.271.551.811            | 722.518.848.711        | 145.629.022             |                       |
| <b>B</b>   | <b>Wear and tear</b>   |                   |                            |                            |                        |                         |                       |
| <b>I</b>   | <b>Opening balance</b>   | 4.141.495.446.196 | 274.005.879.880            | 1.646.648.971.998          | 2.184.620.534.559      | 36.220.059.759          |                       |
| 1          | In use   | 3.694.221.746.496 | 234.666.219.930            | 1.518.796.778.170          | 1.906.318.641.300      | 34.440.107.096          |                       |
| 2          | Do not use   |                   |                            |                            |                        |                         |                       |



| No.        | Item  | Total                    | Houses and architecture | Machinery and equipment  | Transport Vehicles,      | Management equipment  | Other fixed assets |
|------------|---|--------------------------|-------------------------|--------------------------|--------------------------|-----------------------|--------------------|
| 3          | Unnecessary                                 |                          |                         |                          |                          |                       |                    |
| 4          | Waiting for liquidation                     | 447.273.699.700          | 39.339.659.950          | 127.852.193.828          | 278.301.893.259          | 1.779.952.663         |                    |
| <b>II</b>  | <b>Increase during the period</b>           | <b>199.934.487.271</b>   | <b>13.105.696.523</b>   | <b>58.601.716.559</b>    | <b>128.118.932.118</b>   | <b>108.142.071</b>    |                    |
| 1          | Depreciation                                | 199.083.170.089          | 12.254.379.341          | 58.601.716.559           | 128.118.932.118          | 108.142.071           |                    |
| 2          | Wear and Tear                               | 851.317.182              | 851.317.182             |                          |                          |                       |                    |
| 3          | Mobilization                                |                          |                         |                          |                          |                       |                    |
| 4          | Handover                                    |                          |                         |                          |                          |                       |                    |
| 5          | Statistical                                 |                          |                         |                          |                          |                       |                    |
| 6          | Switching from investment real estate       |                          |                         |                          |                          |                       |                    |
| 7          | Reassessment                                |                          |                         |                          |                          |                       |                    |
| 8          | Other increase                              |                          |                         |                          |                          |                       |                    |
| <b>III</b> | <b>Decreased during the period</b>          | <b>152.108.529.400</b>   | <b>6.239.726.979</b>    | <b>63.037.013.131</b>    | <b>81.165.472.991</b>    | <b>1.666.316.299</b>  |                    |
| 1          | Switching from investment real estate       |                          |                         |                          |                          |                       |                    |
| 2          | Sell  |                          |                         |                          |                          |                       |                    |
| 3          | Mobilization                                |                          |                         |                          |                          |                       |                    |
| 4          | Handover                                    |                          |                         |                          |                          |                       |                    |
| 5          | Convert assets into tools and instruments   |                          |                         |                          |                          |                       |                    |
| 6          | Statistical                                 |                          |                         |                          |                          |                       |                    |
| 7          | Contribute capital                          |                          |                         |                          |                          |                       |                    |
| 8          | Liquidation                                 | 152.108.529.400          | 6.239.726.979           | 63.037.013.131           | 81.165.472.991           | 1.666.316.299         |                    |
| 9          | Other reduction                             |                          |                         |                          |                          |                       |                    |
| <b>IV</b>  | <b>Closing balance</b>                      | <b>4.189.321.404.067</b> | <b>280.871.849.424</b>  | <b>1.642.213.675.426</b> | <b>2.231.573.993.686</b> | <b>34.661.885.531</b> |                    |
| 1          | In use                                      | 3.894.156.233.767        | 247.771.916.453         | 1.577.398.494.729        | 2.034.437.573.418        | 34.548.249.167        |                    |
| 2          | Do not use                                  |                          |                         |                          |                          |                       |                    |
| 3          | Unnecessary                                 |                          |                         |                          |                          |                       |                    |
| 4          | Waiting for liquidation                     | 295.165.170.300          | 33.099.932.971          | 64.815.180.697           | 197.136.420.268          | 113.636.364           |                    |
| <b>C</b>   | <b>Remaining value</b>                      |                          |                         |                          |                          |                       |                    |
| 1          | <b>Opening balance</b>                      | <b>781.230.106.854</b>   | <b>148.481.648.538</b>  | <b>150.102.795.634</b>   | <b>482.459.804.833</b>   | <b>185.857.849</b>    |                    |
|            | In which: Using mortgage, pledging the loan | 367.903.686.764          | 8.092.385.041           | 129.673.967.618          | 230.137.334.105          |                       |                    |
| 2          | <b>Closing balance</b>                      | <b>659.835.709.623</b>   | <b>135.375.952.015</b>  | <b>147.065.841.358</b>   | <b>377.203.276.359</b>   | <b>190.639.891</b>    |                    |
|            | In which: Using mortgage, pledging the loan | 438.759.377.655          | 6.717.270.352           | 79.851.992.896           | 352.190.114.407          |                       |                    |

Prepaper



Tran Thi Trung



Luong Xuan Quang

**INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS (PB10)**

Nine months of 2025

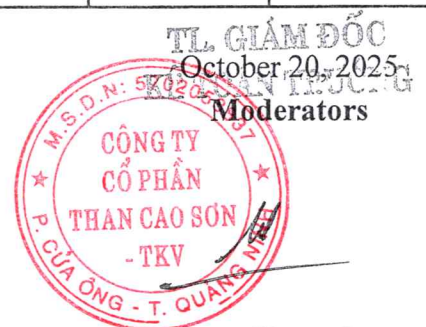
| No.        | Item  | Total                | Owner's Equity       | Loan Capital | Other Capital |
|------------|---|----------------------|----------------------|--------------|---------------|
| <b>A</b>   | <b>Cost</b>   |                      |                      |              |               |
| <b>I</b>   | <b>Opening balance</b>  | <b>3.381.210.391</b> | <b>3.381.210.391</b> |              |               |
| 1          | In use  | 3.381.210.391        | 3.381.210.391        |              |               |
| 2          | Do not use  |                      |                      |              |               |
| 3          | Unnecessary   |                      |                      |              |               |
| 4          | Waiting for liquidation   |                      |                      |              |               |
|            | - Total original price of fixed assets has expired                            | 945.276.690          | 945.276.690          |              |               |
|            | In which: In use  | 945.276.690          | 945.276.690          |              |               |
|            | - Total original price of fixed assets used as mortgage or mortgage for loans |                      |                      |              |               |
| <b>II</b>  | <b>Increase during the period</b>   |                      |                      |              |               |
| 1          | Purchased during the period   |                      |                      |              |               |
| 2          | Capital construction investment completed                                     |                      |                      |              |               |
| 3          | Receive grant capital, capital in fixed assets                                |                      |                      |              |               |
| 4          | Mobilization  |                      |                      |              |               |
| 5          | Handover  |                      |                      |              |               |
| 6          | Statistical   |                      |                      |              |               |
| 7          | Switching from investment real estate   |                      |                      |              |               |
| 8          | Reassessment  |                      |                      |              |               |
| 9          | Other increase  |                      |                      |              |               |
| <b>III</b> | <b>Decrease during the period</b>   |                      |                      |              |               |
| 1          | Sell  |                      |                      |              |               |
| 2          | Convert to investment real estate   |                      |                      |              |               |
| 3          | Mobilization  |                      |                      |              |               |
| 4          | Handover  |                      |                      |              |               |
| 5          | Convert assets into tools and instruments                                     |                      |                      |              |               |
| 6          | Statistical   |                      |                      |              |               |
| 7          | Reassessment  |                      |                      |              |               |
| 8          | Liquidation   |                      |                      |              |               |
| 9          | Other reduction   |                      |                      |              |               |
| <b>IV</b>  | <b>Closing balance</b>  | <b>3.381.210.391</b> | <b>3.381.210.391</b> |              |               |
| 1          | In use  | 3.381.210.391        | 3.381.210.391        |              |               |
| 2          | Do not use  |                      |                      |              |               |
| 3          | Unnecessary   |                      |                      |              |               |
| 4          | Waiting for liquidation   |                      |                      |              |               |
|            | - Total original price of fixed assets has expired                            | 945.276.690          | 945.276.690          |              |               |
|            | In which: In use  | 945.276.690          | 945.276.690          |              |               |
|            | - Total original price of fixed assets used as mortgage or mortgage for loans |                      |                      |              |               |
| <b>B</b>   | <b>Wear and tear</b>  |                      |                      |              |               |
| <b>I</b>   | <b>Opening balance</b>  | <b>1.349.712.411</b> | <b>1.349.712.411</b> |              |               |

| No.        | Item  | Total                | Owner's Equity       | Loan Capital | Other Captital |
|------------|---|----------------------|----------------------|--------------|----------------|
| 1          | In use                                      | 1.349.712.411        | 1.349.712.411        |              |                |
| 2          | Do not use                                  |                      |                      |              |                |
| 3          | Unnecessary                                 |                      |                      |              |                |
| 4          | Waiting for liquidation                     |                      |                      |              |                |
| <b>II</b>  | <b>Increase during the period</b>           | <b>105.601.446</b>   | <b>105.601.446</b>   |              |                |
| 1          | Depreciation                                | 105.601.446          | 105.601.446          |              |                |
| 2          | Wear and Tear                               |                      |                      |              |                |
| 3          | Mobilization                                |                      |                      |              |                |
| 4          | Handover                                    |                      |                      |              |                |
| 5          | Statistical                                 |                      |                      |              |                |
| 6          | Switching from investment real estate       |                      |                      |              |                |
| 7          | Reassessment                                |                      |                      |              |                |
| 8          | Other increase                              |                      |                      |              |                |
| <b>III</b> | <b>Decreased during the period</b>          |                      |                      |              |                |
| 1          | Switching from investment real estate       |                      |                      |              |                |
| 2          | Sell  |                      |                      |              |                |
| 3          | Liquidation                                 |                      |                      |              |                |
| 4          | Handover                                    |                      |                      |              |                |
| 5          | Convert assets into tools and instruments   |                      |                      |              |                |
| 6          | Statistical                                 |                      |                      |              |                |
| 7          | Contribute capital                          |                      |                      |              |                |
| 9          | Other reduction                             |                      |                      |              |                |
| <b>IV</b>  | <b>Closing balance</b>                      | <b>1.455.313.857</b> | <b>1.455.313.857</b> |              |                |
| 1          | In use                                      | 1.455.313.857        | 1.455.313.857        |              |                |
| 2          | Do not use                                  |                      |                      |              |                |
| 3          | Unnecessary                                 |                      |                      |              |                |
| 4          | Waiting for liquidation                     |                      |                      |              |                |
| <b>C</b>   | <b>Remaining value</b>                      |                      |                      |              |                |
| 1          | Opening balance                             | 2.031.497.980        | 2.031.497.980        |              |                |
|            | In which: Using mortgage, pledging the loan |                      |                      |              |                |
| 2          | Closing balance                             | 1.925.896.534        | 1.925.896.534        |              |                |
|            | In which: Using mortgage, pledging the loan |                      |                      |              |                |

Prepaper



Tran Thi Trung



Luong Xuan Quang

**INCREASE OR DECREASE IN INTANGIBLE FIXED ASSETS (PB10-II)**

Nine months of 2025

| No.        | Item  | Total                | Land use rights      | Publishing rights | Patent copyright | Brand of goods | Software             | Licenses, franchise licenses | Other intangible fixed assets |
|------------|---|----------------------|----------------------|-------------------|------------------|----------------|----------------------|------------------------------|-------------------------------|
| <b>A</b>   | <b>Cost</b>   |                      |                      |                   |                  |                |                      |                              |                               |
| <b>I</b>   | <b>Opening balance</b>  | <b>3.381.210.391</b> | <b>1.732.800.000</b> |                   |                  |                | <b>1.648.410.391</b> |                              |                               |
| 1          | In use  | 3.381.210.391        | 1.732.800.000        |                   |                  |                | 1.648.410.391        |                              |                               |
| 2          | Do not use  |                      |                      |                   |                  |                |                      |                              |                               |
| 3          | Unnecessary   |                      |                      |                   |                  |                |                      |                              |                               |
| 4          | Waiting for liquidation   |                      |                      |                   |                  |                |                      |                              |                               |
|            | - Total original price of fixed assets has expired                            | 945.276.690          |                      |                   |                  |                | 945.276.690          |                              |                               |
|            | In which: In use  | 945.276.690          |                      |                   |                  |                | 945.276.690          |                              |                               |
|            | - Total original price of fixed assets used as mortgage or mortgage for loans |                      |                      |                   |                  |                |                      |                              |                               |
| <b>II</b>  | <b>Increase during the period</b>   |                      |                      |                   |                  |                |                      |                              |                               |
| 1          | Purchased during the period   |                      |                      |                   |                  |                |                      |                              |                               |
| 2          | Capital construction investment completed                                     |                      |                      |                   |                  |                |                      |                              |                               |
| 4          | Mobilization  |                      |                      |                   |                  |                |                      |                              |                               |
| 5          | Handover  |                      |                      |                   |                  |                |                      |                              |                               |
| 6          | Statistical   |                      |                      |                   |                  |                |                      |                              |                               |
| 8          | Reassessment  |                      |                      |                   |                  |                |                      |                              |                               |
| 9          | Other increase  |                      |                      |                   |                  |                |                      |                              |                               |
| <b>III</b> | <b>Decrease during the period</b>   |                      |                      |                   |                  |                |                      |                              |                               |
| 1          | Sell  |                      |                      |                   |                  |                |                      |                              |                               |
| 3          | Mobilization  |                      |                      |                   |                  |                |                      |                              |                               |
| 5          | Convert assets into tools and instruments                                     |                      |                      |                   |                  |                |                      |                              |                               |
| 6          | Statistical   |                      |                      |                   |                  |                |                      |                              |                               |
| 7          | Reassessment  |                      |                      |                   |                  |                |                      |                              |                               |
| 8          | Liquidation   |                      |                      |                   |                  |                |                      |                              |                               |
| 9          | Other reduction   |                      |                      |                   |                  |                |                      |                              |                               |
| <b>IV</b>  | <b>Closing balance</b>  | <b>3.381.210.391</b> | <b>1.732.800.000</b> |                   |                  |                | <b>1.648.410.391</b> |                              |                               |
| 1          | In use  | 3.381.210.391        | 1.732.800.000        |                   |                  |                | 1.648.410.391        |                              |                               |
| 2          | Do not use  |                      |                      |                   |                  |                |                      |                              |                               |
| 3          | Unnecessary   |                      |                      |                   |                  |                |                      |                              |                               |
| 4          | Waiting for liquidation   |                      |                      |                   |                  |                |                      |                              |                               |
|            | - Total original price of fixed assets has expired                            | 945.276.690          |                      |                   |                  |                | 945.276.690          |                              |                               |
|            | In which: In use  | 945.276.690          |                      |                   |                  |                | 945.276.690          |                              |                               |
|            | - Total original price of fixed assets used as mortgage or mortgage for loans |                      |                      |                   |                  |                |                      |                              |                               |
| <b>B</b>   | <b>Wear and tear</b>  |                      |                      |                   |                  |                |                      |                              |                               |
| <b>I</b>   | <b>Opening balance</b>  | <b>1.349.712.411</b> |                      |                   |                  |                | <b>1.349.712.411</b> |                              |                               |
| 1          | In use  | 1.349.712.411        |                      |                   |                  |                | 1.349.712.411        |                              |                               |
| 2          | Do not use  |                      |                      |                   |                  |                |                      |                              |                               |
| 3          | Unnecessary   |                      |                      |                   |                  |                |                      |                              |                               |
| 4          | Waiting for liquidation   |                      |                      |                   |                  |                |                      |                              |                               |



| No. | Item  | Total         | Land use rights | Publishing rights | Patent copyright | Brand of goods | Software      | Licenses, franchise licenses | Other intangible fixed assets |
|-----|---|---------------|-----------------|-------------------|------------------|----------------|---------------|------------------------------|-------------------------------|
| II  | Increase during the period                  | 105.601.446   |                 |                   |                  |                | 105.601.446   |                              |                               |
| 1   | Depreciation                                | 105.601.446   |                 |                   |                  |                | 105.601.446   |                              |                               |
| 2   | Wear and Tear                               |               |                 |                   |                  |                |               |                              |                               |
| 3   | Mobilization                                |               |                 |                   |                  |                |               |                              |                               |
| 4   | Handover                                    |               |                 |                   |                  |                |               |                              |                               |
| 5   | Statistical                                 |               |                 |                   |                  |                |               |                              |                               |
| 6   | Switching from investment real estate       |               |                 |                   |                  |                |               |                              |                               |
| 7   | Reassessment                                |               |                 |                   |                  |                |               |                              |                               |
| 8   | Other increase                              |               |                 |                   |                  |                |               |                              |                               |
| III | Decrease during the period                  |               |                 |                   |                  |                |               |                              |                               |
| 1   | Switching from investment real estate       |               |                 |                   |                  |                |               |                              |                               |
| 2   | Sell  |               |                 |                   |                  |                |               |                              |                               |
| 3   | Mobilization                                |               |                 |                   |                  |                |               |                              |                               |
| 4   | Handover                                    |               |                 |                   |                  |                |               |                              |                               |
| 5   | Convert assets into tools and instruments   |               |                 |                   |                  |                |               |                              |                               |
| 6   | Statistical                                 |               |                 |                   |                  |                |               |                              |                               |
| 7   | Contribute capital                          |               |                 |                   |                  |                |               |                              |                               |
| 8   | Liquidation                                 |               |                 |                   |                  |                |               |                              |                               |
| 9   | Other reduction                             |               |                 |                   |                  |                |               |                              |                               |
| IV  | Closing balance                             | 1.455.313.857 |                 |                   |                  |                | 1.455.313.857 |                              |                               |
| 1   | In use                                      | 1.455.313.857 |                 |                   |                  |                | 1.455.313.857 |                              |                               |
| 2   | Do not use                                  |               |                 |                   |                  |                |               |                              |                               |
| 3   | Unnecessary                                 |               |                 |                   |                  |                |               |                              |                               |
| 4   | Waiting for liquidation                     |               |                 |                   |                  |                |               |                              |                               |
| C   | Remaining value                             |               |                 |                   |                  |                |               |                              |                               |
| 1   | Opening balance                             | 2.031.497.980 | 1.732.800.000   |                   |                  |                | 298.697.980   |                              |                               |
|     | In which: Using mortgage, pledging the loan |               |                 |                   |                  |                |               |                              |                               |
| 2   | Closing balance                             | 1.925.896.534 | 1.732.800.000   |                   |                  |                | 193.096.534   |                              |                               |
|     | In which: Using mortgage, pledging the loan |               |                 |                   |                  |                |               |                              |                               |

Prepaper



Tran Thi Trung



TL. GIÁM ĐỐC  
October 20, 2025

Moderators

Lương Xuân Quang

VIETNAM NATIONAL COAL AND MINERAL  
INDUSTRIES HOLDING CORPORATION LIMITED  
CAO SON COAL JOINT STOCK COMPANY

From no. 13-TM-TKV

**PREPAID EXPENSES**

Nine months of 2025

| No. | Item  | Opening balance | Arising during the period |                 | Accumulated from the beginning of the year |                 | Closing balance |
|-----|---|-----------------|---------------------------|-----------------|--|-----------------|-----------------|
|     |   |                 | Increase                  | Decrease        | Increase                                   | Decrease        |                 |
| I   | Short-term                                    | 82.580.464.666  | 75.405.437.200            | 105.596.764.529 | 285.558.161.196                            | 295.322.642.008 | 72.815.983.854  |
| 1   | Large repair costs                            | 494.093.131     |                           | 142.717.836     |  | 428.153.508     | 65.939.623      |
| 2   | Instrument & tools                            | 81.884.575.012  | 75.377.160.000            | 105.394.854.160 | 285.478.079.996                            | 294.698.678.254 | 72.663.976.754  |
| 3   | Insurance                                     |                 |                           |                 |  |                 |                 |
| 4   | Fees for granting mineral exploitation rights |                 |                           |                 |  |                 |                 |
| 5   | Other short-term prepaid expenses             | 201.796.523     | 28.277.200                | 59.192.533      | 80.081.200                                 | 195.810.246     | 86.067.477      |
| II  | Long-term                                     | 151.145.208.012 | 9.751.496.694             | 36.924.612.062  | 243.152.336.694                            | 111.116.106.726 | 283.181.437.980 |
| 1   | Large repair costs                            |                 |                           |                 |  |                 |                 |
| 2   | Instrument & tools                            | 69.992.470.695  | 4.088.725.000             | 12.719.156.844  | 11.088.432.000                             | 38.823.583.823  | 42.257.318.872  |
| 3   | Operating lease of fixed assets               |                 |                           |                 |  |                 |                 |
| 4   | Insurance                                     | 849.488.787     |                           | 214.117.304     |  | 635.369.826     | 214.118.961     |
| 5   | Compensation costs                            | 1.506.584.557   |                           | 376.646.148     |  | 1.129.938.444   | 376.646.113     |
| 6   | Fees for granting mineral exploitation rights |                 |                           | 20.893.543.350  | 226.347.889.000                            | 62.680.630.050  | 163.667.258.950 |
| 7   | Cost of using geological documents            | 65.014.696.026  |                           | 789.652.176     |  | 2.368.956.528   | 62.645.739.498  |
| 8   | Other items                                   | 13.781.967.947  | 5.662.771.694             | 1.931.496.240   | 5.716.015.694                              | 5.477.628.055   | 14.020.355.586  |
|     | Total:  | 233.725.672.678 | 85.156.933.894            | 142.521.376.591 | 528.710.497.890                            | 406.438.748.734 | 355.997.421.834 |

Preparer



Tran Thi Luong

Luong Xuan Quang

TL GIÁM ĐỐC  
Kể từ ngày 20/10/2025  
Moderators: G





VIETNAM NATIONAL COAL AND MINERAL  
INDUSTRIES HOLDING CORPORATION  
LIMITED  
CAO SON COAL JOINT STOCK COMPANY

From no. 16A-TM-TKV

**SHORT-TERM TRADE PAYABLES IN TKV (PB16A)**

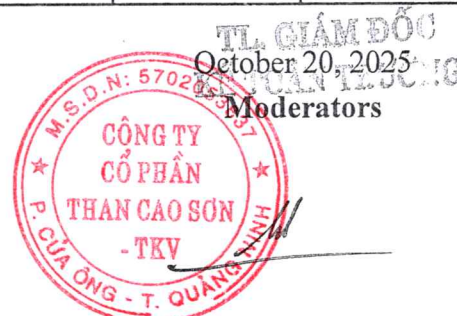
Nine months of 2025

| No.       | Company Name   | Closing balance        |                        | Opening balance        |                        |
|-----------|--|------------------------|------------------------|------------------------|------------------------|
|           |  | Value                  | Recoverable value      | Giá trị                | Recoverable value      |
|           | <b>Total</b>   | <b>289.076.505.143</b> | <b>289.076.505.143</b> | <b>185.845.584.344</b> | <b>185.845.584.344</b> |
| <b>I</b>  | <b>Parent Company</b>  |                        |                        |                        |                        |
| <b>II</b> | <b>Other companies</b>   | <b>289.076.505.143</b> | <b>289.076.505.143</b> | <b>185.845.584.344</b> | <b>185.845.584.344</b> |
| 1         | Vinacomin Transportation and Miner Commuting Service JSC   | 2.664.015.964          | 2.664.015.964          | 1.851.219.075          | 1.851.219.075          |
| 2         | Cam Pha Mining Chemical Industry Company   | 44.477.320.939         | 44.477.320.939         | 47.457.865.138         | 47.457.865.138         |
| 3         | Vinacomin - Machinery Joint Stock Company  | 14.428.384.293         | 14.428.384.293         | 18.000.231.225         | 18.000.231.225         |
| 4         | Vinacomin Motor Industry Joint Stock Company   | 15.703.348.644         | 15.703.348.644         | 13.363.085.674         | 13.363.085.674         |
| 5         | VVMI Viet Bac Mechanical Joint Stock Company   | 15.990.802.493         | 15.990.802.493         | 10.899.666.802         | 10.899.666.802         |
| 6         | Vinacomin - Coal Import Export Joint Stock Company   | 24.439.312.510         | 24.439.312.510         | 5.235.874.910          | 5.235.874.910          |
| 7         | Institute of Enerty & Mininng Mechanical   | 1.133.040.252          | 1.133.040.252          | 1.806.556.723          | 1.806.556.723          |
| 8         | Vinacomin- Quacontrol Joint Stock Company  | 528.100.005            | 528.100.005            | 422.200.939            | 422.200.939            |
| 9         | Vinacomin -Viet Bac Geology Joint Stock Company  |                        |                        | 1.782.674.645          | 1.782.674.645          |
| 10        | Vietnam Coal and Mineral College   | 365.982.404            | 365.982.404            |                        |                        |
| 11        | Institute of Mining Science and Technology   |                        |                        | 371.481.351            | 371.481.351            |
| 12        | Vinacomin - Environment Company Limited  | 6.567.932.195          | 6.567.932.195          |                        |                        |
| 13        | Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited - Cua Ong                           | 10.523.358             | 10.523.358             |                        |                        |
| 14        | Branch Of Vinacomin Industry Investment Consulting Joint Stock Company - Hon Gai Coal Design Enterprise                |                        |                        | 475.200.000            | 475.200.000            |
| 15        | Vinacomin - Maokhe Mechanical Joint Stock Company  | 130.322.500            | 130.322.500            | 380.256.302            | 380.256.302            |
| 16        | Vinacomin - Informatics, Technology, Environment Joint Stock Company   | 337.642.735            | 337.642.735            | 4.638.139.441          | 4.638.139.441          |
| 17        | Vinacomin Hospital   | 73.927.999             | 73.927.999             |                        |                        |
| 18        | Vinacomin Geology And Mineral Resources Joint Stock Company  | 5.898.282.091          | 5.898.282.091          |                        |                        |
| 19        | Branch of Vinacomin - Machinery Joint Stock Company  | 15.295.000             | 15.295.000             | 259.490.000            | 259.490.000            |
| 20        | Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited - Mine Emergency Center - Vinacomin | 1.528.891.470          | 1.528.891.470          | 467.605.440            | 467.605.440            |
| 21        | Vinacomin-Materials Trading Joint Stock Company  | 154.783.380.291        | 154.783.380.291        | 78.434.036.679         | 78.434.036.679         |

Prepaper

*Handwritten signature*

Nguyen Huyen Trang



Luong Xuan Quang

VIETNAM NATIONAL COAL AND MINERAL  
INDUSTRIES HOLDING CORPORATION LIMITED  
CAO SON COAL JOINT STOCK COMPANY

From no. 16B-TM-TKV

**SHORT-TERM TRADE PAYABLES OUTSIDE TKV (PB16B)**

Nine months of 2025

| No.       | Company Name   | Closing balance        |                        | Opening balance        |                        |
|-----------|--|------------------------|------------------------|------------------------|------------------------|
|           |  | Value                  | Recoverable value      | Value                  | Recoverable value      |
|           | <b>Total</b>   | <b>160.997.765.592</b> | <b>160.997.765.592</b> | <b>713.185.633.280</b> | <b>713.185.633.280</b> |
| <b>I</b>  | <b>Units outside TKV</b>   |                        |                        |                        |                        |
| <b>II</b> | <b>Other companies</b>   | <b>160.997.765.592</b> | <b>160.997.765.592</b> | <b>713.185.633.280</b> | <b>713.185.633.280</b> |
| 1         | Minh Anh QN Communication Advertising Co., Ltd.                          | 28.886.220             | 28.886.220             | 324.833.328            | 324.833.328            |
| 2         | Hong Dang Co., Ltd.  | 662.239.350            | 662.239.350            | 633.555.350            | 633.555.350            |
| 3         | Hydrometeorological Station of Quang Ninh Province                       |                        |                        | 17.800.000             | 17.800.000             |
| 4         | Thanh Cong Advertising Fine Arts Co., Ltd.                               |                        |                        | 200.970.000            | 200.970.000            |
| 5         | Quang Ninh Electricity Company - Northern Electricity Corporation Branch | 8.026.346.915          | 8.026.346.915          | 5.034.817.467          | 5.034.817.467          |
| 6         | Thai Viet Company Limited  | 15.627.600             | 15.627.600             |                        |                        |
| 7         | Bao Viet Securities Joint Stock Company                                  |                        |                        | 50.000.000             | 50.000.000             |
| 8         | HANCO Investment and Trading Joint Stock Company                         | 935.109.327            | 935.109.327            | 994.907.880            | 994.907.880            |
| 9         | Hong Linh Mechanical Joint Stock Company                                 | 857.158.240            | 857.158.240            | 1.863.136.080          | 1.863.136.080          |
| 10        | Branch of MARUBENI Heavy Equipment Co., Ltd. in Quang Ninh               | 2.316.914.264          | 2.316.914.264          | 5.390.734.524          | 5.390.734.524          |
| 11        | Technology Consulting Joint Stock Company                                |                        |                        | 173.975.000            | 173.975.000            |
| 12        | Asia Industrial Joint Stock Company                                      |                        |                        | 45.822.606             | 45.822.606             |
| 13        | Vietnam Machinery Import and Export Joint Stock Company                  | 1.952.826.276          | 1.952.826.276          | 52.853.520.299         | 52.853.520.299         |
| 14        | Global Construction Investment Trading Co., Ltd.                         | 88.698.500             | 88.698.500             | 810.669.213            | 810.669.213            |
| 15        | TKB Vietnam Joint Stock Company  |                        |                        | 6.203.907.335          | 6.203.907.335          |
| 16        | Hanh Nguyen Trading Investment Co., Ltd.                                 | 523.055.916            | 523.055.916            | 549.116.404            | 549.116.404            |
| 17        | SKYSOFT Online Technology Joint Stock Company                            | 385.816.246            | 385.816.246            | 808.595.746            | 808.595.746            |
| 18        | Thanh Do Metal Joint Stock Company                                       | 20.936.881.873         | 20.936.881.873         | 159.519.441.873        | 159.519.441.873        |
| 19        | Tam Viet Construction Investment and Trading Joint Stock Company         |                        |                        | 308.504.337            | 308.504.337            |
| 20        | Phu Thai Industrial Co., Ltd.  | 16.135.653.785         | 16.135.653.785         | 98.898.735.771         | 98.898.735.771         |
| 21        | Spare Parts and Equipment Supply Joint Stock Company                     | 173.323.200            | 173.323.200            | 373.323.200            | 373.323.200            |
| 22        | Vietnam Industrial and Construction Equipment Joint Stock Company        | 1.526.423.840          | 1.526.423.840          | 4.569.559.680          | 4.569.559.680          |
| 23        | Mining Equipment and Spare Parts Co., Ltd.                               | 368.787.200            | 368.787.200            | 1.256.120.840          | 1.256.120.840          |
| 24        | ERIDAN Joint Stock Company   |                        |                        | 481.504.202            | 481.504.202            |
| 25        | Global Heavy Equipment Co., Ltd.   | 443.426.845            | 443.426.845            | 2.767.858.185          | 2.767.858.185          |
| 26        | T&C Machinery and Parts Joint Stock Company                              | 1.633.915.919          | 1.633.915.919          | 8.506.903.110          | 8.506.903.110          |
| 27        | 25-10 Co., Ltd.  |                        |                        | 192.961.108            | 192.961.108            |
| 28        | Tia Sang Battery Joint Stock Company                                     | 56.778.138             | 56.778.138             | 201.441.600            | 201.441.600            |
| 29        | Phuong Thao Trading and Construction Co., Ltd.                           |                        |                        | 84.051.860             | 84.051.860             |
| 30        | Thanh Dong Casting Mechanical Co., Ltd.                                  | 171.894.600            | 171.894.600            | 1.007.838.400          | 1.007.838.400          |
| 31        | Ngoc Ha Foundry Mechanical Co., Ltd.                                     |                        |                        | 63.615.386             | 63.615.386             |
| 32        | Than My Bonsai Co., Ltd.   |                        |                        | 89.220.000             | 89.220.000             |
| 33        | Cuong Thai Foundry Mechanical Co., Ltd.                                  | 1.486.494.135          | 1.486.494.135          | 753.369.628            | 753.369.628            |
| 34        | Hai Duong Pump Manufacturing Joint Stock Company                         | 56.942.193             | 56.942.193             | 4.158.216.433          | 4.158.216.433          |



| No. | Company Name  | Closing balance |                   | Opening balance |                   |
|-----|---|-----------------|-------------------|-----------------|-------------------|
|     |   | Value           | Recoverable value | Value           | Recoverable value |
| 35  | Tan Phu Xuan Joint Stock Company  |                 |                   | 64.581.954.352  | 64.581.954.352    |
| 36  | 13 Mechanic and Chemicals Company   | 973.689.111     | 973.689.111       | 2.009.858.092   | 2.009.858.092     |
| 37  | Technical Center for Quality Metrology Standards of QN Province   |                 |                   | 52.596.000      | 52.596.000        |
| 38  | Hoa Son Joint Stock Company   | 2.999.054.587   | 2.999.054.587     | 22.016.061.104  | 22.016.061.104    |
| 39  | Ha Thu Automobile Joint Stock Company   | 853.317.439     | 853.317.439       | 1.849.922.279   | 1.849.922.279     |
| 40  | Quang Hung Maritime Joint Stock Company   | 884.587.804     | 884.587.804       | 619.803.152     | 619.803.152       |
| 41  | Cam Pha Urban Environment Joint Stock Company   | 37.908.000      | 37.908.000        | 73.288.800      | 73.288.800        |
| 42  | Hong Duong Pharmaceutical Company Limite  | 120.528.000     | 120.528.000       |                 |                   |
| 43  | Trung Nghia Transport Investment and Service Joint Stock Company  | 1.619.486.592   | 1.619.486.592     | 2.004.540.267   | 2.004.540.267     |
| 44  | Van Don Automobile Enterprise   | 1.556.400.260   | 1.556.400.260     | 5.345.387.963   | 5.345.387.963     |
| 45  | Viet Phap Co., Ltd.   | 88.483.802      | 88.483.802        | 1.028.999.102   | 1.028.999.102     |
| 46  | MITEC Co., Ltd.   | 750.691.515     | 750.691.515       | 1.994.194.715   | 1.994.194.715     |
| 47  | Bao Nguyen Development Investment Joint Stock Company   |                 |                   | 213.177.264     | 213.177.264       |
| 48  | Uong Bi Automobile Mechanical Joint Stock Company   | 711.572.999     | 711.572.999       | 4.076.799.170   | 4.076.799.170     |
| 49  | Tan Tien Industrial Joint Stock Company   | 2.296.312.723   | 2.296.312.723     | 3.263.369.384   | 3.263.369.384     |
| 50  | Tam Duc Cam Pha Joint Stock Company   | 18.784.292      | 18.784.292        | 12.749.072      | 12.749.072        |
| 51  | Quang Ninh Industrial Gas Joint Stock Company   | 209.682.125     | 209.682.125       | 56.846.575      | 56.846.575        |
| 52  | Anh Vu Trading Co., Ltd.  |                 |                   | 107.853.800     | 107.853.800       |
| 53  | Oanh Son Trading and Service Co., Ltd.  | 174.842.109     | 174.842.109       | 2.524.602.671   | 2.524.602.671     |
| 54  | Vuong Gia Development Investment Joint Stock Company  | 1.259.317.820   | 1.259.317.820     | 7.061.338.100   | 7.061.338.100     |
| 55  | Tuân Minh Company Limited   |                 |                   | 425.536.556     | 425.536.556       |
| 56  | Tung Vuong Automotive Refrigeration Trading Service Company Limited   |                 |                   | 168.341.645     | 168.341.645       |
| 57  | Tien Dat M&E Joint Stock Company  | 73.892.706      | 73.892.706        | 364.282.657     | 364.282.657       |
| 58  | Trong Diep Refrigeration Industry Co., Ltd.   |                 |                   | 81.263.127      | 81.263.127        |
| 59  | Dai Long Thanh Trading Services Company Limited   | 470.505.286     | 470.505.286       | 955.577.126     | 955.577.126       |
| 60  | Cat Tuong International Trading and Cooperation Joint Stock Company   | 214.278.290     | 214.278.290       | 681.324.830     | 681.324.830       |
| 61  | An Binh General Construction and Business Joint Stock Company   | 34.160.691      | 34.160.691        | 4.111.662.706   | 4.111.662.706     |
| 62  | QC Co., Ltd.  | 67.995.328      | 67.995.328        | 1.443.787.875   | 1.443.787.875     |
| 63  | Quyen Lam Co., Ltd.   | 314.466.878     | 314.466.878       | 314.466.878     | 314.466.878       |
| 64  | Nam Dong Son Joint Stock Company  | 14.415.405.950  | 14.415.405.950    | 14.212.343.196  | 14.212.343.196    |
| 65  | Mining and Mineral Processing Equipment Joint Stock Company   | 3.122.686.344   | 3.122.686.344     | 7.660.802.892   | 7.660.802.892     |
| 66  | Family Planning and Reproductive Health Service Center hoặc Reproductive Health and Family Planning Counseling Center | 372.250.000     | 372.250.000       |                 |                   |
| 67  | Quang Ninh Electrical Equipment and Trading Joint Stock Company   | 21.120.000      | 21.120.000        | 196.278.947     | 196.278.947       |
| 68  | Quang Ninh Polytechnic Mechanical Co., Ltd.   | 1.000.433.998   | 1.000.433.998     | 2.476.948.079   | 2.476.948.079     |
| 69  | Quang Binh Construction Design Consulting Joint Stock Company   | 66.631.629      | 66.631.629        | 119.854.029     | 119.854.029       |
| 70  | Equipment Manufacturing Center Joint Stock Company  | 1.210.091.178   | 1.210.091.178     | 2.283.064.178   | 2.283.064.178     |
| 71  | Hoang Minh Gia Trading Co., Ltd.  | 360.793.935     | 360.793.935       | 237.350.435     | 237.350.435       |
| 72  | An Binh Industrial Machinery and Equipment Joint Stock Company  | 240.735.580     | 240.735.580       | 7.126.424.469   | 7.126.424.469     |
| 73  | Hoang Quy Quang Ninh Co., Ltd.  |                 |                   | 201.793.160     | 201.793.160       |
| 74  | Cam Pha Mine M&E Joint Stock Company  | 330.025.503     | 330.025.503       | 1.058.529.164   | 1.058.529.164     |

| No. | Company Name  | Closing balance |                   | Opening balance |                   |
|-----|---|-----------------|-------------------|-----------------|-------------------|
|     |   | Value           | Recoverable value | Value           | Recoverable value |
| 75  | Bao Long Insurance Corporation - Bao Long Insurance Company, Ninh District    | 2.100.000       | 2.100.000         | 3.200.000       | 3.200.000         |
| 76  | Cam Pha Electrical Equipment Joint Stock Company                              | 177.460.270     | 177.460.270       | 985.631.550     | 985.631.550       |
| 77  | Hoang Ngoc Materials, Equipment and Spare Parts Co., Ltd.                     | 169.193.360     | 169.193.360       | 59.315.580      | 59.315.580        |
| 78  | Quang Ninh Valuation Joint Stock Company                                      | 32.400.000      | 32.400.000        |                 |                   |
| 79  | Quang Hien Service Joint Stock Company  | 84.861.000      | 84.861.000        | 90.169.200      | 90.169.200        |
| 80  | Vu Thanh Thanh Trading Co., Ltd.  | 51.397.200      | 51.397.200        | 45.673.200      | 45.673.200        |
| 81  | Ngoc Long Joint Stock Company   | 184.871.088     | 184.871.088       | 262.098.619     | 262.098.619       |
| 82  | Thien Gia Phu Materials and Equipment Trading Co., Ltd.                       | 184.151.240     | 184.151.240       | 1.770.711.240   | 1.770.711.240     |
| 83  | Vietnam Tire Co., Ltd.  | 1.255.200.000   | 1.255.200.000     | 7.155.200.000   | 7.155.200.000     |
| 84  | Industrial Safety Technical Support Center                                    |                 |                   | 246.165.269     | 246.165.269       |
| 85  | Ha Long Pharmaceutical Co., Ltd.  |                 |                   | 44.502.000      | 44.502.000        |
| 86  | Phuong Tam Trading and Development Co., Ltd.                                  |                 |                   | 2.573.477.279   | 2.573.477.279     |
| 87  | Vietnam Mechanical Engineering and Machinery Installation Joint Stock Company | 6.976.778.890   | 6.976.778.890     |                 |                   |
| 88  | Dang Dung Advertising Fine Arts Co., Ltd.                                     | 640.403.460     | 640.403.460       | 947.991.740     | 947.991.740       |
| 89  | Truong Sa Mechanical and Construction Joint Stock Company                     | 1.060.685.603   | 1.060.685.603     | 4.727.996.778   | 4.727.996.778     |
| 90  | Branch of FCC Inspection and Disinfection Joint Stock Company in Quang Ninh   | 116.008.000     | 116.008.000       |                 |                   |
| 91  | Commercial Software Solutions Joint Stock Company                             |                 |                   | 30.000.000      | 30.000.000        |
| 92  | Cam Pha Regional General Hospital   |                 |                   | 54.769.977      | 54.769.977        |
| 93  | Duong Tien Thanh Trading and Investment Joint Stock Company                   | 568.871.000     | 568.871.000       | 586.961.000     | 586.961.000       |
| 94  | Trung Hieu Transport and General Trading Joint Stock Company                  | 2.103.698.910   | 2.103.698.910     | 3.019.096.842   | 3.019.096.842     |
| 95  | Van Don D&T Joint Stock Company   | 2.049.978.119   | 2.049.978.119     | 8.473.281.807   | 8.473.281.807     |
| 96  | BDO Auditing Co., Ltd.  | 71.100.000      | 71.100.000        | 278.899.273     | 278.899.273       |
| 97  | Nam Viet Trading and Pharmaceutical Joint Stock Company                       | 142.678.000     | 142.678.000       |                 |                   |
| 98  | Industrial Inspection Center I  |                 |                   | 87.447.600      | 87.447.600        |
| 99  | TK Vietnam Tourism and Trading Joint Stock Company                            | 230.904.000     | 230.904.000       | 849.625.200     | 849.625.200       |
| 100 | Truc Viet Environmental Tree Co., Ltd.  |                 |                   | 679.125.600     | 679.125.600       |
| 101 | Center for Mining and Environmental Science and Technology                    |                 |                   | 470.735.391     | 470.735.391       |
| 102 | Vu Nguyen Trading and Software Solutions Co., Ltd.                            |                 |                   | 60.000.000      | 60.000.000        |
| 103 | Quang Minh Investment and Trading Co., Ltd.                                   | 2.461.957.287   | 2.461.957.287     | 716.055.468     | 716.055.468       |
| 104 | Duong Vuong Joint Stock Company   | 1.171.524.701   | 1.171.524.701     | 1.755.536.952   | 1.755.536.952     |
| 105 | Phuc Sinh QN Commercial Service Joint Stock Company                           | 99.054.689      | 99.054.689        | 619.674.689     | 619.674.689       |
| 106 | Vifaco Industrial Equipment Joint Stock Company                               | 513.108.566     | 513.108.566       | 537.306.480     | 537.306.480       |
| 107 | C.A.D Creative Architecture and Construction Joint Stock Company              |                 |                   | 2.670.400.668   | 2.670.400.668     |
| 108 | Binh Minh Urban Environment Co., Ltd.   | 39.528.000      | 39.528.000        | 97.632.000      | 97.632.000        |
| 109 | KD Service Engineering Co., Ltd.  |                 |                   | 98.490.600      | 98.490.600        |
| 110 | Quang Yen Project Investment Joint Stock Company                              |                 |                   | 221.978.336     | 221.978.336       |
| 111 | Hoang Dat 68 Co., Ltd.  |                 |                   | 64.476.000      | 64.476.000        |
| 112 | Quang Ninh Institute of Construction Planning and Design                      | 35.660.318      | 35.660.318        | 118.867.726     | 118.867.726       |

| No. | Company Name  | Closing balance |                   | Opening balance |                   |
|-----|---|-----------------|-------------------|-----------------|-------------------|
|     |   | Value           | Recoverable value | Value           | Recoverable value |
| 113 | National Center for Occupational Safety and Health (NCOSH)                  | 158.406.000     | 158.406.000       |                 |                   |
| 114 | Northern Investment and Trading Consulting Co., Ltd.                        | 230.303.323     | 230.303.323       | 1.151.516.618   | 1.151.516.618     |
| 115 | Thanh Dung Commercial Investment Company Limited                            |                 |                   | 169.084.800     | 169.084.800       |
| 116 | VMD Trading and Consulting Joint Stock Company                              | 265.352.064     | 265.352.064       | 4.804.516.384   | 4.804.516.384     |
| 117 | Trinh Chau Mining Mechanical Co., Ltd.                                      | 884.573.220     | 884.573.220       | 5.553.021.237   | 5.553.021.237     |
| 118 | Huong Duong Trading and Transport Co., Ltd.                                 | 1.266.243.836   | 1.266.243.836     | 12.259.177.452  | 12.259.177.452    |
| 119 | 19-5 One Member Co., Ltd., Ministry of Public Security                      |                 |                   | 212.646.100     | 212.646.100       |
| 120 | Vinh Quang Development Trading Joint Stock Company                          | 1.302.739.515   | 1.302.739.515     | 2.316.289.315   | 2.316.289.315     |
| 121 | TP Trading and Investment Co., Ltd  |                 |                   | 4.174.496.283   | 4.174.496.283     |
| 122 | Tien Phong Dam Fire Protection Equipment Co., Ltd.                          | 530.141.205     | 530.141.205       | 373.825.168     | 373.825.168       |
| 123 | IPH Import-Export and Service Co., Ltd.                                     | 318.294.284     | 318.294.284       | 1.294.208.684   | 1.294.208.684     |
| 124 | H2T Equipment Joint Stock Company   | 237.032.630     | 237.032.630       | 953.261.190     | 953.261.190       |
| 125 | TK Elevator Vietnam Co., Ltd.   |                 |                   | 68.040.000      | 68.040.000        |
| 126 | HL Commercial Transport and Construction Joint Stock Company                |                 |                   | 26.751.435      | 26.751.435        |
| 127 | Thanh Cong Mechanical and Equipment Joint Stock Company                     | 3.705.078.594   | 3.705.078.594     | 17.133.934.593  | 17.133.934.593    |
| 128 | Thanh Binh General Trading & Service Development Joint Stock Company        | 1.362.317.188   | 1.362.317.188     | 2.551.189.444   | 2.551.189.444     |
| 129 | Trung Hieu Mining Materials and Equipment Trading Joint Stock Company - HHT | 51.590.008      | 51.590.008        | 351.590.008     | 351.590.008       |
| 130 | Hoa Phat Surveying, Cartography and Construction Joint Stock Company        | 46.824.171      | 46.824.171        | 1.702.540.535   | 1.702.540.535     |
| 131 | Thanh Cong Mechanical and Commercial Services Private Enterprise            | 1.209.978.181   | 1.209.978.181     | 881.414.821     | 881.414.821       |
| 132 | NGOC BAO PHAT GROUP CO., LTD  | 54.923.400      | 54.923.400        |                 |                   |
| 133 | DTH Trading and Technical Solutions Joint Stock Company                     | 1.840.769.140   | 1.840.769.140     | 4.408.122.400   | 4.408.122.400     |
| 134 | MARUBENI Heavy Equipment Co., Ltd.  | 4.343.039.660   | 4.343.039.660     | 5.774.638.460   | 5.774.638.460     |
| 135 | HDT Agriculture Joint Stock Company   | 68.351.862      | 68.351.862        | 1.110.060.495   | 1.110.060.495     |
| 136 | Van Thanh Investment and Trading Co., Ltd.                                  | 3.548.967.202   | 3.548.967.202     | 4.166.967.202   | 4.166.967.202     |
| 137 | Vu Quang Hung   | 54.192.880      | 54.192.880        | 35.853.580      | 35.853.580        |
| 138 | Nam Khanh PLC Joint Stock Company   | 358.658.263     | 358.658.263       | 712.368.123     | 712.368.123       |
| 139 | E.PARTS Joint Stock Company   |                 |                   | 62.124.600      | 62.124.600        |
| 140 | Quang Hanh Trade Union 1 Mineral Water TV Co., Ltd.                         | 11.763.495      | 11.763.495        |                 |                   |
| 141 | AASC Auditing Firm Co., Ltd.  |                 |                   |                 |                   |
| 142 | Gia Anh Trading Investment Co., Ltd.  | 388.610.240     | 388.610.240       |                 |                   |
| 143 | Viet Y QN Joint Stock Company   | 120.770.140     | 120.770.140       | 1.025.268.740   | 1.025.268.740     |
| 144 | Mining Equipment Supply Company Limited                                     | 207.008.000     | 207.008.000       | 207.008.000     | 207.008.000       |
| 145 | Thuy Trang General Trading Co., Ltd.  | 64.334.910      | 64.334.910        | 1.385.462.800   | 1.385.462.800     |
| 146 | BHL Group International Joint Stock Company                                 | 41.850.000      | 41.850.000        |                 |                   |
| 147 | RITA Vietnam Industrial Joint Stock Company                                 |                 |                   | 95.042.200      | 95.042.200        |
| 148 | CPG Investment Group Joint Stock Company                                    |                 |                   | 440.680.242     | 440.680.242       |
| 149 | Dung Anh Lucky Trading and Development Co., Ltd.                            |                 |                   | 1.868.077.000   | 1.868.077.000     |
| 150 | Mining and Environment Investment Consulting Joint Stock Company - Ha Long  |                 |                   | 6.831.747.848   | 6.831.747.848     |
| 151 | Thai Binh Geodesy and Construction Investment Joint Stock Company           | 44.054.913      | 44.054.913        | 2.809.842.421   | 2.809.842.421     |

| No. | Company Name  | Closing balance |                   | Opening balance |                   |
|-----|---|-----------------|-------------------|-----------------|-------------------|
|     |   | Value           | Recoverable value | Value           | Recoverable value |
| 152 | Duy Khanh Trading and Manufacturing Co., Ltd.   |                 |                   | 900.413.712     | 900.413.712       |
| 153 | 88 VINA Construction Investment and Trading Joint Stock Company                         | 207.076.909     | 207.076.909       | 1.173.636.730   | 1.173.636.730     |
| 154 | Duy Hung Trading Co., Ltd.  |                 |                   | 6.404.949.841   | 6.404.949.841     |
| 155 | Phuong Nam QN Co., Ltd.   | 14.109.502      | 14.109.502        | 1.654.929.836   | 1.654.929.836     |
| 156 | Mining Electrical Equipment Joint Stock Company   | 558.822.922     | 558.822.922       | 827.529.026     | 827.529.026       |
| 157 | An Nguyen Mining Equipment Co., Ltd.  | 60.079.600      | 60.079.600        | 793.930.360     | 793.930.360       |
| 158 | Hung Thinh Industrial Equipment & Technology Development Investment Joint Stock Company | 1.414.213.609   | 1.414.213.609     | 1.904.534.135   | 1.904.534.135     |
| 159 | Ngoc My QN Co., Ltd.  |                 |                   | 61.106.400      | 61.106.400        |
| 160 | Quang Ninh Mining Mechanical Joint Stock Company  | 854.155.500     | 854.155.500       | 258.128.000     | 258.128.000       |
| 161 | Hoa Hoa Vien Co., Ltd.  |                 |                   | 63.061.200      | 63.061.200        |
| 162 | Hung Thinh TVH Joint Stock Company  |                 |                   | 232.087.900     | 232.087.900       |
| 163 | Thai Son Import Export Service Joint Stock Company - QN                                 | 793.579.940     | 793.579.940       | 2.919.527.260   | 2.919.527.260     |
| 164 | Thang Long Automobile Tire Joint Stock Company  | 30.160.000      | 30.160.000        | 30.160.000      | 30.160.000        |
| 165 | Green Environment Design Consulting Co., Ltd.   |                 |                   | 217.912.000     | 217.912.000       |
| 166 | Golden Ratio Architecture Joint Stock Company   |                 |                   |                 |                   |
| 167 | Hai Anh Trading - Technical Joint Stock Company   |                 |                   | 4.290.030.330   | 4.290.030.330     |
| 168 | CONFITECH Dong A Joint Stock Company  | 30.385.368      | 30.385.368        | 30.385.368      | 30.385.368        |
| 169 | Thien Binh Auction Partnership Company  |                 |                   | 39.163.100      | 39.163.100        |
| 170 | Cam Pha Housing and Infrastructure Development Investment Co., Ltd.                     |                 |                   | 1.496.493.198   | 1.496.493.198     |
| 171 | 868 Construction Technology Consulting Joint Stock Company                              | 78.545.455      | 78.545.455        |                 |                   |
| 172 | Vietnam Urban Infrastructure Development Investment Joint Stock Company                 | 3.240.000       | 3.240.000         |                 |                   |
| 173 | Tin Phat Trading & Service Joint Stock Company  |                 |                   | 320.000.000     | 320.000.000       |
| 174 | Vietnam Construction Trading and Consulting Joint Stock Company                         | 69.813.163      | 69.813.163        | 232.710.545     | 232.710.545       |
| 175 | Environment and Construction Alliance Joint Stock Company                               |                 |                   | 168.437.365     | 168.437.365       |
| 176 | Anh Hung Technology and Construction Trading Service Co., Ltd.                          | 88.602.560      | 88.602.560        | 820.501.200     | 820.501.200       |
| 177 | Capital Construction Investment and Trade Development Co., Ltd.                         |                 |                   | 1.413.549.125   | 1.413.549.125     |
| 178 | PVI Ha Thanh Insurance Company  |                 |                   | 352.414.222     | 352.414.222       |
| 179 | PJICO Quang Ninh Insurance Company  |                 |                   | 352.414.222     | 352.414.222       |
| 180 | An Vinh Son Construction and Design Joint Stock Company                                 |                 |                   | 1.903.061.229   | 1.903.061.229     |
| 181 | Northeast Landscape Environment Joint Stock Company                                     |                 |                   | 2.814.146.147   | 2.814.146.147     |
| 182 | Nguyen Anh General Agricultural Service Cooperative                                     | 23.984.031      | 23.984.031        |                 |                   |
| 183 | Quang Ninh Transport Joint Stock Company  | 608.583.347     | 608.583.347       |                 |                   |
| 184 | Niki Advertising and M&E Joint Stock Company  | 374.500.000     | 374.500.000       |                 |                   |
| 185 | Trang Gia Kiet Investment and General Business Joint Stock Company                      | 274.162.600     | 274.162.600       |                 |                   |
| 186 | Center for application of science - technology and innovation in Quang Ninh province    | 19.285.200      | 19.285.200        |                 |                   |
| 187 | Hoang Quan Trade & Service Company Limited  | 71.690.000      | 71.690.000        |                 |                   |
| 188 | Suntech Development Joint Stock Company   | 197.630.311     | 197.630.311       |                 |                   |
| 189 | Bateco Vietnam Joint Stock Company  | 58.881.600      | 58.881.600        |                 |                   |
| 190 | National Safety Solution Joint Stock Company  | 79.056.000      | 79.056.000        |                 |                   |
| 191 | DNT Vietnam General Development Company   | 19.536.250      | 19.536.250        |                 |                   |

| No. | Company Name   | Closing balance |                   | Opening balance |                   |
|-----|--|-----------------|-------------------|-----------------|-------------------|
|     |  | Value           | Recoverable value | Value           | Recoverable value |
| 192 | Hon Gai Mechanical Joint Stock Company - Vinacomin             | 1.235.707.824   | 1.235.707.824     | 1.575.220.478   | 1.575.220.478     |
| 193 | Tourism and Trading Joint Stock Company - Vinacomin            | 10.843.346.875  | 10.843.346.875    | 25.616.054.675  | 25.616.054.675    |
| 194 | Vinacomin DL and Trading Joint Stock Company - Van Long Branch | 4.195.541.945   | 4.195.541.945     | 4.803.882.778   | 4.803.882.778     |

Prepaper



Nguyen Huyen Trang

TL. GIÁM ĐỐC  
October 20, 2025  
Moderators



Luong Xuan Quang



REPORT ON PERFORMANCE OF OBLIGATIONS TO THE STATE

From 01/01/2025 to 30/09/2025

Part I: Payables.

Unit: VND

| No. | Item  | Code | Opening balance | Arising during the period |                                | Accumulated from the beginning of the year |                                     | Closing balance |
|-----|---|------|-----------------|---------------------------|--------------------------------|--|-------------------------------------|-----------------|
|     |   |      |                 | Payable during the period | Paid amounts during the period | Payable during the fiscal year             | Paid amounts during the fiscal year |                 |
| A   | B   | C    | 1               | 2                         | 3                              | 4  | 5                                   | 6               |
| I   | Tax (10=11+12+13+14+15+16+17+18+19)           |      | 72.830.798.311  | 289.623.227.946           | 297.982.427.010                | 991.203.565.432                            | 974.398.435.108                     | 89.635.928.635  |
| 1   | Value added tax (VAT)                         | 11   | -               | 34.903.367.923            | 23.340.779.486                 | 74.846.533.943                             | 61.409.243.286                      | 13.437.290.657  |
| -   | Domestic goods                                | 11.1 | -               | 34.903.367.923            | 23.340.779.486                 | 74.846.533.943                             | 61.409.243.286                      | 13.437.290.657  |
| 2   | Special consumption tax                       | 12   | -               |                           |                                |  |                                     |                 |
| 3   | Import & export duties                        | 13   | -               |                           |                                |  |                                     |                 |
| -   | Export duties                                 | 13.1 | -               |                           |                                |  |                                     |                 |
| -   | Import duties                                 | 13.2 | -               |                           |                                |  |                                     |                 |
| 4   | Corporate income tax                          | 14   | 6.482.940.266   | (712.896.931)             | 3.873.700.000                  | 6.527.146.599                              | 12.356.640.266                      | 653.446.599     |
| 5   | Personal income tax                           | 15   | 4.362.004.298   | 840.880.950               | 840.880.950                    | 5.490.301.310                              | 9.852.305.608                       | -               |
| 6   | Natural resource tax                          | 16   | 45.977.874.873  | 248.880.842.099           | 268.398.872.274                | 801.015.917.926                            | 777.951.746.259                     | 69.042.046.540  |
| 7   | Land & housing tax, land rental charges       | 17   | 15.850.487.274  | 4.505.401.405             |                                | 99.983.746.754                             | 109.712.504.689                     | 6.121.729.339   |
| 8   | Environmental Protection Tax                  | 18   | 157.491.600     | 1.205.632.500             | 1.528.194.300                  | 3.339.918.900                              | 3.115.995.000                       | 381.415.500     |
| 9   | Other taxes                                   | 19   | -               |                           |                                |  |                                     | -               |
| II  | Fee & charge & other payables                 | 30   | 66.825.635.250  | 12.426.752.052            | 14.797.276.252                 | 273.667.985.351                            | 336.874.774.601                     | 3.618.846.000   |
| 1   | Environmental Fees                            | 31   | 5.288.016.250   | 12.352.205.140            | 14.722.729.340                 | 46.968.641.500                             | 48.637.811.750                      | 3.618.846.000   |
| 2   | Cost of using geological documents            | 32   | -               |                           |                                |  |                                     | -               |
| 3   | Fees for granting mineral exploitation rights | 33   | 61.537.619.000  |                           |                                |  |                                     | -               |
| 4   | Environmental Protection Tax                  | 34   | -               |                           |                                |  |                                     | -               |
| 5   | Fees and charges                              | 35   | -               |                           |                                |  |                                     | -               |
| 6   | Other items                                   | 36   | -               | 74.546.912                | 74.546.912                     | 295.894.851                                | 3.000.000                           | -               |
|     | Total (40=10+30)                              |      | 139.656.433.561 | 302.049.979.998           | 312.779.703.262                | 1.264.871.550.783                          | 1.311.273.209.709                   | 93.254.774.635  |

Cua Ong, October 20, 2025  
Moderators  
CÔNG TY CỔ PHẦN  
THAN CAO SON  
-TKV  
P. CỦA ÔNG - T. LUONG XUAN QUANG

Preparer

*Duy*

Cao Thi Duyen

REPORT ON PERFORMANCE OF OBLIGATIONS TO THE STATE  
From 01/01/2025 to 30/09/2025

| Part II: Accounts Receivable |   |      |                 |                           |                                |  |                                     |                 |  |
|------------------------------|---|------|-----------------|---------------------------|--------------------------------|--|-------------------------------------|-----------------|--|
| No.                          | Item  | Code | Opening balance | Arising during the period |                                | Accumulated from the beginning of the year |                                     | Closing balance |  |
|                              |   |      |                 | Payable during the period | Paid amounts during the period | Payable during the fiscal year             | Paid amounts during the fiscal year |                 |  |
| I                            | Tax (10=11+12+13+14+15+16+17+18+19)           |      | -               | (218.086.750)             |                                | 12.440.898.018                             |                                     | 12.440.898.018  |  |
| 1                            | Value added tax (VAT)                         | 11   | -               | -                         |                                | -  | -                                   | -               |  |
| 2                            | Special consumption tax                       | 12   | -               |                           |                                | -  | -                                   |                 |  |
| 3                            | Import & export duties                        | 13   | -               |                           |                                | -  | -                                   |                 |  |
| 4                            | Corporate income tax                          | 14   | -               | -                         |                                | -  | -                                   | -               |  |
| 5                            | Personal income tax                           | 15   | -               | (218.086.750)             |                                | 12.440.898.018                             | -                                   | 12.440.898.018  |  |
| 6                            | Natural resource tax                          | 16   | -               |                           |                                | -  | -                                   | -               |  |
| 7                            | Land & housing tax, land rental charges       | 17   | -               | -                         |                                | -  | -                                   | -               |  |
| 8                            | Environmental Protection Tax                  | 18   | -               |                           |                                | -  | -                                   |                 |  |
| 9                            | Other taxes                                   | 19   | -               |                           |                                | -  | -                                   |                 |  |
| II                           | Fee & charge & other payables                 | 30   |                 | -                         |                                | -  | -                                   |                 |  |
| 1                            | Environmental Fees                            | 31   |                 |                           |                                | -  | -                                   |                 |  |
| 2                            | Cost of using geological documents            | 32   |                 |                           |                                | -  | -                                   |                 |  |
| 3                            | Fees for granting mineral exploitation rights | 33   |                 |                           |                                | -  | -                                   |                 |  |
| 4                            | Environmental Protection Tax                  | 34   |                 |                           |                                | -  | -                                   |                 |  |
| 5                            | Fees and charges                              | 35   |                 |                           |                                | -  | -                                   |                 |  |
| 6                            | Other items                                   | 36   |                 |                           |                                | -  | -                                   |                 |  |
|                              | Total (40=10+30)                              |      | -               | (218.086.750)             |                                | 12.440.898.018                             | -                                   | 12.440.898.018  |  |

Preparer  
  
Cao Thi Duyen





VIETNAM NATIONAL COAL AND MINERAL  
INDUSTRIES HOLDING CORPORATION  
LIMITED

**CAO SON COAL JOINT STOCK COMPANY**

**No. 9900 /TSC-KT**

*(Re: Explanation of differences in  
Profit after corporate income tax compared to the  
same period last year)*

**THE SOCIALIST REPUBLIC OF VIET NAM**  
**Independence - Freedom - Happiness**

*Cua Ong, October 20, 2025*

To: - State Securities Commission (SSC);  
- Hanoi Stock Exchange (HNX).

Cao Son Coal Joint Stock Company - TKV, stock code: CST, would like to explain the reasons for the difference in profit after corporate income tax in the Q3/2025 income statement as follows:

**1. Profit after corporate income tax at the statement of business results of the reporting period changed by 10% or more compared to the same period of the previous year:**

Profit after corporate income tax in Q3/2025 was -4,907 million VND, while profit after corporate income tax in Q3/2024 was -42,817 million VND. Reason: The quality of raw coal produced and sold was better than planned, resulting in increased revenue.

**2. Loss during the reporting period**

Reason: In Q3/2025, the Company was affected by storms WIPHA, RAGASA, and BUALOI. Heavy rainfall led to low sales volume, reduced equipment productivity, and increased costs.

Cao Son Coal Joint Stock Company respectfully reports!

***Recipients:***

- SSC, HNX ;
- Archived: Administrative, Accounting Department, BOD's Office.

**LEGAL REPRESENTATIVE**  
**Member of Board of Directors - Director**



**Pham Quoc Viet**