

No. 7172 /TCS-HDQT

Cua Ong, July 18, 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 dated November 16, 2020, 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 Q2/2025 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>

2. Contents of disclosure:

- The second Quarter of 2025 Financial Statements.

- ☒ 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 June 30, 2025): There is 01 transaction

- Trading Content: Sell clean coal.
- Trading partner: Branch of Vietnam National Coal - Mineral Industries Group - Cua Ong Coal Selection Company – TKV
- Transaction completion date: Q2/2025.

This information has been published on the company's website on: 18/07/2025 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 at 30 June 2025

Unit: VND

Item	Code	Notes	Ending balance	Opening balance
1	2	3	4	5
A- CURRENT ASSETS (100=110+120+130+140+150)	100		1.822.957.997.266	1.498.503.637.306
I. Cash and cash equivalents	110		1.503.850.920	800.433.496
1. Cash	111	1	1.503.850.920	800.433.496
III. Short-term receivables	130		1.021.171.241.142	891.522.070.273
1. Short-term receivables from customers	131	3a,b	1.019.278.752.242	885.278.643.471
2. Prepayments to suppliers	132		737.477.697	1.240.969.126
6. Other receivables	136	4	1.155.011.203	5.002.457.676
IV. Inventories	140	7	684.616.609.253	462.357.683.840
1. Inventories	141		684.616.609.253	462.357.683.840
V. Other current assets	150		115.666.295.951	143.823.449.697
1. Short-term prepaid expenses	151	13	103.007.311.183	82.580.464.666
2. Deductible VAT	152			61.242.985.031
3. Taxes and other receivables from the State Budget	153	19	12.658.984.768	
B- NON-CURRENT ASSETS (200=210+220+230+240+250+260)	200		1.301.105.548.697	1.152.867.846.680
I. Long-term receivables	210		199.279.848.604	191.157.836.203
6. Other long-term receivables	216	4	199.279.848.604	191.157.836.203
II. Fixed assets	220		711.692.097.491	783.261.604.834
1. Tangible fixed assets	221	9	709.731.000.475	781.230.106.854
- Cost	222		4.950.668.551.875	4.922.725.553.050
- Value of accumulated depreciation (*)	223		(4.240.937.551.400)	(4.141.495.446.196)
3. Intangible fixed assets	227	10	1.961.097.016	2.031.497.980
- Cost	228		3.381.210.391	3.381.210.391
- Value of accumulated depreciation (*)	229		(1.420.113.375)	(1.349.712.411)
IV. Long-term unfinished assets	240	8b	79.779.049.254	27.303.197.631
2. Cost of construction in progress	242		79.779.049.254	27.303.197.631
VI. Other long-term assets	260		310.354.553.348	151.145.208.012
1. Long-term prepaid expenses	261	13	310.354.553.348	151.145.208.012
TOTAL ASSETS (270 = 100 + 200)	270		3.124.063.545.963	2.651.371.483.986

Item	Code	Notes	Ending balance	Opening balance
1	2	3	4	5
C- LIABILITIES	300		2.150.322.990.439	1.580.784.371.402
I. Short-term liabilities	310		1.732.802.990.439	1.325.354.371.402
1. Short-term supplier payables	311	16a,b	764.177.770.446	899.031.217.624
2. Advances from customers	312		215.266	
3. Taxes and other payables to the State Budget	313	19	103.984.497.899	139.656.433.561
4. Payables to employees	314		130.607.045.952	212.444.691.512
5. Accrued expenses	315	20	313.804.736.973	400.000.000
9. Other short-term payables	319	21	8.387.302.267	8.125.029.121
10. Borrowings and short-term financial liabilities	320	15	65.296.000.000	
11. Provision for short-term payables	321	23a	246.967.894.340	
12. Bonus and welfare fund	322		99.577.527.296	65.696.999.584
II. Long-term liabilities	330		417.520.000.000	255.430.000.000
8. Borrowings and long-term financial liabilities	338	15	417.520.000.000	255.430.000.000
12. Provision for long-term payables	342	23b		
D- OWNERS' EQUITY (400 = 410 + 430)	400		973.740.555.524	1.070.587.112.584
I. Owners' equity	410		973.740.555.524	1.070.587.112.584
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	158.965.031.080	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		28.302.408.940	130.019.867.238
OWNERS' EQUITY (440=400+400)	440		3.124.063.545.963	2.651.371.483.986

Quang Ninh, July 18, 2025

PREPAPER



Vu Thi Thanh

CHIEF ACCOUNTANT



Dinh Van Chien

GENERAL DIRECTOR



Pham Quoc Viet

INCOME STATEMENT

Quarter 2, 2025

Items	Codes	Notes	Current year	Previous year	Cumulative number from the beginning of the year to the end of this quarter	Cumulative number from the beginning of the year to the end of this quarter
1	2	3			4	
1. Revenue	01	VII.1	2 320 314 382 436	2.618.592.182.120	4.680.802.217.083	5.582.807.483.853
2. Less deductions	02	VII.2				
3. Net revenue (10=01-02)	10		2.320.314.382.436	2.618.592.182.120	4.680.802.217.083	5.582.807.483.853
4. Cost of goods sold	11	VII.3	2.187.975.537.810	2.470.111.167.934	4.458.263.855.947	5.266.878.017.951
5. Gross profits (20=10-11)	20		132.338.844.626	148.481.014.186	222.538.361.136	315.929.465.902
6. Financial income	21	VII.4	1.524.793.489	1.469.757.248	3.014.601.912	2.843.656.597
7. Financial expenses	22	VII.5	7.513.073.428	5.486.316.103	14.623.076.279	9.280.600.502
In which: Borrowing costs	23		7.513.073.428	5.486.316.103	14.623.076.279	9.280.600.502
8. Selling expenses	25	VII.8a	1.014.600.454	1.684.311.248	2.041.859.964	3.116.944.452
9. General and Administration expenses	26	VII.8b	106.069.533.600	57.524.453.720	173.239.763.811	107.962.840.192
10. Net operating profit/loss ((30=20+(21-22)-(25+26))	30		19.266.430.633	85.255.690.363	35.648.262.994	198.412.737.353
11. Other income	31	VII.6	457.102.500	17.313.170.411	538.750.654	22.158.392.290
12. Other expenses	32	VII.7	192.678.155	85.084.960	644.561.178	586.026.475
13. Net other income (40 = 31- 32)	40		264.424.345	17.228.085.451	(105.810.524)	21.572.365.815
14. Net accounting profit before tax (50=30+40)	50		19.530.854.978	102.483.775.814	35.542.452.470	219.985.103.168
15. Business income tax - current	51	VII.10	3.947.347.427	20.570.394.055	7.240.043.530	44.116.701.929
16. Business income tax - deferred	52					
17. Profit after corporate income tax (60=50-51)	60	VII.11	15.583.507.551	81.913.381.759	28.302.408.940	175.868.401.239
18. Basic earnings per share	70		364	1.912	661	4.105

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Vu Thi Thanh

CHIEF ACCOUNTANT



Dinh Van Chien



Pham Quoc Viet

CASH FLOW STATEMENT

(Indirect method)

Quarter 2, 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)
I. CASH FLOW FROM OPERATING ACTIVITIES				
1. Profit before tax	01		35,542,452,470	219,985,103,168
2. Adjustments for:				
Depreciation and amortization of fixed assets and investment properties	02		133,228,856,300	195,044,480,957
Provisions	03		246,967,894,340	725,219,094,903
Profit/loss from investment activities	05		(507,855,666)	(8,193,517,173)
Borrowing costs	06		14,623,076,279	9,280,600,502
3. Operating profit/loss before changes of working capital	08		429,854,423,723	1,141,335,762,357
Increase/ (decrease) in account receivables	09		(137,771,183,270)	(815,820,582,113)
Increase/ (decrease) in inventories	10		(222,258,925,413)	(256,375,208,489)
Increase/ (decrease) in account payables (not including borrowing interest, business income tax liabilities)	11		273,451,225,157	132,765,641,763
Increase/ (decrease) in prepaid expenses	12		(179,636,191,853)	66,504,527,106
Interest paid	14		(14,623,076,279)	(9,280,600,502)
Business income tax paid	15		(8,482,940,266)	(53,210,393,442)
Other receipt from operating activities	16		1,199,620,000	1,434,389,788
Other payments for operating activities	17		(49,053,740,500)	(48,285,119,678)
Net cash flows from operating activities	20		92,679,211,299	159,068,416,790
II. CASH FLOWS FROM INVESTING ACTIVITIES				
1. Payments for acquisitions, constructions of fixed assets	21		(277,001,383,549)	(222,686,997,238)
2. Proceeds from disposal and liquidation of fixed assets and other	22		(314,878,000)	5,155,659,800
7. Interest, dividends and profit distribution received	27		100,609,244	134,967,354
Net cash flows from investing activities	30		(277,215,652,305)	(217,396,370,084)
III. CASH FLOWS FROM FINANCING ACTIVITIES				
3. Short-term and long-term loans received	33		267,414,376,651	155,000,000,000
4. Repayments of loans principal	34		(40,028,376,651)	(12,770,000,000)
6. Dividends paid, profits shared to shareholders	36		(42,146,141,570)	(83,243,422,720)
Net cash flows from financing activities	40		185,239,858,430	58,986,577,280
Net cash flow during the period (50 = 20-30+40)	50		703,417,424	658,623,986
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		1,503,850,920	1,300,705,187

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Vu Thi Thanh

CHIEF ACCOUNTANT



Dinh Van Chien



Pham Quoc Viet

NOTES TO THE FINANCIAL STATEMENT Quarter 2/2025

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, Cam Son Ward, Cam Pha City, 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 Group 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. Chế độ kế toán áp dụng

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 - Mineral Industries Group.

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-Mineral Industries Group.

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 6 months of 2024, 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 59,387,909,920 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.

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

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

- Cash

- Demand deposits

Total :

Closing balance	Opening balance
688.112.194	281.591.769
815.738.726	518.841.727
1.503.850.920	800.433.496

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

- Raw materials

- Instrument & tools

- Work in progress

- Goods

Total :

Closing balance		Opening balance	
Original price	Provision	Original price	Provision
51.297.315.565		48.778.581.244	
364.920.000		139.585.000	
622.216.663.783		399.798.238.784	
10.737.709.905		13.641.278.812	
684.616.609.253	0	462.357.683.840	0

8. Long-term assets in progress

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
a) Short-term borrowings	-	-	32.414.376.651	32.414.376.651	-	-
Short-term borrowings			32.414.376.651	32.414.376.651		
b) Long-term borrowings	482.816.000.000	482.816.000.000	300.296.000.000	72.910.000.000	255.430.000.000	255.430.000.000
- ≤ 1 year	65.296.000.000	65.296.000.000	65.296.000.000			
- > 3 years - ≤ 5 years	68.750.000.000	68.750.000.000		12.500.000.000	81.250.000.000	81.250.000.000
- > 5 years - ≤ 10 years	348.770.000.000	348.770.000.000	235.000.000.000	60.410.000.000	174.180.000.000	174.180.000.000
Total	482.816.000.000	482.816.000.000	332.710.376.651	105.324.376.651	255.430.000.000	255.430.000.000

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

- Brand Usage Fee
- Cost of Drilling Hole Rental
- Cost of Excavation Equipment Rental
- Cost of Land Transportation Rental
- Cost of Hiring Soil and Rock Conveyor Transport Services
- Cost of Screening Rental
- Cost of Financial Statement Audit

Total:

Closing balance	Opening balance
15,180,110.035	
2,732,670.028	
10,457,570.568	
178,865,393.328	
104,009,134.980	
2,559,858.034	
	400,000.000
313,804,736.973	400,000.000

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

- Funding of trade union
- Healthcare Fund
- Personal accident insurance
- Employee contribution fund
- Statutory Salary Deductions
- Bid guarantee
- Dividends or profits payables
- Other payables

Total:

Closing balance	Opening balance
532,008,224	1,330,997,692
108,471,910	89,519,014
	16,000,000
792,880,434	181,094,434
12,000,000	
98,846,425	188,085,000
6,281,364,729	5,580,733,299
561,730,545	738,599,682
8,387,302,267	8,125,029,121

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

- + Fuel Not Meeting Planned Unit Price
- + Major Repair Expenses of Fixed Assets
- + Planned Production Costs

Total:

Closing balance	Opening balance
47,687,481,918	
12,800,000,000	
186,480,412,422	
246,967,894,340	0

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
428,467.730.000	428,467.730.000

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

Closing balance	Opening balance
428,467.730.000	428,467.730.000
-	-
-	-
428,467.730.000	428,467.730.000

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

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

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

e) Funds of enterprises

- Development investment funds

Total:

Closing balance	Opening balance
386,307.794.444	347,301.834.273
386,307.794.444	347,301.834.273

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
200,652,065,962	200,652,065,962

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

- Revenue from sales

- Revenue from services rendered

Total:

Closing balance	Opening balance
4,579,436,768,427	5,477,962,548,038
101,365,448,656	104,844,935,815
4,680,802,217,083	5,582,807,483,853

3. Costs of goods sold

- Cost of goods sold of finished coal products

- Cost of services provided and goods

Total:

Closing balance	Opening balance
4,360,826,994,499	5,166,177,142,322
97,436,861,448	100,700,875,629
4,458,263,855,947	5,266,878,017,951

4. Financial income

- Interests of deposits
- Environmental deposit interest

Total:

Closing balance	Opening balance
100.609.244	134.967.354
2.913.992.668	2.708.689.243
3.014.601.912	2.843.656.597

5. Financial expenses

- Interests of loans
- + *Short-term loan interest*
- + *Long-term loan interest*

Total:

Closing balance	Opening balance
14.623.076.279	9.280.600.502
80.729.428	
14.542.346.851	9.280.600.502
14.623.076.279	9.280.600.502

6. Other income

- Disposal or transfer of fixed asset
- Revenue from material compensation
- Income from appraisal of operating lease assets
- Proceeds from selling winning documents
- Other items

Total:

Closing balance	Opening balance
407.246.422	5.349.860.576
6.282.000	
	16.170.000.000
125.222.232	42.981.484
	595.550.230
538.750.654	22.158.392.290

7. Other expenses

- Fines
- Depreciation expenses for unused fixed assets, not needed, waiting for liquidation
- Land rent
- Other items

Total:

Closing balance	Opening balance
158.348.532	
	34.266.055
345.432.467	276.044.980
140.780.179	275.715.440
644.561.178	586.026.475

8. Selling expenses and general administration expenses**a) General administration expenses incurred during the fiscal year**

- Service expenses purchased from outside
- Other general administration expenses

Total:

Closing balance	Opening balance
48.505.300	282.522.000
1.993.354.664	2.834.422.452
2.041.859.964	3.116.944.452

b) Operating expenses

- Management staff costs
- + Salary
- + Insurance deduction costs based on salary
- + Meal allowance according to working shift
- Energy costs
- Management material costs
- Depreciation of Fixed Assets
- Tax & charge
- Expenses from external services
- Other expenses in cash

Total:

Closing balance	Opening balance
27.128.213.132	28.091.693.114
23.285.026.000	24.633.197.000
2.901.559.132	2.553.807.114
941.628.000	904.689.000
1.193.842.344	1.277.408.404
7.422.860.622	7.069.638.894
3.447.772.185	3.422.027.810
95.135.912.882	34.215.453.330
3.188.487.445	4.159.307.827
35.722.675.201	29.727.310.813
173.239.763.811	107.962.840.192

9. Production and business costs by factor

a) Total:

	Closing balance	Opening balance
- Cost of raw material, energy	1.395.176.956.643	1.361.568.519.669
+ Raw material	498.052.505.967	496.776.609.631
+ Fuel	774.995.326.433	728.510.467.728
+ Motivation	122.129.124.243	136.281.442.310
- Labor costs	326.649.346.325	332.167.177.864
+ Salary	277.683.000.000	288.167.000.000
+ Insurance deduction costs based on salary	37.258.930.325	32.995.781.864
+ Meal allowance according to working shift	11.707.416.000	11.004.396.000
- Depreciation of Fixed Assets	133.228.856.300	195.010.214.902
- Expenses from external services	1.937.397.398.655	2.001.024.169.638
- Other expenses in cash	1.060.333.764.459	1.731.292.993.459
Total:	4.852.786.322.382	5.621.063.075.532

b) Coal production

	Closing balance	Opening balance
- Cost of raw material, energy	1.298.281.755.245	1.261.502.028.849
+ Raw material	490.643.638.632	489.720.050.004
+ Fuel	774.995.326.433	728.510.467.728
+ Motivation	32.642.790.180	43.271.511.117
- Labor costs	326.649.346.325	332.167.177.864
+ Salary	277.683.000.000	288.167.000.000
+ Insurance deduction costs based on salary	37.258.930.325	32.995.781.864
+ Meal allowance according to working shift	11.707.416.000	11.004.396.000
- Depreciation of Fixed Assets	132.687.196.250	194.375.830.093
- Expenses from external services	1.937.397.398.655	2.001.024.169.638
- Other expenses in cash	1.060.333.764.459	1.731.292.993.459
Total:	4.755.349.460.934	5.520.362.199.903

c) Service business

	Closing balance	Opening balance
- Cost of raw material, energy	96.895.201.398	100.066.490.820
+ Raw material	7.408.867.335	7.056.559.627
+ Motivation	89.486.334.063	93.009.931.193
- Depreciation of Fixed Assets	541.660.050	634.384.809
Total:	97.436.861.448	100.700.875.629

10. Current corporate income tax expenses

	Closing balance	Opening balance
- Corporate income tax expenses determined according to taxable income of the current year	7.240.043.530	44.116.701.929
- Total corporate income tax expenses of the current year	7.240.043.530	44.116.701.929

VHL Notes to cash flow statement

3. The actual loan amount collected during the period

- Proceeds from borrowing under normal contracts

Short-term	Long-term
32.414.376.651	235.000.000.000

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

- Loan principal repayment according to normal contracts

Short-term	Long-term
32.414.376.651	7.614.000.000

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 Miner Commuting Service JSC	15.628.884.540	1.664.455.000
Cam Pha Mining Chemical Industry Company	322.592.768.914	11.212.425
Vinacomin Machinery Joint Stock Company	6.549.395.681	559.145.567
Vinacomin Motor Industry Joint Stock Company	33.136.017.114	
VVMI Viet Bac Mechanical Joint Stock Company	14.022.942.661	
Vinacomin – Coal Import Export Joint Stock Company	60.887.000.000	
Institute of Energy & Mining Mechanical Engineering	3.627.580.000	
Công ty cổ phần giám định - VinacominVinacomin-Quacontrol Joint Stock Company	2.022.526.664	10.734.828
Vietnam Coal and Mineral College	364.826.300	
Development of Mining Technology and Equipment Joint Stock Company	450.624.245	
Vinacomin Industry Investment Consulting Joint Stock Company	220.000.000	
Vinacomin – Environment Company Limited	5.326.348.625	3.851.552.404
Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited-Vinacomin	33.554.715	3.984.813.541.393
- Cuong Coal Preparation Company	119.970.000	
Vinacomin – Maokhe Mechanical Joint Stock Company	372.727.273	
Vinacomin Informatics, Technology, Environment Joint Stock Company	73.927.999	
Vinacomin Hospital	117.750.000	
Vinacomin Machinery Joint Stock Company - Branch.	2.817.763.000	
Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited- Mine Emerg	827.254.888.210	70.862.850
Vinacomin – Materials Trading Joint Stock Company	240.406.296	
Vietnam National Coal and Mineral Industries Group - School of Business Administration - Vinacoi		514.781.778.309
Campha Port And Logistics Company		19.580.652.561
Vinacomin – Cam Pha Coal Trading Joint Stock Company		366.340.500
Vinacomin - Mining Chemical Industry Holding Corporation Limited	1.295.859.902.237	4.525.710.275.837
Total:		

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	
- Mr. Pham Quoc Viet Board members, Director	400.599.847	447.770.750

- Mr. Mai Huy Giap	Board members, Deputy Director	357.201.923	368.043.630
- Mr. Nguyen Ngoc Toan	Board members - Deputy Director	357.533.730	356.537.594
- Mr. Vu Trong Tuan	Board members (Dismissed from 06/09/2024)		423.692.405
- Mr. Tran Phuong Nam	Board members	133.160.000	190.211.221
- Mr. Nguyen Van Sinh	Deputy Director	339.208.769	368.733.413
- Mr. Do Van Kien	Deputy Director	341.215.923	372.956.413
- Mr. Nguyen Ngoc Dung	Deputy Director	343.000.345	368.527.281
- Mr. Dinh Van Chien	Chief accountant	318.444.922	343.619.515
- Ms. Nguyen Thi Lich	Head of the supervisory board	21.984.000	
- Ms. Ha Thi Diep Anh	Member of the supervisory board	21.024.000	
- Ms. Duong Thi Thu Phong	Member of the supervisory board	21.024.000	
- Ms. Dao Thi My	Member of the supervisory board	137.818.000	156.855.596
- Mr. Nguyen Huy Hoang	Member of the supervisory board	139.482.000	163.546.663
Total:		2.956.369.459	3.560.494.481

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

7. Information about continuing operation

8. Other information

Preparer



Vu Thi Thanh

Chief accountant



Dinh Van Chien



Quảng Ninh, July 18, 2025

Director

Pham Quoc Viet

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

Form no. 03A-TM-TKV

Short-term receivables from customers in TKV

As at 30 June 2025

No.	Company name	Ending balance	Opening Balance
	Total	983.553.143.367	881.852.200.772
I	Parent Company		
II	Other companies	983.553.143.367	881.852.200.772
1	Vinacomin - Cam Pha Port and Logistics Company	172.775.560.461	146.717.543.796
2	Branch of Vietnam National Coal and Mineral industries holding corporation limited - Cua Ong Coal Company	794.490.942.000	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	139.536.140	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

Prepaper



Dao Thanh Tam

July 18, 2025

Moderators



Binh Van Chien

Trang 1

Short-term receivables from customers outside TKV (Pb03B)
As at 30 June 2025

No.	Company name	Ending balance	Opening Balance
	Total	35.725.608.875	3.426.442.699
I	Associates		
II	Other companies	35.725.608.875	3.426.442.699
1	Tan Phu Xuan Joint Stock Company	15.501.235.503	
2	Mining Company - Dong Bac Corporation Branch	2.303.803.331	3.304.553.062
3	Tan Hai Nguyen Manufacture Trade Company Limited		
4	MobiFone Northern Network Center - VNPT Vinaphone Corporation Branch	35.268.793	52.211.277
5	Quang Ninh Telecommunications - Telecommunications Center 3	35.409.927	34.644.294
6	Phuong Tam Trading and Development Company Limited	16.628.198	
7	Micco - Vietbac Mining Chemical Industry Company Limited	5.701.509	
8	Mining Industry Construction Company - Dong Bac Corporation Branch	6.863.892.038	35.034.066
9	35 Company - Dong Bac Corporation Branch	10.963.669.576	

Prepaper



Dao Thanh Tam

TL. GIÁM ĐỐC
KẾ TOÁN TRƯỞNG
July 18, 2025

Moderators



Dinh Van Chien

Trang 1

Other receivables

As at 30 June 2025

No.	Content	Ending balance		Opening Balance	
		Short-term	Long-term	Short-term	Long-term
	Total (I+II)	1.155.011.203	199.279.848.604	5.002.457.676	191.157.836.203
I	In TKV	77.996.111		4.254.649.197	
1	- Receivable dividends and distributed profits				
2	- Receivables to employees	77.996.111		4.254.649.197	
3	- Deposits				
4	- Other receivables				
II	Ngoài TKV	1.077.015.092	199.279.848.604	747.808.479	191.157.836.203
1	- Receivable dividends and distributed profits				
2	- Receivables to employees				
3	- Deposits		199.279.848.604		191.157.836.203
4	- Other receivables	1.077.015.092		747.808.479	

Prepaper



Vu Thi Thanh

TL. GIÁM ĐỐC
KẾ TOÁN TRƯỞNG
Moderators
18/06/2025

Dinh Van Chien

REPORT ON MAJOR REPAIR COSTS

As at 30 June 2025

Unit: VNĐ

No.	Content	Opening balance	Carry out Accumulation from the beginning of the year	Major repairs completed	Price allocation	Closing balance
A	B	1	2	3	4	5
I	Last year moved on	494.093.131			285.435.672	208.657.459
1	Repair of Network Station Workshop	333.340.754			204.625.020	128.715.734
2	Workhouse Repair PXVT4	160.752.377			80.810.652	79.941.725
II	Arising during the period		47.378.632.751	51.867.003.576	51.867.003.576	-
A	Outsource with TKV		47.378.632.751	47.378.632.751	47.378.632.751	-
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	-

No.	Content	Opening balance	Carry out Accumulation from the beginning of the year	Major repairs completed	Price allocation	Closing balance
A	B	1	2	3	4	5
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	
B	Other outsourcing			4.488.370.825	4.488.370.825	-
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	-
C	DIY					
III	Advance				12.800.000.000	
IV.	Unfinished					(86.669.500)
1	Repair of Excavator ЗКІ-8И No. 7		(86.669.500)	-		(62.057.500)
2	Repair of HD785-7 Truck No. 124		(14.201.000)			(14.201.000)
3	Repair of Volvo L180G Wheel Loader No. V11		(4.036.000)			(4.036.000)
4	Car Repair Kamaz 14C-05100		(2.821.000)			(2.821.000)
5	Car Repair Kamaz 14C-170.20		(3.554.000)			(3.554.000)
	Total	494.093.131	47.291.963.251	51.867.003.576	64.952.439.248	121.987.959

Preparer

[Signature]

Tran Thi Trung



UNPROGRESSIVE CONSTRUCTION REPORT

As at 30 June 2025

No.	Content	Plan	Opening balance	Carry out Accumulation from the beginning of the year	Decreased during the period				Closing balance
					Total	Hand over	Increase assets	Other reduction	
	Total		27.303.197.631	114.789.414.868	62.226.093.745		62.226.093.745		79.865.710.754
	Construction			52.522.850.315					52.522.850.315
I	Owner's Equity			8.522.850.315					8.522.850.315
1.001	Construction Investment Project for the Auto Repair and Maintenance Workshop			8.522.850.315					8.522.850.315
II	Loan capital								
2.001	Construction Investment Project for the Auto Repair and Maintenance Workshop			44.000.000.000					44.000.000.000
III	Other capital			44.000.000.000					44.000.000.000
	Device								
I	Owner's Equity			61.261.454.545	61.261.454.545		61.261.454.545		
1.001	Cao Son Coal Mine Renovation and Capacity Expansion Project			15.261.454.545	15.261.454.545		15.261.454.545		
1.002	2024 Auxiliary Equipment Investment Project for Production and Business			13.713.000.000	13.713.000.000		13.713.000.000		
II	Loan capital								
2.001	Cao Son Coal Mine Renovation and Capacity Expansion Project			1.548.454.545	1.548.454.545		1.548.454.545		
2.002	2024 Auxiliary Equipment Investment Project for Production and Business			46.000.000.000	46.000.000.000		46.000.000.000		
III	Other capital			32.000.000.000	32.000.000.000		32.000.000.000		
I	Owner's Equity			14.000.000.000	14.000.000.000		14.000.000.000		
1.001	Cao Son Coal Mine Renovation and Capacity Expansion Project								
1.002	Construction Investment Project for the Auto Repair and Maintenance Workshop			139.670.808	965.439.200		965.439.200		27.342.868.439
1.003	Investment Project for Production Activities - Cao Son Coal Joint Stock Company				965.439.200		965.439.200		27.342.868.439
1.004	2024 Investment Project for Auxiliary Equipment for Production and Business								24.460.334.041
1.005	2025 Investment Project to Enhance Production Capacity								2.434.533.598
II	Loan capital								
III	Other capital								

Preparer

Cao Thi Duyen

Cao Thi Duyen



Increase or decrease in tangible fixed assets (Pb09)

As at 30 June 2025

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
A	Cost				
I	Opening balance	4.922.725.553.050	1.193.015.212.120	3.699.378.304.361	30.332.036.569
1	In use	4.527.033.533.767	1.082.986.119.962	3.413.715.377.236	30.332.036.569
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation	395.692.019.283	110.029.092.158	285.662.927.125	
	- 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	3.181.261.840.811	718.098.608.790	2.454.857.071.432	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	
II	Increase during the period	62.226.893.745	16.226.893.745	46.000.000.000	
1	Purchased during the period	62.226.893.745	16.226.893.745	46.000.000.000	
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				
III	Decrease during the period	34.283.894.920	31.025.163.812	3.258.731.108	
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	34.283.894.920	31.025.163.812	3.258.731.108	
9	Other reduction				
IV	Ending Balance	4.950.668.551.875	1.178.216.942.053	3.742.119.573.253	30.332.036.569
1	In use	4.589.260.427.512	1.099.213.013.707	3.459.715.377.236	30.332.036.569
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation	361.408.124.363	79.003.928.346	282.404.196.017	
	- Total original price of fixed assets has expired	3.618.042.313.838	823.591.338.910	2.786.144.814.339	8.306.160.589
	In which: In use	3.256.634.189.475	744.587.410.564	2.503.740.618.322	8.306.160.589
	- Total original price of fixed assets used as mortgage or mortgage for loans	1.165.301.262.402	227.682.443.418	937.618.818.984	
B	Wear and tear				
I	Opening balance	4.141.495.446.196	971.705.945.952	3.147.455.239.490	22.334.260.754

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
1	In use	3,745,803,426.913	861,676,853.794	2,861,792,312.365	22,334,260.754
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation	395,692,019.283	110,029,092.158	285,662,927.125	
II	Increase during the period	133,726,000.124	34,625,357.917	98,533,097.419	567,544.788
1	Depreciation	133,158,455.336	34,625,357.917	98,533,097.419	
2	Wear and Tear	567,544.788			567,544.788
3	Mobilization				
4	Handover				
5	Statistical				
6	Switching from investment real estate				
7	Reassessment				
8	Other increase				
III	Decrease during the period	34,283,894.920	31,025,163.812	3,258,731.108	
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	34,283,894.920	31,025,163.812	3,258,731.108	
9	Other reduction				
IV	Closing balance	4,240,937,551.400	975,306,140.057	3,242,729,605.801	22,901,805.542
1	In use	4,240,937,551.400	975,306,140.057	3,242,729,605.801	22,901,805.542
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation				
C	Remaining value				
1	Opening balance	781,230,106.854	221,309,266.168	551,923,064.871	7,997,775.815
	In which: Using mortgage, pledging the loan	367,903,686.764	82,009,445.654	285,894,241.110	
2	Closing balance	709,731,000.475	202,910,801.996	499,389,967.452	7,430,231.027
	In which: Using mortgage, pledging the loan	494,621,147.622	116,207,015.494	378,414,132.128	

Prepaper



Tran Thi Trung



CAO SON COAL JOINT STOCK COMPANY

INCREASE AND DECREASE IN TANGIBLE FIXED ASSETS (Pb09-P11)

As at 30 June 2025

No.	Item	Total	Houses and architecture	Machinery and equipment	Transport Vehicles, Transmission	Management equipment	Other fixed assets
A	Cost						
I	Opening balance	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	4,527,033,533.767	383,147,868.468	1,668,899,573.804	2,440,360,126.550	34,625,964.945	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	395,692,019.283	39,339,659.950	127,852,193.828	226,720,212.842	1,779,952.663	
	- Total original price of fixed assets has expired	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	3,181,261,040.811	131,378,866.567	1,302,226,663.283	1,713,526,225.020	34,130,085.941	
	- Total original price of fixed assets used as mortgage or mortgage for loans	1,116,897,999,400	14,644,278.140	402,596,727.232	699,511,365.006	145,629,022	
II	Increase during the period	62,226,893.745		45,731,428.950	16,384,010.250	111,454,545	
1	Purchased during the period	62,226,893.745		45,731,428.950	16,384,010.250	111,454,545	
2	Capital construction investment completed						
3	Receive grant capital, capital in fixed assets						
4	Upgrade						
5	Handover						
6	Statistical						
7	Switching from investment real estate						
8	Reassessment						
9	Other increase						
III	Decrease during the period	34,203,894.920	3,263,698.709	31,018,196.211	2,000,000		
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	34,283,894.920	3,263,698.709	31,018,196.211	2,000,000		
9	Other reduction						
IV	Closing balance	4,950,668,551.875	419,223,829.709	1,811,465,000.371	2,683,462,349.642	36,517,372,153	
1	In use	4,509,260,427.512	383,147,868.468	1,714,631,002.754	2,456,744,136.800	34,737,419.490	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	361,408,124.363	36,075,961.241	96,833,997.617	226,718,212.842	1,779,952.663	
	- Total original price of fixed assets has expired	3,618,042,313.838	167,454,827.808	1,457,241,389.154	1,957,436,058.272	35,910,038,604	
	In which: In use	3,256,634,189.475	131,378,866.567	1,360,407,391.537	1,730,717,045.430	34,130,085.941	
	- Total original price of fixed assets used as mortgage or mortgage for loans	1,165,301,262,402	14,644,278.140	365,780,132,898	784,723,222,342	145,629,022	

No.	Item	Total	Houses and architecture	Machinery and equipment	Transport Vehicles, Transmission	Management equipment	Other fixed assets
B	Wear and tear						
I	Opening balance	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	3.745.603.426.913	234.666.219.930	1.518.796.778.170	1.957.900.321.717	34.440.107.096	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	395.692.019.283	39.339.659.950	127.052.193.828	226.720.212.842	1.779.952.663	
II	Increase during the period	133.726.000.124	8.803.937.748	39.775.929.804	85.058.039.719	88.092.853	
1	Depreciation	133.158.455.336	8.236.392.960	39.775.929.804	85.058.039.719	88.092.853	
2	Wear and Tear	567.544.788	567.544.788				
3	Mobilization						
4	Handover						
5	Statistical						
6	Switching from investment real estate						
7	Reassessment						
8	Other increase						
III	Decreased during the period	34.283.894.920	3.263.698.709	31.018.196.211	2.000.000		
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	34.283.894.920	3.263.698.709	31.018.196.211	2.000.000		
9	Other reduction						
IV	Closing balance	4.240.937.551.400	279.546.118.919	1.655.406.705.591	2.269.676.574.278	36.308.152.612	
1	In use	3.879.529.427.037	243.470.157.678	1.558.572.707.974	2.042.958.361.436	34.528.199.949	
2	Do not use						
3	Unnecessary						
4	Waiting for liquidation	361.408.124.363	36.075.961.241	96.833.997.617	226.710.212.842	1.779.952.663	
C	Remaining value						
1	Opening balance	781.230.106.854	148.481.648.538	150.102.795.634	402.459.804.833	185.857.849	
	In which: Using mortgage, pledging the loan	367.903.686.764	8.092.385.041	129.673.967.618	230.137.334.105		
2	Closing balance	709.731.000.475	139.677.710.790	156.058.294.780	413.785.775.364	209.219.541	
	In which: Using mortgage, pledging the loan	494.621.147.622	7.175.641.915	94.502.200.851	392.943.304.856		

Prepaper



Tran Thi Trung



TL. GIÁM ĐỐC
KẾ TOÁN TRƯỞNG

Moderators

Dinh Van Chien

Increase or decrease in intangible fixed assets (Pb10)

As at 30 June 2025

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
A	Cost				
I	Opening balance	3.381.210.391	3.381.210.391		
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				
II	Increase during the period				
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				
III	Decrease during the period				
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				
IV	Closing balance	3.381.210.391	3.381.210.391		
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	Wear and tear				
I	Opening balance	1.349.712.411	1.349.712.411		

No.	Item	Total	Owner's Equity	Loan Capital	Other Capital
1	In use	1.349.712.411	1.349.712.411		
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation				
II	Increase during the period	70.400.964	70.400.964		
1	Depreciation	70.400.964	70.400.964		
2	Wear and Tear				
3	Mobilization				
4	Handover				
5	Statistical				
6	Switching from investment real estate				
7	Reassessment				
8	Other increase				
III	Decreased during the period				
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				
IV	Closing balance	1.420.113.375	1.420.113.375		
1	In use	1.420.113.375	1.420.113.375		
2	Do not use				
3	Unnecessary				
4	Waiting for liquidation				
C	Remaining value				
1	Opening balance	2.031.497.980	2.031.497.980		
	In which: Using mortgage, pledging the loan				
2	Closing balance	1.961.097.016	1.961.097.016		
	In which: Using mortgage, pledging the loan				

Prepaper



Tran Thi Trung



Đinh Văn Chiến

Increase or decrease in intangible fixed assets (Pb10-P11)

As at 30 June 2025

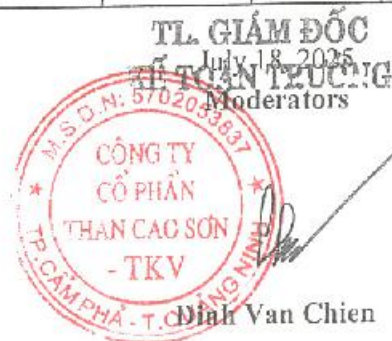
No.	Item	Total	Land use rights	Publishing rights	Patent copyright	Brand of goods	Software	Licenses, franchise licenses	Other intangible fixed assets
A	Cost								
I	Opening balance	3,381,210,391	1,732,800,000				1,648,410,391		
1	In use	3,381,210,391	1,732,800,000				1,648,410,391		
2	Do not use								
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								
II	Increase during the period								
1	Purchased during the period								
2	Capital construction investment completed								
4	Mobilization								
5	Handover								
6	Statistical								
8	Reassessment								
9	Other increase								
III	Decrease during the period								
1	Sell								
3	Mobilization								
5	Convert assets into tools and instruments								
6	Statistical								
7	Reassessment								
8	Liquidation								
9	Other reduction								
IV	Closing balance	3,381,210,391	1,732,800,000				1,648,410,391		
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	Wear and tear								
I	Opening balance	1,349,712,411					1,349,712,411		
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	70.400.964					70.400.964		
1	Depreciation	70.400.964					70.400.964		
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	1.420.113.375					1.420.113.375		
1	In use	1.420.113.375					1.420.113.375		
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								
2	Closing balance	1.961.097.016	1.732.800.000				228.297.016		
	In which: Using mortgage, pledging the								

Prepaper



Tran Thi Trung



Đinh Văn Chien

Prepaid expenses

As at 30 June 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	210.152.723.996	189.725.877.479	210.152.723.996	189.725.877.479	103.007.311.183
1	Large repair costs	494.093.131		285.435.672		285.435.672	208.657.459
2	Instrument & tools	81.884.575.012	210.100.919.996	189.303.824.094	210.100.919.996	189.303.824.094	102.681.670.914
5	Insurance						
8	Fees for granting mineral exploitation rights						
9	Other short-term prepaid expenses	201.796.523	51.804.000	136.617.713	51.804.000	136.617.713	116.982.810
II	Long-term	151.145.208.012	233.400.840.000	74.191.494.664	233.400.840.000	74.191.494.664	310.354.553.348
1	Large repair costs						
2	Instrument & tools	69.992.470.695	6.999.707.000	26.104.426.979	6.999.707.000	26.104.426.979	50.887.750.716
3	Operating lease of fixed assets						
5	Insurance	849.488.787		421.252.522		421.252.522	428.236.265
7	Compensation costs	1.506.584.557		753.292.296		753.292.296	753.292.261
12	Fees for granting mineral exploitation rights		226.347.889.000	41.787.086.700	226.347.889.000	41.787.086.700	184.560.802.300
13	Cost of using geological documents	65.014.696.026		1.579.304.352		1.579.304.352	63.435.391.674
15	Other items	13.781.967.947	53.244.000	3.546.131.815	53.244.000	3.546.131.815	10.289.080.132
	Total:	233.725.672.678	443.553.563.996	263.917.372.143	443.553.563.996	263.917.372.143	413.361.864.531

TL GIAM ĐỐC

CHỖ TUYÊN BỐ

Preparer

(Signature)

Tran Thi Luong

Đinh Van Chien



Short-term trade payables in TKV (Pb16A)

As at 30 June 2025

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Giá trị	Recoverable value
	Total	289.368.141.996	289.368.141.996	185.845.584.344	185.845.584.344
I	Parent Company				
II	Other companies	289.368.141.996	289.368.141.996	185.845.584.344	185.845.584.344
1	Vinacomin Transportation and Miner Commuting Service JSC	1.599.513.880	1.599.513.880	1.851.219.075	1.851.219.075
2	Cem Pha Mining Chemical Industry Company	47.888.081.007	47.888.081.007	47.457.865.138	47.457.865.138
3	Vinacomin - Machinery Joint Stock Company	8.468.539.703	8.468.539.703	18.000.231.225	18.000.231.225
4	Vinacomin Motor Industry Joint Stock Company	18.149.984.156	18.149.984.156	13.363.085.674	13.363.085.674
5	VVMI Viet Bac Mechanical Joint Stock Company	9.583.008.576	9.583.008.576	10.899.666.802	10.899.666.802
6	Vinacomin - Coal Import Export Joint Stock Company	45.993.834.910	45.993.834.910	5.235.874.910	5.235.874.910
7	Institute of Enerty & Mining Mechanical Engineering	1.878.124.941	1.878.124.941	1.806.556.723	1.806.556.723
8	Vinacomin- Quacontrol Joint Stock Company	697.905.815	697.905.815	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	18.588.404	18.588.404		
11	Development of Mining Technology and Equipment Joint Stock Company	286.674.185	286.674.185		
12	Vinacomin Industry Investment Consulting Joint Stock Company	237.600.000	237.600.000		
13	Institute of Mining Science and Technology	221.481.351	221.481.351	371.481.351	371.481.351
14	Vinacomin - Environment Company Limited	573.210.441	573.210.441		
15	Branch of Vietnam National Coal and Mineral Industries holding corporation limited - Cua Ong Coal Company	12.088.958	12.088.958		
16	Branch Of Vinacomin Industry Investment Consulting Joint Stock Comapny - Hon Gai Coal Design Enterprise			475.200.000	475.200.000
17	Vinacomin - Maokhe Mechanical Joint Stock Company	260.918.902	260.918.902	380.256.302	380.256.302
18	Vinacomin - Informatics, Technology, Environment Joint Stock Company	580.812.452	580.812.452	4.638.139.441	4.638.139.441
19	Vinacomin Hospital	73.927.999	73.927.999		
20	Branch Of Vinacomin - Machinery Joint Stock Company	15.295.000	15.295.000	259.490.000	259.490.000
21	Branch of Vietnam National Coal and Mineral Industries Holding Corporation Limited- Mine Emergency Center - Vinacomin	1.514.292.570	1.514.292.570	467.605.440	467.605.440
22	Vinacomin - Materials Trading Joint Stock Company	151.314.258.746	151.314.258.746	78.434.036.679	78.434.036.679

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[Signature]

Ninh Thi Thom



Dinh Van Chien

CAO SON COAL JOINT STOCK COMPANY

Short-term trade payables outside TKV (Pb16B)

As at 30 June 2025

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Value	Recoverable value
	Total	474.809.628.450	474.809.628.450	713.185.633.280	713.185.633.280
I	Parent Company				
II	Other companies	474.809.628.450	474.809.628.450	713.185.633.280	713.185.633.280
1	Minh Anh QN Communication Advertising Co., Ltd.	338.660.028	338.660.028	324.833.328	324.833.328
2	Hong Dang Co., Ltd.	622.689.350	622.689.350	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	8.254.771.869	8.254.771.869	5.034.817.467	5.034.817.467
6	Bao Viet Securities Joint Stock Company			50.000.000	50.000.000
7	HANCO Investment and Trading Joint Stock Company	954.150.300	954.150.300	994.907.880	994.907.880
8	Hong Linh Mechanical Joint Stock Company	3.312.362.240	3.312.362.240	1.863.136.080	1.863.136.080
9	Branch of MARUBENI Heavy Equipment Co., Ltd. in QN	4.921.456.144	4.921.456.144	5.390.734.524	5.390.734.524
10	Technology Consulting Joint Stock Company			173.975.000	173.975.000
11	Asia Industrial Joint Stock Company			45.822.606	45.822.606
12	Vietnam Machinery Import and Export Joint Stock Company	22.721.682.974	22.721.682.974	52.853.520.299	52.853.520.299
13	Global Construction Investment Trading Co., Ltd.	510.669.213	510.669.213	810.669.213	810.669.213
14	TKB Vietnam Joint Stock Company			6.203.907.335	6.203.907.335
15	Hanh Nguyen Trading Investment Co., Ltd.	645.905.220	645.905.220	549.116.404	549.116.404
16	SKYSOFT Online Technology Joint Stock Company	722.864.246	722.864.246	808.595.746	808.595.746
17	Chengdu Metal Joint Stock Company	20.576.145.873	20.576.145.873	159.519.441.873	159.519.441.873
18	Tam Viet Construction Investment and Trading Joint Stock Company	237.155.706	237.155.706	308.504.337	308.504.337
19	PHU THAI INDUSTRIAL CO., LTD	38.338.254.370	38.338.254.370	98.898.735.771	98.898.735.771
20	Spare parts and equipment supply joint stock company	173.323.200	173.323.200	373.323.200	373.323.200
21	Vietnam Industrial and Construction Equipment Joint Stock Company	4.724.808.960	4.724.808.960	4.569.559.680	4.569.559.680
22	Mining Equipment and Spare Parts Co., Ltd.	468.787.200	468.787.200	1.256.120.840	1.256.120.840
23	ERIDAN Joint Stock Company	187.471.270	187.471.270	481.504.202	481.504.202
24	Global Heavy Equipment Co., Ltd.	1.143.476.165	1.143.476.165	2.767.858.185	2.767.858.185
25	T&C Machinery and Parts Joint Stock Company	3.296.336.276	3.296.336.276	8.506.903.110	8.506.903.110
26	25-10 Co., Ltd.	192.961.108	192.961.108	192.961.108	192.961.108
27	Ray Battery Joint Stock Company	221.230.360	221.230.360	201.441.600	201.441.600
28	Phuong Thao Trading and Construction Co., Ltd.	2.098.064.260	2.098.064.260	84.051.860	84.051.860
29	Thanh Dong Casting Mechanical Co., Ltd.	95.126.600	95.126.600	1.007.838.400	1.007.838.400
30	Ngoc Ha Foundry Mechanical Co., Ltd.	63.615.386	63.615.386	63.615.386	63.615.386
31	Than My Bonsai Co., Ltd.			89.220.000	89.220.000
32	Cuong Thai Foundry Mechanical Co., Ltd.	1.273.249.628	1.273.249.628	753.369.628	753.369.628
33	Hai Duong Pump Manufacturing Joint Stock Company	356.942.193	356.942.193	4.158.216.433	4.158.216.433
34	Tan Phu Xuan Joint Stock Company			64.581.954.352	64.581.954.352
35	1 Chemical Mechanical TV Co., Ltd. 13	2.587.658.092	2.587.658.092	2.009.858.092	2.009.858.092

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Value	Recoverable value
36	Technical Center for Quality Metrology Standards of QN Province			52.596.000	52.596.000
37	Hoa Son Joint Stock Company	32.564.870.457	32.564.870.457	22.016.061.104	22.016.061.104
38	Hoan My Quang Ninh Co., Ltd.	48.125.000	48.125.000		
39	Ha Thu Automobile Joint Stock Company	1.332.078.202	1.332.078.202	1.849.922.279	1.849.922.279
40	Quang Hung Maritime Joint Stock Company	21.851.281.907	21.851.281.907	619.803.152	619.803.152
41	Cam Pha Urban Environment Joint Stock Company	40.824.000	40.824.000	73.288.800	73.288.800
42	Trung Nghia Transport Investment and Service Joint Stock Company	22.131.846.743	22.131.846.743	2.004.540.267	2.004.540.267
43	Van Don Automobile Enterprise	3.570.151.672	3.570.151.672	5.345.387.963	5.345.387.963
44	VIET FRANCE CO., LTD	331.348.602	331.348.602	1.028.999.102	1.028.999.102
45	MITEC Co., Ltd.	526.594.715	526.594.715	1.994.194.715	1.994.194.715
46	Bao Nguyen Development Investment Joint Stock Company	213.177.264	213.177.264	213.177.264	213.177.264
47	Uong Bi Automobile Mechanical Joint Stock Company	1.681.690.171	1.681.690.171	4.076.799.170	4.076.799.170
48	Tan Thien Industrial Joint Stock Company	43.243.785.132	43.243.785.132	3.263.369.384	3.263.369.384
49	Tam Duc Cam Pha Joint Stock Company	348.784.292	348.784.292	12.749.072	12.749.072
50	Quang Ninh Industrial Gas Joint Stock Company	112.943.925	112.943.925	56.846.575	56.846.575
51	Anh Vu Trading Co., Ltd.	107.853.800	107.853.800	107.853.800	107.853.800
52	Oanh Son Trading and Service Co., Ltd.	595.208.121	595.208.121	2.524.602.671	2.524.602.671
53	Company	6.739.273.820	6.739.273.820	7.061.338.100	7.061.338.100
54	Tuan Minh 1-member Co., Ltd.			425.536.556	425.536.556
55	ITV Tung Vuong Automotive Refrigeration Trading Service Co., Ltd.	12.721.845	12.721.845	168.341.645	168.341.645
56	Tien Dat M&E Joint Stock Company	273.892.706	273.892.706	364.282.657	364.282.657
57	Trong Diep Refrigeration Industry Co., Ltd.			81.263.127	81.263.127
58	ITV Long Thanh TB Supplies Co., Ltd.	505.822.489	505.822.489	955.577.126	955.577.126
59	Car Tuong International Trading and Cooperation Joint Stock Company	848.962.500	848.962.500	681.324.830	681.324.830
60	Stock Company	834.160.691	834.160.691	4.111.662.706	4.111.662.706
61	QC Co., Ltd.	1.285.038.461	1.285.038.461	1.443.787.875	1.443.787.875
62	Quyen Lam Co., Ltd.	314.466.878	314.466.878	314.466.878	314.466.878
63	Nam Dong Son Joint Stock Company	25.191.447.372	25.191.447.372	14.212.343.196	14.212.343.196
64	Company	4.789.111.692	4.789.111.692	7.660.802.892	7.660.802.892
65	Quang Ninh Electrical Equipment and Trading Joint Stock Company	21.120.000	21.120.000	196.278.947	196.278.947
66	Quang Ninh Polytechnic Mechanical Co., Ltd.	1.309.774.038	1.309.774.038	2.476.948.079	2.476.948.079
67	Quang Binh Construction Design Consulting Joint Stock Company	112.315.629	112.315.629	119.854.029	119.854.029
68	Company	1.087.425.178	1.087.425.178	2.283.064.178	2.283.064.178
69	Hoang Minh Gia Trading Co., Ltd.	55.350.435	55.350.435	237.350.435	237.350.435
70	An Binh Industrial Machinery and Equipment Joint Stock Company	853.410.624	853.410.624	7.126.424.469	7.126.424.469
71	Hoang Quy Quang Ninh Co., Ltd.			201.793.160	201.793.160
72	Cam Pha Mine M&E Joint Stock Company	723.859.426	723.859.426	1.058.529.164	1.058.529.164
73	Bao Long Insurance Corporation - Bao Long Insurance Company, Ninh District			3.200.000	3.200.000
74	Cam Pha Electrical Equipment Joint Stock Company	489.574.190	489.574.190	985.631.550	985.631.550
75	Hoang Ngoc Materials, Equipment and Spare Parts Co., Ltd.	413.124.600	413.124.600	59.315.580	59.315.580
76	Quang Hien Service Joint Stock Company	53.082.000	53.082.000	90.169.200	90.169.200
77	Vu Thanh Thanh Trading Co., Ltd.	87.156.000	87.156.000	45.673.200	45.673.200
78	Ngoc Long Joint Stock Company	3.403.341.475	3.403.341.475	262.098.619	262.098.619
79	Thien Gia Phu Materials and Equipment Trading Co., Ltd.	884.151.240	884.151.240	1.770.711.240	1.770.711.240
80	Vietnam Tire Co., Ltd.	1.255.200.000	1.255.200.000	7.155.200.000	7.155.200.000

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Value	Recoverable value
81	Industrial Safety Technical Support Center			246.165.269	246.165.269
82	Ha Long Pharmaceutical Co., Ltd.	80.242.197	80.242.197	44.502.000	44.502.000
83	Phuong Tam Trading and Development Co., Ltd.	9.718.471.356	9.718.471.356	2.573.477.279	2.573.477.279
84	Installation Joint Stock Company	39.041.646.638	39.041.646.638		
85	Dang Dung Advertising Fine Arts Co., Ltd.	827.603.460	827.603.460	947.991.740	947.991.740
86	Truong Sa Mechanical and Construction Joint Stock Company			4.727.996.778	4.727.996.778
87	Branch of FCC Inspection and Disinfection Joint Stock Company in Quang Ninh	158.004.000	158.004.000		
88	Commercial Software Solutions Joint Stock Company			30.000.000	30.000.000
89	Cam Pha Regional General Hospital	1.504.332.727	1.504.332.727	54.769.977	54.769.977
90	Duong Tien Thanh Trading and Investment Joint Stock Company	409.366.000	409.366.000	586.961.000	586.961.000
91	Trung Hieu Transport and General Trading Joint Stock Company	4.027.124.282	4.027.124.282	3.019.096.842	3.019.096.842
92	Van Don D&T Joint Stock Company	3.195.184.501	3.195.184.501	8.473.281.807	8.473.281.807
93	BDO Auditing Co., Ltd.			278.899.273	278.899.273
94	Industrial Inspection Center I	254.944.800	254.944.800	87.447.600	87.447.600
95	TK Vietnam Tourism and Trading Joint Stock Company	57.618.000	57.618.000	849.625.200	849.625.200
96	Phuong Viet Investment and Trading Co., Ltd.	122.600.000	122.600.000		
97	Truc Viet Environmental Tree Co., Ltd.	50.706.000	50.706.000	679.125.600	679.125.600
98	Center for Mining and Environmental Science and Technology			470.735.391	470.735.391
99	Vu Nguyen Trading and Software Solutions Co., Ltd.			60.000.000	60.000.000
100	Quang Minh Investment and Trading Co., Ltd.	8.409.166.270	8.409.166.270	716.055.468	716.055.468
101	Duong Vuong Joint Stock Company	1.049.368.272	1.049.368.272	1.755.536.952	1.755.536.952
102	Phuc Sinh QN Commercial Service Joint Stock Company	249.054.689	249.054.689	619.674.689	619.674.689
103	Vifaco Industrial Equipment Joint Stock Company	513.108.566	513.108.566	537.306.480	537.306.480
104	C.A.D Creative Architecture and Construction Joint Stock Company			2.670.400.668	2.670.400.668
105	Binh Minh Urban Environment Co., Ltd.	75.168.000	75.168.000	97.632.000	97.632.000
106	Company	194.664.060	194.664.060		
107	KD Service Engineering Co., Ltd.			98.490.600	98.490.600
108	Tuan Thanh Service & Trading Co., Ltd.	165.000.000	165.000.000		
109	Quang Yen Project Investment Joint Stock Company			221.978.336	221.978.336
110	Hoang Dat 68 Co., Ltd.			64.476.000	64.476.000
111	Quang Ninh Institute of Construction Planning and Design	72.380.318	72.380.318	118.867.726	118.867.726
112	Northern Investment and Trading Consulting Co., Ltd.	230.303.323	230.303.323	1.151.516.618	1.151.516.618
113	11V Thanh Dung Commercial Investment Co., Ltd.	92.070.000	92.070.000	169.084.800	169.084.800
114	VMD Trading and Consulting Joint Stock Company	456.672.064	456.672.064	4.804.516.384	4.804.516.384
115	Zhengzhou Mining Machinery Co., Ltd.	4.699.012.850	4.699.012.850	5.553.021.237	5.553.021.237
116	Huong Duong Trading and Transport Co., Ltd.	2.244.899.436	2.244.899.436	12.259.177.452	12.259.177.452
117	19-5 One Member Co., Ltd., Ministry of Public Security	10.632.305	10.632.305	212.646.100	212.646.100
118	Vinh Quang Development Trading Joint Stock Company	2.696.378.935	2.696.378.935	2.316.289.315	2.316.289.315
119	Ho Chi Minh City Trading and Investment Co., Ltd.	902.974.585	902.974.585	4.174.496.283	4.174.496.283

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Value	Recoverable value
120	Tien Phong Dam Fire Protection Equipment Co., Ltd.	25.764.865	25.764.865	373.825.168	373.825.168
121	IPH Import-Export and Service Co., Ltd.	556.705.284	556.705.284	1.294.208.684	1.294.208.684
122	II2T Equipment Joint Stock Company	768.066.630	768.066.630	953.261.190	953.261.190
123	TK Elevator Vietnam Co., Ltd.	72.316.800	72.316.800	68.040.000	68.040.000
124	HL Commercial Transport and Construction Joint Stock Company			26.751.435	26.751.435
125	Thanh Cong Mechanical and Equipment Joint Stock Company	12.594.078.170	12.594.078.170	17.133.934.593	17.133.934.593
126	Thanh Binh General Trading & Service Development Joint Stock Company	368.523.758	368.523.758	2.551.189.444	2.551.189.444
127	Trung Hieu Mining Materials and Equipment Trading Joint Stock Company - HHT	51.590.008	51.590.008	351.590.008	351.590.008
128	Hoa Phat Surveying, Cartography and Construction Joint Stock Company	1.702.540.535	1.702.540.535	1.702.540.535	1.702.540.535
129	Thanh Cong Mechanical and Commercial Services Private Enterprise	972.979.381	972.979.381	881.414.821	881.414.821
130	NGOC BAO PHAT GROUP CO., LTD	28.857.600	28.857.600		
131	DTH Trading and Technical Solutions Joint Stock Company	1.109.073.500	1.109.073.500	4.408.122.400	4.408.122.400
132	MARUBENI Heavy Equipment Co., Ltd.	9.018.517.840	9.018.517.840	5.774.638.460	5.774.638.460
133	HDT Agriculture Joint Stock Company	68.351.862	68.351.862	1.110.060.495	1.110.060.495
134	Van Thanh Investment and Trading Co., Ltd.	4.052.567.202	4.052.567.202	4.166.967.202	4.166.967.202
135	Vu Quang Hung	40.167.540	40.167.540	35.853.580	35.853.580
136	Nam Khanh PLC Joint Stock Company	683.761.423	683.761.423	712.368.123	712.368.123
137	E.PARTS Joint Stock Company			62.124.600	62.124.600
138	Quang Hanh Trade Union 1 Mineral Water TV Co., Ltd.	275.916.348	275.916.348		
139	AASC Auditing Firm Co., Ltd.				
140	Gia Anh Trading Investment Co., Ltd.	3.836.428.150	3.836.428.150		
141	Viet Y QN Joint Stock Company	527.343.340	527.343.340	1.025.268.740	1.025.268.740
142	Mining Equipment Supply Company Limited	207.008.000	207.008.000	207.008.000	207.008.000
143	Thuy Trang General Trading Co., Ltd.	1.254.334.910	1.254.334.910	1.385.462.800	1.385.462.800
144	RITA Vietnam Industrial Joint Stock Company	95.954.360	95.954.360	95.042.200	95.042.200
145	CPG Investment Group Joint Stock Company			440.680.242	440.680.242
146	Dung Anh Lucky Trading and Development Co., Ltd.			1.868.077.000	1.868.077.000
147	Mining and Environment Investment Consulting Joint Stock Company - Ha Long			6.831.747.848	6.831.747.848
148	Thai Binh Geodesy and Construction Investment Joint Stock Company	144.054.913	144.054.913	2.809.842.421	2.809.842.421
149	Duy Khanh Trading and Manufacturing Co., Ltd.	32.221.200	32.221.200	900.413.712	900.413.712
150	88 VINA Construction Investment and Trading Joint Stock Company			1.173.636.730	1.173.636.730
151	Duy Hung Trading Co., Ltd.			6.404.949.841	6.404.949.841
152	PHUONG NAM QN CO., LTD	115.425.966	115.425.966	1.654.929.836	1.654.929.836
153	Mining Electrical Equipment Joint Stock Company	814.852.234	814.852.234	827.529.026	827.529.026
154	An Nguyen Mining Equipment Co., Ltd.	870.096.200	870.096.200	793.930.360	793.930.360
155	Hung Thinh Industrial Equipment & Technology Development Investment Joint Stock Company	643.078.723	643.078.723	1.904.534.135	1.904.534.135
156	ITV Ngoc My QN Co., Ltd.			61.106.400	61.106.400
157	Quang Ninh Mining Mechanical Joint Stock Company	790.963.500	790.963.500	258.128.000	258.128.000
158	Hoa Hoa Vien Co., Ltd.			63.061.200	63.061.200

No.	Company Name	Closing balance		Opening balance	
		Value	Recoverable value	Value	Recoverable value
159	Hung Thinh TVII Joint Stock Company			232.087.900	232.087.900
160	Thai Son Import Export Service Joint Stock Company - QN	2.612.788.660	2.612.788.660	2.919.527.260	2.919.527.260
161	Thang Long Automobile Tire Joint Stock Company	30.160.000	30.160.000	30.160.000	30.160.000
162	Green Environment Design Consulting Co., Ltd.			217.912.000	217.912.000
163	Golden Ratio Architecture Joint Stock Company				
164	Hai Anh Trading - Technical Joint Stock Company	9.930.330	9.930.330	4.290.030.330	4.290.030.330
165	CONFITECH Dong A Joint Stock Company	30.385.368	30.385.368	30.385.368	30.385.368
166	Thien Binh Auction Partnership Company	36.163.100	36.163.100	39.163.100	39.163.100
167	Cam Pha Housing and Infrastructure Development Investment Co., Ltd.	1.252.774.167	1.252.774.167	1.496.493.198	1.496.493.198
168	868 Construction Technology Consulting Joint Stock Company	78.545.455	78.545.455		
169	Vietnam Urban Infrastructure Development Investment Joint Stock Company	3.141.818	3.141.818		
170	Tin Phat Trading & Service Joint Stock Company			320.000.000	320.000.000
171	Vietnam Construction Trading and Consulting Joint Stock Company	69.813.163	69.813.163	232.710.545	232.710.545
172	Environment and Construction Alliance Joint Stock Company			168.437.365	168.437.365
173	Anh Hung Technology and Construction Trading Service Co., Ltd.	417.710.280	417.710.280	820.501.200	820.501.200
174	Capital Construction Investment and Trade Development Co., Ltd.			1.413.549.125	1.413.549.125
175	PVI Ha Thanh Insurance Company			352.414.222	352.414.222
176	PJICO Quang Ninh Insurance Company			352.414.222	352.414.222
177	An Vinh Son Construction and Design Joint Stock Company			1.903.061.229	1.903.061.229
178	Northeast Landscape Environment Joint Stock Company			2.814.146.147	2.814.146.147
179	Quang Ninh Transport Joint Stock Company	2.972.856.184	2.972.856.184		
180	Niki Advertising and M&E Joint Stock Company	3.531.762.000	3.531.762.000		
181	TM Advertising Co., Ltd.	104.638.500	104.638.500		
182	Northern Power Service Company - Branch of Northern Power Corporation	430.340.585	430.340.585		
183	Trang Gia Kiet General Investment and Trading Joint Stock Company	409.412.000	409.412.000		
184	Center for application of science - technology and innovation in Quang Ninh province	19.333.300	19.333.300		
185	Hon Gai Mechanical Joint Stock Company - Vinacomin	2.316.793.759	2.316.793.759	1.575.220.478	1.575.220.478
186	Tourism and Trading Joint Stock Company - Vinacomin	32.540.244.795	32.540.244.795	25.616.054.675	25.616.054.675
187	Vinacomin DL and Trading Joint Stock Company - Van Long Branch	5.428.431.587	5.428.431.587	4.803.882.778	4.803.882.778

Prepaper

Pre

Ninh Thi Thom



TL. GIÁM ĐỐC
BỘ TOÁN TÀI CHÍNH
Moderators

Dinh Van Chien

REPORT ON PERFORMANCE OF OBLIGATIONS TO THE STATE
From 01/01/2025 to 30/6/2025

Unit: VND

Part I: Payables.

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	I	2	3	4	5	6
I	Tax (10=11+12+13+14+15+16+17+18+19)		72,830,798,311	355,272,393,235	362,235,555,045	701,580,337,486	676,416,008,098	97,995,127,699
1	Value added tax (VAT)	11	-	12,881,445,069	31,195,195,075	39,943,166,020	38,068,463,800	1,874,702,220
-	Domestic goods	11.1	-	12,881,445,069	31,195,195,075	39,943,166,020	38,068,463,800	1,874,702,220
-	Imported goods	11.2	-	-	-	-	-	-
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	3,947,347,427	2,000,000,000	7,240,043,530	8,482,940,266	5,240,043,530
5	Personal income tax	15	4,362,004,298	1,438,470,242	-	4,649,420,360	9,011,424,658	-
6	Natural resource tax	16	45,977,874,873	272,696,284,316	244,658,587,633	552,135,075,827	509,552,873,985	88,560,076,715
7	Land & housing tax, land rent	17	15,850,487,274	62,960,301,181	83,559,661,637	95,478,345,349	109,712,504,689	1,616,327,934
8	Environmental Protection Tax	18	157,491,600	1,348,545,000	822,110,700	2,134,286,400	1,587,800,700	703,977,300
9	Other taxes	19	-	-	-	-	-	-
II	Fee & charge & other payables	30	66,825,635,250	185,774,380,705	185,903,220,185	261,241,233,299	322,077,498,349	5,989,370,200
1	Environmental Fees	31	5,288,016,250	19,373,875,840	19,502,715,320	34,616,436,360	33,915,082,410	5,989,370,200
2	Cost of using geological documents	32	-	-	-	-	-	-
3	Fees for granting mineral exploration rights	33	61,537,619,000	166,400,449,000	166,400,449,000	226,400,449,000	287,938,068,000	-
4	Environmental Protection Tax	34	-	-	-	3,000,000	3,000,000	-
5	Fees and charges	35	-	55,865	55,865	221,347,939	221,347,939	-
6	Other items	36	-	-	-	-	-	-
	Total (40=10+30)		139,656,433,561	541,046,773,940	548,138,775,230	962,821,570,785	998,493,506,447	103,984,497,899

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)		-	(1,438,470,242)	-	12,658,984,768	-	12,658,984,768
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	-	(1,438,470,242)	-	12,658,984,768	-	12,658,984,768
6	Natural resource tax	16	-	-	-	-	-	-
7	Land & housing tax, land rent	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 exploration rights	33	-	-	-	-	-	-
4	Environmental Protection Tax	34	-	-	-	-	-	-
5	Fees and charges	35	-	-	-	-	-	-
6	Other items	36	-	-	-	-	-	-
	Total (40=10+30)		-	(1,438,470,242)	-	12,658,984,768	-	12,658,984,768

Preparer

Cao Thi Duyen

Cao Thi Duyen



VIETNAM NATIONAL COAL AND MINERAL
INDUSTRIES HOLDING CORPORATION
LIMITED

CAO SON COAL JOINT STOCK COMPANY

No **7171** /TCS-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, July 18, 2025

To: - State Securities Commission;
- Hanoi Stock Exchange.

Cao Son Coal Joint Stock Company, Stock code: CST would like to provide an explanation for the difference in post-tax profit reported in the Q2/2025 income statement, which shows a change of over 10% compared to the same period of the previous year:

Profit after corporate income tax for Q2/2025 was VND 15.584 million, while for Q2/2024 it was VND 81.913 million, representing a decrease of VND 66.329 million.

Profit after corporate income tax for the first 6 months of 2025 was VND 28.302 million, compared to VND 175.868 million for the same period in 2024, a decrease of VND 147.565 million.

Reasons:

1. Coal consumption volume in Q2/2025 was 1.079.457 tons, compared to 1.640.694 tons in Q2/2024, a decrease of 561.237 tons, resulting in a revenue drop of VND 298.278 million.

2. Coal consumption volume in the first 6 months of 2025 was 2.290.247 tons, while in the same period of 2024 it was 3.364.303 tons, a decrease of 1.074.056 tons, leading to a revenue decline of VND 902.005 million.

3. Coal production volume decreased 401.950 tons, while fixed costs remained unchanged. In addition, land rental fees and mineral exploitation right fees increased compared to the same period in 2024.

Cao Son Coal Joint Stock Company respectfully reports! 

Recipients:

- SSC, HNX;
- Members of the BOD, BOS;
- Archived: Administrative, Accounting Department, BOD's Office.

LEGAL REPRESENTATIVE
Member of Board of Directors - Director



Pham Quoc Viet